

To incorporate AM2352

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2022-23		FY 2023-24	
	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 originally written, LB 800 was considered a “clean-up” bill to incorporate grammatical changes, clarify references, and replace or eliminate obsolete or unnecessary language, among other technical revisions. With the adoption of AM2035, provisions from six other municipal-related bills were incorporated. With the adoption of AM2352, provisions from LB 1176 were added.

LB 555 – would affect reports filed under the Municipal Density and Missing Middle Housing Act.

LB 724 – would amend the Local Option Municipal Economic Development Act (commonly referred to as LB 840).

LB 727 – would eliminate unnecessary and redundant language related to sanitary and improvement district (SID) elections.

LB 799 – would update and clarify reporting requirements under the Municipal Density and Missing Middle Housing Act.

LB 842 - would authorize tribal governments to apply for and receive grants under the Civic and Community Center Financing Act.

LB 1176 – would amend the Affordable Housing Tax Credit Act, which includes “insurance companies subject to retaliatory taxes under section 81-523” in the definition of “taxpayer”, for the purpose of using affordable housing tax credits to offset fire insurance retaliatory taxes.

LB 1189 – would address the handling of assets of certain discontinued sanitary drainage districts.

The fiscal notes for each of these bills showed no fiscal impact to state general fund expenditures or revenue.

The section(s) incorporating LB 1176 become(s) effective January 1, 2023. All other sections take effect when passed and approved according to law.