Doug Gibbs March 08, 2011 402-471-0051

LB 252

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *									
	FY 201	1-12	FY 2012-13						
_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE					
GENERAL FUNDS		(\$885,000)		(\$1,020,000)					
CASH FUNDS									
FEDERAL FUNDS									
OTHER FUNDS									
TOTAL FUNDS		(\$885,000)		(\$1,020,000)					

^{*}Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 252 amends Nebraska Revised Statutes Section 77-2703 to exempt admissions to indoor tanning services from the definition of gross receipts for sales tax purposes.

The bill has an operative date of July 1, 2011 and contains the emergency clause.

The Department of Revenue estimates the following fiscal impact to the General Fund as a result of LB 252:

FY2011-12: (\$ 885,000) FY2012-13: (\$1,020,000) FY2013-14: (\$1,087,000) FY2014-15: (\$1,183,000)

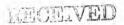
Costs to administer are expected to be minimal.

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

DEPARTMENT OF ADMINISTRATIVE SERVICES

	REVIEWED BY	Lyn Heaton	DATE 3/9/11	PHONE 471-2526			
COMMENTS							

DEPT. OF REVENUE – No basis upon which to disagree with the agency analysis.



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LB 252

General Funds

Cash Funds Federal Funds Other Funds Total Funds

Approved by: Douglas Ewald

Fiscal Note 2011 State Agency Estimate State Agency Name: Department of Revenue Date Due LFA: 1/18/2011 Date Prepared: 1/18/2011 Phone: 471-5700 FY 2011-2012 FY 2013-2014 FY 2012-2013 Expenditures Expenditures Expenditures Revenue Revenue Revenue (\$1,020,000) (\$1,087,000) (\$885,000)

(\$1,020,000)

(\$1,087,000)

LB 252 exempts admissions to indoor tanning services from sales tax.

LB 252 contains the emergency clause, and is operative July 1, 2011. The bill is expected to reduce General Fund sales tax receipts by \$0.885 million, \$1.020 million, \$1.087 million, and \$1.183 million in FY 2011-12 through FY 2014-15, respectively.

(\$885,000)

The Department expects minimal costs to administration LB 252.

	Maj	or Objects of I	Expendit	ure			
Class Code	Classification Title	11-12 <u>FTE</u>	12-13 <u>FTE</u>	13-14 FTE	11-12 Expenditures	12-13 Expenditures	13-14 Expenditures
Operating Costs							
Capital Outlay							
		••••••		•••••			