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LB 22

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	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 22 would eliminate the 1.5 cent levy authority for any educational service unit which has a school district that is a member of a learning community. The bill also provides that any school district that is a member of an educational service unit that has no levy authority may levy an additional 1.5 cents per one hundred dollars of taxable valuation over the current levy limits imposed by Sec. 77-3442.

There is no fiscal impact to the state.

IMPACT TO POLITICAL SUBDIVISIONS:

At this time ESU #3 and ESU #19 have school districts that are members of a learning community. Their respective school districts would receive additional levy authority.

Based on the most recent data available from the Department of Education, there may be a shift of property tax revenue from ESU #3 and ESU #19 to their school districts of \$9.5 million. There is no basis to disagree with the Department of Education's estimate.