

Updated to reflect amendments adopted through April 20, 2021.

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2021-22		FY 2022-23	
	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.

As amended, LB156 Establishes the Municipal Inland Port Authority Act. The bill details the powers and duties of an Inland Port Authority as well as the processes and requirements related to establishing and operating an authority. An authority established under the act may accept appropriations, including funds appropriated by the Legislature pursuant to 81-12,146.

Legislative *intent* is established to transfer \$5 million from the General Fund to the Department of Economic Development (DED) administered Site and Building Development Fund (fund established by 81-12,146) in FY23, and again in FY24. The transferred funds would be earmarked for use by the DED to provide financial assistance to large shovel-ready commercial and industrial sites developed under the act. In the event a transfer is authorized pursuant to the intent language, a General Fund loss of \$5 million would be present in FY23 and, again in FY24.

The DED would also have the responsibility to review proposed inland port authorities and determine if certain criteria are met that to enable the formal creation of the inland port authority. Additionally, the DED *may* adopt and promulgate rules and regulations relating to their responsibilities.

The DED indicates a 0.5 FTE would be required each fiscal year to fulfill their responsibilities under the act (i.e. reviewing proposals, issuing financial assistance, & promulgating and adopting rules and regulations). It is not disputed that the DED will see an increase in workload. However, it does not appear the increase in workload necessitates an increase in the agencies appropriation for operations when also considering the agency appropriation and salary limit for Program 603 compared to historical expenditures (while also accounting for adjustments during the 2021-23 biennial budget request process).

The Department of Revenue, Department of Labor, and Worker’s Compensation Court do not anticipate a fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 156	AM: 956	AGENCY/POLT. SUB: Nebraska Department of Economic Development	
REVIEWED BY: Jacob Leaver	DATE: 04/22/2021	PHONE: (402) 471-4173	
COMMENTS: No basis to disagree with the Nebraska Department of Economic Development’s estimate of fiscal impact to the agency as a result of LB 156 AM 956.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 156	AM: 956	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Jacob Leaver	DATE: 04/23/2021	PHONE: (402) 471-4173	
COMMENTS: No basis to dispute with the Department of Revenue’s estimate of no fiscal impact as a result of LB 156.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 156	AM: 956	AGENCY/POLT. SUB: Nebraska Department of Labor	
REVIEWED BY: Jacob Leaver	DATE: 04/23/2021	PHONE: (402) 471-4173	
COMMENTS: No basis to dispute the Nebraska Department of Labor's estimate of no fiscal impact to the agency as a result of LB 156 AM 956			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 156	AM: 956	AGENCY/POLT. SUB: Nebraska Workers' Compensation Court	
REVIEWED BY: Jacob Leaver	DATE: 04/21/2021	PHONE: (402) 471-4173	
COMMENTS: No basis to disagree with the Nebraska Workers' Compensation Court estimate of no fiscal impact as a result of LB 156 AM 956.			

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

2021

LB⁽¹⁾ LB156 AM956

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Economic Development

Prepared by: ⁽³⁾ Anthony Goins Date Prepared: ⁽⁴⁾ 4/21/2021 Phone: ⁽⁵⁾ 402-471-3777

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$41,600		\$42,640	(\$5,000,000)
CASH FUNDS			5,000,000	\$5,000,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$41,600</u>		<u>\$5,42,640</u>	<u>\$0</u>

Explanation of Estimate:

LB 156, as amended by AM956, would establish the Municipal Inland Port Authority Act. The bill would allow inland port districts to be established.

LB156 would permit Inland port authorities to establish a foreign trade zone under federal law; acquire, sell, and lease property; construct buildings, infrastructure, and intermodal facilities; operate intermodal facilities; and issue revenue bonds. As amended, the LB156 does not give the port authority the power to levy any taxes. The authority is exempted from most taxes or assessments to the State of Nebraska or any political subdivision of the state, except for Workers' Compensation taxes and payments in lieu of contributions required under the Employment Security Law. The bill as amended contains intent language for the transfer of \$5 million from the General Fund to a newly created subaccount in DED's Site and Building Development Fund in FY2022-23 and FY2023-24. These funds are to be earmarked for use to finance large shovel-ready commercial and industrial sites developed under the act.

DED's responsibilities under LB156, as amended by AM956, are to review the applications and certify the first five applications that meet the requirements outlined in Section 4(1), (2) and (3); promulgate rules and regulations for certifying inland port authorities and distributing aid under the act; and; create a subaccount in the Site and Building Development Fund for disbursing these funds for shovel-ready commercial and industrial sites and disburse those funds. These additional tasks will require the services of 0.5 FTE of an Economic Development Business Consultant.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
A49310 ED Business Consultant	0.5	0.5	\$29,710	\$30,460
Benefits.....			11,890	12,180
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>\$41,600</u>	<u>\$42,640</u>

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2021

LB⁽¹⁾ 156, AM 956

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Workers' Compensation Court

Prepared by: ⁽³⁾ Jill Gradwohl Schroeder Date Prepared: ⁽⁴⁾ April 21, 2021 Phone: ⁽⁵⁾ (402) 471-3602

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</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:

LB 156, AM956 is not expected to have a direct fiscal impact upon the operations of the Nebraska Workers' Compensation Court.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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2021

LB⁽¹⁾ 156 AM956

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Labor

Prepared by: ⁽³⁾ Katie Thurber Date Prepared: ⁽⁴⁾ 4-21-2021 Phone: ⁽⁵⁾ 402-471-9912

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</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>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____