

Revised per General File amendments

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$1,509,778	\$12,237,000	\$393,738	\$7,621,000
CASH FUNDS	\$90,000	\$316,863	\$70,000	\$1,102,651
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$1,599,778</b>	<b>\$12,553,863</b>	<b>\$463,738</b>	<b>\$8,723,651</b>

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

LB 1317 was amended by AM3246, AM3314, FA380, AM3135, and AM3079 on General File. These amendments eliminate the original provisions of LB 1317 and contain modified and original provisions of multiple bills while also adding the Gambling Winnings Setoff for Outstanding Debt Act. The details of the amendments are discussed below.

**AM3246**

*Incorporates Provisions of LB 1374*

This aspect of the amendment would make changes connected to the Good Life Transformational Projects Act. The changes would also allow for local government involvement and funding regarding good life districts.

The DOR estimates an indeterminant, negative fiscal impact to General Fund revenues as a result of this aspect of the amendment.

*Incorporates Provisions of LB 1295*

This aspect of the amendment would establish the Financial Institution Data Match Act. The DOR would operate a data match system with each financial institution doing business in the State of Nebraska.

Under the system, a financial institution would receive from the DOR a listing of tax debtors to be used in matches within the financial institution’s system. The financial institution would receive the listing within 30 days after the end of each calendar quarter subsequent to the effective date under the bill. Within 30 days after receiving the listing, the financial institution would match the listing to its records of accounts held in one or more person’s names which are open accounts or accounts that were closed within the preceding calendar quarter. The financial institution would provide the DOR with a match listing of all matches made within five working days of the match. The financial institution would submit all match listings by an electronic medium approved by the DOR. The DOR could enter into agreements with financial institutions doing business in the state to operate the data match system. A financial institution could charge a reasonable fee, not to exceed actual cost, to be paid by the DOR for the service of reporting matches. The DOR could contract with one or more vendors to develop the data match system and perform the matches.

Within 15 days after the end of FY 24-25 and each fiscal year after, the Tax Commissioner would determine and certify to the State Treasurer the following amounts:

- a) The total amount of any fees for services or reimbursements paid by the DOR or other costs incurred by the DOR during the previous fiscal year due to the contracts entered into; and
- b) The total amount of taxes, penalties, and interest collected during the previous fiscal year as a result of contracts entered into

After receiving the certification, the State Treasurer would transfer the lesser of, from the General Fund to the DOR Enforcement Fund:

- The amount certified in part a above; or
- 2% of the amount certified under part b above

The DOR estimates that this aspect of the amendment would have a positive, indeterminant impact on General Fund revenues. The DOR also estimated in its previous fiscal note on these provisions the costs at \$85,000 for FY25 and \$65,000 each fiscal year after out of the DOR Enforcement Fund for contract costs. Money to help cover some or all of these costs would be transferred from the General Fund to the DOR Enforcement Fund via the lesser of the contract costs or the 2% amount.

*Incorporates Provisions of LB 1043 with Modifications*

This aspect of the amendment would require that a covered nonprofit organization that owns or acquires underutilized tax-exempt property located within a high-poverty area to develop such property within three years after the operative date or the date of acquiring such property, whichever is later. There would be penalties for failure to develop property and for attempting to sell property at a price that is more than 50% above market value.

This aspect of the amendment may affect the use of tax increment financing (TIF) which in an equalized school district could affect state aid requirements. However, the timing and amounts of any impact related to TIF are unknowable.

*Incorporates Provisions of LB 505/1218 with Modifications*

This aspect of the amendment would make changes to the fee for registration of each motor vehicle powered by an alternative fuel so that the fee would be \$150, except that for a motorcycle or plug-in hybrid electric vehicle the fee would be \$75 dollars.

This aspect of the amendment would also establish an excise tax that would begin on January 1, 2028 of three cents per kilowatt hour on the electric energy used to charge the battery of a motor vehicle at a commercial electric vehicle charging station.

This aspect of the amendment would add a sales and use tax exemption, operative on January 1, 2025, for electric energy when stored, used, or consumed by a motor vehicle and the electricity was subject to the excise tax described above.

Any tax that could be collected and sales and use tax exemptions under this aspect of the amendment, would start to be collected and be exempted in 2028. The DOR does note that the excise tax is levied at the consumer level and there is no requirement for charging station operators to be licensed by the DOR and report the tax. The DOR has estimated in its previous fiscal note on these provisions that this would have minimal impact on General Fund revenues.

The Department of Motor Vehicles estimates a need for \$5,000 Cash Funds annually for the purchase of expanded fuel data necessary to identify plug-in hybrid vehicles.

The Department of Transportation estimates revenue increases to the following funds and local governments as a result of the increase to the registration fee:

	Est. revenue increase to Highway Trust Fund	Portion Allocated to NDOT	Portion Allocated to Cities/Counties
FY2024-25	\$594,156	\$316,863	\$277,293
FY2025-26	\$2,067,600	\$1,102,651	\$964,949
FY2026-27	\$2,998,050	\$1,598,860	\$1,399,190
FY2027-28	\$4,378,235	\$2,334,913	\$2,043,322

*Incorporates Provisions of LB 1217 with Modifications*

This aspect of the amendment would create a property tax exemption connected to skilled nursing facilities, nursing facilities, and assisted-living facilities.

This aspect of the amendment would also create a property tax exemption for buildings that are owned by a charitable organization, is made available to students in attendance at an educational institution, and is recognized by such educational institution as approved student housing, except that the exemption would only apply to the commons area of such building, including any common rooms and cooking and eating facilities.

This aspect of the amendment would add regarding a statement filed by the owner of a rent-restricted housing project annually to include in the case of an initial statement filed for any applicable project, the estimated income and expenses for the first year of operation taken from the application for an allocation of tax credits or private activity bonds. This aspect of the amendment would add that each county assessor's income approach calculation regarding rent-restricted housing for valuation could have up to a three-year average of calculations. This aspect of the amendment would add that if the income and expense data required to be filed in the discussed statement would not be filed in a timely manner, the county assessor could use any method for determining actual value for such rent-restricted housing project that is consistent with professionally accepted mass appraisal methods so long as such method values the property as a rent-restricted housing project.

Under this aspect of the amendment, any organization or individual that owns a sales-restricted house could file an application with the county assessor for a valuation. Applications would be made on a form prescribed by the Tax Commissioner. Upon receipt of the application, the county assessor would determine the value of the sales-restricted house at its unrestricted appraised value and the maximum sales price allowed for the sales-restricted house. The county assessor would use the lesser of the two values as the property's assessed value.

Any change in property valuation within a school district could also have an impact on TEEOSA state aid, although a specific amount is unknown.

*Incorporates Provisions of LB 1389*

This aspect of the amendment would exempt qualified broadband equipment from personal property tax.

A change in the taxable base for schools due to the exemption of property could have an impact on state aid under TEEOSA, but any such amount is indeterminate.

*Incorporates Provisions of LB 1397*

This aspect of the amendment would make changes to add that agricultural land and horticultural land would not include land used for commercial purposes that are not agricultural or horticultural purposes, such as land used for a solar farm or wind farm.

A change in the taxable base for schools due to the declassification of property could have an impact on state aid under TEEOSA, but any such amount is indeterminate.

*Incorporates Provisions of LB 863*

This aspect of the amendment would remove the income tax adjustment for individuals to reduce federal adjusted gross income by amounts received as annuities under the Federal Employees Retirement System (FERS) for taxable years beginning on or after January 1, 2024.

The DOR estimates the following impact to General Fund revenues as a result of this aspect of the amendment:

- FY 24-25: \$12,237,000
- FY 25-26: \$7,621,000
- FY 26-27: \$6,690,000

*Incorporates Provisions of LB 1134 with Modifications*

This aspect of the amendment would make changes so that a majority of the Tax Equalization and Review Commission (TERC) would constitute a quorum to transact business, and one vacancy would not impair the right of the remaining commissioners to exercise all the powers of the Commission, except that two commissioners would constitute a quorum to hear and determine any appeals or petitions.

This aspect of the amendment would change provisions so that interest would be applied to taxable value of property beginning 30 days after the date of an order of the TERC that was issued or the date the taxes were delinquent, whichever is later.

This aspect of the amendment would also add to provisions that if the final decision of the TERC results in taxes due in excess of the original amount and interest is applied, the interest would not begin to accrue until 30 days after the decision is certified to the county treasurer.

The Nebraska Association of County Officials (NACO) estimates a negative but minimal fiscal impact to counties from this aspect of the amendment.

