

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2013-14		FY 2014-15	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 558 amends Nebraska Revised Statutes Sections 25-21,149 and 77-1735.

Section 25-21,149, regarding declaratory judgments, is amended to provide that any action seeking a declaratory judgment that any tax or penalty is unconstitutional shall be brought within twelve months after the tax or penalty was levied. Current law requires that the action be brought within the same tax year.

Section 77-1735 is amended to provide that any claim for a refund of property tax or any payment in lieu of tax, to a county or other political subdivision, on the basis that the tax is illegal or unconstitutional must be made within thirty days after the payment is made to the county treasurer. The word "unconstitutional" is added to the statute.

There is no fiscal impact to the state as a result of LB 558.

The Department of Revenue indicates no cost to implement the provisions of LB 558.

State Agency Estimate

State Agency Name: Department of Revenue	Date Due LFA: 03/18/2013
Approved by: Douglas Ewald	Date Prepared: 03/15/2013 Phone: 471-5896

	<u>FY 2013-2014</u>		<u>FY 2014-2015</u>		<u>FY 2015-2016</u>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 558 provides that any action seeking a declaratory judgment that any tax or penalty is unconstitutional must be brought within 12 months after the tax or penalty was levied or assessed. Today, the action must be brought within the tax year in which the tax or penalty was levied.

LB 558 also provides that any claim for a refund of property tax or any payment in lieu of tax, to a county or other political subdivision, on the basis that the tax is unconstitutional must be made within 30 days after payment is made to the county treasurer.

It is estimated that there will be no costs to the Department to implement the bill. The bill is expected to have no impact on the General Fund.

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>13-14</u> <u>FTE</u>	<u>14-15</u> <u>FTE</u>	<u>15-16</u> <u>FTE</u>	<u>13-14</u> <u>Expenditures</u>	<u>14-15</u> <u>Expenditures</u>	<u>15-16</u> <u>Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Aid.....							
Capital Improvements.....							
Total.....							