

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 whom 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 whom 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: Jacob Leaver	DATE: 1/21/2025	PHONE: (402) 471-4173	
COMMENTS: Concur with the Department of Revenue's estimate of minimal fiscal impact as a result of LB 184.			

Please complete ALL (5) blanks in the first three lines.

2025

LB⁽¹⁾ 184

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman Date Prepared: ⁽⁴⁾ 01/21/2025 Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

NO FISCAL IMPACT

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

2025

LB⁽¹⁾ 184

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 1/21/2025 Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

Minimal impact to provide judicial education. No additional resources required.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____