*Incorporates Provisions of LB 1093 with Modifications*

This aspect of the amendment would make changes regarding an employer providing for an individual or family health insurance policy for a first responder employee and the cancellation requirements regarding those policies. The Department of Administrative Services (DAS) estimates that as a result of these changes to health insurance policy, it will require DAS to add surviving spouse/dependent coverage to the state's health insurance plan, which is an expected, indeterminate administrative cost paid by the state's health insurance fund and that the first responder employees who may experience a catastrophic event is unforeseeable.

This aspect of the amendment would also make changes to the First Responder Recruitment and Retention Act. This aspect of the amendment would make changes to definitions and requirements for the applicant, higher education institutions, and the DOR regarding tuition waivers in the Act. This aspect of the amendment would also eliminate eligibility for tuition waivers for those having a limited law enforcement officer certificate proposed under the original provisions of LB 1093.

There is estimated to be an indeterminate Cash Fund revenue loss for the State College System and University of Nebraska System as a result of the added eligibility for the tuition waivers under this aspect of the amendment. We assume there will be reductions in tuition revenue at community colleges, too, as a result of the bill.

*Incorporates Provisions of LB 1184 with Modifications*

This aspect of the amendment would add that it would be the intent of the Legislature to appropriate \$1,000,000 for FY 24-25 from the General Fund to the Department of Environment and Energy (NDEE) to fund the installation of real-time nitrate sensors in monitoring wells statewide to prioritize nitrate management and reduction.

NDEE estimates General Fund expenditures in FY25 of \$925,000 and \$75,000 in FY26. In addition, \$75,000 each year beyond the initial two fiscal years in General Fund expenditures is estimated for ongoing maintenance and monitoring as long as these sensors are operational.

**AM3314**

*Incorporates Provisions of LB 1067 with Modifications*

This amendment makes changes regarding the submission and contents of inheritance tax reports.

The Nebraska Association of County Officials estimates no fiscal costs to counties from this amendment.

**FA380**

*Further Modifies Provisions of LB 1043*

This amendment would change the language for the provisions connected to LB 1043 so that the Director of Economic Development could make a written recommendation to the county board of equalization in the county where the property is located that the property tax exemption be revoked for the underutilized tax-exempt property.

**AM3135**

*Incorporates Provisions of LB 893*

This amendment would make changes to the ImagiNE Nebraska Act to add a property tax exemption for business equipment that is located at a qualified location or locations for the manufacturing of liquid fertilizer or any other chemical applied to agricultural crops, or the manufacturing of any liquid additive for a farm vehicle fuel.

Any change in property valuation in a school district could have an impact on TEEOSA state aid, although a specific amount is unknown.

**AM3079**

*Adds Provisions to Establish the Gambling Winnings Setoff for Outstanding Debt Act*

This amendment would establish the Gambling Winnings Setoff for Outstanding Debt Act.

Under this amendment, the DOR, in consultation with the Department of Health and Human Services (DHHS), would develop and implement a secure, electronic collection system to carry out the purposes of the Act. The collection system would inform the operator of the total amount owed without detailing the source of any of the amounts owed.

DHHS could submit any certified debt of \$25 or more to the collection system except when the validity of the debt is legitimately in dispute. The DOR could submit to the collection system any amount of outstanding state tax liability owed by a taxpayer except when the validity of the outstanding state tax liability is legitimately in dispute.

If an obligor's applicable winnings are required to be set off pursuant to the Act, the full amount of the debt and outstanding state tax liability would be collected from any applicable winnings due the obligor. The operator would deduct the amount of debt and outstanding state tax liability identified in the collection system from the winnings payment and would remit the net winnings payment, if any, to the winner and the amount deducted to the DOR in a manner prescribed by the DOR. The DOR would first credit any such winnings payment against any debt of such winner certified by DHHS until such debt is satisfied and then against any outstanding state tax liability owed by such winner until such liability is satisfied on a pro rata basis.

DHHS, DOR, and the State Racing and Gaming Commission could adopt and promulgate rules and regulations to carry out the Act.

As a result of the bill, the DOR estimates a need for a one-time programming charge of \$350,778 to be paid to the Office of the Chief Information Officer (OCIO) for programming and web development with maintenance costs in subsequent years of \$104,738. The DOR also estimates a need for 1.0 FTE Revenue Agent Senior, 1.0 FTE Information Technology Application Developer Senior in the first two years increasing to 2.0 FTE in subsequent years, and 0.5 FTE Revenue Tax Specialist. There is no basis to disagree with these IT and personnel estimates except that in FY26-27 the total costs for these would be \$425,238. Also, the DOR does not assume any salary or benefits increases for FY25-26 and FY26-27 for the additional personnel needed pursuant to this bill's provisions. While the actual salary and health insurance increases for FY25-26 and thereafter are not yet determined, it is important to note that any additional personnel in FY24-25 will have ongoing rising costs associated with salary and health insurance increases, which are normally addressed in the biennial budget process for all bargaining and non-bargaining employees.

NACO estimates that the provisions connected to LB 1397 would increase valuations of the applicable property so there would be room to reduce levies in the 40 counties with wind or solar facilities. There are also property tax exemptions provided for in this bill and NACO notes that these will result in an increased levy rate, which means a shift to those property owners not exempt from property taxes, a decrease in taxes collected, an inability to fulfill State and Federal unfunded mandates imposed upon counties, a decrease in the ability of the counties to fund programs and services, and/or a combination of the listed scenarios.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Administrative Services
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Department of Administrative Services assessment of indeterminate fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Banking & Finance
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Department of Banking & Finance assessment of no fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Nebraska Community College Association
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Nebraska Community College Association assessment of potential fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Crime Commission
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Crime Commission assessment of no fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Economic Development
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Department of Economic Development assessment of minimal fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Environment & Energy
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Department of Environment & Energy assessment of fiscal impact from LB 1317 as amended by AM 3246 appears reasonable except that there would not be an increase in General Fund revenue.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3079	AGENCY/POLT. SUB: Department of Health & Human Services
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Department of Health & Human Services assessment of minimal fiscal impact from LB 1317 as amended by AM 3079 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Insurance
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Department of Insurance assessment of no fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Labor
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Department of Labor assessment of no fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Metropolitan Community College
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Metropolitan Community College assessment of minimal fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Motor Vehicles
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Department of Motor Vehicles assessment of indeterminate fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Power Review Board
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Power Review Board assessment of no fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: State College System
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the State College System assessment of no fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Tax Equalization & Review Commission
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Tax Equalization & Review Commission assessment of no fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Department of Transportation
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The Department of Transportation assessment of fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: State Treasurer
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: The State Treasurer assessment of no fiscal impact from LB 1317 as amended by AM 3246 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: University of Nebraska
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the University of Nebraska assessment of potential fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Douglas County Assessor
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Douglas County Assessor assessment of minimal fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Lancaster County
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Lancaster County assessment of no fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Lancaster County Assessor
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Lancaster County Assessor assessment of no fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Nebraska Association of County Officials
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Nebraska Association of County Officials assessment of fiscal impact from LB 1317 as amended by AM 3246.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1317	AM: 3246	AGENCY/POLT. SUB: Nebraska Investment Finance Authority
REVIEWED BY: Neil Sullivan	DATE: 4/9/2024	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Nebraska Investment Finance Authority assessment of no fiscal impact from LB 1317 as amended by AM 3246.		



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2024

LB<sup>(1)</sup> 1317 AM3246

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services – State Personnel – Wellness & Benefits

Prepared by: <sup>(3)</sup> Sarah Skinner Date Prepared: <sup>(4)</sup> 4/4/2024 Phone: <sup>(5)</sup> 402-419-4229

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

Section 35 of LB1317 as amended by AM3246 prohibits an employer from cancelling the health insurance policy of a first responder injured in the line of duty.

The State of Nebraska health plans are self-insured with employer (State of Nebraska) paying 79% and the employee paying 21% of the premium. The Department of Administrative Services (DAS) assumes the injured first responder employee would continue to make this premium payment. If the injured first responder did not pay the 21% premium, DAS would also assume the employing state agency would be responsible for that amount for continued coverage.

LB1317 AM3246 prohibits an employer, for at least twelve months following death, from cancelling the health insurance policy of the spouse or dependents of a first responder who dies in the line of duty. LB1317 AM3246 will require DAS to add surviving spouse/dependent coverage to the state’s health insurance plan, which is expected to be an additional administrative cost paid by the state’s health insurance fund.

DAS assumes the surviving spouse or dependent of the deceased first responder employee would continue to make the 21% premium payment. If the surviving spouse or dependent did not pay the 21% premium for the coverage, DAS would assume the first responder’s previously employing state agency would be responsible for paying 100% (79% + 21%) for continued coverage.

