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**LB 252**

Revision: 01

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised due to adoption of amendments on General File

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$33,000)		(\$33,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$33,000)		(\$33,000)

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 252 as amended by AM1097 strikes the original sections and incorporates the provisions of LB 570, with some adjustments.

The bill amends Nebraska Revised Statutes 12-101 and 77-2704.15.

Section 12-101 would change a reporting requirement for Wyuka Cemetery to provide that the annual report of receipts and expenditures be filed with the Auditor of Public Accounts on or before the second Tuesday in June. Currently the report is filed on or before the second Tuesday of March with the Secretary of State.

Section 77-2704.15 is amended to add Wyuka Cemetery to the political subdivisions that are exempt from paying sales and use tax on their purchases.

The bill includes the emergency clause and now contains an operative date of July 1, 2011. LB 570 as originally introduced contained an operative date for certain sections of the bill of January 1, 2007.

The Department of Revenue estimates the impact of LB 252, as amended by AM1097, to the General Fund as follows:

FY2011-12:	(\$ 33,000)
FY2012-13:	(\$ 33,000)
FY2013-14:	(\$ 33,000)

Costs to implement the bill are expected to be minimal.

There is no basis to disagree with the Department of Revenue's estimate of fiscal impact and cost.

### IMPACT TO POLITICAL SUBDIVISIONS:

There is expected to be some minimal impact to the city of Lincoln.