PREPARED BY: DATE PREPARED: PHONE: John Wiemer February 9, 2023 402-471-0051

LB 72

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 202	23-24	FY 2024-25			
	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 72 seeks to change the definition of gross proceeds under the Nebraska County and City Lottery Act so that gross proceeds do not include any admission costs collected at any location where the lottery is also available to the public free of any admission charge.

The Department of Revenue (DOR) estimates the changes made by LB 72 will have minimal impact on General Fund revenues and that there would be minimal costs to implement the bill. There is no basis to disagree with these estimates.

Political subdivisions could see some fiscal impact from this change in definition.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 72 AM: AGENCY/POLT. SUB: Department of Revenue					
REVIEWED BY:	Jacob Leaver	DATE: 2/10/2023	PHONE: (402) 471-4173		
COMMENTS: The Department of Revenue's estimate of no fiscal impact to the agency as a result of LB 72 seems reasonable.					

	ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB:	72	AM:	AGENCY/POLT. SI	UB: Lancaster	County	
RE\	/IEWED B	Y: Jacob Leaver	DATE:	1/17/2023	PHONE: (402) 471-4173	
	COMMENTS: No basis to dispute Lancaster County's estimate of indeterminable fiscal impact to the county as a result of LB 72.					

ADMINIST	RATIVE SERVICES	STATE BUDGET DIVISION: REVIEW OF A	AGENCY & POLT. SUB. RESPONSE
LB: 72	AM:	AGENCY/POLT. SUB: City of Lincoln	
REVIEWED BY:	Jacob Leaver	DATE: 1/23/2023	PHONE: (402) 471-4173
COMMENTS: No	basis to dispute the	City of Lincoln's estimate of minimal to no fi	iscal impact to the city as a result of LB 72.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 72	AM:	AGENCY/POLT. SUB: City of Omaha			
REVIEWED BY:	Jacob Leaver	DATE: 1/17/2023	PHONE: (402) 471-4173		
COMMENTS: No basis to dispute the City of Omaha's estimate of no fiscal impact to the city as a result of LB 72.					

ADMINISTRA	ATIVE SERVICES	STATE BUDGET DIVISI	ON: REVIEW OF	AGENCY & POLT. SUB. RESPONSE	
LB: 72	AM:	AGENCY/POLT. S	UB: Nebraska Ass	ociation of County Officials	
REVIEWED BY:	Jacob Leaver	DATE:	1/12/2023	PHONE: (402) 471-4173	
COMMENTS: No basis to dispute the Nebraska Association of County Officials' estimate of minimal fiscal impact as result of LB 72.					

LB 0072 Fiscal Note 2023

State Agency Estimate						
State Agency Name: Department of	Revenue				Date Due LFO:	
Approved by: Glen White		Date Prepared:	02/08/2023		Phone: 471-5896	
	FY 2023-2024 FY 2024-2025 FY 2025-2026					<u>5-2026</u>
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds						
Cash Funds						
Federal Funds						
Other Funds						
Total Funds						
					_	

LB 72 modifies the definition of gross proceeds in the County and City Lottery Act (Keno).

The original definition of gross proceeds as follows: 9-606. Gross proceeds, defined. Gross proceeds means the total aggregate receipts received from the conduct of any lottery conducted by any county, city, or village, without any reduction for prizes discounts, taxes, or expenses and must include receipts from admission costs, any consideration necessary for participation, and the value of any free tickets, games, or plays used.

LB 72 adds the following language: "... except that gross proceeds shall not include any admission costs collected at any location where the lottery is also available to the public free of any admission charge."

The operative date for this bill is three months after adjournment.

The Department of Revenue (DOR) estimates LB 72 will have minimal impact on General Fund revenues.

It is estimated that there are minimal costs to DOR to implement this bill.

