

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

| <b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates) |                   |         |                   |         |
|---|-------------------|---------|-------------------|---------|
|   | <b>FY 2014-15</b> |         | <b>FY 2015-16</b> |         |
|   | 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 914 amends the Nebraska Liquor Control Act.

The bill would allow the holder of a Class C license (all alcoholic liquor on and off sale) or a craft brewery license to obtain a limited bottling endorsement. This endorsement would allow the licensee to sell beer for consumption off sale in containers of up to 68-ounces.

Sales could only be conducted during the hours the licensee is permitted to sell beer and beer would have to be sold in sanitary containers bearing the trade name or logo of the seller.

The fee for the limited bottling endorsement would be \$300.

The Liquor Control Commission indicates there may be some additional collections of state excise taxes but is unable to provide a revenue projection.

In general we agree with the Liquor Control Commission and while there is some potential for increased state excise tax and sales tax revenue, we believe such an increase would be minimal.

| <b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b> |     |   |                 |
|---|-----|---|-----------------|
| LB: 914   | AM: | AGENCY/POLT. SUB: Nebraska Liquor Control Comm. |                 |
| REVIEWED BY: Gary Bush  |     | DATE: January 21, 2014                          | PHONE: 471-4161 |
| COMMENTS: No basis to disagree with the agency's estimate of impact.                              |     |   |                 |

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

**2014**

**LB<sup>(1)</sup> 914**

**FISCAL NOTE**

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

Nebraska Liquor Control Commission

Prepared by: <sup>(3)</sup> Jerry Van Ackeren

Date Prepared: <sup>(4)</sup> January 21, 2014

Phone: <sup>(5)</sup> (402) 471-4892

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

|                    | <u>FY 2014-15</u>   |                | <u>FY 2015-16</u>   |                |
|--------------------|---------------------|----------------|---------------------|----------------|
|                    | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS      | _____               | <u>0</u>       | _____               | <u>0</u>       |
| CASH FUNDS         | _____               | _____          | _____               | _____          |
| FEDERAL FUNDS      | _____               | _____          | _____               | _____          |
| OTHER FUNDS        | _____               | _____          | _____               | _____          |
| <b>TOTAL FUNDS</b> | <u>_____</u>        | <u>0</u>       | <u>_____</u>        | <u>0</u>       |

**Explanation of Estimate:**

Whereas there may be some additional collections of state excise taxes, it's extremely difficult to project any positive impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

| <u>POSITION TITLE</u>     | <u>NUMBER OF POSITIONS</u> |              | <u>2014-15</u>      | <u>2015-16</u>      |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
|                           | <u>14-15</u>               | <u>15-16</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____                     | _____                      | _____        | <u>0</u>            | <u>0</u>            |
| _____                     | _____                      | _____        | _____               | _____               |
| Benefits.....             | _____                      | _____        | _____               | _____               |
| Operating.....            | _____                      | _____        | _____               | _____               |
| Travel.....               | _____                      | _____        | _____               | _____               |
| Capital outlay.....       | _____                      | _____        | _____               | _____               |
| Aid.....                  | _____                      | _____        | _____               | _____               |
| Capital improvements..... | _____                      | _____        | _____               | _____               |
| <b>TOTAL.....</b>         | _____                      | _____        | <u>0</u>            | <u>0</u>            |