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# LB 63

Revision: 01

Revised due to adoption of amendment on Select File.

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2017-18</b>		<b>FY 2018-19</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		See Below		See Below
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		See Below		See Below

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

LB 63, as amended by AM1185, amends the Nebraska Revenue Act of 1967 Section 77-2704.10 to remove the sales and use tax exemption for prepared food and food ingredients sold at a political event by ballot question committees, candidate committees, independent committees, and political party committees.

The Department of Revenue previously estimated that the fiscal impact of LB 63 will be minimally positive to the General Fund.

Cost to implement is also expected to be minimal.

As amended, LB 63 will have a minimally positive fiscal impact to the General Fund.