

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.

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

2026

LB⁽¹⁾ 749

FISCAL NOTE

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

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

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
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
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
REVIEWED BY: Ryan Yang	DATE: 1/16/2025	PHONE: (402) 471-4178
COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 749 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 749	AM:	AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts
REVIEWED BY: Ryan Yang	DATE: 1/9/2025	PHONE: (402) 471-4178
COMMENTS: The Auditor of Public Accounts' assessment of no fiscal impact from LB 169 appears reasonable.		

State Agency Estimate

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		
General Funds		\$ 0			\$ 0
Cash Funds					
Federal Funds					
Other Funds					
Total Funds		\$ 0		\$ 0	

Instead of requiring the Auditor of Public Accounts to provide the Department of Revenue (DOR) a list of bond and nonbond tax request amounts from the budgets filed by incorporated municipalities, LB 749 proposes that the DOR use the prior year's Certificate of Taxes Levied, certified by the Property Tax Administrator, to calculate the bond and nonbond tax levies for purposes of providing state aid to municipalities.

The operative date for LB 749 is three months after adjournment of the Legislature.

It is estimated that LB 749 will have no impact on General Fund revenues.

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

Major Objects of Expenditure

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