

PREPARED BY: Sandy Sostad  
 DATE PREPARED: January 25, 2007  
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**LB 163**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2007-08</b>		<b>FY 2008-09</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 163 requires applicants for a certificate of title for an all-terrain vehicle to present a certificate showing that sales and use taxes have been paid on the purchase of the vehicle or that the transfer of the title is exempt from the payment of sales and use taxes. The Department of Revenue indicates the costs for the department to provide the forms for the certificates and any increase in sales and use taxes paid pursuant to the new requirements will be minimal.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Rich Robinson	DATE	1/25/07	PHONE	471-2526
COMMENTS					
NEBRASKA DEPARTMENT OF MOTOR VEHICLES: No fiscal impact.					