

PREPARED BY: Scott Danigole  
 DATE PREPARED: February 05, 2010  
 PHONE: 471-0055

**LB 759**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2010-11</b>		<b>FY 2011-12</b>	
	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 759 allows for the dissolving of a professional corporation upon the death or disqualification of the last remaining shareholder.

The Secretary of State and the Department of Revenue both estimate no fiscal impact.

No fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David J. Spatz	DATE	1/26/10	PHONE	471-4179
COMMENTS					
DEPARTMENT OF REVENUE: No basis to dispute Department of Revenue's analysis and estimate of minimal fiscal impact.					