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**LB 246**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB246 amends the Nebraska State Patrol Retirement Act.

Currently, upon the death of a patrol officer after retirement, the surviving spouse will receive a benefit equal to a certain percentage of the officer's annuity for the remainder of the surviving spouse's life or until the surviving spouse remarries.

LB246 would allow the surviving spouse the annuity for life by striking the phrase "or until the surviving spouse remarries".

The consulting actuary indicates the annual actuarial valuation assumes any beneficiary receiving this benefit will receive it for their lifetime.

The Nebraska Public Employees Retirement System (NPERS) indicates that they have no recorded instances where the surviving spouse of a retired, deceased Patrol member has remarried and forfeited the retirement benefit.

There would appear to be no fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Gary Bush	1/21/11	PHONE 471-2526
COMMENTS			
NEBRASKA EMPLOYEE RETIREMENT BOARD – Concur.			

