

PREPARED BY: Austin Ligenza  
 DATE PREPARED: January 11, 2021  
 PHONE: (402)471-0050

**LB 1**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 1 is a Revisor’s bill that amends Neb. Rev. Stat. § Section 77-3001 to clarify definitions and terms relevant to the Mechanical Amusement Device Tax Act. Terms such as cash device, operator, and distributor are rewritten to provide consistency with the recently passed Nebraska Ballot Initiative 430. The bill contains an emergency clause and would go into effect immediately once passed.

The Department of Revenue estimates no fiscal impact to implement LB 1, as well as no impact to General Fund revenues. There is no basis to disagree with these estimates.

**State Agency Estimate**

State Agency Name: Department of Revenue

Date Due LFO:

Approved by: Tony Fulton

Date Prepared: 1/11/2021

Phone: 471-5896

	<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		<u>FY 2023-2024</u>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
<b>Total Funds</b>		\$ 0		\$ 0		\$ 0

LB 1 changes the language of LB 538 (2019), which concerns Neb. Rev. Stat. § Section 77-3001, to clarify that “Mechanical amusement device does not mean... gaming devices or limited gaming devices as defined in and operated pursuant to the Nebraska Racetrack Gaming Act.”

This bill contains an emergency clause and becomes law upon enactment.

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**

<u>Class Code</u>	<u>Classification Title</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
<b>Total</b>							