

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect Committee AM2260, AM2258, FA1026, and AM2288.

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	72,400	534,200	0	0	606,600
FY2027-2028	69,400	558,900	0	0	628,300
FY2028-2029	71,600	SEE BELOW	0	0	SEE BELOW
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	4,859,690	0	0	4,859,690
FY2027-2028	0	9,730,940	0	0	9,730,940
FY2028-2029	0	SEE BELOW	0	0	SEE BELOW

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

LB972 as amended by AM2260, would combine provisions of the following bills: amended provisions of LB972, LB922, amended provisions of LB1121, LB1104, LB738, LB769, and amended provisions of LB1099. LB972 as amended by AM2260, AM2258, FA1026, and AM2288 would:

- Create the Recreational Vehicle Industry Regulation Act to be administered by the Motor Vehicle Industry Licensing Board (MVILB); and adds two additional board members to the Board; one recreational vehicle dealer and one recreational vehicle manufacturer. This would increase the number of board members from 9 to 11.
- Beginning no later than January 1, 2027, have all the board members be appointed by the Governor.
- Under the new Recreational Vehicle Industry Regulation Act, create new Nebraska licenses to include: Recreational Vehicle Dealer licenses, Manufacturer licenses, and Distributor licenses.
- Establish new definitions, rules, and regulations for applicants, recreational dealers, manufacturers, and distributors. Adds clearly defined processes and protections into statute for manufacturer-dealer agreements; handling warranties; ensuring fair trade practices; protecting consumers; dealing with licensing violations, suspensions, revocations, and terminations; and the process for bringing civil action.
- Make changes to the Motor Vehicle Industry Regulation Act to include:
 - Adjusts the maximum allowed statutory caps in Nebraska §60-1411.01(1), thereby giving the Nebraska Motor Vehicle Motor Industry Licensing Board the ability to adjust application fees as needed, up to the new caps, for the following:
 - Motor Vehicle Dealer’s license cap from \$400 to \$1,000;
 - Supplemental Motor Vehicle Dealer’s license cap from \$20 to \$500;
 - Dealer’s Agent license cap from \$100 to \$500;
 - Motor Vehicle, Motorcycle, or Trailer Manufacturer’s license cap from \$600 to \$1,500;
 - Distributor’s license cap from \$600 to \$1,500;
 - Factory Representative’s license cap from \$20 to \$100;
 - Distributor Representative’s license cap from \$20 to \$100;
 - Finance Company’s license cap from \$400 to \$1,000;
 - Wrecker or Salvage Dealer’s license cap from \$200 to \$500;
 - Factory Branch license cap from \$200 to \$500;
 - Motorcycle Dealer’s license cap from \$400 to \$1,000;
 - Motor Vehicle Auction Dealer’s license cap from \$400 to \$1,000; and
 - Trailer Dealer’s license cap from \$400 to \$1,000.
 - Increase two dealership fees under §60-1411.01(3) as follows:
 - The dealership location change fee from \$25 dollars to \$100 dollars; and
 - The dealership name change (not an ownership change) fee from \$5 to \$50.
- Allow the courts to revoke instead of suspend, the operator’s license of a person who has been convicted of motor vehicle homicide under §28-306(4)(a), for the same period of up to 2 years which the court may order them not to drive.
- Under §32-1278.01, add additional requirements before the Department of Motor Vehicles (DMV) can issue bonded certificates of title to an applicant. This would include requiring the applicant to provide proof that the written notice was sent to the last-known address of any party with a secured interest in the motorboat via certified mail with a return receipt requested. The notice must make known that the party’s security interest will be discharged if they fail to respond within 30 days after receiving the notice. The written notice, the certified mail receipt, and any responses received must be provided to the DMV.
- Amend §60-302 of the Motor Vehicle Registration Act by adding a definition of In Transit to mean either a placard or a sticker authorizing an unregistered motor vehicle or trailer to be legally operated on highways. Additionally, the placement of where on a motor vehicle or trailer the In Transit must be displayed, along with what the In Transit should look like and contain.
- Modify §60-362 to provide both the DMV and the Nebraska Department of Revenue (NDOR) may decide if a resident owner of a motor vehicle or trailer is trying to avoid motor vehicle taxes, motor vehicle fees, or registration fees, or sales and use taxes.
- The DMV and NDOR may make this determination by examining whether a vehicle owner owns property, maintains a physical location, or files income taxes in another state where the vehicle is registered. Additionally, the DMV and NDOR may find that a motor vehicle or trailer has been kept in Nebraska for over thirty days, and was initially purchased, operated, stored by a Nebraska resident, thus making a determination on “situs”

in the state. These two agencies may make a rebuttable presumption that the Nebraska resident is the actual motor vehicle or trailer owner, who is responsible for the motor vehicle taxes, motor vehicle fees, registration fees, and sales and use taxes.

