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 DATE PREPARED: November 18, 2019  
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# LB 76

Revision: 01

Updated for 2020 session and includes any adopted amendments

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2020-21</b>		<b>FY 2021-22</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 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 state. 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.



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2020

LB<sup>(1)</sup> 76

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 11/25/2019 Phone: <sup>(5)</sup> (402) 434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2020-21		FY 2021-22	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

County	2018	County	2018
Adams	\$ 5,981	Jefferson	\$ 204,038
Antelope	\$ 894,346	Keya Paha	\$ 13,193
Boone	\$ 551,693	Knox	\$ 324,536
Buffalo	\$ 1,403	Lancaster	\$ 16,661
Cherry	\$ 8,135	Logan	\$ 71
Custer	\$ 477,354	Platte	\$ 36,690
Dakota	\$ 7,968	Richardson	\$ 211,080
Gage	\$ 76,514	Seward	\$ 49
Holt	\$1,475,618	Webster	\$ 29,644
		<b>Total</b>	<b>\$4,334,984</b>

\* This includes receipts through December 2018. (Source: Dept. of Revenue)

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 to counties is uncertain.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2020-21	2021-22
	20-21	21-22	EXPENDITURES	EXPENDITURES
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____