

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2018-19		FY 2019-20	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
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 984 amends the Nebraska Lottery and Raffle Act.

Section 9-426 is amended to change the duration of special permits that may be issued to an organization. The bill provides that a special permit may be issued and is valid for either 90 days or 180 days as determined by the Department of Revenue. In addition, no organization may be allowed more than two 90-day special permits or more than one 180-day special permit in a twelve-month period beginning October 1 of each year.

Section 9-427 is amended to change the maximum prize percentage from not less than 65% to not less than 45% of gross proceeds for lotteries conducted without a special permit.

Lotteries conducted under a special permit issued under Section 9-426 are exempt from the provisions of Section 9-427 (2) and (3), regarding prize percentage. They are also exempt from the provisions of Section 9-430, which provides age restrictions regarding participation and play.

The Department of Revenue estimates no fiscal impact to the General Fund and minimal cost to the Department to implement the provisions of LB 984.

We agree with the Department of Revenue's estimate of fiscal impact and cost.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 984	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton		DATE: 2/9/2018	PHONE: (402) 471-4181
COMMENTS: No basis upon which to disagree with the Department of Revenue's analysis.			

