

PREPARED BY: Mike Lovelace
 DATE PREPARED: February 08, 2016
 PHONE: 471-0050

LB 1025

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2016-17		FY 2017-18	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		See below		See below
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 1025 reduces the accounting experience requirement for government employees seeking a permit to practice public accountancy from the current three years to two years of experience satisfactory to the Nebraska Board of Public Accountancy.

This change would allow a government employee to be issued a permit to practice one year earlier than under current law, which would speed up the receipt of related permit fees. Any impact on revenue is expected to be minimal and will mostly be related to the timing of the receipt of permit fees, but not the total amount received.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 1025	AM:	AGENCY/POLT. SUB: Nebraska State Board of Public Accountancy	
REVIEWED BY: Robin Kilgore		DATE: 2-16-16	PHONE: 471-4180
COMMENTS: No basis to disagree with agency estimate of fiscal impact.			

Please complete ALL (5) blanks in the first three lines.

2016

LB⁽¹⁾ 1025

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State Board of Public Accountancy

Prepared by: ⁽³⁾ Dan Sweetwood, Exec. Dir. Date Prepared: ⁽⁴⁾ 2/12/16 Phone: ⁽⁵⁾ 1-3595

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:
No Fiscal Impact can be determined.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____