

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:

Fiscal Year	Nebraska Education Improvement Fund	Nebraska Environmental Trust Fund	Nebraska State Fair Board	Compulsive Gamblers Assistance Fund	Total
FY27	\$266,000	\$266,000	\$60,000	\$6,000	\$598,000
FY28	\$364,000	\$364,000	\$82,000	\$8,000	\$818,000
FY29	\$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.		

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
	Expenditures	Revenue	Expenditures	Revenue
General Funds				
Cash Funds		\$ 598,000		\$ 818,000
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

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