

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2024-25		FY 2025-26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$263,796		\$151,500	
CASH FUNDS				\$131,906,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$263,796		\$151,500	\$131,906,000

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 19 would impose a delivery fee upon the seller for any delivery sale of personal property to a purchaser in Nebraska.

Delivery sales of the following would be exempt from the fee:

- Any personal property that is exempt from sales and use taxes; and
- Any personal property that is picked up by the purchaser at a retail location in Nebraska.

The fee would be equal to 2% of the purchase price and would be in addition to all taxes due for any delivery sale. The fee would be due and payable to the Department of Revenue (DOR) monthly on or before the 20th day of the month next succeeding each monthly period, and the seller would send with the fee payment a record of sale for every delivery sale for which the seller is paying the delivery fee.

The fee would be enforced by the DOR.

This fee collected by the DOR would be credited to the Education Future Fund.

The DOR could adopt and promulgate rules and regulations to carry out this bill.

The bill would become operative on July 1, 2025.

We estimate the following increases to Education Future Fund revenues as a result of the bill:

- FY26: \$131,906,000
- FY27: \$148,214,000

We estimate a one-time programming charge to be paid to the Office of the Chief Information Officer (OCIO) in the amount of \$263,796 and the need for DOR to hire 1.5 FTE Revenue Agent and 1 FTE Revenue Operations Clerk II to implement the bill.