

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	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 76 specifies that nameplate capacity, for purposes of the nameplate capacity tax, is determined based on the facility's alternating current capacity.

This bill is not estimated to have a fiscal impact to the General Fund or the Department of Revenue. NACO estimates that LB 76 could reduce revenue to counties. Similarly, revenue could decrease to any other political subdivision receiving nameplate capacity tax pursuant to the distribution in section 77-6204. The impact of the bill on political subdivisions will vary based on the reduction in facilities' capacity due to measuring wattage in alternating current, which depends on the current capacity of the facilities and the efficiency of the inverters used in the conversion.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 76	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lee Will	DATE: 1/25/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 76	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)	
REVIEWED BY: Lee Will	DATE: 2/4/2019	PHONE: (402) 471-4175	
COMMENTS: No basis to disagree with NACO's statement of fiscal impact.			

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

2019

LB⁽¹⁾ 76

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/15/2019 Phone: ⁽⁵⁾ (402) 434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</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:

Nameplate Capacity Tax in 2017 (source Department of Revenue)

Adams	\$ 49
Antelope	\$ 872,635
Boone	\$ 590,145
Cherry	\$ 6,508
Custer	\$ 542,716
Gage	\$ 57,642
Holt	\$ 205,255
Jefferson	\$ 153,714
Keya Paha	\$ 10,708
Knox	\$ 432,714
Lancaster	\$ 8,630
Platte	\$ 23,922
Richardson	\$ 160,983
 State Total	 \$ 3,065,623

Under LB 76, there would be a diminution in receipts to the county because the nameplate capacity tax would be based on a facility's alternating current capacity rather than the direct current capacity used by the Department of Revenue for solar panels. Whether there would be an effect on the amount reported for wind turbines is uncertain. The fiscal impact is to counties is uncertain.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20 EXPENDITURES</u>	<u>2020-21 EXPENDITURES</u>
	<u>19-20</u>	<u>20-21</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____