

PREPARED BY: Doug Gibbs  
 DATE PREPARED: January 23, 2017  
 PHONE: 402-471-0051

**LB 432**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2017-18</b>		<b>FY 2018-19</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 432 amends Nebraska Revised Statutes Section 13-508 regarding the property tax request by governing boards as they are defined in Section 13-503.

The bill would remove the authority of such boards to include an amount for delinquent taxes or estimated tax losses from any pending or anticipated tax litigation from the amount of tax required to fund their adopted budget.

There is no fiscal impact to the state as a result of LB 432.

The Department of Revenue indicates no cost to implement the provisions of LB 432.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB:432	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lyn Heaton	DATE: 1/25/2017	PHONE: <a href="tel:4024714181">(402) 471-4181</a>	
COMMENTS: Concur. No fiscal impact on the Dept. of Revenue.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB:432	AM:	AGENCY/POLT. SUB: City of Stromsburg	
REVIEWED BY: Lyn Heaton	DATE: 1/23/2017	PHONE: <a href="tel:4024714181">(402) 471-4181</a>	
COMMENTS: No basis upon which to disagree with the City of Stromsburg's estimate of no fiscal impact. Whether the bill has a fiscal impact on municipalities and other political subdivisions will depend on whether the governing boards still include an estimated amount for delinquent taxes when setting their budget even though the allowance for delinquent taxes is no longer required to be separately stated on the budget statement filed with the State Auditor's Office.			



Please complete ALL (5) blanks in the first three lines.

**2017**

**LB<sup>(1)</sup> 432**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> City of Stromsburg

Prepared by: <sup>(3)</sup> Nancy Bryan Date Prepared: <sup>(4)</sup> 1/19/17 Phone: <sup>(5)</sup> 402-764-2561

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

NO FISCAL IMPACT

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____