- The DMV or NDOR shall notify the resident that they are required to register and pay these taxes and fees within 30 days of the notice delivery. This bill establishes that if the DMV sends the notice, then the appeal must be made with the DMV; whereas, if NDOR sends the notice the appeal must be made to NDOR. Any Nebraska resident sent a notice of determination, who does not pay the fees and taxes owed, then they will be assessed a late fee of 50% to be remitted to the State Treasurer for credit to the Highway Trust Fund.
- Harmonizes the effective date of In-Transits to be placed on the rear window, a rear side window, or the rear of the vehicles under Nebraska §60-376, to align with switching from two license plates to a single license plate.
- Make changes in §60-378 which would require that Transporters be registered with the Nebraska Secretary of State and authorized to transact business in Nebraska; and allows registered trucks or truck-tractor transporter license plates to be displayed on the front, or if towing a trailer, then the rear.
- Revise the application requirements under §60-386 requiring:
 - The full legal name as defined in section 60-468.01 of each owner; or the name as it appears on the owner's motor vehicle operator's license or state i.d. card;
 - The operator's license number or state i.d. card number of all owners;
 - Plus, one or more pieces of identification listed in §60-484 for all owners;
 - A tax i.d. number if the owner is a business entity, nonprofit organization, estate, trust, or a church;
 - If the application is for a trailer which is not required to have a certificate of title as per §60-137, then they must provide either:
 - A properly assigned certificate of title showing a transfer of ownership exists for the trailer; or
 - If the trailer was purchased within the 30 days prior to the application, the most recently issued registration certificate (or a copy) along with a bill of sale for the trailer;
 - If the most recently issued certificate of registration is unavailable, then a county treasurer's office may verify via the VTR System that the seller of the trailer was the last owner of record;
 - If the trailer was not previously registered, then a manufacturer's statement of origin that includes a description of such trailer and all required ownership details;
 - Or a valid military registration document for the trailer issued by the U.S. Government;
 - A SF 97-1 Form, Certificate to Obtain Title for the trailer issued by the U.S. Government; or
 - A completed and notarized untitled trailer affidavit declaring ownership of the trailer.
- Amend the distribution of the additional fees required for registration under the Motor Vehicle Registration Act in §60-3,122.04, as they relate to each application for initial issuance or renewal of Military Honor Plates as follows:
 - The \$5.00 fee for alphanumeric Military Honor Plates shall be credited to the Nebraska Veteran Cemetery System Operation Fund; with the \$40.00 fee for personalized message Military Honor Plates distributed in the following manner:
 - 25% to the Department of Motor Vehicles Cash Fund;
 - 75% to the Nebraska Veteran Cemetery System Operation Fund (prior to Jan. 1st, 2027); and
 - 75% to the Military Department Aid Fund (after January 1, 2027).
- Establish a new Military Department Aid Fund to be the recipient of the plate fees; to be administered by the Adjutant General of the Nebraska Military Department. The fund will consist of plate fees, gifts, grants, bequests, public/private funding, and transfers by the Legislature. The State Investment Officer shall invest the fund, with any interest or realized capital gains credited back to the Military Department Aid Fund.
- Allow the Military Department Aid Fund to only be used for awarding grants by the Adjutant General as follows:
 - No later than January 1, 2027, the Adjutant General shall have established the eligibility criteria, the application form, adopted and promulgated the rules and regulations to allow members of the Military Department to apply if they meet the qualifications;
 - The rules and regulations shall limit the eligible recipients of any grant awarded to be needy uniformed service members of the Military Department; and
 - Nebraska shall not require or request any grant recipient awarded under this section, to reimburse any money received from such grant.
- Specify in §60-3,135.01 that the DMV will no longer accept special interest license plates beginning on January 1, 2029. Applications for the special interest license plate and plate renewal will no longer be available after December 31, 2028. Prior to January 1, 2029 replacements for lost, stolen, or mutilated special interest plates will be allowed.
- Beginning on January 1, 2027, make available three new Choice Color Plates, under Nebraska §60-3,163.02, which would:
 - Have white characters on a single solid-color background of either black, green, or blue;
 - Have a \$70 fee for initial issuance or renewal for alphanumeric plates and a fee of \$100 for personalized message plates; and
 - The Choice Color Plate fees will be credited to the DMV Cash Fund.
- Beginning on January 1, 2027, direct the DMV to create a new specialty license plate Honoring Women Veterans, in consultation with a nongovernment organization supportive of veterans. The plate design shall include the following:
 - Depict a woman soldier;
 - Include the words "women veterans" along the top of the plate; and
 - Incorporate the words "honoring her service" along the bottom of the plate.
- Establish a new Women Veterans Cash Fund to be the recipient of the Honoring Women Veterans plate fees; to be administered by the Nebraska Department of Veterans' Affairs. The fund may be used for events focused on women veterans. The State Investment Officer shall invest the fund.
- Beginning on January 1, 2027, direct the DMV to create a new alternate Husker Red License Plate, under §60-3,163.02, which would:
 - Have cream-colored characters on a scarlet background;
 - Have a \$70 fee for initial issuance or renewal for alphanumeric plates and a fee of \$100 for personalized message plates; and
 - The Husker Red License Plate fees will be credited to the DMV Cash Fund.
- Beginning on January 1, 2027, direct the DMV under §60-3,163.02, to create no more than three specialty license plates in consultation with the University of Nebraska and a 501(c)(3) nonprofit organization (supportive of the University's education and research). The University of Nebraska State Museum License plate designs must support University of Nebraska managed museums including:
 - Ashfall Fossil Beds;
 - Morrill Hall; and
 - Trailside Museum.
- Establish a new University of Nebraska State Museum License Plate Cash Fund to be the recipient of the University of Nebraska State Museum alternate plate fees; to be administered by the Board of Regents of the University of Nebraska. The fund will consist of plate fees, gifts, grants, bequests, private contributions, and money from any public/private source. The fund is to be invested by the State Investment Officer. The money in the fund is to be used for promoting understanding, appreciation, and stewardship of science and natural history via research, public education, and outreach for these University of Nebraska managed museums.
- Change §60-4,114 to waive testing requirements for reinstatement of qualified ignition interlock permit holder drivers; who have both:
 - Already passed a driving skills and knowledge test on Nebraska motor vehicle laws; and
 - Completed a revocation period of one year or less relating to such ignition interlock permit.

