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**LB 63**

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	See below	See below	See below	See below

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 63 relates to revenue and taxation; to state legislative intent relating to the sales tax, the income tax, and the property tax.

The bill intends to make changes to the sales tax, the income tax, and the property tax in a way that results in property tax relief for Nebraskans. However, the bill does not provide any methodology or specific statutory changes to achieve this goal.

The fiscal impact is, therefore, indeterminable.