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**LB 819**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2022-23</b>		<b>FY 2023-24</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 819 outright repeals sections 77-3,115 and 77-3,116.

Section 77-3,115 requires the Department of Revenue to conduct a study on developing tax policy changes. Section 77-3,115 authorizes the Department of Revenue to request assistance from other state agencies for the aforementioned study. The section also requires the submission of a biennial report to certain members of the legislature.

The Department of Revenue estimates minimal savings to implement the provisions of the bill. There is no basis to disagree with this estimate.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 819	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Neil Sullivan	DATE: 2/11/2022	PHONE: (402) 471-4179	
COMMENTS: The Department of Revenue assessment of minimal fiscal impact from LB 819 appears reasonable.			

