PREPARED BY: DATE PREPARED: PHONE: Keisha Patent February 1, 2022 402-471-0059

LB 1094

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2022-23		FY 2023-24			
	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 1094 amends provisions of the ImagiNE Nebraska Act related to the summation of qualified equivalent employees.

Under LB 1094, subdivision 6 of section 77-6815 is amended to qualify work completed at the employee's Nebraska residence as equivalent to time spent at the qualified location. In effect, this allows businesses that began to offer telework schedules during the pandemic to meet the employee requirements under the ImagiNE Nebraska Act.

The Department of Revenue estimates LB 1094 will have minimal fiscal impact. There is no basis to disagree with this estimate.

ADMIN	ISTRATIVE SERVICE	S STATE BUDGET DIVISION: REVIE	W OF AGENCY & POLT. SUB. RESPONSE		
LB: 1094	AM:	AGENCY/POLT. SUB: Depart	AGENCY/POLT. SUB: Department of Revenue		
REVIEWED E	3Y: Neil Sullivan	DATE: 1/28/2022	PHONE: (402) 471-4179		
COMMENTS: No basis to disagree with the Department of Revenue assessment of minimal fiscal impact from LB 1094.					

LB 1094 Fiscal Note 2022

enue				Date Due LFO:	
				Date Due LFO:	
	Date Prepared:	1/28/2022		Phone: 471-5896	
FY 2022-2023		FY 2023-2024		FY 2024-2025	
xpenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
	\$ 0		\$ 0		\$ 0
	\$ 0		\$ 0		\$ 0
	FY 2022 xpenditures	FY 2022-2023 xpenditures Revenue \$ 0	FY 2022-2023 xpenditures Revenue \$ 0	FY 2022-2023 xpenditures Revenue \$ 0 \$ 0 \$ 0	FY 2022-2023 xpenditures Revenue S 0 S 0 S 0 S 0 S 0

LB 1094 would amend the definition of "Number of new employees" for purposes of the Nebraska ImagiNE Act (Neb. Rev. Stat. § 77-6815) to allow employees who work both at the qualified location and who telework from home to count toward attaining the required levels of employment and earning benefits.

Under current law, employees who work at the qualified location less than 50% of the time are not considered employed at the qualified location. LB 1094 would allow an exception for hybrid teleworkers, working at both locations.

It is estimated that this bill will have minimal impact on General Fund revenues.

It is estimated that there will be minimal costs to the Department to implement this bill.

The operative date for this bill is three months after adjournment.

Major Objects of Expenditure							
Class Code	Classification Title	22-23 <u>FTE</u>	23-24 <u>FTE</u>	24-25 <u>FTE</u>	22-23 Expenditures	23-24 Expenditures	24-25 Expenditures
Benefits	Benefits.						
Operating Costs	Operating Costs.						
Travel							
Capital Outlay							
	S						
Total							