PREPARED BY: DATE PREPARED: PHONE: John Wiemer January 22, 2025 402-471-0051

LB 184

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 2025-26		FY 2026-27				
	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 184 provides that no tobacco store would be able to sell, offer for sale, or distribute any object containing nitrous oxide in any form or willingly allow such an object to be taken from such store by any person. A person holding specified licensing for a tobacco specialty store who violates this would be guilty of misdemeanors and be subject to the additional penalty of revocation and forfeiture of such license, at the discretion of the court before whom the complaint for the violation may be heard. All objects containing nitrous oxide that would be sold, offered for sale, given, or furnished in violation of this section would be subject to seizure, forfeiture, and destruction. The cost of such seizure, forfeiture, and destruction would be borne by the person from who the products are seized.

The bill provides that a person holding the specified license could not, by delivery sale, sell, give, or furnish to any consumer in this state any object containing nitrous oxide in any form. A violation of this would be a Class I misdemeanor. Any common carrier that knowingly transports any object containing nitrous oxide in any form for a person who is in violation is guilty of a Class I Misdemeanor. In addition to any other penalty, a violation of this section would constitute a deceptive trade practice under the Uniform Deceptive Trade Practices Act and would be subject to any remedies or penalties available for a violation of such act. All objects containing nitrous oxide that would be sold, offered for sale, given, or furnished in violation of this section would be subject to seizure, forfeiture, and destruction and could not be purchased or sold in the state. The cost of such seizure, forfeiture, and destruction would be borne by the person from who the products are seized.

Section 6 provides that a person could not sell, offer for sale, or distribute an object that is specifically designed for inhaling nitrous oxide for recreational purposes or that the person knows will be used to inhale nitrous oxide for recreational purposes. A violation would result in misdemeanors. All objects containing nitrous oxide that would be sold, offered for sale, given, or furnished in violation of this section would be subject to seizure, forfeiture and destruction. The cost of such seizure, forfeiture, and destruction would be borne by the person from whom the products are seized.

The Department of Revenue estimates a minimal impact to General Fund revenues as a result of this bill. There is no basis to disagree.

The Nebraska State Patrol estimates no fiscal impact from this bill. There is no basis to disagree.

The Supreme Court estimates minimal fiscal impact to provide judicial education. There is no basis to disagree.

We estimate a minimal fiscal impact to revenue credited to the Tobacco Products Administration Cash Fund.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 184	AM:	AGENCY/POLT. SUB: Department of Revenue				
REVIEWED BY: 471-4173	Jacob Leaver	DATE: 1/21/2025	PHONE: (402)			
COMMENTS: Concur with the Department of Revenue's estimate of minimal fiscal impact as a result of LB 184.						

Aid.....

Capital improvements.....

TOTAL.....

LB ⁽¹⁾ 184				F	ISCAL NOTE
State Agency OR Political Subdiv	vision Name: (2) Neb	raska State Pa	atrol		
Prepared by: (3) Carol Avers	sman Da	ate Prepared: (4)	01/21/2025	Phone: (5)	402-471-4545
ESTIN	MATE PROVIDED BY	Y STATE AGEN	CY OR POLITICAL	L SUBDIVISI	ON
2011	FY 2025-9		OT OIL TOLLING	FY 2026	
EX	<u>PENDITURES</u>	<u>REVENUE</u>	EXPENDIT	<u>URES</u>	REVENUE
GENERAL FUNDS					
CASH FUNDS					
FEDERAL FUNDS					
OTHER FUNDS					
TOTAL FUNDS					
Explanation of Estimate:			,		
					
NO FISCAL IMPACT					
	BREAKDOWN BY M	MAJOR OBJECT	S OF EXPENDITU	RE	
Personal Services:	NIIMRFI	R OF POSITION	S 2025-2		2026-27
POSITION TITLE	25-26		EXPENDIT		EXPENDITURES
			_		
Benefits					
Operating					
Travel					
Capital outlay					

LB 0184 Fiscal Note 2025

State Agency Estimate						
State Agency Name: Department of	f Revenue				Date Due LFO:	
Approved by: James R. Kamm		Date Prepared:	01/17/2025		Phone: 471-5896	
	FY 2025	<u>5-2026</u>	FY 202	6-2027	FY 202	7-2028
	<u>Expenditures</u>	Revenue	Expenditures	Revenue	<u>Expenditures</u>	Revenue
General Funds		Minimal		Minimal		Minimal
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		Minimal		Minimal		Minimal

LB 184 would prevent any tobacco specialty store (store that generates 75% of income from tobacco/nicotine/tobacco related product sales and prevents entry to those under the age of 21 without an adult) from selling or willingly allowing to be taken from the store (gift with purchase) any objects containing nitrous oxide. Doing so would be misdemeanor and affect licensing.

It is estimated that this bill will have minimal impact on General Fund revenues.

LB 184 operative date is 90 days after signing.

Major Objects of Expenditure							
Class Code	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 Expenditures	26-27 Expenditures	27-28 Expenditures
Benefits							
Travel							
Capital Outlay							
Capital Improvements							
Total							

LB ⁽¹⁾ 184	1			FISCAL NOTE
State Agency O	R Political Subdivision Name: (05 Supreme Cour	t	
Prepared by: (3	Eric Asboe	Date Prepared: (4)	1/21/2025	Phone: (5) 402-326-9215
	ESTIMATE PRO	OVIDED BY STATE AGEN	NCY OR POLITICAL S	SUBDIVISION
	17	V anat ac		EV 4046 47
	<u>EXPENDITUR</u>	<u>Y 2025-26</u> <u>ES</u> <u>REVENUE</u>	EXPENDITUR	<u>FY 2026-27</u> <u>ES</u> <u>REVENUE</u>
GENERAL FU	JNDS			
CASH FUNDS	<u></u>			<u> </u>
FEDERAL FU			_	
OTHER FUNI			_	
TOTAL FUNI		<u> </u>	-	<u> </u>
TOTAL FUNI				_
Explanation of	f Estimate:			
Personal Servi		OWN BY MAJOR OBJECT	<u> TS OF EXPENDITURI</u>	2
		NUMBER OF POSITION		2026-27
POS	ITION TITLE	<u>25-26</u> <u>26-27</u>	EXPENDITUR	ES EXPENDITURES
			_	<u> </u>
Benefits			_	-
			-	
Capital outlay				
Aid				<u> </u>
Capital improv	vements			
TOTAL				<u></u>