

**FISCAL NOTE**  
LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised for 2026 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	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.**

LB441 amends statute authorizing virtual inspections as part of building permits for any state agency, county, city or village and outlines the scope of such inspections. No fiscal impact.

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

**2026**

**LB<sup>(1)</sup> 441**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska State Electrical Division Agency 030

Prepared by: <sup>(3)</sup> Craig Thelen Date Prepared: <sup>(4)</sup> 11/19/2025 Phone: <sup>(5)</sup> 402-471-3508

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

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>No Fiscal Impact</u>	<u>No Fiscal Impact</u>	<u>No Fiscal Impact</u>	<u>No Fiscal Impact</u>

Explanation of Estimate:

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

<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>		
Personal Services:	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	<u>No Fiscal Impact</u>	<u>No Fiscal Impact</u>
<b>TOTAL.....</b>	_____	_____	<u>No Fiscal Impact</u>	<u>No Fiscal Impact</u>

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

**2026**

**LB<sup>(1)</sup> 441**

**FISCAL NOTE**

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

Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 11/19/2025 Phone: <sup>(5)</sup> 402.434.5660

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

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

**Explanation of Estimate:**

Pursuant to LB441, the bill expands the definition of "inspection records" relating to inspection records for buildings and allows virtual inspections by an authorized inspector for single-family or dual-family residential buildings as opposed to all residential buildings.

There is expected to be minimal fiscal savings pursuant to LB441.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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

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

**2026**

**LB<sup>(1)</sup> 441**

**FISCAL NOTE**

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

Nebraska Department of Transportation

Prepared by: <sup>(3)</sup> Jenessa Boynton

Date Prepared: <sup>(4)</sup> 12/3/2025

Phone: <sup>(5)</sup> 402-479-4691

**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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

**Explanation of Estimate:**

LB 441 pertains to authorizing virtual inspections for building permits which meet specific conditions under the Building Construction Act. Requires an authorized inspector is used for an inspection of a building permit or structural scope of project and inspection records are made available to the public if the structure for which the permit was requested or issued is standing at the time of the records request.

No fiscal impact is anticipated to the Department of Transportation.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 441	AM:	AGENCY/POLT. SUB: Department of Transportation	
REVIEWED BY: Ryan Walton	DATE: 12/9/2025		PHONE: (402) 471-4174
COMMENTS: No basis to disagree with the Department of Transportation's assessment of fiscal impact from LB 441.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 441	AM: 427	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)	
REVIEWED BY: Ryan Walton	DATE: 11/21/2025		PHONE: (402) 471-4174
COMMENTS: NACO's assessment of fiscal impact from LB 441, as amended by AM427, appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 441	AM: 427	AGENCY/POLT. SUB: Electrical Division	
REVIEWED BY: Ryan Walton	DATE: 11/21/2025		PHONE: (402) 471-4174
COMMENTS: The Electrical Division's assessment of no fiscal impact from LB 441, as amended by AM427, appears reasonable.			