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Updated for 2020 session and includes any adopted amendments

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|---|---------------------|----------------|---------------------|----------------|
| | FY 2020-21 | | FY 2021-22 | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | | | | |

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 236 amends provisions related to confidentiality and disclosure of sales and use tax information by the Tax Commissioner. The bill allows an individual authorized by a municipality who has an agreement in effect under the Nebraska Advantage Transformational Tourism and Redevelopment Act to request copies of certain tax return information to be sent by electronic transmission, secured in a manner determined by the Tax Commissioner. This provides an exception to the information only being available for view upon the premises of the Department of Revenue.

The Department of Revenue estimates no fiscal impact to General Fund revenue and minimal cost to implement the bill. There is no basis to disagree with these estimates.

