

PREPARED BY: Doug Gibbs  
 DATE PREPARED: March 11, 2009  
 PHONE: 471-0051

**LB 249**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2009-10</b>		<b>FY 2010-11</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$13,000	\$0	\$0	(\$6,946,000)
CASH FUNDS				See Below
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,946,000)</b>

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

LB 249 would increase the monthly sales and use tax collection fee.

The bill would change the collection fee from the current 2 ½ % of the first \$3,000 remitted to 2 ½ % of the first \$3,000 remitted and ½ % of all amounts in excess of \$3,000, beginning July 1, 2010.

The Department of Revenue estimates the following fiscal impact to the General Fund:

FY2009-10:	\$0
FY2010-11:	(\$6,946,000)
FY2011-12:	(\$7,271,000)
FY2012-13:	(\$7,621,000)

The Department of Revenue also estimates a one-time cost of \$13,000 for mainframe computer programming.

As a result of the amount of sales tax remitted, the Department of Roads estimates the increase in the collection fee would result in a loss to the Highway Cash Fund of \$391,000 annually and that cities and counties would lose \$415,000.

There is no basis to disagree with either the Department of Revenue's or the Department of Roads' estimates of fiscal impact.

**DEPARTMENT OF ADMINISTRATIVE SERVICES**

REVIEWED BY	Lyn Heaton	DATE 3/17/09	PHONE 471-2526
COMMENTS			
DEPARTMENT OF REVENUE: No basis upon which to disagree. DEPARTMENT OF ROADS: The agency estimate appears reasonable.			