

Revised to reflect AM2482 and AM2569.

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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.**

LB1108 as amended by AM2569 to AM2482, revises §37-327.02 to:

- Permits transfers from the Nebraska Game and Parks Commission (NGPC) Capital Maintenance Fund to the Nebraska Department of Health and Human Services (DHHS) Emergency Medical System Operations Fund; and
- Establishes a \$1,270,000 transfer yearly in June, beginning with June of 2025, of the sales/use tax proceeds on ATVs/UTVs.

These amendments revise §71-51,103 via:

- Adding additional uses of the DHHS Nebraska Emergency Medical System Operations Fund such as:
  - Supporting the statewide trauma system, the emergency medical services program, the emergency medical services programs for children, the statewide patient care reporting system, and the trauma registry; plus
  - The recruitment, retention, and training of emergency medical responders.
- Giving new reporting duties to DHHS such as:
  - Directing DHHS to electronically submit a report to the Clerk of the Legislature by December 31st each year, which shall inform on the previous fiscal year’s funding appropriated to DHHS from the Nebraska Emergency Medical System Operations Fund and explain the following:
    - Any money appropriated from this fund to the department that was not spent and an explanation for why the funding was not spent; and
    - The amount of money spent and the detail of how the funds were used.

Additionally, this bill would alter §71-27,132 by:

- Removing the sunset date of October 1, 2027 for sales and use tax proceeds to go to the NGPC Capital Maintenance Fund;
- Stating that on transactions occurring after July 1, 2024, credit for the sale or lease of motorboats, personal watercraft, ATVs, and UTVs would go to the NGPC Capital Maintenance Fund; and
- Allowing transfers from these proceeds, to the DHHS Nebraska Emergency Medical System Operations Fund.

This amended bill has an operative date of August 1, 2024 for the provisions. The sales and use tax portion, has an emergency clause.

Expenditures:

DHHS would have minimal expenditures from the reporting requirement of LB1108, which they can absorb. They have also signified that aid expenditure levels are indeterminate at this time, but eventually will require additional cash spending authority under Program 514 – Health Aid. If there is a need to change the cash fund authority for aid, in the next biennium FY2025-26, this should be asked for during the next biennium budget request.

Revenues:

The NGPC would have a revenue loss of \$1,270,000 every year beginning in June of 2025 from their Capital Maintenance Cash Fund. DHHS would have an offsetting revenue gain of \$1,270,000 yearly, starting at the same time, to their Nebraska Emergency Medical System Operations Cash Fund. These offsetting transfers would occur every year in June after the initial time in 2025. Also, there would be a General Fund revenue loss which would occur beginning in FY2027-28, due to the removal of the sunset date from the sales and use tax in §37-327.02.

There is no basis to disagree with DHHS’s nor NGPC’s estimation of fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1108                      AM: 2482                      AGENCY/POLT. SUB: Motor Vehicles

REVIEWED BY: Joe Massey                      DATE: 3/8/2024                      PHONE: (402) 471-4181

COMMENTS: The Motor Vehicles assessment of minimal fiscal impact from LB 1108 AM 2482 appears reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1108                      AM: 2569/2482                      AGENCY/POLT. SUB: Nebraska Game and Parks Commission

REVIEWED BY: Joe Massey                      DATE: 3/13/2024                      PHONE: (402) 471-4181

COMMENTS: Nebraska Game and Parks Commission assessment of fiscal impact from LB 1108 AM2569/2482 appears reasonable using the assumptions provided

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 1108 AM2569/2482** — Changes to Motor Vehicle Registration Act

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Game & Parks Commission

Prepared by: <sup>(3)</sup> Christina Peters Date Prepared: <sup>(4)</sup> March 11, 2024 Phone: <sup>(5)</sup> (402) 471-5403

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	(1,270,000)	_____	(1,270,000)
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>(1,270,000)</u>	<u>_____</u>	<u>(1,270,000)</u>

**Explanation of Estimate:**

This legislation, as amended, would transfer \$1,270,000 each June, beginning in 2025, from the Nebraska Game and Parks Commission Capital Maintenance Fund to the Department of Health and Human Services Nebraska Emergency Medical System Operations Fund. It also requires DHHS to report annually how amounts appropriated to the NEMSO Fund were spent, or why amounts were not spent.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

2024

LB<sup>(1)</sup> 1108 AM 2482

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Motor Vehicles

Prepared by: <sup>(3)</sup> Bart Moore Date Prepared: <sup>(4)</sup> March 1,2024 Phone: <sup>(5)</sup> 402-471-3902

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

This will require programming which will be absorbed within existing agency appropriation.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

**LB (1) 1108 AM2482  
AM2569**

**FISCAL NOTE**

**2024**

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 3-1-2024

Phone: (5) 471-6719

	<u>FY 2024-2025</u>		<u>FY 2025-2026</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>	\$0	\$1,270,000	\$0	\$1,270,000
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$0	\$1,270,000	\$0	\$1,270,000

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

**Explanation of Estimate:**

LB 1108, as amended by AM 2482 and AM2569, provides an annual transfer of \$1,270,000 from the Game and Parks Commission Capital Maintenance Fund to the Nebraska Emergency Medical System Operations Fund. This fund is managed by the Department of Health and Human Services and provides funding for Nebraska’s Office of Emergency Health Systems, Office of Emergency Medical Services, Critical Incident Stress Management program and Statewide Trauma System.

AM2569 adds a reporting requirement for DHHS. The department will absorb any related costs.

The expenditure level is indeterminate at this time, however any significant increase in aid expenditures may require additional cash spending authority under Program 514 – Health Aid.

**MAJOR OBJECTS OF EXPENDITURE**

PERSONAL SERVICES:	NUMBER OF POSITIONS		2024-2025 EXPENDITURES	2025-2026 EXPENDITURES
	POSITION TITLE	24-25		
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
<b>TOTAL.....</b>				