

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2022-23</b>		<b>FY 2023-24</b>	
	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 899 seeks to create a new special designated license (SDL) under section 53-124.11. The SDL would be available to certain nonprofit corporation, and such corporations must also be exempt from federal income tax. Examples of this include:

- Municipal corporations;
- Fine arts museums;
- Religious nonprofit corporations;
- Political organizations; or
- Nonprofit corporations whose purpose is fraternal, charitable, or public service

Organizations holding a catering license are excluded from this SDL.

LB 899 sets the fee for this SDL as \$40. For each additional day after the first, these nonprofit corporations or organizations must pay \$10. For such multiple events, the sale or consumption of alcohol allowed under this SDL must occur at the same location as the initial event.

For each organization that would qualify and apply for this new license, there would be no impact to revenue if only used for one day. For each additional day, however, there would be a general fund revenue loss of \$30. For example, if 100 organizations utilized this SDL for 10 days out of the year, this would cause a revenue loss of \$27,000 (9 additional days x 100 orgs x \$30).

The Nebraska Liquor Control Commission is unable to estimate the utilization of such a license, but assumes the revenue loss will be small. There is no basis to disagree with this estimate.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 899</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: Nebraska Liquor Control Commission (35)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/18/2022	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Nebraska Liquor Control Commission (NLCC) estimate of No Fiscal Impact to the Agency from LB 899.		

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**2022**

**LB<sup>(1)</sup> 899**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> LeAnna Prange Date Prepared: <sup>(4)</sup> 1/14/22 Phone: <sup>(5)</sup> 402-471-4892

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

	<u>FY 2022-23</u>		<u>FY 2023-24</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**Explanation of Estimate:**

NLCC anticipates no fiscal impact for implementation of LB899. NLCC will use existing staff and resources to implement LB899.

NLCC is unable to provide the number of nonprofits identified in LB899 to determine the decline in SDL fees as outlined in the bill. NLCC believes the decline would be small.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				

No fiscal impact.