- No longer require in-person testing of applicants for Class O or Class M licenses, when the same tests would be waived for online services under §60-4,122.
- Beginning on January 1, 2027, direct insurance companies under Nebraska §60-529, to submit SR-22 certificate filings electronically to certify that there is a motor vehicle liability policy for the benefit of the person required to furnish proof of financial responsibility.
- Modify the maximum length of a bus, fifth-wheel trailer, travel trailer, or motor home to not exceed 46 feet in §60-6,290.
- Amend §60-6,340 to no longer have the DMV issuing snowmobile safety certificates; while raising the allowable age for the operation of a snowmobile without an accompanying parent, guardian or adult, to be 16 years of age, instead of 12 years old.

Some provisions of this bill would become effective on October 1, 2026. The provision regarding in-transits will become effective January 1, 2027, to harmonize with the switch from two to one license plate which passed with LB97 in 2025. The effective date for the provisions related to the various new license plates is January 1, 2027, to allow time for programming changes and the associated new funds.

Expenditures:

The Nebraska Department of Motor Vehicles (DMV) is anticipating 80 hours of programming and testing for both the new Honoring Woman Veterans License Plate and the new Nebraska State Museum License Plate, for which they plan to absorb the costs within their existing appropriation under Program 70. Then, under Program 90, the DMV is estimating the license plate production costs totaling \$520,700 in Cash Fund expenditures in FY2026-27 and \$528,900 in Cash Fund expenditures in FY2027-28.

The LFO breakdown of expenditures per plate type is below:

LFO's Estimated Expenditures from Plate Production	FY2026-27	FY2027-28
New issuance production of Honoring Women Veterans Plates (\$8.20 per set)	500	1,000
Production Cost of Honoring Women Veterans Plates	\$4,100	\$8,200
New issuance production of Univ of NE State Museum License Plates (\$8.20 per set)	500	1,000
Production Cost of Univ of NE State Museum License Plates	\$4,100	\$8,200
New issuance production of Choice Color (black, green, or blue) & Husker Red License Plates (\$8.20 per set)	62,500	62,500
Production Cost of Choice Color Plates (black, green, or blue) & the Husker Red License Plates	\$512,500	\$512,500
Total Production Cost of New Plates	\$520,700	\$528,900

The Nebraska Department of Revenue (NDOR) has indicated they will need to hire one FTE Fiscal Compliance Analyst for implementation of this bill. The estimated salary, benefits, and capital outlay would be as follows: \$72,400 in General Fund expenditures in FY2026-27, \$69,400 General Fund expenditures in FY2027-28, and \$71,600 General Fund expenditures in FY2028-29. The associated PSL would be \$50,700 in FY2026-27, \$52,200 in FY2027-28, and \$53,800 in FY2028-29.

