PREPARED BY: DATE PREPARED: PHONE: Keisha Patent January 21, 2020 402-471-0059

**LB 980** 

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2020-21		FY 2021-22			
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE		
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 980 amends provisions of the Nebraska Lottery and Raffle Act to:

- 1) Allow special permits to be valid for 1 year instead of 3 months;
- 2) Eliminate a provision limiting a special permit for licensed organization to one per calendar year;
- 3) Require tax due under the act to be remitted by September annually, rather than on a quarterly basis; and
- 4) Allow online sales and credit or debit card sales of tickets or stubs by the licensed organization.

This bill is not estimated to have a fiscal impact to the state. The Department of Revenue estimates no impact to General Fund revenue and no cost to implement the bill. There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 980 AM: AGENCY/POLT. SUB: Department of Revenue						
REVIEWED BY:	Lee Will	DATE: 01/24/2020	PHONE: (402) 471-4175			
COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact to the State.						

LB 980 Fiscal Note 2020

State Agency Estimate						
State Agency Name: Department of	of Revenue				Date Due LFA:	01/21/2020
Approved by: Tony Fulton		Date Prepared:	1/21/2020		Phone: 471-5896	
FY 2020-2021		0-2021	FY 2021-2022		FY 2022-2023	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0	1	\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 980 amends the Lottery and Raffle Act. First, it provides that special permits, which currently are limited to one three-month period per calendar year, would now be valid for one year. Second, it changes the frequency of tax payments by organizations from quarterly to annually by September 30. Finally, it would allow tickets to be sold online, and allow for purchase by credit and debit card online and in-person.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

	Major Objects of Expenditure							
Class Code	Classification Title	20-21 <u>FTE</u>	21-22 <u>FTE</u>	22-23 <u>FTE</u>	20-21 Expenditures	21-22 Expenditures	22-23 Expenditures	
Benefits								
Operating Costs	Operating Costs.							
Travel								
Capital Outlay								
Capital Improvements.								
Total								