

PREPARED BY: Mike Lovelace
 DATE PREPARED: January 12, 2017
 PHONE: 471-0050

LB 56

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2017-18		FY 2018-19	
	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 56 reduces the accounting experience requirement for accountants employed by the Auditor of Public Accounts and Department of Revenue who wish to obtain a permit to practice public accountancy from the current three years to two years.

This change would allow these specific employees to be issued a permit to practice one year earlier than under current law, which may accelerate the receipt of related permit fees. Any impact on revenue is expected to be minimal.

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

2017

LB⁽¹⁾ 56

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⁾ 1/12/17 Phone: ⁽⁵⁾ 402 471-3595

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</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

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____