

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised per AM2313

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	(8,000,000)	15,707,900	0	0	7,707,900
FY2027-2028	0	18,622,265	0	0	18,622,265
FY2028-2029	0	19,398,013	0	0	19,398,013

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

LB1067 as amended by AM2213 would do the following:

- Strike authority for transfers to be made from the Affordable Housing Trust Fund to the General Fund, Behavioral Health Services Fund, the Lead-Based Paint Hazard Control Cash Fund, the Middle Income Workforce Housing Investment Fund, the Rural Workforce Housing Investment Fund, and the Site and Building Development Fund;
- Increases the documentary stamp tax from \$2.32 per thousand dollars of value to \$3.32 upon enactment of the legislation through January 1, 2032;
- Distribute documentary stamp tax received prior to January 1, 2032 in the following manner:
 - Fifty cents to the Rural Workforce Housing Investment Fund;
 - Fifty cents to the Middle Income Workforce Housing Investment Fund;
 - Fifty cents to the county general fund;
 - Ninety-five cents to the Affordable Housing Trust Fund;
 - Twenty-five cents to the Site and Building Development Fund;
 - Twenty-five cents to the Homeless Shelter Assistance Trust Fund;
 - Thirty cents to the Behavioral Health Services Fund; and
 - Seven cents to the Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund.

Estimated revenues

	2026-27	2027-28	2028-29
RWHIF	\$7,853,950	\$9,311,133	\$9,699,007
MIWHIF	\$7,853,950	\$9,311,133	\$9,699,007
TOTAL	\$15,707,900	\$18,622,265	\$19,398,013

In addition, LB1067 strikes transfers to be made from the Affordable Housing Trust Fund to the General Fund. This would remove a transfer for FY26-27 in LB264 (2025) resulting in a -\$8,000,000 General fund revenue impact.

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

LB: 1067 AM: 2213 AGENCY/POLT. SUB: Department of Revenue

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COMMENTS: The Department of Revenue assessment of fiscal impact from LB 1067, AM 2213 appears reasonable.