

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2016-17</b>		<b>FY 2017-18</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$0		\$38,100	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$0</b>		<b>\$38,100</b>	

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

LB 683 amends Nebraska Revised Statutes Sections 77-3506 and 77-3509 dealing with the homestead exemption.

The bill adds language to Section 77-3506 that changes the term “widow or widower” to “surviving spouse” and provides the 100% exemption for a veteran drawing compensation from the U.S. Department of Veterans Affairs because of 100% service-connected disability or whose death while on active duty was service connected, to a surviving spouse of such a veteran who remarries after attaining the age of 57 years.

Section 77-3509 is amended to change the term “widow or widower” to “surviving spouse” and to provide that a surviving spouse who remarries after attaining the age 57 years is entitled to the exemption provided for in this section.

Currently, only the unremarried widow or widower of such a veteran may receive these exemptions.

The bill has an operative date of January 1, 2017.

The Department of Revenue estimates the following fiscal impact as a result of LB 683:

FY2016-17:	\$ 0
FY2017-18:	(\$ 38,100)
FY2018-19:	(\$ 43,600)

The Department indicates the cost to implement the provisions of LB 683 will be minimal.

We have no basis to disagree with the Department’s estimate of fiscal impact or cost.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 683	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton		DATE: 1/26/2016	PHONE: 471-4181
COMMENTS: No basis upon which to disagree with the Department of Revenue’s analysis.			

