

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below	See Below	See Below	See Below

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

LB 26 would establish a fee of \$0.27 on every retail delivery of tangible personal property.

The fee would not apply to:

- Retail delivery of tangible personal property that is exempt from sales and use taxes;
- Retail delivery by a new business during the year such business was formed;
- Retail delivery by a business during any year when the business had less than \$500,000 in retail sales for the previous year; and
- Delivery of tangible personal property that is a wholesale sale.

The fee would be paid by the purchaser or seller, collected by the seller, and remitted to and enforced by the Department of Revenue (DOR).

The fees would be credited to the General Fund.

The bill would become operative on January 1, 2025.

We estimate that this bill would result in additional General Fund revenue to the state starting in the last half of FY25. Also, there is estimated to be General Fund expenditures connected to the DOR's responsibilities from the added fee under this bill. Given current information, the effect is indeterminant. If further information is received, the fiscal note for this bill will be updated.