

PREPARED BY: Doug Gibbs  
 DATE PREPARED: January 17, 2016  
 PHONE: 402-471-0051

**LB 725**

Revision: 00

**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				
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 725 amends Nebraska Revised Statutes Section 76-214 to provide that the completed statement prescribed by the Tax Commissioner shall not be required to be filed when recording a utility easement.

The bill also defines utility easement to mean “an express right conveyed to a utility company or political subdivision that provides utility service to use and access the grantor’s property for the purpose of installing, operating, repairing, maintaining, or servicing any gas, electric, water, telecommunications, or sewer lines and facilities.”

The Department of Revenue estimates that LB 725 will have no fiscal impact to the General Fund and no cost to implement.

We agree with the Department’s estimate of fiscal impact and cost.

IMPACT TO POLITICAL SUBDIVISIONS:

The city of Omaha estimates no fiscal impact.

We agree with the city of Omaha’s estimate of fiscal impact.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 725	AM:	AGENCY/POLT. SUB: City of Omaha	
REVIEWED BY: Lyn Heaton		DATE: 1/19/2016	PHONE: 471-4181
COMMENTS: No basis upon which to disagree with the City of Omaha’s estimate of no fiscal impact.			

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

**2016**

**LB<sup>(1)</sup> 725**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup>

City of Omaha

Prepared by: <sup>(3)</sup> Tyler Leimer

Date Prepared: <sup>(4)</sup> 1/13/2016

Phone: <sup>(5)</sup> 402-444-4514

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2016-17</u>		<u>FY 2017-18</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: **NO FISCAL IMPACT**

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17</u>	<u>2017-18</u>
	<u>16-17</u>	<u>17-18</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

**State Agency Estimate**

State Agency Name: Department of Revenue

Date Due LFA: 1/19/2016

Approved by: Tony Fulton

Date Prepared: 1/15/2016

Phone: 471-5896

	<b>FY 2016-2017</b>		<b>FY 2017-2018</b>		<b>FY 2018-2019</b>	
	<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						
<b>Total Funds</b>		<b>\$ 0</b>		<b>\$ 0</b>		<b>\$ 0</b>

LB 725 amends Neb. Rev. Stat. § 76-214 to provide that the completed statement prescribed by the tax Commissioner will not be required to be filed when recording a utility easement.

LB 725 further amends § 76-214 to define utility easement.

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

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

**Major Objects of Expenditure**

<u>Class Code</u>	<u>Classification Title</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							

Aid.....  
Capital Improvements.....  
**Total**.....
