

PREPARED BY: David Rippe
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 PHONE: 471-0051

LB 325

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		1,200,000		1,900,000
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		1,200,000		1,900,000

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

LB 325 repeals the business child care credit, which was scheduled to go into effect for tax years beginning January 1, 2007.

The estimated revenue impact is as follows.

<u>Fiscal Year</u>	<u>Revenue</u>
2007-08	\$1,200,000
2008-09	\$1,900,000
2009-10	\$2,400,000
2010-11	\$2,900,000

IMPACT ON POLITICAL SUBDIVISIONS: This bill does not appear to have a material fiscal impact on political subdivisions.