

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2017-18		FY 2018-19	
	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 20 amends Nebraska Revised Statutes Section 77-3508 regarding the homestead exemption.

The bill provides that a veteran who was received an honorable or general discharge and who is totally disabled by a non-service connected accident or illness shall no longer be required to submit the certification required by this section regarding their condition in years subsequent to their initially receiving the homestead exemption if no change in their medical condition has occurred.

The county assessor or Tax Commissioner may still request certification to verify no change in medical condition.

The bill has an operative date of January 1, 2018.

There is no fiscal impact to the General Fund.

The Department of Revenue indicates the cost to implement the provisions of LB 20 will be minimal.

We agree with the Department of Revenue's estimate of cost to implement.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:20	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton	DATE: 1/17/2017	PHONE: (402) 471-4181	
COMMENTS: No basis upon which to disagree with the Department of Revenue's estimate of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:20	AM:	AGENCY/POLT. SUB: National Association of County Officials	
REVIEWED BY: Lyn Heaton	DATE: 1/17/2017	PHONE: (402) 471-4181	
COMMENTS: Concur with the NACO estimate of minimal fiscal impact.			

State Agency Estimate

State Agency Name: Department of Revenue

Date Due LFA: 1/17/2017

Approved by: Tony Fulton

Date Prepared: 1/17/2017

Phone: 471-5896

	FY 2017-2018		FY 2018-2019		FY 2019-2020	
	<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						
Total Funds		\$ 0		\$ 0		\$ 0

LB 20 removes the annual disability certification for veterans totally disabled by a nonservice connected accident or illness.

LB 20 would become operative on January 1, 2018.

LB 20 has no impact on state revenue.

The costs for the Department to implement this bill would be minimal.

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	17-18	18-19	19-20	17-18	18-19	19-20
		<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.....							

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

2017

LB⁽¹⁾ 20

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/10/2017 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</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 20 would eliminate the requirement for certain veterans to receive certification by the county assessor in succeeding years. These changes would minimally decrease the fiscal obligation of counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____