

PREPARED BY: Doug Gibbs
 DATE PREPARED: January 29, 2014
 PHONE: 402-471-0051

LB 899

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2014-15		FY 2015-16	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$111,657)		(\$111,657)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$111,657)		(\$111,657)

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

LB 899 amends the Nebraska Liquor Control Act.

The Act is amended to define hard cider and add hard cider to the definition of beer.

Currently hard cider is taxed as a wine at \$.95 per gallon, adding it to the definition of beer will reduce the per gallon tax on hard cider to \$.31.

The Liquor Control Commission estimates that including hard cider in the definition of beer will reduce revenue by \$111,657 per fiscal year.

We agree with the Liquor Control Commission’s estimate of fiscal impact.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 899	AM:	AGENCY/POLT. SUB: Nebraska Liquor Control Comm.	
REVIEWED BY: Gary Bush		DATE: January 21, 2014	PHONE: 471-4161
COMMENTS: Agency’s estimate of impact appears to be reasonable provided gallons sold remains at the 2013 levels.			

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

2014

LB⁽¹⁾ 899

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Liquor Control Commission

Prepared by: ⁽³⁾ Jerry Van Ackeren

Date Prepared: ⁽⁴⁾ January 21, 2014

Phone: ⁽⁵⁾ (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	_____	<111,657>	_____	<111,657>
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u><111,657></u>	<u>_____</u>	<u><111,657></u>

Explanation of Estimate:

174,464 gallons sold 2013 @ .95 ¢ = \$165, 740

174,464 projected @ .31 ¢ = \$ 54,083

Negative Impact <\$111,657>

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>
_____	_____	_____	0	0
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	0	0