

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

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

LB 749 amends section 77-27,139.03 to provide that the Department of Revenue (DOR) shall use the prior year's Certificate of Taxes Levied that was certified to the Property Tax Administrator pursuant to section 77-1613.01 to calculate the bond and nonbond tax levies for the state aid provided to municipalities pursuant to sections 77-27,139.01 to 77-27,139.04. Under current statute, the Auditor of Public Accounts (APA) shall provide to the DOR a list of the bond and nonbond tax request amounts from the most recent budgets filed by incorporated municipalities.

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

The APA estimates a time savings as a result of the bill that could be used on other work such as other audits. There is no basis to disagree with this estimate.

The DOR estimates no impact on General Fund revenues and no cost to it to implement the bill. There is no basis to disagree with this estimate.

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Auditor of Public Accounts

Prepared by: ⁽³⁾ Craig Kubicek

Date Prepared: ⁽⁴⁾ 1/8/2026

Phone: ⁽⁵⁾ 402-326-3063

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$0		\$0	
CASH FUNDS	\$0		\$0	
FEDERAL FUNDS	\$0		\$0	
OTHER FUNDS	\$0		\$0	
TOTAL FUNDS	\$0		\$0	

Explanation of Estimate:

This would be a time savings for the APA that could be used on other audits/etc.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 749	AM:	AGENCY/POLT. SUB: Department of Revenue
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REVIEWED BY: Ryan Yang	DATE: 1/16/2025	PHONE: (402) 471-4178
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COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 749 appears reasonable.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 749	AM:	AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts
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REVIEWED BY: Ryan Yang	DATE: 1/9/2025	PHONE: (402) 471-4178
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COMMENTS: The Auditor of Public Accounts' assessment of no fiscal impact from LB 169 appears reasonable.
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State Agency Name: Department of Revenue			Date Due LFO:
Approved by: James R. Kamm	Date Prepared:	01/16/2026	Phone: 471-5896

	FY 2026-2027		FY 2027-2028		FY 2028-2029	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

It is estimated that there will be no cost to the Department of Revenue to implement this bill.

<u>Class Code</u>	<u>Classification Title</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>28-29 FTE</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>	<u>28-29 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
Total.....							