PREPARED BY: DATE PREPARED: PHONE: Douglas Gibbs February 09, 2018 402-471-0051

**LB 1106** 

Revision: 00

## **FISCAL NOTE**

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT — STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 201	8-19	FY 2019-20						
	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 1106 would change procedures as they apply to elections to allow a political subdivision to exceed its maximum property tax levy.

New language of the bill (Section 4) would specify that a ballot question to exceed a property tax levy limit that is part of the ballot at a statewide primary or general election needs only a simple majority voting in favor to have the ballot question approved.

However, if the election is a special election, the ballot question is approved only if:

- A majority of votes cast are in favor of the tax; and
- > The number of favorable votes is equal to one-half of the number of registered voters voting at the immediately preceding statewide primary election in the political subdivision plus one.

There is no fiscal impact to the state as a result of the provisions of LB 1106.

## **IMPACT TO POLITICAL SUBDIVISIONS:**

The City of Omaha indicates no fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 1106	106 AM: AGENCY/POLT. SUB: Dept. of Revenue					
REVIEWED BY: Lyn Heaton DATE: 2/9/2018 PHONE: (402) 471-4181						
COMMENTS: Concur. No fiscal impact on the Department of Revenue.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 1106	AM:	AGENCY/POLT. SUB: City of Omaha				
REVIEWED E	BY: Lyn Heaton	DATE: 2/9/2018	PHONE: (402) 471-4181			
COMMENTS: Concur. No direct fiscal impact on the City of Omaha.						

LB 1106 Fiscal Note 2018

State Agency Estimate									
State Agency Name: Department of Revenue Date Due LFA: 01/13/20									
Approved by: Tony Fulton Date Prepared: 02/12/2018 Phone: 471-5896									
FY 2018-2019 FY 2019-2020 FY 2020-									
	<b>Expenditures</b>	Revenue	Expenditures	Revenue	Expenditures	Revenue			
General Funds									
Cash Funds					_				
Federal Funds					_				
Other Funds									
Total Funds					_				

LB1106 would amend Neb. Rev. Stat. §§ 32-559, 77-3442, and 77-3444, and add a new section to change requirements for a political subdivision to exceed the maximum levy. The new section would take the procedure already existing in § 77-3444 and modify it to provide that ballot questions to exceed the maximum levy during a statewide primary or general election must be by a majority of the votes cast on the ballot question. If the ballot question is placed on the ballot at a special election, the number of votes necessary to pass the ballot question must equal at least one half the number of registered voters voting in the immediately preceding statewide primary election in the political subdivision plus one.

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									
Class Code	Classification Title	18-19 <u>FTE</u>	19-20 <u>FTE</u>	20-21 <u>FTE</u>	18-19 Expenditures	19-20 Expenditures	20-21 Expenditures		
Operating Costs									
Capital Outlay Capital Improvement									
Total		•••••							

$LB^{(1)}$	1106	)						<b>FISCAL NOTE</b>	
State Agency OR Political Subdivision Name: (2)				City o	City of Omaha				
Prepared by: (3) Tyler Leimer		.eimer	Dat	te Prepared: (4)	1/24/2018	Phone: (5)	(402)444-4514		
		ES	STIMATE PROV	VIDED BY	STATE AGENO	CY OR POLITIC	CAL SUBDIVISION	ON	
				Y 2018-19			FY 2019		
			<u>EXPENDITUR</u>		<u>REVENUE</u>	<u>EXPENI</u>	DITURES	<u>REVENUE</u>	
GENER	RAL FUN	DS	_						
CASH F	FUNDS			<u> </u>		<u> </u>			
FEDER	RAL FUNI	OS				<u></u>			
OTHE	R FUNDS			<u></u>					
TOTAI	_ FUNDS								
Explana	ation of F	stimate <sup>.</sup> I	No fiscal impact.	_		-			
			BREAKD	OWN BY M	1AJOR OBJECT	S OF EXPEND	<u>ITURE</u>		
<u>Persona</u>	al Services	S:		NIIMBER	OF POSITION:	S 201	8-19	2019-20	
	POSIT	ION TIT	LE	<u>18-19</u>	<u>19-20</u>		<u>DITURES</u>	<u>EXPENDITURES</u>	
Benefit	S				_				
Travel.									
Capital	outlay								
-	-								
10	1 AL								