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**LB 471**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2007-08</b>		<b>FY 2008-09</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS		See Below		See Below
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		See Below		See Below

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

LB 471 authorizes the Nebraska Athletic Commission to have jurisdiction over and regulatory authority to license mixed martial arts matches. The bill also increases the number of persons appointed to the Athletic Advisory Committee from five to six.

The Nebraska Athletic Commission collects event and licensing fees, as well as a 5% tax on gross receipts and 5% on the sale of television rights. The Commission believes that, due to the popularity of mixed martial arts events, potential revenue could range from \$25,000 to \$100,000. Such revenue would be credited to the State Athletic Commissioner's Cash Fund.

The expenditures and implementation costs of this legislation are expected to be immaterial.