

**FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE**

Revised due to new information.

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>					
<b>EXPENDITURES</b>	<b>GENERAL</b>	<b>CASH</b>	<b>FEDERAL</b>	<b>REVOLVING</b>	<b>TOTAL</b>
FY2025-2026	0	0	0	0	0
FY2026-2027	0	41,000	0	0	41,000
FY2027-2028	0	82,000	0	0	82,000
FY2028-2029	0	82,000	0	0	82,000
<b>REVENUE</b>	<b>GENERAL</b>	<b>CASH</b>	<b>FEDERAL</b>	<b>REVOLVING</b>	<b>TOTAL</b>
FY2025-2026	0	0	0	0	0
FY2026-2027	0	SEE BELOW	0	0	SEE BELOW
FY2027-2028	0	SEE BELOW	0	0	SEE BELOW
FY2028-2029	0	SEE BELOW	0	0	SEE BELOW

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

LB1092 requires the Nebraska Department of Motor Vehicles (DMV) to create an alternate Back the Blue License Plate in consultation with associations that represent personnel of any law enforcement agency in Nebraska.

- The new Back the Blue License Plate applications would be available beginning on January 1, 2027.
- A new Back the Blue Cash Fund is created, to be administered by the Nebraska State Patrol (NSP).
- The Back the Blue License Plate fee proceeds are remitted to the Back the Blue Cash Fund.
  - The Back the Blue Cash Fund shall only be used for the NSP to award grants to provide support to: injured law enforcement personnel; the spouse of any injured or deceased law enforcement personnel; or a child (under the age of 19) of any injured or deceased law enforcement personnel, or to conduct any charitable activity that supports the residents of Nebraska.
  - The fund shall not be used for salaries, equipment, or any costs of the NSP.
- Grants may only be awarded by the NSP to qualified applicants which is defined as an association that represents personnel of any law enforcement agency in Nebraska.
- NSP has authority to make the rules, regulations, and applications for this grant.
- NSP shall have until January 1, 2027, to make the grant applications available.

Additionally, this bill requires the DMV to create two alternate Iconic-Design License Plates inspired by retired NE license plate designs as an Iconic-Design black-background plate with white characters; and an Iconic-Design white-background plate with black characters; or an Iconic-Design Option One or Option Two License plate design.

- The new Iconic-Design License Plate applications would be available beginning on January 1, 2027 for black or white background plates; or on an implementation date chosen by the DMV Director for the Option One or Option Two plates.
- Application fees for new or renewal alphanumeric or personalized message Iconic-Design License Plates shall be \$100.
- A new Developmental Disabilities Provider Capital and Equipment Maintenance Cash Fund is created, to be administered by the Department of Health and Human Services (DHHS).
- The Iconic-Design License Plate fee proceeds are remitted to the Developmental Disabilities Provider Capital and Equipment Maintenance Cash Fund.
- The Developmental Disabilities Provider Capital and Equipment Maintenance Cash Fund shall only be used for DHHS to award grants to:
  - Providers for capital improvements and equipment upgrades for their developmental disability services;
  - Transportation fleets which provide support to or transport developmentally disabled individuals;
  - Reinforce physical infrastructure or safety features such as safety glass and perimeter security for the protection of any clients or staff of developmental disabilities providers;
  - Support clients, staff, or facility infrastructure of providers with technology or remote-support infrastructure such as sensors, smart-home automation features, and broadband infrastructure; and
  - Increase facility capacity or optimize space for developmental disability service clients, including floorplan improvements, and amenity or bathroom installation;
  - DHHS is given the authority to make the rules, regulations, and applications for this grant.
  - DHHS shall have until January 1, 2027, to make the grant applications available.
  - The fund shall not be used for general operations or administration of DHHS’s developmental disabilities program.

This bill would become effective three calendar months after the adjournment of the Legislature.

Expenditures:

The DMV is anticipating programmatic and testing related to these new plates, which can be absorbed within their existing appropriation in Program 70. However, in Program 90, the DMV is expecting expenditures for the production of these new license plates to be as follows: \$41,000 in Cash Fund expenditures in FY2026-27 (5000 sets or 10,000 plates x \$4.10) and \$82,000 in Cash Fund expenditures in FY2027-28 (10,000 sets or 20,000 plates x \$4.10).

