



**Performance Note**  
**SB0088 - Local Option Sales Tax**  
**Distribution Amendments**  
Sponsor: Sen. Fillmore, Lincoln



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Enactment of this legislation likely will not result in a new agency or a new program as defined by JR4-2-404.

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By rule, performance notes are provided by the governmental entity that will supervise the new agency or administer the new program. Performance notes are not written by the Office of the Legislative Fiscal Analyst.