Austin Ligenza March 1, 2021 (402)471-0050

LB 676

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2021-22		FY 2022-23			
	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 676 seeks to modify the definition of cigarette products. Specifically, LB 676 removes 'appearance' as one of the necessary qualifications to be considered a cigarette.

The Department of Revenue estimates no fiscal impact to the General Fund or to the Department as a result of LB 676. There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 676

REVIEWED BY:

AM:

Lucas Martin

DATE: 03/01/2021

AGENCY/POLT. SUB: Nebraska Department of Revenue

PHONE: (402) 471-4181

COMMENTS: No basis to disagree with the Department of Revenue's assessment of fiscal impact.

State Agency Estimate								
State Agency Name: Department of	f Revenue				Date Due LFO:			
Approved by: Tony Fulton		Date Prepared:	3/1/2021		Phone: 471-5896			
	FY 2021-2022		FY 2022-2023		FY 2023-2024			
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
General Funds		Minimal		Minimal		Minimal		
Cash Funds								
Federal Funds								
Other Funds								
Total Funds		Minimal		Minimal		Minimal		

State A compary Estimate

LB 676 amends the definition of cigarette in Neb. Rev. Stat. § 77-2601(5) to exclude a tobacco product's appearance from the factors used to identify it as a cigarette.

It is estimated that this bill will have minimal 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								
<u>Class Code</u>	Classification Title	21-22 <u>FTE</u>	22-23 <u>FTE</u>	23-24 <u>FTE</u>	21-22 <u>Expenditures</u>	22-23 Expenditures	23-24 <u>Expenditures</u>	
Benefits	Benefits							
Operating Costs								
Travel								
Capital Outlay								
Capital Improvements								
Total								