The first responder employees who may experience a catastrophic event is unforeseeable. The fiscal impact to the State’s health insurance plans is indeterminable.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2024-25</b>	<b>2025-26</b>
	<b><u>24-25</u></b>	<b><u>25-26</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....			_____	_____
Operating.....			_____	_____
Travel.....			_____	_____
Capital outlay.....			_____	_____
Aid.....			_____	_____
Capital improvements.....			_____	_____
TOTAL.....			_____	_____

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

2024

LB<sup>(1)</sup> 1317 AM3246

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Insurance

Prepared by: <sup>(3)</sup> Jordan Blades Date Prepared: <sup>(4)</sup> 4/4/2024 Phone: <sup>(5)</sup> 402-471-4638

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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:

The Department does not anticipate any fiscal impact at this time.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2024

LB<sup>(1)</sup> 1317 AM3246

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Investment Finance Authority

Prepared by: <sup>(3)</sup> Christie Weston Date Prepared: <sup>(4)</sup> 04/04/2024 Phone: <sup>(5)</sup> 402-434-3900

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</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>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____



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

**2024**

**LB<sup>(1)</sup> 1317; AM 3246**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Crime Commission

Prepared by: <sup>(3)</sup> Bryan Tuma Date Prepared: <sup>(4)</sup> April 4, 2024 Phone: <sup>(5)</sup> 531-893-0405

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	0	_____
CASH FUNDS	_____	_____	0	_____
FEDERAL FUNDS	_____	_____	0	_____
OTHER FUNDS	_____	_____	0	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>0</b>	<b>=====</b>

**Explanation of Estimate:**

LB 1317 and AM 3246, Sections 60-67 address amendments to the First Responder Recruitment and Retention Act. There is no fiscal impact to the Nebraska Crime Commission.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

2024

LB<sup>(1)</sup> 1317, AM 3246

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> State Treasurer

Prepared by: <sup>(3)</sup> Jason Walters Date Prepared: <sup>(4)</sup> April 4, 2024 Phone: <sup>(5)</sup> 402-471-2793

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</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:

The State Treasurer's Office doesn't expect any fiscal impact from LB 1317, AM 3246 to the office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**LB (1) 1317 State findings related to property taxes**  
AM 3246

State Agency OR Political Subdivision Name:<sup>(2)</sup> University of Nebraska System

Prepared by:<sup>(3)</sup> Chris Kabourek Date Prepared:<sup>(4)</sup> 4/4/2024 Phone:<sup>(5)</sup> (402) 472-7102

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

GENERAL FUNDS	FY 2024 - 25		FY 2025 - 26	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
	<u>58,000.00</u>	<u>0.00</u>	<u>58,000.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>58,000.00</u>	<u>0.00</u>	<u>58,000.00</u>	<u>0.00</u>

**Explanation of Estimate:**

LB 1317 AM 3246 incorporates LB 1093. LB1093, if passed, changes provisions relating to tuition waivers under the First Responder Recruitment and Retention Act. LB1093 expands the waiver to limited law enforcement officers and limits the waiver to individuals who have not previously received a Bachelor's degree.

The assumptions used are summarized below.

**CALCULATIONS FOR ESTIMATED FISCAL IMPACT OF LB 1093**

**TUITION REMISSIONS FOR FIREFIGHTERS AND DEPENDENTS OF FIRST RESPONDERS**

**ADDING LB 1093 Qualifiers**

<u>FULL TIME</u>			
Total Paid First Responder Dependents	400	(A) See assumption (1) and (2)	
Estimated First Responders with Children	160	(B) (A) X 40% - see assumption (3)	
Estimated Dependents	310	(C) (B) X 1.94 - see assumption (4)	
Estimated Dependents aged 12-17	102	(D) (C) x 34% - see assumption (5)	
Estimated Dependents aged 16-17	34	(E) (D) divided by 3	
Estimated # go to college	23	(F) (E) x 67% - see assumption (6)	
Estimated # enrolled at NU	10	(G) (F) x 37% - see assumption (7)	
Estimate: Full-time students %	67%		
Estimated Students	6	2/3rds of Line (G)	
Student Credit Hours per Year	30	SCHs	
Total SCHs taken	180	80 x 30SCHs	
UNL Base SCH Tuition Rate	\$ 259		
Total Cost	\$ 47,000	Line G x UNL Base tuition rate	
<u>PART TIME</u>			
Estimate: Part-time students %	33%		
Estimated Students	4	1/3rd of line (G)	
Student Credit Hours per Year	12	SCHs	
Total SCHs taken	43	40 x 12SCHs	
UNL Base SCH Tuition Rate	\$ 259		
Total Cost	\$ 11,000		
TOTAL FISCAL IMPACT	\$ 58,000		

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2024 - 25 <u>EXPENDITURES</u>	2025 - 26 <u>EXPENDITURES</u>
	<u>24 - 25</u>	<u>25 - 26</u>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....			<u>58,000.00</u>	<u>58,000.00</u>
Capital improvements.....				
TOTAL.....			<u>58,000.00</u>	<u>58,000.00</u>



## **ASSUMPTIONS**

- |     |   |       |
|-----|---|-------|
| (1) | Additionla Officers<br>1/19/24 email from Kristen H.  | 400   |
| (2) | Not applicable  | -     |
| (3) | Percentage of U.S. adults that have children<br><a href="https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/#:~:text=In%202021%2C%20about%2040.02%20percent,18%20living%20in%20the%20household.">https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/#:~:text=In%202021%2C%20about%2040.02%20percent,18%20living%20in%20the%20household.</a> | 40.0% |
| (4) | Average number of children under 18 per family in U.S.<br><a href="https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/#:~:text=The%20typical%20American%20picture%20of,18%20per%20family%20in%201960.">https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/#:~:text=The%20typical%20American%20picture%20of,18%20per%20family%20in%201960.</a>                               | 1.94  |
| (5) | Estimated % of children ages 12-17<br><a href="https://www.childstats.gov/americaschildren/tables/pop1.asp">https://www.childstats.gov/americaschildren/tables/pop1.asp</a>   | 34%   |
| (6) | % of Nebraska High School Graduates that go to college<br><a href="https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/PR_Presentation.pdf">https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/PR_Presentation.pdf</a>   | 67%   |
| (7) | % of Nebraska College enrollment at NU<br><a href="https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/FS_2021_Prelim_Enroll.pdf">https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/FS_2021_Prelim_Enroll.pdf</a>   | 37%   |

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

2024

LB(1) 1317 AM3246 AM3314, FA380, AM 3135 & AM3079

FISCAL NOTE

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

Prepared by: (3) Dave Dearthmont Date Prepared: (4) 4/05/2024 Phone: (5) 402-471-3777

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

Table with 4 columns: EXPENDITURES, REVENUE for FY 2024-25 and EXPENDITURES, REVENUE for FY 2025-26. Rows include GENERAL FUNDS, CASH FUNDS, FEDERAL FUNDS, OTHER FUNDS, and TOTAL FUNDS.

Explanation of Estimate:

LB1317 as amended by AM3246, AM3314, FA380, AM3135, & AM3079. Of these, only LB3246, AM3135, and FA380 pertain to any of the Department of Economic Development’s programs or operations.

LB1317 as amended by AM3246 would create the Good Life District Economic Development Act. The program would allow a municipality to appropriate local resources to support a Good Life District (GLD) under the Good Life Transformational District Act, if approved by voters. If the election is successful a program district is created with the same boundaries as the GDL, which may be extended by annexation by the municipality. A municipality may enter into an exclusive contract with a qualifying business to provide assistance under the program for development of the property, use of the property, and other matters.

If the city is successful in creating a program district under the provisions of LB1374, the city would be authorized to issue bonds to carry out the purposes of the program and the city is authorized to establish one or more of the following local sources of revenue to repay the bonds:

- An additional local option sales and use tax up to 2.75%
• A general business occupation tax, or portions of an existing local option sales and use tax
• A portion of the city’s local option sales and use tax

The bill would also amend portions of the Good Life Transformational District Act, to create an exception to the current restrictions horse tracks or gaming facilities provided these facilities are publicly owned or used by the Nebraska State Fair Board and do not include gaming devices located within these facilities. The length of a GLD would be increased from 25 to 30 years and the size of a GLD would be expanded from 2,000 to 3,000 acres for GLDs outside a city of the metropolitan class. Finally, DED would be responsible for approving applications for changing the boundaries of GLDs and would be required to share all information produced in the application and approval of any GLDs under the act.

AM3135 to LB1317 would amend the provisions of LB893 into LB1317 and would amend the ImagiNE Nebraska Act to award a property tax exemption to qualified taxpayers for business equipment for manufacturing liquid fertilizers, agricultural chemical agents, or liquid additives for farm vehicle fuel in qualified locations. The tax exemption applies if the taxpayer qualifies under the Quality Jobs Investment or Modernization levels of the ImagiNE act. Claims for the exemption must be filed by the taxpayer before May 1st of each year.

