

PRELIMINARY FISCAL IMPACT STATEMENT

Agency: Revenue	
Title: Title and 316	Prepared by: Jeneé Saffold
Chapter: 57	Date prepared: April 5, 2021
Subject: Cigarette Tax Regulations	Telephone: (402) 471-5924

Type of Fiscal Impact:

	State Agency	Political Sub.	Regulated Public
No Fiscal Impact	(X)	(X)	(X)
Increased Costs	()	()	()
Decreased Costs	()	()	()
Increased Revenue	()	()	()
Decreased Revenue	()	()	()
Indeterminable	()	()	()

Provide an Estimated Cost & Description of Impact:

State Agency:

Political
Subdivision:

Regulated
Public:

If indeterminable, explain why:

Closer conformity to federal law to narrow the exemption for cigarette sales to Native American Indians in Reg-57-019 is required by Neb. Rev. Stat. § 77-2602.05, the Non-Participating Manufacturer Adjustment Settlement Agreement, and the Attorney General's Office. There may be an indeterminable increase in the General and Cash Funds due to this narrowing of the exemption.