

PREPARED BY: Scott Danigole  
 DATE PREPARED: February 01, 2024  
 PHONE: 402-471-0055

# LB 1227

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</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 1227 changes provisions related to the Professional Employer Organization Registration Act by prohibiting a professional employer organization from offering its covered employees any health plan that is not in compliance with the registration requirements of the Multiple Employer Welfare Arrangement Act and the federal Employee Retirement Income Security Act of 1974.

The Department of Labor estimates no fiscal impact. This estimate appears to be reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: <b>1227</b>	AM:	AGENCY/POLT. SUB: <b>Department of Revenue</b>	
REVIEWED BY: Kimberly Burns	DATE: 02/01/2024	PHONE: (402) 471-4171	
COMMENTS: Agree with the Department of Revenue’s assessment of no fiscal impact from LB 1227.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: <b>1227</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Department of Labor</b>	
REVIEWED BY: Kimberly Burns	DATE: 02/01/2024	PHONE: (402) 471-4171	
COMMENTS: Concur with the Nebraska Department of Labor’s assessment of no fiscal impact from LB 1227.			

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

**2024**

**LB<sup>(1)</sup> 1227**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Labor

Prepared by: <sup>(3)</sup> Rea Easton Date Prepared: <sup>(4)</sup> 1/30/2024 Phone: <sup>(5)</sup> 402-416-6809

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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: There is no fiscal impact to the Nebraska Department of Labor for LB 1227.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

State Agency Estimate

State Agency Name: Department of Revenue Date Due LFO:
Approved by: James R. Kamm Date Prepared: 01/31/2024 Phone: 471-5896

Table with 6 columns: Fund Type, FY 2024-2025 Expenditures, FY 2024-2025 Revenue, FY 2025-2026 Expenditures, FY 2025-2026 Revenue, FY 2026-2027 Expenditures, FY 2026-2027 Revenue. Rows include General Funds, Cash Funds, Federal Funds, Other Funds, and Total Funds.

LB 1227 changes provisions relating to health benefit plans offered by professional employer organization to prohibit plans that are not in compliance with the registration requirements of the Multiple Employer Welfare Arrangement Act and the federal Employee Retirement Income Security Act of 1974, as such act existed on January 1, 2024.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that this bill will have no costs to the Department of Revenue.

Major Objects of Expenditure

Table with 9 columns: Class Code, Classification Title, 24-25 FTE, 25-26 FTE, 26-27 FTE, 24-25 Expenditures, 25-26 Expenditures, 26-27 Expenditures. Rows include Benefits, Operating Costs, Travel, Capital Outlay, Capital Improvements, and Total.