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# LB 916

Revision: 01

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect all amendments adopted to date.

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2008-09</b>		<b>FY 2009-10</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS		(718,000)		(999,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>		<b>(718,000)</b>		<b>(999,000)</b>

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 916 as amended imposes sales tax on items delivered in an electronic form if such item would be taxable if delivered in a tangible form. AM1932 limits the taxation of digital goods to audio, audiovisual, books and codes and does not include magazines, journals or still pictures.

As amended, LB 916 incorporates provisions included originally in LB 1137 (providing definitions of undefined terms for the Community Based Energy Development project exemption), LB 1126 (exemption for documents prepared and sold by court reporters and medical records to patients), and LB1134 (exemption of game birds regulated by Game and Parks).

According to the Department of Revenue, the cumulative effect of all amendments adopted to date is as follows. There is no basis to disagree with these estimates.

	<b>C-BED Provisions (LB1137)</b>	<b>Game Bird Provisions (LB1134)</b>	<b>Medical Record Provisions (LB1126)</b>	<b>Total Impact (LB916 as Amended)</b>
FY 2008-09	(\$52,000)	(\$287,000)	(\$379,000)	<b>(\$718,000)</b>
FY 2009-10	(\$73,000)	(\$394,000)	(\$632,000)	<b>(\$999,000)</b>
FY 2010-11	(\$102,000)	(\$300,000)	(\$790,000)	<b>(\$1,192,000)</b>
FY 2011-12	(\$112,000)	(\$307,000)	(\$870,000)	<b>(\$1,289,000)</b>