

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$972,000)		(\$1,498,000)
CASH FUNDS		(\$34,000)		(\$61,000)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$1,006,000)		(\$1,559,000)

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

LB 170 exempts feminine hygiene products from sales and use tax. Feminine hygiene products include tampons, panty liners, menstrual cups, sanitary napkins, and other similar items, but does not include grooming and hygiene products. "Grooming and hygiene products" means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and screens, regardless of whether the items meet the definition of over-the-counter drug.

Revenue:

The Department of Revenue estimates the following revenue to the State General Fund, the State Highway Capital Improvement Fund, and the Highway Allocation Fund:

Fiscal Year	General Fund	State Highway Capital Improvement Fund	Highway Allocation Fund	Total
2019-2020	(\$972,000)	(\$34,000)	(\$6,000)	(\$1,013,000)
2020-2021	(\$1,498,000)	(\$61,000)	(\$11,000)	(\$1,569,000)
2021-2022	(\$1,538,000)	(\$62,000)	(\$11,000)	(\$1,612,000)
2022-2023	(\$1,580,000)	(\$64,000)	(\$11,000)	(\$1,655,000)

Expenditures:

The Department of Revenue estimates the costs to implement this bill to be minimal.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 170	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lee Will	DATE: 1/22/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with the Department of Revenue's assessment of fiscal impact based on the assumptions provided.			

