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**LB 1094**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2014-15</b>		<b>FY 2015-16</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$25,000,000)		\$ 0
CASH FUNDS	\$25,000,000	\$25,000,000	\$ 0	\$ 0
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$25,000,000	\$ 0	\$ 0	\$ 0

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

LB 1094 amends the funds transfer bill, LB 199 (2013) to change the amount to be transferred from the General Fund to the Property Tax Credit Cash Fund. The original amount to be transferred was \$113,000,000. LB 1094 increases that amount by \$25,000,000 so that the new total amount to be transferred is \$138,000,000.

This transfer is to take place on or before December 15, 2014.

With respect to gain or loss of investment income, as a matter of general practice the Legislative Fiscal Office does not recognize gain or loss of interest income attributed to expenditure or revenue actions of proposed legislation.