

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|---|-------------------|-----------|-------------------|-----------|
| | FY 2025-26 | | FY 2026-27 | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | \$488,000 | | \$859,000 |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | | \$488,000 | | \$859,000 |

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

LB 60 amends the State Lottery Act.

The bill removes the prohibition that lottery tickets cannot be sold through a vending or dispensing device.

The Department of Revenue (DOR) estimates the following increase to Cash Fund revenues as a result of the bill:

| Fiscal Year | Various Education Funds | Nebraska Environmental Trust Fund | Nebraska State Fair Board | Compulsive Gamblers Assistance Fund | Total |
|-------------|-------------------------|-----------------------------------|---------------------------|-------------------------------------|------------|
| FY2025-26 | \$ 217,000 | \$ 217,000 | \$ 49,000 | \$ 5,000 | \$ 488,000 |
| FY2026-27 | \$ 382,000 | \$ 382,000 | \$ 86,000 | \$ 9,000 | \$ 859,000 |
| FY2027-28 | \$ 391,000 | \$ 391,000 | \$ 88,000 | \$ 9,000 | \$ 879,000 |

The DOR estimates minimal costs to it as a result of the bill.

There is no basis to disagree with these estimates.

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | |
| LB: 60 | AM: | AGENCY/POLT. SUB: Department of Revenue |
| REVIEWED BY: Ryan Yang | DATE: 2/6/2025 | PHONE: (402) 471-4178 |
| COMMENTS: The Department of Revenue assessment of fiscal impact from LB 60 appears reasonable. | | |

