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**LB 587**

Revision: 01

Revised due to adoption of committee amendment on General File

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 587, as amended by AM 721, clarifies that animal grooming, when performed by a licensed veterinarian or licensed veterinary technician in conjunction with medical treatment, is exempt from sales taxation.

The bill has an operative date of October 1, 2009.

LB 587, as amended, has no fiscal impact to the General Fund.

**IMPACT TO POLITICAL SUBDIVISIONS:**

There is no fiscal impact to political subdivisions associated with this bill.