

PREPARED BY: Scott Danigole
 DATE PREPARED: January 24, 2014
 PHONE: 471-0055

LB 804

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|--|--------------|---------|--------------|---------|
| | FY 2014-15 | | FY 2015-16 | |
| | 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 804 changes provisions related to filling a vacancy in the office of the Tax Commissioner.

No fiscal impact.

| | | |
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| ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES | | |
| LB: 804 | AM: | AGENCY/POLT. SUB: Department of Revenue |
| REVIEWED BY: Lyn Heaton | DATE: 1/24/2014 | PHONE: 402.471.4181 |
| COMMENTS: Concur. No fiscal impact on the Dept. of Revenue. | | |

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| ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES | | |
| LB: 804 | AM: | AGENCY/POLT. SUB: Office of the Governor |
| REVIEWED BY: Lyn Heaton | DATE: 1/23/2014 | PHONE: 402.471.4181 |
| COMMENTS: Concur. No fiscal impact. | | |

State Agency Estimate

State Agency Name: Department of Revenue Date Due LFA: 1/20/2014
Approved by: Kim Conroy Date Prepared: 1/20/2014 Phone: 471-5896

Table with 3 main columns for FY 2014-2015, FY 2015-2016, and FY 2016-2017. Each column has sub-columns for Expenditures and Revenue. Rows include General Funds, Cash Funds, Federal Funds, Other Funds, and Total Funds.

LB 804 removes the limitation that the appointment of the Tax Commissioner, following a vacancy, is limited to the unexpired term of the prior Tax Commissioner and eliminates the provision that limits the Governor's authority to remove the Tax Commissioner.

LB 804 allows the executive director of the Commission on Law Enforcement and Criminal Justice to be removed for any reason. Currently, the executive director can only be removed for cause.

It is estimated that this bill will have no impact on the General Fund.

It is estimated that there will be no costs to the Department to implement this bill.

Major Objects of Expenditure

Table with 8 columns: Class Code, Classification Title, 14-15 FTE, 15-16 FTE, 16-17 FTE, 14-15 Expenditures, 15-16 Expenditures, 16-17 Expenditures. Rows include Benefits, Operating Costs, Travel, Capital Outlay, Aid, Capital Improvements, and Total.

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

2014

LB⁽¹⁾ 804

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Governor (Agency 07)

Prepared by: ⁽³⁾ Lauren Kintner

Date Prepared: ⁽⁴⁾ January 14, 2014

Phone: ⁽⁵⁾ 471-2414

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2014-15</u> | | <u>FY 2015-16</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:

LB 804 harmonizes the Governor's discretionary appointments of the Tax Commissioner and the Executive Director of the Nebraska Commission on Law Enforcement and Criminal Justice (Crime Commission) with the provisions of Article IV, Section 10 of the Nebraska Constitution. The bill presents no fiscal impact to Agency 07.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2014-15</u> | <u>2015-16</u> |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>14-15</u> | <u>15-16</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |