

PREPARED BY: Doug Gibbs
 DATE PREPARED: March 05, 2009
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LB 308

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 308 would allow fire protection districts to set their own property tax levy rates. Current authority to set fire district property tax rates resides with the county.

The bill would limit the fire districts to a maximum levy not to exceed ten and one-half cents per hundred dollars of taxable valuation of property subject to the levy.

There is no fiscal impact to the state associated with this bill.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates that LB 308 does not appear to have a discernible fiscal impact on counties.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Joe Wilcox	DATE	3/24/09	PHONE	471-2526
COMMENTS					
No basis to dispute Dept. of Revenue analysis.					
No basis to confirm or dispute the general counties fiscal note.					