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LB 255

Revision: 01

Revised due to amendments adopted through February 28, 2007.

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	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.

LB255 as amended provides that paid leave, other than earned but unused vacation leave, provided as a fringe benefit by the employer shall not be included in the wages due and payable at the time of separation unless the employer and the employee or the employer and the collective bargaining representative have specifically agreed otherwise.

Current state law provides for employees covered by the state personnel system who meet the minimum age and service requirements for retirement, upon termination of employment are entitled to a one-time payment of ¼ of his or her accumulated unused sick leave, with the rate of payment based upon his or her regular pay at the time of termination or retirement. Upon death of an employee, his or her beneficiary shall be paid ¼ of his or her accumulated unused sick leave. The labor contract with the state's largest union (NAPE/AFSCME) contains similar provisions.

The fiscal impact cannot be estimated since it is not known what future agreements between employer and employee or employer and the collective bargaining representative will or will not include.