

Revised due to additional information

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2013-14</b>		<b>FY 2014-15</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		\$45,000		\$45,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		\$45,000		\$45,000

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 33 amends the Uniform State Tax Lien Registration and Enforcement Act, the Campaign Finance Limitation Act, and the Tobacco Products Tax Act.

The bill outright repeals Section 77-27,119.04. This section requires the Tax Commissioner to include a line on the income tax return form where a taxpayer may designate a contribution from their tax refund to the Campaign Finance Limitation Cash Fund. Section 32-1610 is amended to remove a reference to taxpayer contributions to the same fund.

The bill adds language to the Uniform State Tax Lien Registration and Enforcement Act to allow the Tax Commissioner to enter into an agreement with a financial institution to levy upon real and personal property belonging to a taxpayer in any medium and format they agree to for delinquent taxes. Pursuant to such an agreement the Tax Commissioner may also issue a levy to a financial institution in regard to the taxpayer's delinquent taxes or deficiencies.

The bill also provides an additional time period in which a lien shall remain in effect following the expiration of an agreement between the Tax Commissioner and a taxpayer to extend the time for payment of tax which may be due.

LB 33 provides for an additional penalty of 25% for any tobacco products tax which is not paid on the due date. This penalty is in addition to the rate of interest imposed by Section 45-104.02 for such delinquent taxes and also in addition to the 25% penalty of the entire tax due that the Tax Commissioner shall impose if the Commissioner finds that such delinquency was made with the intent to evade the tax.

The Department of Revenue estimates that there will be an additional \$45,000 annually in revenue as a result of penalties imposed on late filings of tobacco products returns.

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

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 33	AM:	AGENCY/POLT. SUB: Dept. of Revenue (agency 1/23/2013 revised FN)	
REVIEWED BY: Lyn Heaton		DATE: 1/22/2013	PHONE: 402.471.4181
COMMENTS: No basis upon which to disagree with the agency's analysis. The department is correct in that late and fraudulent filing penalties authorized under the bill would be credited to the Tobacco Products Administration Cash Fund where it would remain until expended or a separate, subsequent action by the Legislature not provided by the bill transfers the revenue out of the fund.			

