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 DATE PREPARED: March 1, 2021  
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# LB 676

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	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 676 seeks to modify the definition of cigarette products. Specifically, LB 676 removes 'appearance' as one of the necessary qualifications to be considered a cigarette.

The Department of Revenue estimates no fiscal impact to the General Fund or to the Department as a result of LB 676. There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 676	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue	
REVIEWED BY: Lucas Martin	DATE: 03/01/2021	PHONE: (402) 471-4181	
COMMENTS: No basis to disagree with the Department of Revenue's assessment of fiscal impact.			

