

PREPARED BY: Keisha Patent
 DATE PREPARED: February 07, 2020
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LB 1013

Revision: 00

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 1013 amends provisions related to cigarettes to clarify that cigars, which are taxed as cigarettes under Neb. Rev. Stat. sec 77-2602 but federally taxed as cigars, are not treated as cigarettes under Neb. Rev. Stat. sec. 69-2702(4), which defines terms for purposes of the Master Settlement Agreement.

The bill contains the emergency clause.

The bill is estimated to have a minimal fiscal impact to the state. The Department of Revenue estimates no impact to General Fund revenue and minimal cost to the implement the bill.

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 1013 | AM: | AGENCY/POLT. SUB: Department of Revenue | |
| REVIEWED BY: Lee Will | DATE: 02/10/2020 | PHONE: (402) 471-4175 | |
| COMMENTS: Concur with the Department of Revenue's assessment of fiscal impact. | | | |

