

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	598,000	0	0	598,000
FY2027-2028	0	818,000	0	0	818,000
FY2028-2029	0	838,000	0	0	838,000

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

LB 60 amends the State Lottery Act.

The bill removes the prohibition that lottery tickets cannot be sold through a vending or dispensing device.

The Department of Revenue (DOR) estimates the following increase to Cash Fund revenues as a result of the bill assuming an operative date of three months after the adjournment of the 2026 Legislature:

<i>Fiscal Year</i>	<i>Nebraska Education Improvement Fund</i>	<i>Nebraska Environmental Trust Fund</i>	<i>Nebraska State Fair Board</i>	<i>Compulsive Gamblers Assistance Fund</i>	<i>Total</i>
<i>FY27</i>	\$266,000	\$266,000	\$60,000	\$6,000	\$598,000
<i>FY28</i>	\$364,000	\$364,000	\$82,000	\$8,000	\$818,000
<i>FY29</i>	\$373,000	\$373,000	\$84,000	\$8,000	\$838,000

The DOR estimates minimal costs to it as a result of the bill.

There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 60 AM: AGENCY/POLT. SUB: Department of Revenue

REVIEWED BY: Ryan Yang DATE: 12/16/2025 PHONE: (402) 471-4178

COMMENTS: The Department of Revenue assessment of fiscal impact from LB 60 appears reasonable.

LB 0060 – Revised for 2026 Session**Fiscal Note 2026****State Agency Estimate**

State Agency Name: Department of Revenue

Date Due LFO:

Approved by: James R. Kamm

Date Prepared: 12/2/2025

Phone: 471-5896

	FY 2026-2027		FY 2027-2028		FY 2028-2029	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds						
Cash Funds		\$ 598,000		\$ 818,000		\$ 838,000
Federal Funds						
Other Funds						
Total Funds		\$ 598,000		\$ 818,000		\$ 838,000

LB 60 amends the State Lottery Act to remove the prohibition that lottery tickets cannot be sold via vending machines.

The Department estimates that LB 60 would impact various cash funds as follows:

Fiscal Year	Nebraska Education Improvement Fund	Nebraska Environmental Trust Fund	Nebraska State Fair Board	Compulsive Gamblers Assistance Fund	Total
FY2026-27	\$ 266,000	\$ 266,000	\$ 60,000	\$ 6,000	\$ 598,000
FY2027-28	\$ 364,000	\$ 364,000	\$ 82,000	\$ 8,000	\$ 818,000
FY2028-29	\$ 373,000	\$ 373,000	\$ 84,000	\$ 8,000	\$ 838,000

It is estimated that there will be minimal costs to DOR to implement this bill.

LB 60 operative date is three months after adjournment of the Legislature.

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>28-29 FTE</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>	<u>28-29 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
Total.....							