

PREPARED BY: Doug Gibbs  
 DATE PREPARED: February 06, 2014  
 PHONE: 402-471-0051

**LB 948**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2014-15</b>		<b>FY 2015-16</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		\$100,500		\$100,500
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>		\$100,500		\$100,500

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

LB 948 amends the Nebraska Liquor Control Act.

Section 53-124.12 is amended to increase the license fee for a catering license to \$250.

The current catering license fee is \$100.

The Liquor Control Commission estimates the fiscal impact of LB 948 as an increase to the General Fund of \$100,500 in each fiscal year.

We agree with the Liquor Control Commission's estimate of fiscal impact.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>		
LB: 948	AM:	AGENCY/POLT. SUB: Liquor Control Commission
REVIEWED BY: Gary Bush	DATE: January 28, 2014	PHONE: 471-4161
COMMENTS: The Commission's estimate of impact appears reasonable.		

Please complete ALL (5) blanks in the first three lines.

**2014**

**LB<sup>(1)</sup> 948**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup>

Nebraska Liquor Control Commission

Prepared by: <sup>(3)</sup> Jerry Van Ackeren

Date Prepared: <sup>(4)</sup> 1/28/2014

Phone: <sup>(5)</sup> (402) 471-4892

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2014-15</u>		<u>FY 2015-16</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>100,500</u>	<u>0</u>	<u>100,500</u>
CASH FUNDS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
FEDERAL FUNDS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
OTHER FUNDS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>0</u></u>	<u><u>100,500</u></u>	<u><u>0</u></u>	<u><u>100,500</u></u>

**Explanation of Estimate:**

**A. Current holders of catering license equals 580**  
 Yearly renewal current revenue  $580 \times \$100 = \$ 58,000$   
 Yearly renewal projected  $580 \times \$250 = \$145,000$   
 Net Gain = \$ 87,000

**B. Commission averages 90 new applications per year**  
 Current  $90 \times \$100 = \$ 9,000$   
 Projected  $90 \times \$250 = \$22,500$   
 Net Gain = \$13,500

Therefore:           A. \$87,000  
                       Plus B. \$13,500  
 Total annual Net Gain = \$100,500

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2014-15</u>	<u>2015-16</u>
	<u>14-15</u>	<u>15-16</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
	<u>          </u>	<u>          </u>	<u>0</u>	<u>0</u>
Benefits.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Operating.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Travel.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Capital outlay.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Aid.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Capital improvements.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL.....</b>	<u>          </u>	<u>          </u>	<u>0</u>	<u>0</u>