FA380 would amend Section 32 of LB1317 as amended by AM3246, which would require DED to make a written recommendation to a county board of equalization that a property tax exemption be revoked if certain conditions are met.

The additional duties required of DED due to the provisions of LB1317 as amended by AM3246, AM3314, FA380, AM3135, & AM3079 would have a minimal impact and can be accomplished with current resources.

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**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				

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

2024

LB<sup>(1)</sup> 1317 AM3246 AM3314 FA380 AM3135 AM3079

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Racing and Gaming Commission

Prepared by: <sup>(3)</sup> Rita Pracht Date Prepared: <sup>(4)</sup> 4/5/24 Phone: <sup>(5)</sup> 402-471-8128

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

No fiscal impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

**2024**

**LB<sup>(1)</sup> LB1317 AM3246**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Community College Association

Prepared by: <sup>(3)</sup> Courtney Wittstruck Date Prepared: <sup>(4)</sup> Apr. 4, 2024 Phone: <sup>(5)</sup> 402-381-2084

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS		<u>-\$70,000</u>		<u>-\$72,100</u>
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>		<u><b>-\$70,000</b></u>		<u><b>-\$72,100</b></u>

Explanation of Estimate:

Estimated number of participants: 20  
 Approximate yearly tuition: \$3,500  
 20 x \$3,500 = \$70,000

Estimated 3% increase in tuition in year 2.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				

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

**2024**

**LB<sup>(1)</sup> 1317 AM3246**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Environment and Energy

Prepared by: <sup>(3)</sup> Kevin Stoner Date Prepared: <sup>(4)</sup> April 5, 2024 Phone: <sup>(5)</sup> 402 471-2186

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>925,000</u>	<u>1,000,000</u>	<u>75,000</u>	<u>                    </u>
CASH FUNDS	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
FEDERAL FUNDS	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
OTHER FUNDS	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u><u>925,000</u></u>	<u><u>1,000,000</u></u>	<u><u>75,000</u></u>	<u><u>                    </u></u>

**Explanation of Estimate:**

LB 1317 AM3246 intends to appropriate \$1,000,000 General Funds (which is shown in the revenue column) to the Nebraska Department of Environment and Energy to fund the installation of real-time nitrate sensors in monitoring wells statewide to prioritize nitrate management and reduction. NDEE would likely contract out the installation, operation, and maintenance of the monitors. There would be ongoing maintenance and monitoring beyond these 2 years and would require additional general funds of approximately \$75,000 per year for as long as these sensors were operational. NDEE would absorb the cost of managing the contract(s).

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Operating.....	<u>                    </u>	<u>                    </u>	<u>925,000</u>	<u>75,000</u>
Travel.....	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Capital outlay.....	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Aid.....	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Capital improvements.....	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL.....</b>	<u>                    </u>	<u>                    </u>	<u><u>925,000</u></u>	<u><u>75,000</u></u>

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

2024

LB(1) 1317 AM3246

FISCAL NOTE

State Agency OR Political Subdivision Name: (2) Douglas County Assessor/Register of Deeds Office

Prepared by: (3) Michael Goodwillie Date Prepared: (4) 4/4/2025 Phone: (5) (402) 444-6703

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2024-25		FY 2025-26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

LB 1317 AM 3246 is a compendium of items from other bills.

Personal Property Exemption for Broadband Equipment: This is from LB 1389 and would provide an exemption from personal property taxes for broadband equipment deployed either in a Qualified Census Tract, a geographic area in which at least 50% of households have an income less than 60% of the annual area median income, or an area funded in whole or in part by funds from the Broadband Equity, Access, and Deployment program. There would be an application for the exemption, filed with the county assessor each year and the assessor has thirty days to approve the application. There is no discussion of process—what happens if the application has property that does not qualify, or the property is not deployed in one of the two permitted locations? That makes it a bit difficult to estimate administrative costs.

All that said, the definition of broadband communication service includes telecommunications services. Telecommunications companies, in Neb. Rev. Stat. Sections 77-801 through 804, are state-assessed rather than locally assessed. At some point in this process then, the Nebraska Department of Revenue, the entity that assesses telecommunications companies would need to be involved in this process.

Currently, there are 23 companies doing business in Douglas County, receiving a central (state) assessment that would qualify as a broadband communication service under LB 1389. They have a total value of \$322,834,585 but the central assessments we get from the state does not break out what equipment would qualify for the exemption. So we really don't know what portion of that total value would be exempt under the amendment. At an effective tax rate of 2%, that represents \$8,656,700 in property tax exemption. Because there are not many of these, we believe we could handle the requirements of LB 1389 with existing staff.

There are also ten companies that are locally assessed that might qualify some of its personal property for this exemption. Some are currently filing "o" returns and for others, the description of their equipment on their personal property tax return does not break out what is used to supply broadband services. So, there is no real way of knowing, at this point how much value would be exempted here. That said, there are relatively few entities that might be applying and we believe we can process these applications with existing staff.

Change to Definition of Agricultural Land: This was in LB 1397 and changes the definition of agricultural or horticultural land to exclude land "used for commercial purposes that are not agricultural or horticultural, such as land used for a solar or wind farm". As backdrop, the definition of agricultural land is land which is used primarily for agricultural or horticultural purposes, which are defined as the commercial production of any plant or animal product in a raw or unprocessed state.

It does raise one administrative question: How to treat properties that do both—have wind turbines but the land surrounding the turbines is cropped or grazed? There is little agricultural land in Douglas County so we believe it would not add additional administrative costs to our office. This will be a more significant issue in more rural counties.

Adding partial property tax exemptions for nursing facilities, assisted living facilities and the common areas of charitably owned student housing: These provisions are taken from LB 1217 and would provide an exemption for any nursing facility, skilled nursing facility, or assisted living facility based on the percentage of beds used for Medicaid patients. This would apply to

entities that are for-profit, since nursing homes and assisted living facilities, when owned by charitable entities, have long been viewed by the Nebraska Supreme Court as entities that qualify for property tax exemption. There is an annual application requirement and the assessor has to provide an estimate of the value of the exemption when it makes a recommendation on the exemption to the county board of equalization. A quick check for these types of properties that are on the tax rolls as fully taxable gave us approximately 68 such properties with an approximate value of \$486,676,700. Our office has no way of knowing what percentage of beds at these facilities are used for Medicaid patients and, therefore, do not know how much of that value would be exempted by AM 3246, but obviously some portion of that value would be reduced. We believe we could review the applications and make the valuation determinations with existing staff.

There also would be an exemption provided for the common areas of buildings owned by charitable organizations, made available to students at an educational institution, is recognized by the institution as approved housing. From the committee hearing on the bill, testimony indicated that this provision was aimed at fraternity houses. There is an annual application and the assessor has to provide an estimate of the value of the exemption to the county board of equalization when he or she makes a recommendation about granting or denying the application. Between Creighton and the University of Nebraska at Omaha, there are a handful of such buildings and our office can handle these applications with existing staff

**Rent-restricted housing project valuation:** This also comes from LB 1217 and makes adjustments to the value methodology applied to Low Income Housing Tax Credit (LIHTC) projects. Currently, there is a state-mandated methodology that differs, to some degree, with traditional mass appraisal practice in the valuation of apartment complexes and sometimes results in lower values for LIHTC projects than for non-LIHTC apartment properties that serve a similar tenant mix. The bill would use averages over several years for the income and expense data for such projects (currently, the methodology requires the use of the most recent actual income and expense data from the owners of such projects). It also provides that even if the owner fails to provide income and expense data (a current requirement for the use of the state-mandated methodology), the property must still be valued as a rent-restricted project. This change of methodology, we believe, can be handled by our existing staff, with no additional administrative costs. In terms of valuation impact, it is hard to estimate but our supposition is that these changes will result in lower values to LIHTC properties than currently exist. For 2023, the total value of LIHTC property in Douglas County was \$207,799,900.

**Sales-restricted house valuations:** The amendment provides for a specific consideration, for valuation purposes, of certain “sales restrictions”, on single-family dwellings. This is another idea with its beginnings in LB 1217. The amendment relates to the valuation of single-family dwellings subject to “sales-restrictions”. The restrictions must limit the owner’s ability to sell the house in an arm’s-length transaction, apply to the property for a minimum of 20 years, require the property to be the primary residence of the owner, restricts the owner from selling the property to a low-income person or charitable nonprofit housing organization, and be placed on the property by a charitable nonprofit housing organization when the property was conveyed to the owner. There is an application requirement, the owner is supposed to provide details on the sales restriction. The assessor is to determine what the value of the property would be without the restriction and what the “maximum selling price” might be with the restrictions on it and value the property at the lower of the two.

