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DATE PREPARED: January 25, 2007  
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**LB 537**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2007-08</b>		<b>FY 2008-09</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 537 allows the Department of Revenue to enter into motor fuels tax agreements for motor fuels sales made on land held in trust for a federally recognized Indian tribe. Currently, there are no motor fuels sales taking place on such properties.

The Department of Revenue estimates minimal implementation costs and no fiscal impact at this time.