

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised per amendment 2387 and 2422

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) |         |      |         |           |       |
|--|---------|------|---------|-----------|-------|
| EXPENDITURES   | GENERAL | CASH | FEDERAL | REVOLVING | TOTAL |
| FY2025-2026  | 0       | 0    | 0       | 0         | 0     |
| FY2026-2027  | 0       | 0    | 0       | 0         | 0     |
| FY2027-2028  | 0       | 0    | 0       | 0         | 0     |
| FY2028-2029  | 0       | 0    | 0       | 0         | 0     |
| REVENUE  | GENERAL | CASH | FEDERAL | REVOLVING | TOTAL |
| FY2025-2026  | 0       | 0    | 0       | 0         | 0     |
| FY2026-2027  | 0       | 0    | 0       | 0         | 0     |
| FY2027-2028  | 0       | 0    | 0       | 0         | 0     |
| FY2028-2029  | 0       | 0    | 0       | 0         | 0     |

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

LB 1010 as amended by AM2422 amends statute regarding electricity

Sections 1-4 create the Large Load Customer Regulation Act. It requires public power suppliers to establish standards for interconnecting large load customers and provides requirements for such standards. It outlines flexibility requirements for large load customers in an emergency.

Sections 5-10 updates statute regarding the construction of electrical storage facilities. It allows the use of eminent domain and requires the power review board to approve construction.

Sections 11 updates statute regarding requirements for large data centers. This includes requirements for approval and annual reports required from each owner and operator.

AM 2387 further amends LB 1010 to add electrical storage equipment to the nameplate capacity tax and exempt it from property tax.

There is no fiscal impact to the State Electrical Board.

Because electrical storage equipment is exempted from property tax and instead subject to nameplate capacity tax under the bill, there could be impact in amount and timing of revenues to taxing districts where electrical storage equipment is located.

Please complete ALL (5) blanks in the first three lines.

**2026**

**LB<sup>(1)</sup> LB 1010, as amended by LB 2422 and AM 2387**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Nebraska Power Review Board

Prepared by: <sup>(3)</sup> Tim Texel

Date Prepared: <sup>(4)</sup> March 12, 2026

Phone: <sup>(5)</sup> 402-471-2301

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

|                      | <b>FY 2026-27</b>   |                | <b>FY 2027-28</b>   |                |
|----------------------|---------------------|----------------|---------------------|----------------|
|                      | <b>EXPENDITURES</b> | <b>REVENUE</b> | <b>EXPENDITURES</b> | <b>REVENUE</b> |
| <b>GENERAL FUNDS</b> |                     |                |                     |                |
| <b>CASH FUNDS</b>    |                     |                |                     |                |
| <b>FEDERAL FUNDS</b> |                     |                |                     |                |
| <b>OTHER FUNDS</b>   |                     |                |                     |                |
| <b>TOTAL FUNDS</b>   |                     |                |                     |                |

**Explanation of Estimate:**

No Fiscal Impact. AM 2387 is an amendment to the Committee amendment. It pertains to the nameplate capacity tax. The Nebraska Power Review Board (NPRB) has no jurisdiction or duties related to the tax. AM 2422 is the Committee amendment that merges LB 1064 and LB 1111 into LB 1010. As explained in the initial fiscal note with LB 1010, the bill does not create any fiscal impact on the PRB that is not already anticipated under existing law. AM 2422 does not alter that. Similarly, the NPRB's fiscal notes for LB 1064 and LB 1111 found those bills would have no fiscal impact on the NPRB. Nothing in AM 2422 changes that determination.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

| <b>POSITION TITLE</b>             | <b>NUMBER OF POSITIONS</b> |              | <b>2026-27<br/>EXPENDITURES</b> | <b>2027-28<br/>EXPENDITURES</b> |
|-----------------------------------|----------------------------|--------------|---------------------------------|---------------------------------|
|                                   | <b>26-27</b>               | <b>27-28</b> |                                 |                                 |
| <b>Benefits</b> .....             |                            |              |                                 |                                 |
| ....                              |                            |              |                                 |                                 |
| <b>Operating</b> .....            |                            |              |                                 |                                 |
| ....                              |                            |              |                                 |                                 |
| <b>Travel</b> .....               |                            |              |                                 |                                 |
| .                                 |                            |              |                                 |                                 |
| <b>Capital outlay</b> .....       |                            |              |                                 |                                 |
| <b>Aid</b> .....                  |                            |              |                                 |                                 |
| .                                 |                            |              |                                 |                                 |
| <b>Capital improvements</b> ..... |                            |              |                                 |                                 |
| <b>TOTAL</b> .....                |                            |              |                                 |                                 |

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1010      AM: 2422/2387      AGENCY/POLT. SUB: Nebraska Power Review Board

REVIEWED BY: Ryan Walton      DATE: 3/13/2026      PHONE: (402) 471-4174

COMMENTS: The Power Review Board's assessment of no fiscal impact from LB 1010, as amended by AM 2422 and AM 2387, appears reasonable.