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LB 52

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2015-16		FY 2016-17	
	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 52 amends the Nebraska Revenue Act of 1967, Section 77-2704.15 to add sanitary drainage districts in municipalities to the list of political subdivisions whose purchases are exempt from sales and use taxes.

The bill has an operative date of October 1, 2015.

The Department of Revenue estimates the fiscal impact of LB 52 to be minimal.

We agree with the Department of Revenue's estimate of fiscal impact.

