

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2024-25		FY 2025-26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		\$28,643,000		\$50,748,000
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		\$28,643,000		\$50,748,000

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

LB 41 amends the Tobacco Products Tax Act. It would make changes to the tax on electronic nicotine delivery systems so it would be 40% of the purchase price paid by the first owner or the price at which the first owner who made, manufactured, or fabricated the electronic nicotine delivery system sells the item to others. The bill removes the term consumable material when determining tax.

The operative date for this bill is three months after adjournment.

The Department of Revenue (DOR) estimates the following increase to General Fund revenues from this bill:

- FY 24-25: \$28,643,000
- FY 25-26: \$50,748,000
- FY 26-27: \$52,270,000

The DOR also estimates minimal costs to it to implement the bill.

There is no basis to disagree with these estimates

