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 DATE PREPARED: February 01, 2009  
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**LB 95**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 95 would amend the Nebraska Advantage Act to restrict companies from receiving economic development tax incentives under the Act should they knowingly hire aliens unauthorized to work in the United States.

The bill would require, as part of the application for an agreement to utilize the incentives set forth in the Nebraska Advantage Act, certification by the company stating that they had not knowingly violated federal immigration law by employing aliens unauthorized to work in the United States in the 5 years prior to application.

The bill would also provide for the recapture or disallowance of all incentives for those taxpayers who had knowingly violated federal immigration law by employing aliens unauthorized to work in the United States.

The changes proposed by LB 95 would apply to all applications filed on or after the effective date of the act and would not apply to existing applications and projects.

The Department of Revenue indicates no fiscal impact to the General Fund and minimal cost to implement the bill.

There is no basis to disagree with the Department of Revenue's estimate of fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/5/09	PHONE	471-2526
COMMENTS					
DEPARTMENT OF ECONOMIC DEVELOPMENT: Concur. No fiscal impact to the Department of Economic Development. DEPARTMENT OF REVENUE: No basis upon which to disagree.					