Major Objects of Expenditure							
Class Code	Classification Title	23-24 <u>FTE</u>	24-25 <u>FTE</u>	25-26 <u>FTE</u>	23-24 Expenditures	24-25 Expenditures	25-26 Expenditures
Benefits							
Travel							

LB ⁽¹⁾ 72				FISCAL NOTE
State Agency OR	Political Subdivision Name: (2)	Lancaster County		
Prepared by: (3)	Dennis Meyer	Date Prepared: (4)	1-13-23 Phon	402-441-6869
	ESTIMATE PROVI	IDED BY STATE AGEN	NCY OR POLITICAL SUBI	DIVISION
	FY	2023-24	FY	2024-25
	EXPENDITURES		EXPENDITURES	REVENUE
GENERAL FUN	NDS			
CASH FUNDS				
FEDERAL FUN	TDS			
OTHER FUND	S			
TOTAL FUNDS	<u></u>			
		<u> </u>		
Explanation of l	Estimate:			
Personal Service		VN BY MAJOR OBJECT	S OF EXPENDITURE	
		UMBER OF POSITION 23-24 24-25	S 2023-24 EXPENDITURES	2024-25 EXPENDITURES
Benefits				
Capital outlay				
Aid				
	ements			
TOTAL				

LB ⁽¹⁾ 72			FISCAL NOTE
State Agency OR Political Subdivision Name: (2)	City of Lincoln		
Prepared by: (3) Claire Oglesby	Date Prepared: (4)	1/10/23 Pho	ne: (5) 402 441-8301
ESTIMATE PROV	IDED BY STATE AGEN	NCY OR POLITICAL SUB	DIVISION
EX	. 0008 04	DV	. 0004 05
<u>EXPENDITURE</u>	<u>2023-24</u> S <u>REVENUE</u>	EXPENDITURES	2024-25 <u>REVENUE</u>
GENERAL FUNDS			
CASH FUNDS			
FEDERAL FUNDS	_	-	
	_		
OTHER FUNDS	_		
TOTAL FUNDS			
Explanation of Estimate:			
RRFAKDOV	WN BY MAJOR OBJECT	CS OF EXPENDITURE	
Personal Services:			_
POSITION TITLE	IUMBER OF POSITION <u>23-24</u> <u>24-25</u>	S 2023-24 EXPENDITURES	2024-25 EXPENDITURES
Benefits			
Operating			
Travel			
Capital outlay			
Aid			
Capital improvements			
TOTAL			

TOTAL.....

LB ⁽¹⁾ 72			FISCAL NOTE
State Agency OR Political Subdivision Name: (2	City of Omaha		
Prepared by: (3) Jeff Roh	Date Prepared: (4)	1-13-23 Phone:	(5) 402-444-5451
ESTIMATE PROV	VIDED BY STATE AGEN	NCY OR POLITICAL SUBDIV	/ISION
FY	Y 2023-24	FY 20	24-25
EXPENDITURE		EXPENDITURES	REVENUE
GENERAL FUNDS	<u> </u>		
CASH FUNDS			
FEDERAL FUNDS	_		
OTHER FUNDS			
TOTAL FUNDS	_		
Explanation of Estimate:			
-			
No Fiscal Impact			
Personal Services:	WN BY MAJOR OBJECT	<u>TS OF EXPENDITURE</u>	
	NUMBER OF POSITIONS	S 2023-24	2024-25
POSITION TITLE	<u>23-24</u> <u>24-25</u>	EXPENDITURES	EXPENDITURES
		-	
		<u> </u>	
Benefits			
Operating			
Travel			
Capital outlay			
Aid			
Capital improvements			

LB ⁽¹⁾ 72					FISCAL NOTE	
State Agency OR Political Subdivision Name: (2)	Nebraska Association of County Officials (NACO)					
Prepared by: (3) Elaine Menzel	Date	Prepared: (4)	1/11/2023	Phone:	(5) 402.434.5660	
ESTIMATE PROV	IDED BY	STATE AGEN	CY OR POLIT	ICAL SUBDIV	/ISION	
EV	0009 04			EV ao	.04. 05	
EXPENDITURES	<u>S</u>	REVENUE	EXPENI	<u>FY 20</u> DITURES	REVENUE	
GENERAL FUNDS						
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS						
	= —					
Explanation of Estimate:						
LB72 would exempt from gross proceed the lottery is also available to the public. The fiscal impact is anticipated to be missed and the public and the publ	free of ar	ny admission				
Personal Services:	WIN DI WIZ	ISON OBSECT	S OI EXI END	TTOKE		
POSITION TITLE	NUMBER O <u>23-24</u>	OF POSITIONS <u>24-25</u>		3-24 DITURES	2024-25 <u>EXPENDITURES</u>	
Benefits						
Operating			·			
Travel						
Capital outlay						
Aid						
Capital improvements						
TOTAL						