PREPARED BY: DATE PREPARED: PHONE: Doug Nichols January 31, 2020 402-471-0052

LB 1176

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2020-21		FY 20	21-22		
	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.

This bill would change provisions relating to the sale of tobacco products, electronic nicotine delivery systems, and alternative nicotine products.

The bill states that whoever shall sell any flavored liquid, as defined in the bill, is guilty of a Class III misdemeanor for each offense (Class III misdemeanor: Maximum — three months imprisonment, or five hundred dollars fine, or both; Minimum — none).

This bill could impact county jails because misdemeanor sentences are generally served in county jails if jail time is imposed. If the impact of this bill is to increase the number of people serving time in county jails by more than current law, this could result in additional costs to counties.

The misdemeanor penalties under this bill also carry the possibility of a fine being imposed. Any fines assessed pursuant to convictions will accrue to the county where the violation occurs to be used for the support of public schools.

The Department of Revenue estimates that this bill will have no impact on General Fund revenues and there will be minimal costs for the department to implement the bill.

Sarpy County estimates no fiscal impact from this bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 1176	AM:	AGENCY/POLT. SUB: Nebraska	Department of Revenue (016)		
REVIEWED E	BY: Joe Wilcox	DATE: 1/30/2020	PHONE: (402) 471-4178		
COMMENTS: No basis to dispute the Nebraska Department of Revenue estimate of No Impact to the State General Fund Receipts and "Minimal" fiscal impact to the Agency from LB 1176.					

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 1176	AM:	AGENCY/POLT. SUB: Sarpy Cou	nty		
REVIEWED B	Y: Joe Wilcox	DATE: 1/27/2020	PHONE: (402) 471-4178		
COMMENTS: No basis to dispute the Sarpy County estimate of No Fiscal Impact to the County from LB 1176.					

LB 1176 Fiscal Note 2020

State Agency Estimate						
State Agency Name: Department	of Revenue			D	ate Due LFA:	
Approved by: Tony Fulton	Date Prepared: Phone: 471-5896					
			FY 202	Y 2021-2022 FY 2022-202		2-2023
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$0		\$0	Ī	\$0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$0		\$0		\$0
			•			

LB 1176 defines "flavored liquid" as used in an electronic nicotine delivery system and criminalizes selling, giving, or furnishing the product as a Class III misdemeanor.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be minimal costs to the Department to implement this bill.

The operative date for this bill is three months after adjournment.

Major Objects of Expenditure							
Class Code	Classification Title	20-21 <u>FTE</u>	21-22 <u>FTE</u>	22-23 <u>FTE</u>	20-21 Expenditures	21-22 Expenditures	22-23 Expenditures
D. C.							
Benefits Operating Costs							
Travel							
Capital Improvements. Total							

TOTAL.....

LB ⁽¹⁾ 1176			FISCAL NOTE
State Agency OR Political Subdivision Name	Sarpy County		
Prepared by: (3) William E. Conley	Date Prepared: (4) 1/	25/2020 Phone:	(5) 402-593-5958
ESTIMATE PI	ROVIDED BY STATE AGENCY	OR POLITICAL SUBDIV	VISION
	FY 2020-21	FY 20	21-22
EXPENDITU	RES REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS			
CASH FUNDS	<u></u>		
FEDERAL FUNDS			
OTHER FUNDS			
TOTAL FUNDS	<u> </u>		
Explanation of Estimate:			
NO FISCAL IMPACT.			
	DOWN BY MAJOR OBJECTS O	DF EXPENDITURE	
Personal Services:	NUMBER OF POSITIONS	2020-21	2021-22
POSITION TITLE	20-21 21-22	EXPENDITURES	EXPENDITURES
Benefits			
Operating			
Travel			
Capital outlay			
Aid			
Capital improvements	•••		