

Ms.

PREPARED BY: Doug Gibbs
DATE PREPARED: January 16, 2012
PHONE: 402-471-0051

LB 851

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2012-13		FY 2013-14	
	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.

LB 851 amends Nebraska Revised Statutes Sections 77-1701 and 77-1704.01 to make the issuance of property tax receipts optional and only required when requested by the taxpayer.

Sections 77-1706, 77-1707, and 77-1821 are amended to eliminate the requirement for duplicate receipts.

The Department of Revenue indicates no cost to the Department to implement the bill.

There is no fiscal impact to the state as a result of LB 851.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates the fiscal impact to counties to be minimal.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	1/18/12	PHONE	471-2526
COMMENTS					
DEPARTMENT OF REVENUE: Concur. No fiscal impact on the Department of Revenue.					
NEBRASKA ASSOCIATION OF COUNTY OFFICIALS (NACO): It is expected there will be some cost savings for counties. The exact amount is indeterminate.					

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

LB⁽¹⁾ 851 FISCAL NOTE

LEGISLATIVE FISCAL

State Agency OR Political Subdivision Name: (2)

Nebraska Association of County Officials (NACO)

Prepared by: (3) Elaine Menzel

Date Prepared: (4) 1/10/12

Phone: (5) 402.434.5660, ext. 225

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2012-2013		FY 2013-2014	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

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

Explanation of Estimate:

The fiscal impact to counties would be minimal.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2012-2013 EXPENDITURES	2013-2014 EXPENDITURES
	12-13	13-14		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____