

PREPARED BY: John Wiemer
 DATE PREPARED: February 01, 2024
 PHONE: 402-471-0051

LB 1204

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2024-25		FY 2025-26	
	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 1204 would add the definition of “rickhouse” to the Nebraska Liquor Control Act. Rickhouse would mean an offsite bonded warehouse which is kept and maintained for the purpose of storing spirits in barrels for aging in order to impart flavor from the barrel into the spirits.

The bill would also add that a holder of a manufacturer’s license to manufacture spirits and a holder of a microdistillery license could operate a rickhouse that meets the requirements for a distilled spirit plant pursuant to 26 U.S.C. 5178, as such section existed on January 1, 2024, if the manufacturer/licensee receives authorization from the Nebraska Liquor Control Commission (NLCC) and notifies the NLCC of the location of the rickhouse in a manner prescribed by the NLCC.

The NLCC estimates no fiscal impact as a result of this bill. There is no basis to disagree with this estimate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1204	AM:	AGENCY/POLT. SUB: Nebraska Liquor Control Commission (035)
REVIEWED BY: Joe Wilcox	DATE: 01/23/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Liquor Control Commission estimate of No Fiscal Impact to the Agency from LB 1204.		

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

2024

LB⁽¹⁾ 1204

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Liquor Control Commission

Prepared by: ⁽³⁾ LeAnna Prange Date Prepared: ⁽⁴⁾ 1/23/24 Phone: ⁽⁵⁾ 471-4892

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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Explanation of Estimate:

No Fiscal Impact

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.....				