

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

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	287,231	0	0	0	287,231
FY2027-2028	290,686	0	0	0	290,686
FY2028-2029	290,686	0	0	0	290,686
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.**

LB1198 would require any entity selling electronic tickets to a large public event (a venue with a capacity of at least 5,000) to provide a paper ticket, at no charge, if the purchaser requests one. The paper ticket must be delivered before the event or made available for the purchaser to print before the event. The Attorney General would enforce the requirement, and violations would be subject to a civil penalty equal to \$10 multiplied by the total number of tickets sold for the event.

The University of Nebraska states University of Nebraska–Lincoln Athletics estimates an annual fiscal impact of approximately \$133,013 for printing, processing, and distributing paper tickets; current fees used to offset these costs would not be permitted. The System also states University of Nebraska at Omaha currently provides paper tickets only upon request for a fee (approximately 70 requests in 2025) and that eliminating this fee would increase ongoing operational costs; similar impacts are anticipated at the University of Nebraska at Kearney.

Overall, the System states the bill would create increased, recurring operational costs related to staffing, printing, box office operations, and ticket distribution, and that the total fiscal impact cannot be precisely determined because it will depend on future paper ticket request volumes.

The Attorney General (AGO) states the bill would have a fiscal impact and would require at least one full-time attorney to carry out the enforcement responsibilities. The AGO further states that the bill does not expressly authorize recovery of enforcement costs or attorneys' fees, which may result in enforcement and litigation work being conducted without cost recovery. The AGO indicates funding would be needed to support enforcement and litigation efforts, which could involve a significant volume of matters. Estimated cost: \$152,468 in FY 2026-27 and \$155,923 in FY 2027-28.

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

2026

LB<sup>(1)</sup> 1198

FISCAL NOTE

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

Attorney General

Prepared by: <sup>(3)</sup> Bebe Strnad

Date Prepared: 1-22-26  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-2687

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

	FY 2026-27		FY 2027-28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	152,468		155,923	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>152,468</b>		<b>155,923</b>	

**Explanation of Estimate:**

This bill would have a fiscal impact on the AGO. The Attorney General requires at least one full-time attorney to fulfill its enforcement mandate under this bill. Furthermore, this bill does not expressly entitle the AGO to recover costs or fees, meaning any enforcement work done under this bill may be conducted at a loss. The AGO will need funding for its enforcement and litigation efforts, which could amount to a large volume of matters.

**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>		
Assistant Attorney General	1.0	1.0	100,000	103,000
Benefits.....			52,468	52,923
... Operating.....				
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
<b>TOTAL.....</b>			<b>152,468</b>	<b>155,923</b>

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1198	AM:	AGENCY/POLT. SUB: Supreme Court
REVIEWED BY: Ashley Dempsey	DATE: 2/9/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's assessment of no fiscal impact from LB 1198.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1198	AM:	AGENCY/POLT. SUB: Attorney General
REVIEWED BY: Ashley Dempsey	DATE: 1/29/26	PHONE: (402) 326-2182
COMMENTS: No basis to dispute the Attorney General's estimated fiscal impact as a result of LB 1198.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1198	AM:	AGENCY/POLT. SUB: State Treasurer
REVIEWED BY: Ashley Dempsey	DATE: 1/26/26	PHONE: (402) 326-2182
COMMENTS: Concur with the State Treasurer's assessment of no fiscal impact from LB 1198.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1198	AM:	AGENCY/POLT. SUB: University of Nebraska
REVIEWED BY: Ashley Dempsey	DATE: 2/3/26	PHONE: (402) 326-2182
COMMENTS: The University of Nebraska's estimated fiscal impact as a result of LB 1198 appears reasonable.		

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

2026

LB<sup>(1)</sup> 1198

FISCAL NOTE

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

State Treasurer

Prepared by: <sup>(3)</sup> Jason Walters

Date Prepared: January 23, 2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-2793

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

The State Treasurer's Office doesn't expect any fiscal impact from LB 1198 to the office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
... Operating.....				
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
TOTAL.....				

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

**2026**

**LB<sup>(1)</sup> 1198**

**FISCAL NOTE**

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

05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe

Date Prepared: 2/9/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-326-9215

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

	<u>FY 2026-27</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Explanation of Estimate:**

No fiscal impact.

**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.....				
....				
Travel.....				
.				
Capital outlay.....				
Aid.....				
.				
Capital improvements.....				
TOTAL.....				

**LB (1) 1198 Require paper tickets for certain large public events**

**FISCAL NOTE**

State Agency OR Political Subdivision Name:<sup>(2)</sup> University of Nebraska System  
 Prepared by:<sup>(3)</sup> Anne Barnes Date Prepared:<sup>(4)</sup> 02/02/2026 Phone:<sup>(5)</sup> (402) 472-2191

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

	FY 2026 - 27		FY 2027 - 28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CASH FUNDS	<u>134,763.00</u>	<u>0.00</u>	<u>134,763.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>134,763.00</u>	<u>0.00</u>	<u>134,763.00</u>	<u>0.00</u>

**Explanation of Estimate:**

LB 1198 would require the University of Nebraska to provide paper tickets, free of charge and upon request, for events held in facilities with a seating capacity of at least 5,000, regardless of actual attendance. This requirement would apply to athletic and other large-scale events at the University of Nebraska#Lincoln, the University of Nebraska at Omaha, and the University of Nebraska at Kearney.

Athletics at the University of Nebraska#Lincoln estimates an annual fiscal impact of approximately \$133,013 based on the most recent year of costs associated with printing, processing, and distributing paper tickets to ticket holders requesting them. Currently, Husker Athletics charges a fee to help offset these costs; such fees would not be permitted under LB 1198.

At the University of Nebraska at Omaha, paper tickets are issued only upon request for a fee. Approximately 70 paper tickets were printed in 2025 at a cost of \$25 per request. LB 1198 would eliminate the ability to charge this fee, resulting in additional, ongoing operational costs. Similar impacts are anticipated at the University of Nebraska at Kearney due to facility size thresholds.

Overall, LB 1198 would result in increased and recurring operational costs associated with staffing, printing, box office operations, and ticket distribution. The full fiscal impact across all campuses cannot be precisely determined and would depend on the volume of paper ticket requests in future years.

**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>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....			<u>134,763.00</u>	<u>134,763.00</u>
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>134,763.00</u>	<u>134,763.00</u>