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LB 94

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
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 94 allows a city to request a list of retailers which have collected local option sales tax for the city, not limited to retailers inside of city limits.

Assuming the Department of Revenue is able to recover the actual costs for processing a requested list, the costs to the Department would be immaterial.

IMPACT ON POLITICAL SUBDIVISIONS: The cost of processing the list is the only foreseeable impact on political subdivisions.