The most obvious entity involved in this kind of transaction in Douglas County is Habitat for Humanity. Since 2018, they’ve sold approximately 390 properties that might fit this description, and they have a current value of \$46,172,500. Compared to the 200,000 parcels of real property in Douglas County, it is not a huge amount and we believe we can deal with this using existing staff. That said, there may not always be a clear demarcation between what the property might sell for without any restrictions on it and what it could sell for with the restrictions on it. For example, when Habitat sells homes initially, they hire an appraiser to help them determine what the selling price should be. If the prices of houses that sell, from that initial buyer from Habitat, to a new owner are not much different than selling prices in that neighborhood of non-restricted properties, there might not be a significant difference in value between restricted houses and non-restricted houses. Location and the condition of the property are factors in determining value as well.

There is no real administrative component in this part of the amendment that provides guidance on when the applications must be filed. Currently, assessments have to be completed by an assessor at the end of March. After that time, any change to a property’s value must be reviewed by and approved by the county board of equalization. Additionally, values get certified to political subdivisions in August and levy rates set in September/early October. Changes in value after those points does have some impact on the value available to political subdivisions in determining budgets and setting levies. Ideally, having applications by the first of the year would enable an assessment office to work on the properties and have their values set by the deadlines it has for value at the end of March.

Overall, we believe that, despite some of the complexity it adds to the process, we can manage the tasks required by the amendment with existing staff and it would have little or no fiscal impact on our office. It is hard to estimate the impact on value or taxes at a county-wide level because there are some factors we don’t know such as how many Medicaid beds are on offer for nursing homes, or how many sales-restricted houses there are in the County. The overall impact of the amendment would be to reduce some valuations and there would be less collected in property taxes, but we’re not sure we can quantify those amounts very well.



**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2024-25</b>	<b>2025-26</b>
	<b><u>24-25</u></b>	<b><u>25-26</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....			_____	_____
Operating.....			_____	_____
Travel.....			_____	_____
Capital outlay.....			_____	_____
Aid.....			_____	_____
Capital improvements.....			_____	_____
TOTAL.....			_____	_____

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

**2024**

**LB<sup>(1)</sup> 1317 AM 3246 - CORRECTED**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County Assessor/Register of Deeds

Prepared by: <sup>(3)</sup> Dan Nolte Date Prepared: <sup>(4)</sup> 4/4/24 Phone: <sup>(5)</sup> 402-441-7463

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>_____</u>	<u>0</u>	<u>_____</u>

**Explanation of Estimate:**

This is to amend the fiscal note prepared and sent earlier today. After further discussion with staff, it does not appear that this legislation and amendment will have a budgetary impact on this office.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2024**

**LB<sup>(1)</sup> 1317 AM3246**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Transportation (NDOT)

Prepared by: <sup>(3)</sup> Jenessa Boynton Date Prepared: <sup>(4)</sup> 4/5/2024 Phone: <sup>(5)</sup> 402-479-4691

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	See below	_____	See below
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	See below	_____	See below
TOTAL FUNDS	=====	See below	=====	See below

**Explanation of Estimate:**

LB 1317 as amended by AM3246 relates to NDOT by defining and redefining terms relating to motor fuels. When produced for use as a motor vehicle fuel, agricultural ethyl alcohol is included in the definition of motor vehicle fuel. AM3246 proposes to increase the registration fee to \$150 dollars from the current \$75 dollars registration fee for motor vehicles powered by alternative fuel except for motorcycles and plug-in hybrid electric vehicles (PHEV) which will have a fee of \$75 dollars. The fee is collected by the county treasurer and remitted to the State Treasurer for credit to the Highway Trust Fund and has an operative date of January 1, 2025.

Beginning January 1, 2028, as proposed, AM 3246 would impose an excise tax of three cents per kilowatt hour on electric energy used to charge battery of a motor vehicle at a commercial electric vehicle charging station.

AM 3246 creates sections 1 to 23 within the bill which will be known as the Good Life District Economic Development Act by creating a mechanism for local sources of revenue to be established to assist with good life districts in meeting the needs of the local community and benefit the state if the voters in the municipality determine it is in the best interest of the community. An emergency clause exists on sections 1 to 23 of LB1317 AM3246.

To calculate the fiscal impact of the change in registration fees for motor vehicles powered alternative fuel, a 3-year average registration growth percentage of 45% year over year was used. Currently, PHEV are not required to pay additional registration fees. With an effective date of January 1, 2025, the FY2024-25 fiscal impact is calculated as 5/12ths. The estimated revenue impact to Highway Trust Fund which is shared by NDOT along with cities and counties is as follows:

	Est. revenue increase to Highway Trust Fund	Portion Allocated to NDOT	Portion Allocated to Cities/Counties
FY2024-25	\$594,156	\$316,863	\$277,293
FY2025-26	\$2,067,600	\$1,102,651	\$964,949
FY2026-27	\$2,998,050	\$1,598,860	\$1,399,190
FY2027-28	\$4,378,235	\$2,334,913	\$2,043,322

The estimated fiscal impact for the Good Life District Economic Development Act unknown and contingent on future projects. There is a potential for a decrease of tax revenue depending on the location of future project and number of projects. The change in the sales tax base will negative impact revenues to the Build Nebraska Act funds resulting in less available funding to the State Highway Capital Improvement Fund for NDOT and the Highway Allocation Fund for cities and counties.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2024

LB<sup>(1)</sup> 1317, as amended by AM 3246

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Power Review Board

Prepared by: <sup>(3)</sup> Tim Texel Date Prepared: <sup>(4)</sup> April 4, 2024 Phone: <sup>(5)</sup> 402-471-2301

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

**State Agency Estimate**

State Agency Name: Department of Revenue		Date Due LFO:				
Approved by: James R. Kamm		Date Prepared: 04/08/2024				
		Phone: 471-5896				
	<b>FY 2024-2025</b>		<b>FY 2025-2026</b>		<b>FY 2026-2027</b>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds	\$584,778	\$12,237,000	\$318,738	\$7,621,000	\$430,238	\$6,690,000
Cash Funds						
Federal Funds						
Other Funds						
<b>Total Funds</b>	<b>\$584,778</b>	<b>\$12,237,000</b>	<b>\$318,738</b>	<b>\$7,621,000</b>	<b>\$430,238</b>	<b>\$6,690,000</b>

LB 1317 as amended by AM3246, AM3314, AM3315, AM3079, and FA308 contains the following:

Good Life District Economic Development Act

Sections 1 to 23 of AM 3246 adopts the Good Life District Economic Development Act, redefines a term under the Community Development Law and makes changes to the Good Life Transformational Projects Act.

A City or village that has an established good life district under the Good Life Transformational Projects Act may by majority vote of the registered voters of the city or village establish a good life district economic development program and provide authorization to appropriate certain local sources of revenue collected within the district. The economic development program may remain in effect for up to 30years.

Qualifying businesses in the district may apply for assistance under the Good Life District (GLD) economic development program to the city or village and the application will be confidential.

The city or town governing board may authorize an additional local option sales and use tax of up 2.75% upon sales within the good life district. The Tax Commissioner will remit the monthly proceeds of the tax to the city or village. The additional local option sales tax is apart from the Local Optional Revenue Act and is not eligible for refunds under other incentive acts. The Tax Commissioner will administer the new local sales tax will in the same manner as under the Local Option Revenue Act.

The city or village governing board is authorized to establish a general business occupation tax upon businesses within the GLD.

The city or village governing board is authorized to issue bonds to carry out the purposes of the Good Life District Economic Development Act.

The city or town will establish a GLD economic development fund where proceeds from the additional local option sales and use tax, occupation tax, and sale of bonds will be deposited. Distributions from the fund may be made to a qualified business for the payment or reimbursement of eligible costs. The governing body may

**Major Objects of Expenditure**

Class Code	Classification Title	24-25	25-26	26-27	24-25	25-26	26-27
		FTE	FTE	FTE	Expenditures	Expenditures	Expenditures
X29223	Revenue Agent Senior	1.0	1.0	1.0	\$49,900	\$49,900	\$49,900
A07012	Information Technology Applications Developer/Senior	1.0	1.0	2.0	\$80,000	\$80,000	\$160,100
A29621	Revenue Tax Specialist	0.5	0.5	0.5	\$31,000	\$31,000	\$31,000
	Benefits.....				\$53,100	\$53,100	\$79,500
	Operating Costs.....				\$350,778	\$104,738	\$104,738
	Travel.....						
	Capital Outlay.....				\$20,000		
	Capital Improvements.....						
	<b>Total.....</b>				<b>\$584,778</b>	<b>\$318,738</b>	<b>\$430,238</b>

appropriate funds from the GLD economic development fund for eligible costs of the GLD economic development program and paying principal of and interest on bonds. The city or a village will provide for an annual outside independent audit of each GLD economic development program.

