

PREPARED BY: Scott Danigole
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PHONE: 471-0055

LB 784

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2008-09		FY 2009-10	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	55,356		57,016	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	55,356		57,016	

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 784 requires all of the incentives set forth in the Nebraska Advantage Act to be recaptured or disallowed in the case of a taxpayer who has knowingly violated the federal immigration law by employing aliens unauthorized to work in the United States.

The Department of Revenue estimates the need to hire one Senior Auditor to implement the provisions of LB 784. That cost would be \$55,356 for the first fiscal year and \$57,016 the second fiscal year, due to typical salary increases for state employees. This estimate appears to be reasonable.