

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.

This bill would change provisions relating to the sale of tobacco products, electronic nicotine delivery systems, and alternative nicotine products.

The bill states that whoever shall sell any flavored liquid, as defined in the bill, is guilty of a Class III misdemeanor for each offense (Class III misdemeanor: Maximum — three months imprisonment, or five hundred dollars fine, or both; Minimum — none).

This bill could impact county jails because misdemeanor sentences are generally served in county jails if jail time is imposed. If the impact of this bill is to increase the number of people serving time in county jails by more than current law, this could result in additional costs to counties.

The misdemeanor penalties under this bill also carry the possibility of a fine being imposed. Any fines assessed pursuant to convictions will accrue to the county where the violation occurs to be used for the support of public schools.

The Department of Revenue estimates that this bill will have no impact on General Fund revenues and there will be minimal costs for the department to implement the bill.

Sarpy County estimates no fiscal impact from this bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1176	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue (016)	
REVIEWED BY: Joe Wilcox	DATE: 1/30/2020	PHONE: (402) 471-4178	
COMMENTS: No basis to dispute the Nebraska Department of Revenue estimate of No Impact to the State General Fund Receipts and "Minimal" fiscal impact to the Agency from LB 1176.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1176	AM:	AGENCY/POLT. SUB: Sarpy County	
REVIEWED BY: Joe Wilcox	DATE: 1/27/2020	PHONE: (402) 471-4178	
COMMENTS: No basis to dispute the Sarpy County estimate of No Fiscal Impact to the County from LB 1176.			

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

2020

LB⁽¹⁾ 1176

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Sarpy County

Prepared by: ⁽³⁾ William E. Conley Date Prepared: ⁽⁴⁾ 1/25/2020 Phone: ⁽⁵⁾ 402-593-5958

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

NO FISCAL IMPACT.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____