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**LB 862**

Revision: 01

Revised based on amendments adopted.

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2010-11</b>		<b>FY 2011-12</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 862 would have no fiscal impact on state agencies.

LB 862 would allow natural resources districts (NRDs) to issue river flow enhancement bonds, provided that the NRD has adopted an integrated management plan that explicitly states its intent to use qualified projects as described in section 2-3226.04. The fiscal impact to NRDs would depend upon governing board actions to levy the occupation tax authorized under 2-3226.05 and to carry out projects funded by river flow enhancement bonds.