

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				
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 1088 amends the Nebraska Revenue Act of 1967 Section 77-2704.12 regarding a sales and use tax exemption for certain types of organizations or facilities.

The bill would provide a sales and use tax exemption for any center for independent living as defined in 29 U.S.C. 796a.

The definition of such a center means: a consumer-controlled, community-based, cross-disability, nonresidential private nonprofit agency that:

- (A) Is designed and operated within a local community by individuals with disabilities; and
- (B) Provides an array of independent living services.

“Consumer-controlled” means, with respect to a center for independent living, that the center vests power and authority in individuals with disabilities.

The bill has an operative date of October 1, 2016.

The Department of Revenue estimates the fiscal impact of LB 1088 will be minimal. The Department also indicates the cost to implement the provisions of LB 1088 will be minimal.

We have no basis to disagree with the Department’s estimate of fiscal impact or cost.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 1088	AM:	AGENCY/POLT. SUB: Dept. of Health and Human Services
REVIEWED BY: Lyn Heaton	DATE: 2/17/2016	PHONE: 471-4181
COMMENTS: Concur. No fiscal impact on the Department of Health and Human Services.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 1088	AM:	AGENCY/POLT. SUB: Dept. of Revenue
REVIEWED BY: Lyn Heaton	DATE: 2/18/2016	PHONE: 471-4181
COMMENTS: No basis upon which to disagree with the Department of Revenue’s analysis.		

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) Pat Weber

Date Prepared:(4) 1-25-16

Phone: (5) 471-6351

	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no Fiscal Impact to the Department of Health of Human Services.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:	POSITION TITLE	NUMBER OF POSITIONS		2016-2017	2017-2018
		16-17	17--18	EXPENDITURES	EXPENDITURES
Benefits.....					
Operating.....					
Travel.....					
Capital Outlay.....					
Aid.....					
Capital Improvements.....					
TOTAL.....				\$0	\$0

