

Revised per response from DOR

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$263,796		\$151,500	\$131,906,000
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$263,796</b>		<b>\$151,500</b>	<b>\$131,906,000</b>

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

LB 19 would impose an excise tax upon the seller for any delivery sale of personal property to a purchaser in Nebraska.

Delivery sales of the following would be exempt from the excise tax:

- Any personal property that is exempt from sales and use taxes; and
- Any personal property that is picked up by the purchaser at a retail location in Nebraska.

The excise tax would be equal to 2% of the purchase price and would be in addition to all other taxes. The excise tax would be due and payable to the Department of Revenue (DOR) monthly on or before the 20th day of the month next succeeding each monthly period, and the seller would send with the tax payment a record of sale for every delivery sale for which the seller is paying excise tax.

The excise tax would be enforced by the DOR.

This excise tax collected by the DOR would be credited to the General Fund.

The DOR could adopt and promulgate rules and regulations to carry out this bill.

The bill would become operative on July 1, 2025.

The DOR estimates the following increases to General Fund revenues as a result of the bill.

- FY26: \$131,906,000
- FY27: \$148,214,000

The DOR estimates a one-time programming charge to be paid to the Office of the Chief Information Officer (OCIO) in the amount of \$263,796 and the need to hire 1.5 FTE Revenue Agent and 1 FTE Revenue Operations Clerk II to implement the bill.

There is no basis to disagree with these estimates by the DOR.

