

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2018-19		FY 2019-20	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$1,096,500)		(\$1,676,500)
CASH FUNDS		(\$39,500)		(\$63,500)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$1,136,000)		(\$1,740,000)

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

LB 798 amends the Nebraska Revenue Act of 1967 to insert new language creating a sales and use tax exemption.

New language of the bill exempts feminine hygiene products from sales and use taxes.

Feminine hygiene product is defined as a menstrual pad, tampon, menstrual cup, or menstrual sponge.

The bill has an operative date of October 1, 2018.

The Department of Revenue estimates the following fiscal impact of LB 798:

Fiscal Year:	General Fund:	State Highway Capital Improvement Fund:	Highway Allocation Fund (Local):	Total:
2018-19:	(\$ 946,000)	(\$ 34,000)	(\$ 6,000)	(\$ 986,000)
2019-20:	(\$ 1,458,000)	(\$ 59,000)	(\$ 10,000)	(\$ 1,527,000)
2020-21:	(\$ 1,497,000)	(\$ 61,000)	(\$ 11,000)	(\$ 1,569,000)
2021-22:	(\$ 1,538,000)	(\$ 62,000)	(\$ 11,000)	(\$ 1,611,000)

The Legislative Fiscal Office estimates the following fiscal impact of LB 798:

Fiscal Year:	General Fund:	State Highway Capital Improvement Fund:	Highway Allocation Fund (Local):	Total:
2018-19:	(\$ 1,247,000)	(\$ 45,000)	(\$ 8,000)	(\$ 1,300,000)
2019-20:	(\$ 1,895,000)	(\$ 68,000)	(\$ 11,000)	(\$ 1,974,000)
2020-21:	(\$ 1,933,000)	(\$ 70,000)	(\$12,000)	(\$ 2,015,000)
2021-22:	(\$ 1,976,500)	(\$ 71,000)	(\$12,500)	(\$ 2,060,000)

Fiscal Impact of LB 798:

Fiscal Year:	General Fund:	State Highway Capital Improvement Fund:	Highway Allocation Fund (Local):	Total:
2018-19:	(\$ 1,096,500)	(\$ 39,500)	(\$ 7,000)	(\$ 1,143,000)
2019-20:	(\$ 1,676,500)	(\$ 63,500)	(\$ 10,500)	(\$ 1,750,500)
2020-21:	(\$ 1,715,500)	(\$ 65,500)	(\$ 11,500)	(\$ 1,790,500)
2021-22:	(\$ 1,757,000)	(\$ 66,500)	(\$ 11,750)	(\$ 1,835,250)

The Department of Revenue indicates that there will be minimal costs to the Department to implement the provisions of LB 798.

We agree with the Department of Revenue's estimate of cost.

