

PREPARED BY: Keisha Patent
DATE PREPARED: March 21, 2025
PHONE: 402-471-0059

LB 558

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

| | FY 2025-26 | | FY 2026-27 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | | | | |

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

No fiscal impact.

| | | | |
|--|-----|---------------------------------------|-----------------------|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 558 | AM: | AGENCY/POLT. SUB: Legislative Council | |
| REVIEWED BY: Joe Massey | | DATE: 1/28/2025 | PHONE: (402) 471-4181 |
| COMMENTS: No basis to disagree with the Legislative Council assessment of no fiscal impact from LB 558 | | | |

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 558 | AM: | AGENCY/POLT. SUB: 05 Supreme Court | |
| REVIEWED BY: Joe Massey | | DATE: 3/24/2025 | PHONE: (402) 471-4181 |
| COMMENTS: Concur with the 05 Supreme Court's assessment of no fiscal impact from LB 558. | | | |

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 558 | AM: | AGENCY/POLT. SUB: Department of Revenue | |
| REVIEWED BY: Joe Massey | | DATE: 3/24/2025 | PHONE: (402) 471-4181 |
| COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact from LB 558. | | | |

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 558 | AM: | AGENCY/POLT. SUB: Nebraska Department of Transportation | |
| REVIEWED BY: Joe Massey | | DATE: 3/24/2025 | PHONE: (402) 471-4181 |
| COMMENTS: Concur with the Nebraska Department of Transportation assessment of no fiscal impact from LB 558. | | | |

State Agency OR Political Subdivision Name: ⁽²⁾ Legislative Council

Prepared by: ⁽³⁾ Shelley Reed

Date Prepared: ⁽⁴⁾ 01/27/2025

Phone: ⁽⁵⁾ 402-471-2226

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2025-26 | | FY 2026-27 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | | | | |

Explanation of Estimate:

No additional fiscal impact for the Legislative Council.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE | NUMBER OF POSITIONS | | 2025-26 | 2026-27 |
|---------------------------|---------------------|-------|--------------|--------------|
| | 25-26 | 26-27 | EXPENDITURES | EXPENDITURES |
| | | | | |
| | | | | |
| Benefits..... | | | | |
| Operating..... | | | | |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | | |

State Agency Estimate

| | | | | | | | | |
|--|--------------|---------|--|---------------------------|---------|-----------------|--------------|---------|
| State Agency Name: Department of Revenue | | | | Date Due LFO: | | | | |
| Approved by: James R. Kamm | | | | Date Prepared: 03/21/2025 | | Phone: 471-5896 | | |
| | FY 2025-2026 | | | FY 2026-2027 | | | FY 2027-2028 | |
| | Expenditures | Revenue | | Expenditures | Revenue | | Expenditures | Revenue |
| General Funds | | \$ 0 | | | \$ 0 | | | \$ 0 |
| Cash Funds | | | | | | | | |
| Federal Funds | | | | | | | | |
| Other Funds | | | | | | | | |
| Total Funds | | \$ 0 | | | \$ 0 | | | \$ 0 |

LB 558 creates the Infrastructure Review Task Force. The task force must review and evaluate Nebraska's transportation infrastructure and make recommendations on the maintenance of safe transportation infrastructure. The task force must also be responsible for researching and working to obtain additional federal funding. Members of the task force must not receive compensation related to their work on the task force.

The task force consists of the following members:

- The Governor;
- A designee of the Governor;
- The chair of the Legislature's Revenue Committee;
- The chair of the Legislature's Transportation and Telecommunications Committee;
- The Speaker of the Legislature;
- The Director – State Engineer;
- The Tax Commissioner; and
- Three members of the Legislature who have been appointed by the Executive Board of the Legislative Council.

The task force must submit an annual report to the Legislature on or before December 1 of each year. The report must contain results of the task force's work study, recommendations, and if any, drafts of legislation necessary to carry out the recommendations.

The operative date for LB 558 is three months after adjournment of the Legislature.

It is estimated that LB 558 will have no impact on General Fund revenues.

It is estimated that there will be minimal cost to the Department of Revenue to implement this bill.

Major Objects of Expenditure

| Class Code | Classification Title | 25-26 FTE | 26-27 FTE | 27-28 FTE | 25-26 Expenditures | 26-27 Expenditures | 27-28 Expenditures |
|---------------------------|----------------------|--------------|--------------|--------------|-----------------------|-----------------------|-----------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Benefits..... | | | | | | | |
| Operating Costs..... | | | | | | | |
| Travel..... | | | | | | | |
| Capital Outlay..... | | | | | | | |
| Capital Improvements..... | | | | | | | |
| Total..... | | | | | | | |

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: ⁽⁴⁾ 3/19/2025

Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2025-26 | | FY 2026-27 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | | | | |

Explanation of Estimate:

No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

| Personal Services: | | | | |
|---------------------------|---------------------|-------|--------------|--------------|
| POSITION TITLE | NUMBER OF POSITIONS | | 2025-26 | 2026-27 |
| | 25-26 | 26-27 | EXPENDITURES | EXPENDITURES |
| | | | | |
| | | | | |
| Benefits..... | | | | |
| Operating..... | | | | |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | | |

State Agency OR Political Subdivision Name: (2)

Department of Transportation

Prepared by: (3)

Jenessa Boynton

Date Prepared: (4)

3/19/2025

Phone: (5)

402-479-4691

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2025-26 | | FY 2026-27 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | | | | |

Explanation of Estimate:
LB588 creates the Infrastructure Review Task Force. The bill would require the Director-State Engineering to be included as a member of the task force without compensation.

If enacted, the Department can support the task force within existing appropriations.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

| Personal Services: | | | | |
|---------------------------|---------------------|-------|--------------|--------------|
| POSITION TITLE | NUMBER OF POSITIONS | | 2025-26 | 2026-27 |
| | 25-26 | 26-27 | EXPENDITURES | EXPENDITURES |
| | | | | |
| | | | | |
| Benefits..... | | | | |
| Operating..... | | | | |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | | |