PREPARED BY: DATE PREPARED: PHONE: John Wiemer February 06, 2025 402-471-0051

LB 60

Revision: 00

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.

ADMI	INISTRATIVE SERVIC	ES STATE BUDGET DIVISION: REVI	EW 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.							

LB 0060 Fiscal Note 2025

State Agency Estimate									
State Agency Name: Department of Revenue Date Due LFO:									
Approved by: James R. Kamm		Date Prepared:	02/06/2025 Phone: 471-5896						
	FY 2025	FY 2025-2026		6-2027	FY 2027-2028				
	<u>Expenditures</u>	Revenue	Expenditures	Revenue	Expenditures	Revenue			
General Funds	1								
Cash Funds		\$ 488,000		\$ 859,000		\$ 879,000			
Federal Funds									
Other Funds									
Total Funds		\$ 488,000		\$ 859,000		\$ 879,000			
				-	-				

LB 60 amends the State Lottery Act to remove the prohibition that lottery tickets cannot be sold via vending machines.

The Department estimates that LB 60 would impact various cash funds as follows:

Fiscal Year	Nebraska Education Improvement Fund	Nebrask Environme Trust Fu	ental No	ebraska State Fair Board	Compulsive Gamblers Assistance Fund		Total
FY2025-26	\$ 217,000	\$ 217	7,000 \$	49,000	\$	5,000	\$ 488,000
FY2026-27	\$ 382,000	\$ 382	2,000 \$	86,000	\$	9,000	\$ 859,000
FY2027-28	\$ 391,000	\$ 391	,000 \$	88,000	\$	9,000	\$ 879,000

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

LB 60 operative date is three months after adjournment of the Legislature.

Major Objects of Expenditure									
Class Code	Classification Title	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 Expenditures	26-27 Expenditures	27-28 Expenditures			
Benefits									
Operating Costs									
Travel									
Capital Outlay									
	ts								
Total									