

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 233 seeks to impose a new sales tax on the sale of peer-to-peer rentals of motor vehicles through digital platforms. LB 233 defines peer-to-peer rentals as a rental transaction where one individual rents their motor vehicle, as defined by the Motor Vehicle Registration Act, to another individual for a period of time. The sales tax to be collected is identified as the tax on the rental price paid for the peer-to-peer rental.

LB 233 would become operative October 1, 2021.

The Department of Revenue estimates no fiscal impact to General Fund revenues as a result of LB 233. The Department finds that LB 233 does not impact the taxation of motor vehicles currently being offered for peer-to-peer, and that the number of such vehicles is very small. There is no basis to disagree with this assessment.

The Department of Revenue estimates no costs to the Department to implement LB 233. There is no basis to disagree with this estimate.

