

Revised due to adoption of amendments on General File

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2014-15</b>		<b>FY 2015-16</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 863, as amended, would amend several sections of the Nebraska Liquor Control Act, several sections dealing with cemetery associations and certain cemeteries, and several sections dealing with tobacco.

LB 863, as amended by AM2297, allows a county which is maintaining an abandoned or neglected pioneer cemetery to transfer the management of the cemetery to a cemetery association. The fiscal impact appears minimal and as indicated by Lancaster County, may save the county some money.

As amended by AM2298, prohibits use and distribution of vapor products and other products derived from tobacco as prescribed and provide an exception and provide penalties. The Nebraska State Patrol estimates no fiscal impact as a result of AM2298.

As amended by AM2300, amends the Nebraska Liquor Control Act to eliminate outdated and unnecessary sections of the Act regarding local elections for sale of alcoholic liquor. The Liquor Control Commission indicates no fiscal impact to the state as a result of AM2300.

As amended by AM2302, amends the Nebraska Liquor Control Act to add additional options for local liquor sales by a two-thirds vote of the appropriate governing body. The first new option would allow retail sale for consumption off of the licensed premises between 1:00 and 2:00 a.m. The second new option would allow retail sales or dispensing for consumption on the premises between 1:00 and 2:00 a.m. and permit retail sales for consumption off the premises between 1:00 and 2:00 a.m. While there could be some increase in state sales tax received, it is not possible to project an amount given that the ability to vote in the changes allowed by AM2302 is permissive and there is no way to project the number of such votes, the outcomes of those votes, or any increased volume of sales.

As amended by AM2303, amends the Nebraska Liquor Control Act to allow a licensed retailer engaged in the selling of distilled spirits to issue tasting cards to their customers. Current law allows a licensed retailer engaged in the sale of wine to issue tasting cards to their customers. The Liquor Control Commission indicates they have no basis to project any fiscal impact.

There appears to be minimal fiscal impact as a result of LB 863, as amended.