

PREPARED BY: Doug Gibbs  
 DATE PREPARED: February 26, 2009  
 PHONE: 471-0051

**LB 415**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2009-10</b>		<b>FY 2010-11</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 415 would prohibit the sale of cigarettes or other tobacco products from a self-service display except for those displays that are located in a tobacco specialty store, or a vending machine permitted under Section 28-1429.02.

The Department of Revenue estimates LB 415 to have minimal impact on revenue and the cost to implement to be minimal.

There is no basis to disagree with the Department of Revenue's estimate of fiscal impact or cost.

**IMPACT TO POLITICAL SUBDIVISIONS:**

There is no fiscal impact to political subdivisions associated with this bill.

**DEPARTMENT OF ADMINISTRATIVE SERVICES**

REVIEWED BY	Joe Wilcox	DATE	2/4/09	PHONE	471-2526
<b>COMMENTS</b>					
DEPARTMENT OF REVENUE: No basis to dispute agency analysis.					