

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2016-17		FY 2017-18	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$287,000)		(\$452,000)
CASH FUNDS		(\$10,000)		(\$18,000)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$297,000)		(\$470,000)

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

LB 774 amends the Nebraska Revenue Act of 1967, Section 77-2704.12, to provide a sales and use tax exemption for nonprofit substance abuse treatment centers licensed under the Health Care Facility Act.

The bill has an operative date of October 1, 2016.

The Department of Revenue estimates the following fiscal impact of LB 774:

Fiscal Year:	General Fund:	State Highway Capital Improvement Fund:	Highway Allocation Fund (Local):	Total:
2016-17:	(\$ 287,000)	(\$ 10,000)	(\$ 2,000)	(\$ 299,000)
2017-18:	(\$ 452,000)	(\$ 18,000)	(\$ 3,000)	(\$ 473,000)
2018-19:	(\$ 475,000)	(\$ 19,000)	(\$ 3,000)	(\$ 497,000)

The Department indicates the cost to implement the provisions of LB 774 are expected to be minimal.

We have no basis to disagree with the Department of Revenue’s estimate of fiscal impact and cost.

IMPACT TO POLITICAL SUBDIVISIONS:

We estimate the following fiscal impact to the Highway Allocation Fund:

FY2016-17:	(\$ 2,000)
FY2017-18:	(\$ 3,000)
FY2018-19:	(\$ 3,000)

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 774	AM:	AGENCY/POLT. SUB: Dept. of Health and Human Services	
REVIEWED BY: Lyn Heaton		DATE: 2/2/2016	PHONE: 471-4181
COMMENTS: Concur. No fiscal impact to DHHS.			

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) Pat Weber

Date Prepared:(4) 1-15-16

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	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$0	\$0	\$0	\$0
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no Fiscal Impact to the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:	POSITION TITLE	NUMBER OF POSITIONS		2016-2017	2017-2018
		16-17	17-18	EXPENDITURES	EXPENDITURES
Benefits.....					
Operating.....					
Travel.....					
Capital Outlay.....					
Aid.....					
Capital Improvements.....					
TOTAL.....				\$0	\$0

