

PREPARED BY: Scott Danigole  
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 PHONE: 471-0055

**LB 1137**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2008-09</b>		<b>FY 2009-10</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS		(52,000,000)		(73,000,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(52,000,000)		(73,000,000)

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

LB 1137 provides sales tax exemptions for new wind energy projects.

The Department of Revenue estimates an increasing General Fund revenue loss beginning in fiscal year 2008-09. The cost to implement the bill's provisions is minimal and can be absorbed by the Department. There is no basis to disagree with the Department of Revenue's estimates.