

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

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.**

LB 918 amends the Sports Arena Facility Financing Assistance Act.

The bill amends section 13-3103 to provide that no more than 10 years, a change from 5 years, of funding for a sports complex located in a city of the second class or village shall be paid by state assistance received pursuant to section 13-3108.

The bill amends section 13-3108 to provide that if the state assistance will be used to provide funding for a sports complex located in a city of the second class or village, such state assistance to the political subdivision shall no longer be available after 10 years, a change from 5 years, of funding or when state assistance reaches \$100 million, whichever comes first.

The bill contains the emergency clause.

The Department of Revenue (DOR) notes that based on the current number of applications from second class cities, the DOR estimates that these projects will decrease General Fund revenues by approximately \$13.5 million under current law. Under this bill, which extends the funding for an additional 5 years, General Fund revenues would be decreased by an additional \$13.5 to \$15 million over the next 5-year period.

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

There is no basis to disagree with the DOR.

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

LB: 918            AM:            AGENCY/POLT. SUB: State Treasurer

REVIEWED BY: Ryan Walton            DATE: 1/22/2026            PHONE: (402) 471-4174

COMMENTS: The State Treasurer's assessment of no fiscal impact from LB 918 appears reasonable.

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

LB: 918            AM:            AGENCY/POLT. SUB: Department of Revenue

REVIEWED BY: Ryan Walton            DATE: 2/13/2026            PHONE: (402) 471-4174

COMMENTS: The Department of Revenue's assessment of fiscal impact from LB 918 appears reasonable.

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

LB: 918            AM:            AGENCY/POLT. SUB: Nebraska Department of Transportation (NDOT)

REVIEWED BY: Ryan Walton            DATE: 1/20/2026            PHONE: (402) 471-4174

COMMENTS: Concur with the NDOT's assessment of indeterminate fiscal impact from LB 918.



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

**2026**

**LB<sup>(1)</sup> 918**

**FISCAL NOTE**

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

State Treasurer

Prepared by: <sup>(3)</sup> Jason Walters

Date Prepared: January 13, 2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-2793

**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:**

The State Treasurer's Office doesn't expect any fiscal impact from LB 918 to the office.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
...				
Operating.....	_____	_____	_____	_____
....				
Travel.....	_____	_____	_____	_____
.				
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
.				
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2026**

**LB<sup>(1)</sup> 918**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Transportation (NDOT)

Prepared by: <sup>(3)</sup> Lily Kathee Date Prepared: <sup>(4)</sup> 1/15/2026 Phone: <sup>(5)</sup> 402-479-4635

**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	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB918 amends state assistance for a sports complex in a second class city or village from five years to ten years as long as the funding amount is under one hundred million dollars. This bill includes an emergency clause and will take effect when approved by the Governor.

The fiscal impact to the Build Nebraska Act, which provides funding to the Highway Trust Fund for NDOT and the Highway Allocation Fund for cities and counties, is undeterminable at this time and contingent upon future qualifying sports complex facility projects.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>