

PREPARED BY: Doug Gibbs
 DATE PREPARED: February 17, 2009
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LB 460

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		(\$6,900,000)		(\$10,600,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$6,900,000)		(\$10,600,000)

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

LB 460 would amend Section 77-2704.12 to extend a sales and use tax exemption to include purchases made by an exempt nonprofit hospital when used at any nonprofit health clinic owned and controlled by the hospital or at any nonprofit health care practitioner facility owned or controlled by the hospital.

A health care practitioner facility is defined in statute as the residence, office, or clinic of a practitioner or group of practitioners credentialed under the Uniform Credentialing Act or any distinct part of such residence, office, or clinic.

The Department of Revenue estimates the fiscal impact to the General Fund as follows:

FY2009-10: (\$ 6,900,000)
 FY2010-11: (\$10,600,000)
 FY2011-12: (\$10,900,000)
 FY2012-13: (\$11,200,000)

The Department estimates the impact to implement LB 460 would be minimal.

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

IMPACT TO POLITICAL SUBDIVISIONS:

There would certainly be an impact to those political subdivisions where such a nonprofit health clinic or health care practitioner facility is located, and who have imposed a local option sales tax, however, the amount is indeterminate.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/18/09	PHONE	471-2526
COMMENTS					
CITY OF LINCOLN – No basis upon which to disagree.					
CITY OF OMAHA - No basis upon which to disagree.					
COUNTIES - No basis upon which to disagree.					