

PREPARED BY: Sandy Sostad  
 DATE PREPARED: February 12, 2018  
 PHONE: 471-0054

# LB 926

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2018-19</b>		<b>FY 2019-20</b>	
	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 926 exempts spouses of members of the armed forces who are on activity duty from the payment of motor vehicle taxes. Currently, vehicles that are registered in both spouses' names are exempt from motor vehicle taxes. The number of vehicles which would be exempt are unknown, but the Department of Motor Vehicles estimates the number would be minimal. Proceeds from motor vehicle taxes accrue to counties (22%), cities (18%) and school districts (60%), which will see a minimal decrease in revenue pursuant to the bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 926	AM:	AGENCY/POLT. SUB: Department of Motor Vehicles
REVIEWED BY: Lee Will	DATE: 01/19/2018	PHONE: <a href="tel:4024714175" style="color: blue;">(402) 471-4175</a>
COMMENTS: Concur with the Department of Motor Vehicles' assessment of fiscal impact.		

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

**2018**

**LB<sup>(1)</sup> 926**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Motor Vehicles

Prepared by: <sup>(3)</sup> Bart Moore Date Prepared: <sup>(4)</sup> January 18, 2018 Phone: <sup>(5)</sup> (402)471-3902

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2018-19</u>		<u>FY 2019-20</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:

There will be a very minimal decrease to motor vehicle tax revenues due to the current provisions in the Federal Service Members Civil Relief Act. The new provision would exempt vehicles registered in only the name of the spouse of an active service member who is living in Nebraska, but claims residence in another state. Vehicles currently registered in both the active military members name and spouses name are already exempted.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____