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 DATE PREPARED: February 17, 2009  
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**LB 480**

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 480 amends the Nebraska Budget Act.

The bill expands the definition of capital improvements in Section 13-518 to include the furnishing or equipping of any improvement and the acquisition or replacement of tangible personal property with a useful life of five years or more; adds restricted funds used to pay for drug prevention or drug enforcement costs in excess of the amounts budgeted for such items for FY2009-09 to the list of exceptions to the budget growth limitations in Sections 13-520 and 77-3442 ; and provides that property taxes levied for capital improvements are not included in the levy limitations in Section 77-3442.

The bill contains the emergency clause.

There is no fiscal impact to the state's General Fund associated with this bill.

**IMPACT TO POLITICAL SUBDIVISIONS:**

The Nebraska Association of County Officials estimates there may be some fiscal impact to certain counties dependent on individual situations, but they are unable to estimate an ongoing measurable fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/18/09	PHONE	471-2526
COMMENTS					
DEPT. OF EDUCATION – No fiscal impact. Fiscal impact on ESU's is indeterminate.					
COUNTIES – The bill appears to loosen local government budget growth lids.					