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 DATE PREPARED: February 04, 2010
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LB 942

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2010-11		FY 2011-12	
	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 942 amends the Nebraska Liquor Control Act, Nebraska Revised Statutes Section 53-123.15, to create a special shipping permit for a manufacturer located outside the state and that manufacturer does not hold any other type of license under the Nebraska Liquor Control Act.

The permit would allow the manufacturer to ship wine, beer, or spirits from outside the state to a holder of a special designated permit only for the purpose of allowing the holder of the special designated permit to import wine, beer, or spirits for a special event, such as a tasting or festival. The permit is only to be valid for the duration of the event.

The Nebraska Liquor Control Commission is required to establish the appropriate fee for the special shipping permit but not to exceed \$50. The revenue from the special shipping permit is to be remitted for credit to the General Fund.

Currently, a special designated permit may be issued to a retail licensee, a craft brewery licensee, a microdistillery licensee, a farm winery licensee, a municipal corporation, a nonprofit fine arts museum, a religious nonprofit exempt from federal income tax, a political organization exempt from federal income tax, any other nonprofit corporation whose purpose is fraternal, charitable, or public service and exempt from federal income tax. A special designated permit may not be issued for more than 6 days and the fee for such a permit is \$40 per day.

We are unable to establish how many such special shipping permits might be issued, if any, therefore the fiscal impact is indeterminate. However, if any permits are issued the impact to state revenues would be positive and it is assumed that any cost to issue these permits would be absorbed by the Liquor Control Commission.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Gary Bush	DATE	1/28/10	PHONE	471-2526
COMMENTS					
LIQUOR CONTROL COMM. – No basis to disagree with estimate of impact.					