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**LB 949**

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		(48,000)		(66,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>		(48,000)		(66,000)

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

LB 949 changes language pertaining to the ownership of certain health care facilities receiving an exemption from Sales Tax. The bill has an operative date of October 1, 2008.

The Nebraska Department of Revenue estimates that this exemption would result in the following General Fund revenue impact:

<u>Fiscal Year</u>	<u>Revenue</u>
2008-09	(48,000)
2009-10	(66,000)
2010-11	(68,000)
2011-12	(70,000)

IMPACT ON POLITICAL SUBDIVISIONS: It is estimated that the effect on local option sales and use tax returned to municipalities would be as follows:

<u>Fiscal Year</u>	<u>Revenue</u>
2008-09	(9,600)
2009-10	(13,200)
2010-11	(13,600)
2011-12	(14,000)