

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</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 41 amends Section 23-259, most notably specifying how and when the taxes levied by a town shall be paid by the county treasurer. LB 41 provides that such proceeds must be paid on or before the fifteenth day of each month by the county treasurer to the town treasurer. Furthermore, LB 41 amends various sections of 23-1601 to include townships in the list of political subdivisions that must be paid funds by the county treasurer on or before the fifteenth day of each month for funds received for townships.

The Nebraska Association of County Officials (NACO) expects no fiscal impact to counties to implement this bill. There is no basis to disagree with this estimate.

The Department of Revenue expects no fiscal impact to the state from LB 41. There is no basis to disagree with this estimate.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 41	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY:	Jacob Leaver	DATE:	02/01/2021 PHONE: (402) 471-4173
COMMENTS: No basis to disagree with the Department of Revenue's estimate of no fiscal impact to the agency as a result of LB 41.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 41	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)	
REVIEWED BY:	Jacob Leaver	DATE:	1/12/2021 PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Nebraska Association of County Official's estimate of no fiscal impact to the agency as a result of LB 41.			

**State Agency Estimate**


---

State Agency Name: Department of Revenue Date Due LFA:  
Approved by: Tony Fulton Date Prepared: 2/1/2021 Phone: 471-5896


---

	<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		<u>FY 2023-2024</u>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
<b>Total Funds</b>		<b>\$ 0</b>		<b>\$ 0</b>		<b>\$ 0</b>

---

LB 41 requires that the county treasurer distribute proceeds from taxes levied and any other funds collected or received during the previous calendar month to the treasurer of the township on or before the 15th of each month or more frequently as provided in Neb. Rev. Stat. § 77-1759.

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**


---

<u>Class Code</u>	<u>Classification Title</u>	<u>21-22 FTE</u>	<u>22-23 FTE</u>	<u>23-24 FTE</u>	<u>21-22 Expenditures</u>	<u>22-23 Expenditures</u>	<u>23-24 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
<b>Total.....</b>							

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

**2021**

**LB<sup>(1)</sup> 41**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/22/2021 Phone: <sup>(5)</sup> 402.434.5660

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2021-22</u>		<u>FY 2022-23</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:

LB 41 would change provisions relating to certain payments of funds to townships. Passage of the legislation would result in no fiscal impact to the counties with township forms of government.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____