

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

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

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

LB 1037 amends Nebraska Revised Statutes Section 77-1359 regarding agricultural and horticultural land.

Agricultural land and horticultural land is redefined to mean a parcel of land, excluding buildings or enclosed structures located on the parcel, which is primarily used for agricultural or horticultural purposes. The effect of this change in definition is to now include all land on the parcel as agricultural or horticultural land as opposed to current statute which excludes land associated with buildings from being classified as agricultural or horticultural land.

The bill also removes “wasteland” from the definition of agricultural land and horticultural land and now includes “wasteland” in the definition of “agricultural or horticultural purposes.” In addition, “farm sites and farm home sites” are now included under the definition of agricultural purposes.

New language also requires that the determination of whether or not a parcel of land is used for agricultural or horticultural purposes is to be made without regard to the actual value or use of any buildings or enclosed structures on the parcel.

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

The Legislative Fiscal Office estimates the following expenditure of General Funds for TEEOSA as a result of LB 1037:

FY2016-17:	\$	0
FY2017-18:	\$	0
FY2018-19:	\$	1,250,000
FY2019-20:	\$	1,250,000

The Department of Revenue indicates that there will be no cost to implement the provisions of LB 1037.

We have no basis to disagree with the Department of Revenue’s estimate of cost.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials (NACO) indicates that the fiscal impact of LB 1037 would vary from county to county depending on sales.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 1037	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton		DATE: 2/12/2016	PHONE: 471-4181
COMMENTS: The Department of Revenue's estimate of no state revenue impact and no operational fiscal impact on the Department appears reasonable.			

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 1037	AM:	AGENCY/POLT. SUB: NE. Association of County Officials	
REVIEWED BY: Lyn Heaton		DATE: 2/12/2016	PHONE: 471-4181
COMMENTS: No fiscal impact estimate is provided in the NACO fiscal note. It should be noted that any change which impacts the valuation of real property could have a General Fund impact on the TEEOSA school finance formula.			

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

2016

LB⁽¹⁾ 1037

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel

Date Prepared: ⁽⁴⁾ 1/125/2016

Phone: ⁽⁵⁾ 402.434.5660

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:

The fiscal impact as a result of LB 1037 would vary from county to county depending upon sales.

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.....	_____	_____	_____	_____