

PREPARED BY: Mike Lovelace  
 DATE PREPARED: February 12, 2009  
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**LB 174**

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 174 would prohibit a city of the metropolitan class (Omaha) from levying a registration fee on vehicles that are used, but not owned, in the city. The City of Omaha has indicated that this provision would prohibit them from collecting a wheel tax on vehicles owned outside of their city limits. In 2007, the city expanded its boundary of wheel tax authority to include residents outside of the city limits but within their three mile development zone. Their estimated revenue loss is \$3,000,000 annually.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David Spatz	DATE	1/27/09	PHONE	471-4179
COMMENTS					
CITY OF OMAHA – No basis for agreement or disagreement with the political subdivision’s analysis and estimate of decreased revenue fiscal impact.					