

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for the 2026 Legislative Session

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	706,860	0	0	706,860
FY2027-2028	0	235,620	0	0	235,620
FY2028-2029	0	70,000	0	0	70,000

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

LB 178 was amended by AM199 on General File. The details of LB 178, as amended, are discussed below.

The bill requires mandatory server alcohol training under the Nebraska Liquor Control Act.

Under the bill, the Nebraska Liquor Control Commission (NLCC) may charge each person enrolling in the training program an enrollment fee as provided in the rules and regulations, but such fee shall not exceed \$30. All such fees shall be collected by the NLCC and credited to the NLCC Rule and Regulation Cash Fund. Mandatory server alcohol training requirements begin January 1, 2026 under the bill. For the purposes of this carryover bill fiscal note the date is assumed to be January 1, 2027.

The NLCC estimates revenues of \$706,860 in FY27 and \$235,620 in FY28 credited to the NLCC Rule and Regulation Cash Fund. We also estimate revenues of \$70,000 in FY29 credited to the NLCC Rule and Regulation Cash Fund based on the 3,500 individuals in the NLCC system with already existing certifications.

NLCC estimates that existing appropriations will cover any costs as a result of the bill. There is no basis to disagree with this estimate.

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2026

LB⁽¹⁾ 178 AM199

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Liquor Control Commission

Prepared by: ⁽³⁾ Mark W. Davis Jr. Date Prepared: ⁽⁴⁾ 11/24/2025 Phone: ⁽⁵⁾ 402-471-4804

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>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	
CASH FUNDS	<u>0</u>	<u>706,860</u>	<u>0</u>	<u>235,620</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	

Explanation of Estimate:

NLCC will utilize already existing funds for the creation of a training program and foresees no future costs to the training program as it will be integrated into the POSSE Regulatory System utilized by NLCC. Maintenance of the system is already included in NLCC's budget.

NLCC Program will consist of two systems: Certified third-party training programs and a training program maintained by NLCC. Both program systems require that the individual acquiring the certification apply for and receive a certification through the NLCC POSSE system including a \$20 certification fee. There are approximately 5000 licensees with an estimated 10 staff each in the State of Nebraska, as well as 624 Non-Profits that would also be required for a minimum of one staff member managing their SDL events to get server/seller training, additionally there are an approximate 3,500 individuals with already existing certifications in the NLCC system and these individuals would not need new certifications for up to 3 years. NLCC estimates a revenue of \$706,860 for the first year based on an approximate 35343 certification applications for FY2026-27. As the majority of individuals will be certified for their three-year certification, based on current Rules and Regulations, in FY26-27 the 27-28 estimate of \$235,620 is based on the remaining certifications for 11,781 individuals. These fees are credited to the Nebraska Liquor Control Commission Rule and Regulation Cash Fund.

NLCC does not anticipate any increases in expenditures tied to this bill.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
			<u>0</u>	<u>0</u>
			<u>0</u>	<u>0</u>
Benefits.....			<u>0</u>	<u>0</u>
Operating.....			<u>0</u>	<u>0</u>
Travel.....			<u>0</u>	<u>0</u>
Capital outlay.....			<u>0</u>	<u>0</u>
Aid.....			<u>0</u>	<u>0</u>
Capital improvements.....			<u>0</u>	<u>0</u>
TOTAL.....			<u>0</u>	<u>0</u>

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 178	AM: 199	AGENCY/POLT. SUB: Liquor Control Commission	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/9/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the Liquor Control Commission's estimate fiscal impact as a result of LB 178 AM199.			