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LB 549

Revision: 01

Revised to reflect FA00011

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	2,000	75,500		75,500
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	2,000	75,500		75,500

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

LB 549 defines and creates provisions for licensed microdistilleries.

The Liquor Control Commission estimates a one time cost of \$2,000 to add a microdistillery license category to their computer system.

The Commission estimates that 2 of these licenses will be issued. The annual license fee is \$250.

Maximum production allowed under LB 549 (10,000 gallons * 2 licenses)	20,000 gallons
Tax Rate	<u>\$3.75/gallon</u>
Tax Revenue	\$75,000
License Revenue (\$250 * 2 licenses)	<u>\$500</u>
Total Revenue	\$75,500