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**LB 880**

Revision: 01

Updated to reflect all amendments adopted to date.

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2010-11</b>		<b>FY 2011-12</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS	9,140	6,000	8,547	6,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	9,140	6,000	8,547	6,000

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

LB 880 changes certain provision related to fireworks.

As amended, the bill provides for the sale of consumer fireworks between December 28 and January 1 each year. This is the factor which accounts for the identified expenditures and revenues.

The State Fire Marshal estimates increased fee based revenue to be \$6,000 each year. This estimate is based on an estimated one-third of the existing 718 retailers requesting permits for this time period. Permits cost of \$25 each.

The expenditure estimate is \$9,140 for fiscal year 2010-11 and \$8,547 for fiscal year 2011-12. This represents the estimated operational costs associated with overtime in the December 28 through January 1 period as well as the costs associated with developing, changing, printing and establishing an on-line application.

The Fire Marshal's estimates appear to be reasonable.

It is likely that the provision allowing fireworks to be sold between December 28 and January 1 would result in increased General Fund revenue due to imposed sales tax. However, it is assumed that this amount of revenue would be minor and is, therefore, not reflected in this note.