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 DATE PREPARED: March 31, 2008
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LB 819

Revision: 01

Revised due to amendments adopted through March 27, 2008

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2008-09		FY 2009-10	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS	\$4,950		(\$6,968)	
OTHER FUNDS				(\$913,568)
TOTAL FUNDS	\$4,950		(\$6,968)	(\$913,568)

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

LB819 as amended provides for several technical changes which have no fiscal impact. In addition, LB819 requires employers with \$100,000 or more in annual payroll to electronically file their unemployment taxes, wage reports and reimbursements in lieu of contributions beginning January 1, 2010. Currently, employers with \$500,000 or more in annual payroll are required to electronically file.

The Department of Labor (DOL) estimates a one-time cost increase for computer programming to be \$4,950 in federal funds for FY2008-09. An on-going reduction in operating cost is estimated at \$6,968 in federal funds beginning in FY2009-10. DOL is estimating a net decrease in the Unemployment Insurance Trust Fund of \$931,568 beginning in FY2009-10. There is no basis to disagree with DOL's estimates.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Joe Wilcox	DATE	2/22/08	PHONE	471-2526
COMMENTS					
DEPARTMENT OF LABOR: This revised fiscal note clarifies the UI Trust Fund revenue impact. No basis to disagree with agency analysis.					