Doug Gibbs February 17, 2016 402-471-0051

LB 1021

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 201	6-17	FY 2017-18				
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1021 amends Nebraska Revised Statutes Section 77-2711 (14) (a) regarding the access to confidential sales and use tax returns and information.

The bill adds language allowing an individual, certified by a municipality to request and receive confidential sales and use tax returns and information, to have sent to them that information via a format designated by the individual, but only if the certifying municipality has an agreement in effect under the Nebraska Advantage Transformational Tourism and Redevelopment Act.

Current statute only allows such information to be viewed by the certified individual on the premises of the Department of Revenue.

The Department of Revenue indicates no fiscal impact or cost as a result of the provisions of LB 1021.

We agree with the Department of Revenue's estimate of fiscal impact and cost.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES							
LB: 1021	AM:	AGENCY/POLT. SUB: Dept. of Revenue					
REVIEWED BY: Lyn Heaton			DATE: 2/18/2016	PHONE: 471-4181			
COMMENTS: The Department of Revenue's estimate of no state revenue impact and no operational fiscal impact on the							
Department appears reasonable.							

Fiscal Note 2016

State Agency Estimate								
State Agency Name: Department of Revenue Date Due LFA: 2/17/20								
Approved by: Tony Fulton		Date Prepared:	2/16/2016		Phone: 471-5896			
	FY 2016-2017		FY 2017-2018		FY 2018-2019			
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
General Funds								
Cash Funds								
Federal Funds								
Other Funds								
Total Funds								

LB 1021 would amend the sales tax confidentiality statute, Neb. Rev. Stat. § 77-2711, to allow greater access to return information for municipalities which have an agreement in place under the Nebraska Advantage Transformational Tourism and Redevelopment Act (NATTRA). The NATTRA was enacted by LB 1018 in 2010 and allows municipalities to approve projects and issue agreements to refund local sales and use taxes paid by the owner or contractor in connection with the approved project and any local sales taxes remitted by retailers within the boundaries of the project.

Under current law, certified representatives of municipalities that have adopted a local sales tax may examine sales and use tax returns of businesses within the municipality with ten days' notice to the Department and within the premises of the Department. LB 1021 would allow municipalities with an agreement under the NATTRA to have access to the return information sent to him or her outside the premises of the Department in a format designated by the individual, including paper forms and secure email.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure									
<u>Class Code</u>	Classification Title	16-17 <u>FTE</u>	17-18 <u>FTE</u>	18-19 <u>FTE</u>	16-17 <u>Expenditures</u>	17-18 <u>Expenditures</u>	18-19 <u>Expenditures</u>		
Benefits									
Operating Costs									
Travel									
Capital Outlay									
Aid									
Capital Improvements									