

PREPARED BY: John Wiemer  
 DATE PREPARED: March 9, 2023  
 PHONE: 402-471-0051

**LB 375**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2023-24</b>		<b>FY 2024-25</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$500			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	\$500			

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

LB 375 amends provisions of the Nebraska Liquor Control Act (Act). The bill seeks to make changes so that an eligible licensee may purchase up to 5 alcoholic liquor products per week for resale and consumption, in a manner authorized under such licensee’s appropriate retail license, directly from a gas station, grocery store, liquor store, or similar establishment which holds a license to sell alcoholic liquor at retail for consumption off the licensed premises. An eligible licensee purchasing alcoholic liquor products in this manner would notify the Nebraska Liquor Control Commission (NLCC), in a form and manner prescribed by the Commission, within 24 hours after making such purchase. The Commission could adopt and promulgate rules and regulations to carry out the changes to the Act from this bill.

The NLCC estimates \$500 of General Fund expenditures in FY23-24 as a result of the bill. There is no basis to disagree with this estimate.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 375</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: Nebraska Liquor Control Commission (035)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/18/2023	PHONE: (402) 471-4178
COMMENTS: Do not disagree with the Nebraska Liquor Control Commission estimate of potential one-time Fiscal Impact to the Agency from LB 375.		

Please complete ALL (5) blanks in the first three lines.

**2023**

**LB<sup>(1)</sup> 375**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Liquor Control Commission

Prepared by: <sup>(3)</sup> Mark Davis Jr Date Prepared: <sup>(4)</sup> 1/17/2023 Phone: <sup>(5)</sup> 402-471-4804

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<b><u>500</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**Explanation of Estimate:**

NLCC will need to create appropriate reporting forms to properly account for purchases by licensees and conduct education with NSP investigators regarding requirements for record retention by licensees. NLCC would need to create processes to provide documentation when requested by NSP investigators as to which licensees purchased alcoholic liquor for resale from other retail licenses.

NLCC foresees no revenue generated due to this bill as taxes will have already been paid by Nebraska wholesalers on all alcohol sold in this manner.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....			<u>500</u>	<u>0</u>
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				