The city or village may enter into contracts and agreements with qualifying businesses related to assistance under the GLD economic development program provided the city or town enters into an exclusive agreement with an applicant approved by the Department of Economic Development (DED).

The Nebraska Budget Act will not apply to any GLD economic development program.

For purposes of the Community Development Law, a GLD is added to the definition of blighted area.

The Good Life Transformational Projects Act is amended to allow a GLD to include a licensed racetrack enclosure if it is publicly owned or used by the Nebraska State Fair Board provided no gaming devices or games of chance are operated in the facility. Expands the life of a good life district from 25years to 30years and increases the allowable size to 3,000acres in size for projects outside of the metropolitan class. The applicant and DED may adjust the boundaries of the GLD provided any removal of an area has not been pledged for payment of bonds under the Good Life District Economic Development Act. DED will provide all information related to the application of an approved GLD to the city or village, the information will remain confidential. There is no similar provision to notify the Department of Revenue (DOR) of the boundaries or rate changes within a Good Life District. There is no provision to allow proper notification to retailers of the sales tax rate changes contained in the Good Life District. For rate changes retailers and the public are given at least 60 days notice of the rate changes and in most cases, DOR provides 120 days notice.

#### Retirement Income

Section 54 of AM 3246 eliminates the decreasing adjustment for annuities received by individuals under the Federal Employees Retirement System from employment with the federal government to the extent included in federal adjusted gross income for tax years beginning on or after January 1, 2024.

#### Electric Vehicle Charging Station

Section 39 of AM 3246 amends Neb. Rev. Stat. § 66-4,105 to impose a new excise tax of three cents per kilowatt hour on the electric energy used to charge the battery of a motor vehicle at a commercial electric vehicle charging station, beginning 1/1/2028. Unlike most motor fuel taxes which are reported/remitted by distributors, this excise tax is levied at the consumer level. There is no requirement for commercial electric vehicle charging station operators to be licensed with the Department of Revenue (DOR) and report this excise tax. It also provides a sales/use tax exemption on the gross receipts from the sale, use, or other consumption in this state of electric energy when stored, used, or consumed by a motor vehicle and the electricity was subject to the excise tax.

Section 39 of AM 3246 also amends Neb. Rev. Stat. §60-3191 which change the fee for registration of each motor vehicle powered by an alternative fuel went from \$75 to \$150 except for a motorcycle or plug-in hybrid electric vehicle which remains at \$75.

#### Financial Institution Data Match Act

Section 24 to 31 and section 59 of AM3246 adopts the Financial Institution Data Match Act (FIDM Act). The Act authorizes the DOR to operate a financial institution data match system for the collection of any delinquent tax, fee, or other type of repayment under any program administered by the Tax Commissioner.

Within 30 days after the end of each calendar quarter, a financial institution will receive a list of tax debtors (name, social security number or federal employer identification number) from DOR. The financial institution

will compare the list to its records of accounts held in one or more person's names which are open accounts or accounts that were closed within the preceding calendar quarter. Any matches will be provided to DOR within 5 working days of the match.

The financial institution will also provide the names and addresses of all other owners of accounts in the match listing as reflected on a signature card or other similar document on file with the financial institution.

LB 1295 contains languages re: maintaining the confidentiality of DOR's listing as well as the match listing.

DOR is authorized to contract with one or more vendors to develop the data match system and perform the match.

Beginning with fiscal year 2024-25, within 15 days after the end of the fiscal year DOR will determine and certify to the State Treasurer:

- 1) The total amount of any fees for services or reimbursements paid by DOR or other costs incurred by DOR during the previous fiscal year due to the data match system contracts, and
- 2) The total amount of taxes, penalties, and interest collected during the previous fiscal year as a result of data match system contracts.

After receiving the certification, the State Treasurer will transfer the lesser of:

- 1) The total amount of any fees for services or reimbursements paid by DOR or other costs incurred by DOR during the previous fiscal year due to the data match system contracts, or
- 2) Two percent (2%) of the total amount of taxes, penalties, and interest collected during the previous fiscal year as a result of data match system contracts.

DOR must submit an annual report to the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature on the amount of taxes, penalties, and interest collected during the fiscal year as a result of any contracts entered into pursuant to the FIDM Act.

DOR has the authority to adopt rules and regulations to carry out the FIDM Act. The FIDM Act become operative 3 months after adjournment.

#### First Responder Recruitment and Retention Act

Section 60 to 66 of AM 3246 changes provisions relating to tuition waivers under the First Responder Recruitment and Retention Act (FRRR Act).

The amendment requires the educational institutions to provide the DOR, on or before December 31<sup>st</sup> each year, a list of the legal dependents who received tuition waivers during the year. DOR is required to maintain a record of the legal dependents who received tuition waivers under the Act. It also required DOR to provide an annual report to educational institutions that awarded tuition waivers that lists any tuition waiver recipient who failed to file a tax return.

It amends the definitions of "law enforcement officer" and "professional firefighter" which expands the number of individuals that can apply/qualify for the tuition waiver. The amendment also adds language extending the tuition waiver to individuals holding limited law enforcement officer certificates and legal dependents of law enforcement officers and professional firefighters that died in the line of duty.

The operative date for FRRR Act is three months after enactment.

#### Fine/Revocation of Property Tax Exempt Status



Section 32 of AM 3246 creates a requirement for nonprofit economic development corporations that own or acquire underutilized tax-exempt properties within high-poverty areas to develop such property within two years after the effective date of the bill. The nonprofit economic development corporation must electronically submit a development plan for the underutilized tax-exempt property to the DED, the Clerk of the Legislature, and the chairperson of the Urban Affairs Committee of the Legislature within 90 days of the effective date of the bill.

The nonprofit development corporation must increase the market value of the property by at least 25% and create new jobs or business on the property.

Failure to comply will result in the following actions:

- 1) Any nonprofit economic development corporation who does not develop the underutilized tax-exempt property within the three-year period will pay a fine equal to property taxes or \$10,000, whichever is greater.
- 2) Any nonprofit economic development corporation who does not develop the underutilized tax-exempt property within 12 months after the end of the three-year period will pay a fine equal to property taxes or \$20,000, whichever is greater; and
- 3) Revocation of the property tax exemption for any underutilized tax-exempt property not developed within 24 months after the end of the three-year period.

If the nonprofit sells the property to another nonprofit, the time periods will not restart. Further, a nonprofit cannot sell the property for a price more than 50% above market value.

The DED is responsible for tracking the development of these properties, imposing the fines, and adopting and promulgating any necessary rules or regulations.

#### Property Tax Exemption

Section 45 to 47 of AM 3246 creates a personal property tax exemption for qualified broadband equipment. To qualify for the property tax exemption, broadband equipment must be:

- 1) Deployed in an area funded in whole or in part by funds from the Broadband Equity, Access, and Deployment Program, authorized by the federal Infrastructure Investment and Jobs Act, Public Law 117-58; or
- 2) Deployed in a qualified census tract located within the corporate limits of the city of the metropolitan class and being utilized to provide end-users with access to the internet at speeds of at least 100 megabits per second for downloading and at least 100 megabits for uploading.

An owner of broadband equipment seeking this property tax exemption must apply to the county assessor on a form provided by the Tax Commissioner on or before December 31 of the year preceding the year for which the exemption is to begin. The county assessor will review the application within 30 calendar days after receiving the application.

The exemption becomes effective three months after enactment.

#### Rent-Restrict Housing

Section 48 and 49 of AM 3246 provides certain property tax exemptions, changes provisions relating to exemption application procedures, and changes provisions relating to rent-restricted housing projects.

It creates a property tax exemption for any skill nursing facility as defined in Neb. Rev. Stat. 71-429, nursing facility as defined in Neb. Rev. Stat. 71-424, or assisted-living facility as defined in Neb. Rev. Stat. 71-5903 that provides housing for Medicaid beneficiaries. The property tax exemption will be a percentage equal to the average percentage of beds in the facility provided to Medicaid beneficiaries over the most recent three-year period.

It also creates a property tax exemption for common areas, including any common rooms and cooking and eating facilities, of a building that 1) is owned by a charitable organization, 2) is made available to students in attendance at an educational institution, and 3) is recognized by such educational institutions as approved student housing.

