

PREPARED BY: Doug Gibbs  
 DATE PREPARED: January 25, 2010  
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**LB 893**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2010-11		FY 2011-12	
	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 893 creates a method to refund an occupation or property tax that has been found to be unconstitutional.

The bill provides that an occupation tax, property tax, or penalty that is declared unconstitutional but has been paid or collected, if not expended, shall be repaid and refunded in the county where originally paid without the necessity of the taxpayer filing a claim for payment.

The refund is to be made in accordance with Nebraska Revised Statutes Section 77-1736.06.

LB 893 has no fiscal impact to State revenue or expenditures.

**IMPACT TO POLITICAL SUBDIVISIONS:**

If the tax collected and then declared unconstitutional has been held by the political subdivision and not expended, there should be no fiscal impact. If the tax collected has been expended by the political subdivision and claims for payment are made, expenditures for the political subdivision would increase.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	1/27/10	PHONE	471-2526
COMMENTS					
DEPARTMENT OF REVENUE: Concur. No fiscal impact on the State.					