PREPARED BY: DATE PREPARED: PHONE: Keisha Patent January 28, 2019 402-471-0059

LB 290

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 201	9-20	FY 2020-21					
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE				
GENERAL FUNDS	\$11,787							
CASH FUNDS								
FEDERAL FUNDS								
OTHER FUNDS								
TOTAL FUNDS	\$11,787							

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 290 amends sales tax provisions of the Nebraska Revenue Act of 1967. LB 290 changes the state sales tax rate, beginning July 1, 2020, to an unspecified rate.

It is not possible to determine the fiscal impact of LB 290 because the tax rate is unspecified.

The Department of Revenue estimates a one-time programming charge of \$11,787 to OCIO for mainframe development costs.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 290 AM: AGENCY/POLT. SUB: Department of Revenue							
REVIEWED BY:	Lee Will	DATE: 1/29/2019	PHONE: (402) 471-4175				
COMMENTS: Concur with the Department of Revenue's assessment of fiscal impact.							

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 290 AM: AGENCY/POLT. SUB: Department of Transportation							
REVIEWED BY:	Lee Will	DATE: 1/28/2019	PHONE: (402) 471-4175				
COMMENTS: Concur with the Department of Transportation's assessment of no fiscal impact.							

LB 290 Fiscal Note 2019

State Agency Estimate									
State Agency Name: Department of Revenue Date Due LFA:									
Approved by: Tony Fulton	1/28/19		Phone: 471-5896						
	9-2020	FY 2020-2021		FY 2021-2022					
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue			
General Funds	\$11,787	Undeterminable		Undeterminable		Undeterminable			
Cash Funds									
Federal Funds									
Other Funds		_							
Total Funds	\$11,787	Undeterminable		Undeterminable		Undeterminable			
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LB 290 authorizes the imposition of unspecified sales and use tax rate beginning on or after January 1, 2020.

The revenue gains or losses due to LB 290 are undeterminable due to the unspecified sales and use tax rate.

Changing the sales tax rate will require a one-time programming charge of \$11,787 paid to the OCIO for mainframe development costs.

Major Objects of Expenditure									
Class Code	Classification Title	19-20 <u>FTE</u>	20-21 <u>FTE</u>	21-22 <u>FTE</u>	19-20 <u>Expenditures</u>	20-21 Expenditures	21-22 Expenditures		
Benefits									
Operating Costs					\$11,787				
Capital Outlay									
Capital Improvements									

TOTAL.....

LB ⁽¹⁾	290							FISCAL NOTE
State Ag	gency OR l	Political Su	ıbdivision Name:	(2) Nebr	aska Departn	nent of Trans	portation	
Prepare	ed by: (3)	Becky I	Fleming	Da	te Prepared: ⁽⁴⁾	1/22/2019	Phone: (5)	402-479-4692
		F	STIMATE PRO	OVIDED BY	Y STATE AGEN	NCY OR POLIT	ICAL SUBDIVIS	SION
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, or our our		
			<u>EXPENDITUR</u>	<u>FY 2019-20</u> <u>ES</u>	<u>0</u> <u>REVENUE</u>	EXPENI	<u>FY 2020</u> DITURES	<u>NEVENUE</u>
GENEI	RAL FUN	DS						
CASH 1	FUNDS							
FEDEF	RAL FUN	DS		_		_		
OTHE	R FUNDS	S						
TOTA	L FUNDS	}						
rate sh	all be ar	n unspec	ified amount. no fiscal impa	ict.	·		,	2020 the sales tax
Person	al Service		BREAKD	<u>OWN BY N</u>	<u> MAJOR OBJECT</u>	<u>rs of expend</u>	<u>ITURE</u>	
		TION TIT	LE	NUMBER 19-20	OF POSITION <u>20-21</u>		9-20 DITURES	2020-21 EXPENDITURES
Benefit	s			-		<u>-</u>		
Operat	ing							
Travel.								
Capital	outlay							
Aid								
Capital	improve	ments						