

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

**LB 186**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$13,000	(\$8,030,000)	\$0	(\$8,403,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$13,000	(\$8,030,000)	\$0	(\$8,403,000)

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

LB 186 would increase the sales and use tax collection fee.

The bill would allow collectors of the sales and use tax to deduct and withhold from the taxes otherwise due, an amount equal to any fees charged on the tax collected from payment card sales by the issuers of such cards for processing payment card transactions.

The amount that may be deducted is equal to the percentage of the payment card fee multiplied by the amount of tax on each payment card transaction.

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

FY2009-10: (\$8,030,000)  
 FY2010-11: (\$8,403,000)  
 FY2011-12: (\$8,802,000)  
 FY2012-13: (\$9,220,000)

The Department of Revenue estimates the cost to implement LB 186 to be a one-time cost of \$13,000 for mainframe computer programming.

There is no basis to disagree with the Department of Revenue's estimate of fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	3/17/09	PHONE	471-2526
COMMENTS					
DEPT. OF REVENUE – No basis upon which to disagree.					