PREPARED BY: DATE PREPARED: PHONE: David Rippe February 13, 2007 471-0051 **LB 294**

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						
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS						

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

LB 294 changes the standard of review for appeals to the Tax Equalization and Review Commission.

There appears to be no material fiscal impact associated with this bill.

DEPARTMENT OF ADMINISTRATIVE SERVICES

DEFARTMENT OF ADMINISTRATIVE SERVICES						
REVIEWED BY	Lyn Heaton	DATE 2/13/07	PHONE 471-2526			
COMMENTS						
TAX EQUALIZATION AND REVIEW – Concur. No fiscal impact.						