The NSP has estimated expenditures of \$500 in Cash Funds for Aid in FY2026-27 and \$1,000 in Cash Funds for Aid in FY2027-28. The agency is anticipating only spending approximately half the revenue earned the first year, to let the fund grow enough to make awards. All revenue brought in will be spent on aid.

DHHS anticipates that any increase in Cash Fund expenditures as a result of this bill would be used for aid only, and would be equal to any increase in Cash Fund revenues their agency would receive.

Revenues:

The DMV is not anticipating any additional revenue from LB1092 as written.

The NSP is only anticipating \$1,000 in revenue from this bill. The agency is estimating a significantly smaller amount of plates will be sold, only 200 total.

The LFO estimates DMV will receive revenue from the Back the Blue plates under Nebraska §60-3,163.02. Utilizing the DMV estimate of 10,000 sets of total new plates sold each year, between the Back the Blue and the Iconic-Design License Plates, the LFO is projecting only 5,000 sets would be sold in FY2026-27 (due to the January 1, 2027 effective date). In FY2027-28, 10,000 sets would be sold. Historically 75% of the plates sold are alphanumeric plates (\$5 each) and 25% are personalized message plates (\$40 each).

In full years, the LFO is estimating: 200 (or 100 sets) to be Back the Blue plates and 9,800 to be Iconic-Design License Plates (or 4,900 sets). The Iconic-Design plates revenue is indeterminate at this time (see the Technical Note below). From the Back the Blue plate design only, LFO estimates the following revenue:

<b>LFO's Estimated Revenue</b>	<b>FY2026-27</b>	<b>FY2027-28</b>
Alphanumeric Plates is 75% of plates sold	75	150
Alphanumeric Plates \$5 to Back the Blue Cash Fund	\$375	\$750
Alphanumeric Plate Revenue	\$375	\$750
Personalized Message Plates is 25% of plates sold	25	50
Personalized Message Plates \$10 to DMV Cash Fund	\$250	\$500
Personalized Message Plates \$30 to Back the Blue Cash Fund	\$750	\$1,500
Personalized Message Plates Revenue	\$1,000	\$2,000
<b>Total Number of New Plates</b>	<b>100</b>	<b>200</b>
<b>Total Revenue to DMV Cash Fund</b>	<b>\$250</b>	<b>\$500</b>
<b>Total Revenue to Back the Blue Cash Fund</b>	<b>\$1,125</b>	<b>\$2,250</b>
<b>Total Revenue</b>	<b>\$1,375</b>	<b>\$2,750</b>

Technical Note: The revenue from the fees imposed in Nebraska §60-3,163.02 for the Iconic-Design License Plate applications is unclear as written in this bill. It is unclear as to whether the \$100 fee charged with the application is in addition to the normal fees imposed under §60-3,163.01 or replaces the fees imposed in §60-3,163.01. The normal fees imposed currently under Nebraska §60-3,163.01 are as follows for the alternate license plates: \$5 fee for alphanumeric credited to the designated recipient; or \$40 fee for the personalized message credited 25% (\$10) to the DMV Cash Fund and 75% (\$30) to the designated recipient.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1092	AM:	AGENCY/POLT. SUB: Nebraska State Patrol	
REVIEWED BY:	Ashley Dempsey	DATE: 3/26/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska State Patrol's revised estimated fiscal impact as a result of LB 1092.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1092	AM:	AGENCY/POLT. SUB: Department of Health and Human Services	
REVIEWED BY:	Ashley Dempsey	DATE: 2/6/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Department of Health and Human Services' estimated fiscal impact as a result of LB 1092.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1092	AM:	AGENCY/POLT. SUB: Department of Motor Vehicles	
REVIEWED BY:	Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Department of Motor Vehicles' estimated fiscal impact as a result of LB 1092.			

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

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 2-5-2026

Phone: (5) 471-6719

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>	\$166,700	\$166,700	\$166,700	\$166,700
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$166,700	\$166,700	\$166,700	\$166,700

Return by date specified 72 hours prior to public hearing, whichever is earlier.

**Explanation of Estimate:**

LB1092 would allow the Department of Motor Vehicles to design Iconic-Design License Plates with an application for initial issuance or renewal of Iconic-Design License Plate fee of \$100.00. This bill would also create the Developmental Disabilities Provider Capital and Equipment Maintenance Cash Fund to be administered by the Department of Health and Human Services. This fund is the designated recipient for Iconic-Design License Plate fees.

