

7/11/12

PREPARED BY: Doug Gibbs
DATE PREPARED: February 07, 2012
PHONE: 402-471-0051

LB 824

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2012-13		FY 2013-14	
	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 824 amends the Nebraska Liquor Control Act to add the definition of "flavored malt beverage."

"Flavored malt beverage" is defined to mean a beer that derives not more than 49% of its total alcohol content from flavors or flavorings containing alcohol obtained by distillation.

The Liquor Control Commission indicates no fiscal impact as a result of LB 824 as this product is currently taxed at 0.31 per gallon and this definition would not change the tax rate.

We agree with the Commission's estimate of fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Gary Bush	1/11/12	PHONE 471-2526
COMMENTS			
LIQUOR CONTROL COMMISSION – No basis to disagree.			

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2012

Please complete ALL (5) blanks in the first three lines.

JAN 11 2012

LB⁽¹⁾ 824 FISCAL NOTE

State Agency OR Political Subdivision Name: (2) Nebraska Liquor Control Commission

Prepared by: (3) Jerry Van Ackeren Date Prepared: (4) 1/10/2012 Phone: (5) 1-4892

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2012-2013		FY 2013-2014	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0	0	0	0
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	0	0	0	0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

No fiscal impact expected since product is taxed at 31 cents per gallon currently.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2012-2013 EXPENDITURES	2013-2014 EXPENDITURES
	12-13	13-14		
			0	0
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			0	0