It also creates several provisions regarding the newly created property tax exemptions:

- 1) County assessors submit a calculation of the exempt amount of applications involving the new exemptions above to the county board of equalization along with their recommendation.
- 2) County assessors are to calculate the exempt amount for any property described above and assess a penalty against the property of ten percent of the tax that would have been assessed had the waiver been denied when any organization applies for a waiver of the deadline of December 31.
- 3) Owners of such property that is granted an exemption are required to reapply for the exemption each year.
- 4) Exempts a charitable organization which filed an exemption for a nursing home or student housing as described above from having to file a statement of reaffirmation with the county assessor on or before December 31 of the year preceding the year for which the exemption is sought certifying that the ownership and use of the exempted property has not changed during the year.

It adds the following provisions regarding rent restricted housing:

- 1) That the legislature finds that restrictions for rent-restricted housing projects are set forth in a land use restriction agreement.
- 2) Initial statements filed for any rent restricted project must include the estimated income and expenses for the first year of operation taken from the application for an allocation of tax credits or private activity bonds.
- 3) County assessors must use the income-approach calculation for the current year, along with the calculated amounts from the prior two years, to determine a three-year average. This three-year average must be the valuation placed on rent-restricted housing projects for the current year. If only two calculated amounts are available, the county assessor will determine a two-year average, and such two-year average will be the valuation placed on the rent-restricted housing projects for the current year. If only one calculated amount is available, such calculation will be the valuation placed on rent-restricted housing projects for the current year.
- 4) If income and expense data is not filed in a timely manner for a rent-restricted housing project, the county assessor may use any method for determining actual value that is consistent with professionally accepted mass appraisal method provided the method values the property as a rent-restricted housing project.

It creates a section for sales-restricted housing. Sale-restricted house means a residential property that is subject to a deed restriction or land lease agreement that restricts the ability of the owner to sell the property in an arm's length transaction for a minimum of 20 years.

It allows any organization or individual that owns a sales-restricted house to file an application prescribed by the Tax Commissioner with the county assessor for a valuation. The application must include (a) information describing the location of the house and (b) details on the sales restriction. Upon receipt of the application, the county assessor will determine (1) the value of the sales-restricted house at its unrestricted appraised value and (2) the maximum sales price allowed for the sales-restricted house. The county assessor must use the lesser of the two values as the property assessed value.

It includes several legislative findings:

- 1) The provision of safe, decent, and affordable housing to all residents of the State of Nebraska is a matter of public concern and represents a legitimate and compelling state need, affecting the general welfare of all residents.
- 2) Sales-restricted houses effectively provide safe, decent, and affordable housing for residents of Nebraska.
- 3) Sales-restricted houses are restricted by tools such as deed restrictions or land lease agreements that establish an affordability period.
- 4) These restrictions alter the value of the property compared to unrestricted houses.
- 5) It adds definitions and further defines the characteristics of sales-restrict housing.

Section 48 and 48 of AM 3246 becomes operative three months after adjournment.

#### Agricultural and Horticultural Land

Section 50 of AM 3246 redefines agricultural and horticultural land for purposes of property tax. LB 1397 creates an exception that agricultural land and horticultural land does not include land used for commercial purposes that are not agricultural or horticultural purposes, such as land used for a solar farm or wind farm.

Section 50 of AM 3246 becomes operative three months after enactment.

#### Interest Calculation after TERC Judgement

Section 56 to 58 changes provisions relating to the structure and accrual of interest on taxes due after an order by the Tax Equalization and Review Commission (TERC). AM 3246 makes it clear that two commissioners constitute a quorum who can hear and determine any appeals or petitions. Currently, interest is applied to TERC decisions as of the day of order was issued or the date the taxes were delinquent, whichever is later. LB 1134 changes when interest begins to accrue to 30 days after TERC's order was issued or the date the taxes were delinquent, whichever is later.

Also, if TERC's final decision results in taxes due greater than the original amount and statutory interest is applied, the interest will not begin to accrue until 30 days after TERC's decision is certified to the county treasurer.

#### AM 3135 – Real Property Tax Exemption for ImagiNE

AM 3135 adds a property tax exemption to ImagiNE in Neb. Rev. Stat. § 77-6831(8)(c)(ii) for business equipment at a qualified location used in the manufacturing of a) liquid fertilizer or other chemical applied to agricultural crops, or b) liquid additive for a farm vehicle fuel.

#### AM 3314 – Inheritance Tax

AM 3314 to LB1317 makes the following changes to inheritance tax reporting done by inheritance tax determination petitioners per Neb. Rev. Stat. § 77-2015. These changes include:

- 1) Petitioners now must submit a report to each county where inheritance is owned.
- 2) Mandates submittal of amended reports, applicable.
- 3) Prohibits payments of inheritance tax with submitting the report or amended report.
- 4) If a report is not submitted, allows a county treasurer or county attorney to complete the report in the petitioners place.
- 5) Clarifies the reporting requirements for both reports submitted by petitioners and counties before and after July 1, 2024.

#### AM 3079 – Gambling Winnings Setoff

AM 3079 to LB 1217 provides a set off against casino winnings, parimutuel winnings, sports wagering winnings, and cash device winnings to be used for non-payment of child or spousal support and then outstanding state tax

liability under any tax program administered by the Tax Commissioner, Department of Labor, or Department of Motor Vehicles after the child support set off.

DOR and DHHS will develop and implement a secure, electronic collection system to carry out the purposes of the Gambling Winnings Setoff for Outstand Debt Act. The collection system will include access to the name and social security number of a person owing child support or having an outstanding tax liability, and any other information that assists the operator in identifying a winner who has an outstanding liability. The collection system will inform the operator of the total amount owned without detailing the source of any of the amounts owned. DOR will designate an implementation date for use of the collection system to be developed by DOR and DHHS after January 1, 2025 and before January 1, 2026 for the casino setoff and January 1, 2027 for the cash device setoff. There will be at least 90 days notice posted on the DOR website before the implementation date goes into effect.

Any person intentionally attempting to avoid the setoff by passing the winnings to another person will be guilty of a Class I misdemeanor.

DOR will send a notice of the setoff to the winner for within 20 days allowing the winner the opportunity to contest the validity of the outstanding tax claim before DOR. DHHS will send a notice of the setoff for child support payments within 20 days from the DOR notice to the winner allowing the winner to contest the validity of the child support claim. Any appeals pursuant to the protest will be in accordance with the Administrative Procedure Act.

AM 3079 also modifies the order of operations for the Nebraska Lottery with respect to setoffs. Currently the Lottery pays the setoffs in proportion to the liability owned, but under AM 3079, the Lottery will satisfy the child and spousal support first, then the state tax liability.

Fiscal Impact:

LB 1317 as amended by AMs 3246, 3314, 3315, 3079, and FA 380 is estimated to have the following fiscal impact.

	FY24-25	FY25-26	FY26-27
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Federal Retirement Annuities	\$ 12,237,000	\$ 7,621,000	\$ 6,690,000
Financial Institution Data Match Act	Indeterminable positive impact to GF revenues		
Good Life District	Indeterminable negative impact to GF revenues		
Gambling Winnings Setoff	Indeterminable positive impact to GF revenues		

LB 1317 as amended by AMs 3246, 3314, 3315, 3079, and FA 380 will require a one-time programming charge of \$350,778 paid to the OCIO for programming and web development change. Ongoing maintenance costs for subsequent years is \$104,738.

The DOR also needs to hire 1.0 FTE of Revenue Agent Senior, 2.0 FTE of Information Technology Application Developer/Senior for FY24-25 and FY25-26, increased to 2.0 FTE in subsequent years, and 0.5 FTE of Revenue Tax Specialist for the implement of LB 1317 as amended.

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

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 4-9-2024

Phone: (5) 471-6719

	<u>FY 2024-2025</u>		<u>FY 2025-2026</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>				

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

**Explanation of Estimate:**

LB1317 AM 3079 mandates the Department of Revenue in consultation with the Department of Health and Human Services (DHHS) develop and implement a secure electronic collection system to carry out the purposes of the Gambling Winnings Setoff for Outstanding Debt Act.

Any applicable costs will be absorbed by the DHHS within our current appropriation.