The fund is to be used for the department to award grants to developmental disability service providers. Eligible uses of these grants means upgrade, modernization, renovation, maintenance, or new purchase of listed items used by developmental disability providers to provide services to this population. Items could include transportation fleet, physical infrastructure or safety feature, technology or remote-support infrastructure, or facility improvement to increase capacity.

This fiscal note assumes 1,667 annual applications for the three types of Iconic-Design License Plates collectively. The department would agree with any projection from the legislative fiscal office and would request the corresponding cash authority.

**MAJOR OBJECTS OF EXPENDITURE**

PERSONAL SERVICES:

POSITION TITLE	NUMBER OF POSITIONS		2026-2027 EXPENDITURES	2027-2028 EXPENDITURES
	26-27	27-28		
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....			\$166,700	\$166,700
Capital Improvements.....				
<b>TOTAL.....</b>			\$166,700	\$166,700

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

**2026**

**LB<sup>(1)</sup> 1092**

**FISCAL NOTE**

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

Motor Vehicles

Prepared by: <sup>(3)</sup> Bart Moore

Date Prepared: 1/17/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-3902

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

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>	41,000		82,000	
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	41,000		82,000	

**Explanation of Estimate:**

The department will have programming costs to produce this proposed license plate.

The DMV is a cash funded agency. The costs of the programming for new plate designs have been paid for from a portion of the fee for a personalized message plate being credited to the DVM Cash Fund. The bill, as written, does not contain any language that provides such revenue to the DMV.

**Program 090**

Fiscal Year 2026-27 - \$4.10 per plate – estimate 10,000 plates = \$41,000

Fiscal Year 2027-28 - \$4.10 per plate – estimate 20,000 plates = \$82,000

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
<b>Benefits</b> .....				
...				
<b>Operating</b> .....			41,000	82,000
....				
<b>Travel</b> .....				
.				
<b>Capital outlay</b> .....				
<b>Aid</b> .....				
.				
<b>Capital improvements</b> .....				
<b>TOTAL</b> .....			41,000	82,000

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

**REVISED**

**2026**

**LB<sup>(1)</sup> 1092**

**FISCAL NOTE**

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

Nebraska State Patrol

Prepared by: <sup>(3)</sup> Carol Aversman

Date Prepared: <sup>(4)</sup> 03/24/2026

Phone: <sup>(5)</sup> 402-471-4545

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

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>	\$500	\$1,000	\$1,000	\$1,000
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$500	\$1,000	\$1,000	\$1,000

**Explanation of Estimate:**

**\*\*Note: The original fiscal note provided by the Agency has been revised based upon estimates of the number of license plates to be sold as provided by the DMV. The estimated amount is significantly less than what was originally anticipated, resulting in a reduction in the amount of the fiscal note.**

LB 1092 provides for the creation of "Back the Blue" license plates to represent support for law enforcement personnel. An alternate license plate fee will be paid by the designated recipient, which shall be deposited in the "Back the Blue" Cash Fund. Individuals may begin applying for these license plates beginning on 1/1/2027. The bill assigns the administration of the "Back the Blue" Cash Fund to be the Nebraska State Patrol. As noted in Section 2 (3) (a) of the bill, the fund may be used for the awarding of grants from the fund.

Revenues reflected are based on an estimate of the number of license plates that would be sold by the DMV with a price of \$5.00 per plate. Based on an estimate of volume anticipated, and as provided by the DMV, it is anticipated that no more than 200 license plates per year will be sold. Therefore, revenues for FY 26-27 and FY 27-28 are estimated at \$1,000 per fiscal year.

The Patrol has also estimated that it will take some time for the fund to build up in the first year. Therefore, it estimates that 1/2 of the Revenue will be disbursed as aid in FY 26-27, resulting in total grants made in the amount of \$500. In FY 27-28 it estimates that all of the estimated revenue will be disbursed as aid, resulting in total grants made in the amount of \$1,000.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
Benefits.....				
Operating.....				
.....				

<b>Travel</b> .....	_____	_____
.	_____	_____
<b>Capital outlay</b> .....	_____	_____
<b>Aid</b> .....	\$500	\$1,000
.	_____	_____
<b>Capital improvements</b> .....	_____	_____
<b>TOTAL</b> .....	\$500	\$1,000