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LB 50

Revision: 01

Revised due to additional information

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	128,700		128,700	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	128,700		128,700	

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 50 indicates that a state employee shall not be required to pay or reimburse any cost to the state resulting from the employee's use of vacation leave. Currently, state agencies allow employees to go into the minus for vacation leave. If the employee leaves state employment prior to making up the minus in their vacation leave account, the employee is required to pay the state back. Since LB 50 would prohibit this practice, state agencies may have to stop the practice of going into the minus for vacation leave.

In addition, the Supreme Court indicates that court reporters are required to take vacation when the Judge they work for takes vacation. If they take vacation at a time other than when the Judge takes vacation, they are responsible for the payment of a substitute. If LB 50 becomes law, the Supreme Court would be responsible for the cost. The Supreme Court estimates the cost to be \$128,700 if all court reporters take two and one half weeks of vacation at a time other than when the Judge takes vacation.