**MAJOR OBJECTS OF EXPENDITURE**

**PERSONAL SERVICES:**

POSITION TITLE	NUMBER OF POSITIONS		2024-2025 EXPENDITURES	2025-2026 EXPENDITURES
	24-25	25-26		
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
<b>TOTAL.....</b>				

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

**2024**

**LB<sup>(1)</sup>** 1317 AM3079, AM3135, AM3246, AM3314, FA380

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Labor

Prepared by: <sup>(3)</sup> Rea Easton Date Prepared: <sup>(4)</sup> 4/5/2024 Phone: <sup>(5)</sup> 402-416-6809

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

Explanation of Estimate: There is no fiscal impact to the Nebraska Department of Labor for LB1317 AM3079, AM3135, AM3246, AM3314 and FA380.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

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

**2024**

**LB<sup>(1)</sup>** 1317, AM3246, AM3314, FA380, AM3135 & AM3079

**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> 4/5/2024 Phone: <sup>(5)</sup> 402.434.5660

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

**Explanation of Estimate:**

LB1317, AM3246 would:

- Create the Good Life District Economic Development Act (LB1374 - sections 1-23);
- Create the Financial Institution Data Match Act (LB1295 - sections 24-31);
- Establishes the development of property in high poverty areas and provides the Department of Economic Development director may impose a fine if it is found a covered non-profit organization fails to develop the property within the three-year period required (LB1043 - section 32) ;
- LB1317, AM3246, FA380 amends provisions related to property in a high-poverty area, by providing that the Director of Economic Development make a written recommendation to the county board of equalization in the county where the property is located if the property is underutilized;
- Amends the definition of law enforcement officer and the First Responder and Recruitment Act and modifies provisions (LB1093 -- sections 35, 59 – 66);
- Adds provisions for plug-in hybrid electric vehicles in the Motor Vehicle Registration Act and establishes an excise tax (LB1218 - sections 38, 39, 42-44, 51 - 53);
- With limitations, exempt property of skilled nursing facilities that provides housing for Medicaid beneficiaries equal to the average percentage of occupied beds in the facility provided to the Medicaid beneficiaries over the most recent three-year period (portions of LB1217, as amended - section 45 - 47);
- Exemptions made available to students in attendance at an educational institution, and is recognized by such educational institution as approved student housing (exemption shall apply to common areas only (including common rooms and cooking and eating facilities – portions of LB1217, as amended - section 45 - 47);
- Exempt broadband equipment from personal property tax in certain circumstances (LB1389 - section 45);
- Provide the county assessor shall determine a three-year average for the valuation to place on the rent-restricted housing project for the current year (provisions of LB1217, as amended - section 48);
- Provide statement of findings related to sales-restricted housing and permit an application to be filed with the assessor for purposes of determining the appraised value and the maximum sales price allowed for the sales-restricted house under applicable restrictions (provisions of LB1217, as amended - section 48);
- Eliminate solar farm or wind farmland from agricultural and horticultural land (LB1397 – section 50);
- LB1317, AM3246, AM 3314 would modify the reporting provisions for inheritance taxes and provide that if there is noncompliance by the petitioner for the submission of a report or amended report, the county treasurer or county attorney may complete the form in place of the petitioner – no expected fiscal cost to the county;



- Establish that two commissioners constitute a quorum to hear and determine any appeals or petitions for the Tax Equalization and Review Commission ((TERC) – section 56));
- Change the period that interest starts on refunds and additional taxes due because of a TERC decision on valuation on a property to start such interest 30 days after the decision is issued (the fiscal impact is negative to counties but expected to be minimal – (LB1134 - section 57); and
- LB1317, AM3246, AM 3135 would allow businesses which manufacture liquid fertilizer, other chemicals applied to agricultural crops, or any liquid additives for a farm vehicle fuel to be eligible to apply for credits under the ImagiNE Nebraska Act – no direct fiscal impact to counties;
- LB1317, AM3246, AM 3079 would create the Gambling Winnings Setoff for Outstanding Debt Act – no fiscal impact to counties.

As required by the amendment, the county assessors would be required to calculate the property exemptions and make a recommendation to the county board of equalization.

Provisions that would exempt broadband equipment (section 45) from personal property tax if such equipment is:

- (i) Deployed in an area funded in whole or in part by funds from the Broadband Equity, Access, and Deployment Program; or
- (ii) Deployed in a qualified census tract located within the corporate limits of a city of the metropolitan class and being utilized to provide end-users with access to the Internet at speeds of at least 100 megabits per second for downloading and at least 100 megabits per second for uploading.

Owners seeking an exemption for broadband must apply to the county assessor. The adjusted net book personal property is \$557,294,574 across the State for five fiber-optic telecommunications companies and one large telephone company that provides significant broadband services across the state. Such figure does not account for all small and large telephone companies that provide broadband services. The fiscal impact due to this portion of the amendment from just these six companies would be significant in at least 48 counties that levy a tax against centrally assessed property of telecommunications companies that provide broadband services. However, this number is very conservative because the analysis does not capture all of the centrally assessed telecommunications that could have exemptions. Predictably, using such analysis, the tax shift in these 48 counties would be a total of approximately \$1.355 million annually.

Forty counties currently have wind or solar facilities. There are currently 1,383 wind turbines and 157,712 solar panels. For purposes of valuation agricultural and horticultural land is valued at 75 percent of its market or special value while other property is valued at 100 percent of its actual value. The value of these parcels would be increased by approximately 1/3 for the parcels with wind and solar facilities; thus, there would be room for reducing levies in the 40 counties with wind or solar facilities. (section 50)

An increase in property tax exemptions, such as created by LB 1317, AM3246 will result in an increased levy rate, which means a shift to those property owners not exempt from property taxes; a decrease in taxes collected; an inability to fulfill State and Federal unfunded mandates imposed upon counties; a decrease in the ability of the counties to fund programs and services; and/or a combination of the listed scenarios.

Of note, the definition of broadband equipment is extensive, and the legislation would result in an additional exemption in taxes, thus, a shift to other taxpayers not exempt from centrally assessed personal property taxes; a decrease in taxes collected; an inability for State and Federal unfunded mandates imposed upon counties to be fulfilled; a decrease in the ability of the counties to fund programs and services; and/or a combination of the listed scenarios.

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**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25 EXPENDITURES</u>	<u>2025-26 EXPENDITURES</u>
	<u>24-25</u>	<u>25-26</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

<b>Benefits</b> .....	_____	_____	_____	_____
<b>Operating</b> .....			_____	_____
<b>Travel</b> .....			_____	_____
<b>Capital outlay</b> .....			_____	_____
<b>Aid</b> .....			_____	_____
<b>Capital improvements</b> .....			_____	_____
<b>TOTAL</b> .....			_____	_____

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

**2024**

**LB<sup>(1)</sup>** 1317 AM3246 AM3314 FA380 AM3135 AM3079

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Motor Vehicles

Prepared by: <sup>(3)</sup> Bart Moore Date Prepared: <sup>(4)</sup> April 5, 2024 Phone: <sup>(5)</sup> 402-471-3902

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

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	<u>5,000</u>	_____	<u>5,000</u>	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>5,000</u>	_____	<u>5,000</u>	_____

**Explanation of Estimate:**

The \$5,000 annual increase in expenditures will be for the purchase of expanded fuel data necessary to identify plug-in hybrid vehicles.

We will have programming to accommodate the new data elements and to adjust the fees charge but will be able to absorb these costs within existing appropriations. There will also be programming charges for changes necessary in the IFTA and possibly IRP programs. These costs will also be absorbed within existing appropriations.

Section 45 of this Amendment has motor vehicle tax implications. The amount of impact to the DMV cannot be calculated at this time.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	<u>5,000</u>	<u>5,000</u>
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	<u>5,000</u>	<u>5,000</u>

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

2024

LB<sup>(1)</sup> 1317 AM3246

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Banking and Finance

Prepared by: <sup>(3)</sup> Michael Fabry Date Prepared: <sup>(4)</sup> 04/04/2024 Phone: <sup>(5)</sup> 402-471-3223

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</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>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2024**

**LB<sup>(1)</sup> 1317 AM3246**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska State College System

Prepared by: <sup>(3)</sup> Monte Kramer Date Prepared: <sup>(4)</sup> 4/4/2024 Phone: <sup>(5)</sup> 402-471-2507

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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. This assumes no first responder is injured on the job for FY25 or FY26, which is an unknown.

Section 35 would require any state or local governmental authority that employ a first responder to cover the health insurance for up to 12 months for someone who suffers serious bodily injury from an event. NSCS employs a small number of first responders – 7-10 FTE. Based on FY25 health benefit rates, if a security officer were to be injured on the job and we had to carry the insurance for 12 months, it would cost us anywhere from \$11,217 - \$29,198 for a 12-month period.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2024

LB<sup>(1)</sup> 1317 (AM3246)

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Tax Equalization & Review Commission

Prepared by: <sup>(3)</sup> Rob Hotz Date Prepared: <sup>(4)</sup> 4/3/24 Phone: <sup>(5)</sup> 402-471-2842

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</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>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2024**

**LB<sup>(1)</sup> 1317 AM3246, AM3314, FA380, AM3135 & AM3079**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County

Prepared by: <sup>(3)</sup> David Derbin Date Prepared: <sup>(4)</sup> 4/5/2024 Phone: <sup>(5)</sup> 402-441-7360

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

	<u>FY 2024-25</u>		<u>FY 2025-26</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>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	\$2250	\$2250
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	\$2250	\$2250