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LB 46

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	29,000			
CASH FUNDS	7,000	7,000	7,000	7,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	36,000	7,000	7,000	7,000

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 46 requires Nebraska grape producers to pay the Department of Revenue \$20 per ton of grapes sold. The Department will remit the funds to the State Treasurer for credit to the Winery and Grape Producers Promotional Fund.

The Department of Agriculture estimates that 350 tons of grapes are produced annually, providing potential revenues of approximately \$7,000.

The Winery and Grape Producers Promotional Fund is expended by the Nebraska Grape and Winery Board through the Department of Agriculture's budget. Because this cash fund currently receives approximately \$5,000 in revenue annually, an increased cash fund expenditure authority will be needed so the Nebraska Grape and Winery Board may expend the additional revenue received as a result of LB 46.

The Department of Revenue estimates implementation costs of \$29,000 in order to develop a filing system for the grape producer's payments.

The Department of Revenue notes that the bill does not contain any language in regards to administration (due date, compliance, penalties for non compliance, enforcement, etc.).

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Joe Wilcox	2/22/07	PHONE 471-2526
COMMENTS			
DEPT. OF REVENUE – No basis to dispute agency analysis, however, there is no projection of the level of revenues the "\$20 per ton of grapes sold" will bring in.			
DEPT. OF AGRICULTURE – No basis upon which to disagree (Lyn Heaton, DAS).			