The Nebraska Military Department (MIL) is anticipating \$13,500 in Cash Aid expenditures in FY2026-27 (a half-year), to support National Guard members. With a full year of Cash Aid expenditures in FY2027-28 in the amount of \$30,000. The MIL is expecting the cash aid to rise year over year.

The NDVA has indicated they do not need additional appropriation to be able to spend the revenue from the new Honoring Women Veterans plates, the agency can cover any expenditures with their current cash fund appropriation.

The Nebraska Motor Vehicle Industry Licensing Board (MVILB) has noted a minimal fiscal impact for the additional expenses (per diems and such) of two more board members. The agency stated that this can currently be absorbed by their existing appropriation.

*** Expenditures for FY2028-2029 are indeterminate as the materials for the production of the license plates cannot be accurately estimated. Mid-year through FY2028-29, on January 1st, there will be a total system switch to vehicles only having a single, rear license plate. It is**

unknown what amount of a reduction in production costs may occur, as the total volume of plate production is basically halved. There will be a reduction in costs, but it will likely not be half the cost, as input materials are generally cheaper when purchased in great volume.

Revenues:

The DMV has indicated that the impact to revenues from catching those avoiding motor vehicle taxes and fees is indeterminate at this time. The agency has noted it is likely some vehicles are registered in other states; however, they do not currently have a way to capture the number.

The LFO estimates that there would likely be an indeterminate amount of revenue to both the DMV Cash Fund and the Highway Trust Fund (if late fees are assessed). The Highway Trust Fund revenue would then be split; with 53.3% allocated to the Highway Cash Fund and 46.6% allocated to the Highway Allocation Fund to be shared by both cities and counties. Additionally, the LFO estimates that there would likely be additional expenses incurred by the DMV to investigate and make determinations, which may include FTEs.

The DVM's revenues from license plates is utilized for program 70. The DMV bases their revenue estimations for new license plates on historical averages. Generally, they anticipate 75% of the revenue will come from alphanumeric plates with 25% of the revenue from message plates.

This breakdown was used in the LFO's estimated revenue tables below:

LFO's Estimated Revenue from Honoring Women Veterans Plates	FY2026-27	FY2027-28
Total sets of new issuance plates sold	500	1,000
Total sets of renewal plates sold	0	500
Combined total sets of plates sold	500	1,500
Alphanumeric Plates is 75% of plates sold	375	1,500
Alphanumeric Plates \$5 to NDVA Womens Veterans Cash Fund	\$1,875	\$5,625
Alphanumeric Plate Revenue	\$1,875	\$5,625
Personalized Message Plates is 25% of plates sold	125	375
Personalized Message Plates \$10 to DMV Cash Fund	\$1,250	\$3,750
Personalized Message Plates \$30 to NDVA Womens Veterans Cash Fund	\$3,750	\$11,250
Personalized Message Plates Revenue	\$5,000	\$15,000
Total Revenue to DMV Cash Fund	\$1,250	\$3,750
Total Revenue to NDVA Womens Veterans Cash Fund	\$5,625	\$16,875
Total Revenue	\$6,875	\$20,625
LFO's Estimated Revenue from Univ of NE State Museum License Plates	FY2026-27	FY2027-28
Total sets of new issuance plates sold	500	1,000
Total sets of renewal plates sold	0	500
Combined total sets of plates sold	500	1,500
Alphanumeric Plates is 75% of plates sold	375	1,125
Alphanumeric Plates \$5 to Univ of NE State Museum License Plate Cash Fund	\$1,875	\$5,625
Alphanumeric Plate Revenue	\$1,875	\$5,625
Personalized Message Plates is 25% of plates sold	125	375
Personalized Message Plates \$10 to DMV Cash Fund	\$1,250	\$3,750
Personalized Message Plates \$30 to Univ of NE State Museum License Plate Cash Fund	\$3,750	\$11,250
Personalized Message Plates Revenue	\$5,000	\$15,000
Total Revenue to DMV Cash Fund	\$1,250	\$3,750
Total Revenue to Univ of NE State Museum License Plate Cash Fund	\$5,625	\$16,875
Total Revenue	\$6,875	\$20,625

LFO's Estimated Revenue from Choice Color Plates (black, green, or blue) & the Husker Red License Plate	FY2026-27	FY2027-28
Total sets of new issuance plates sold	62,500	62,500
Total sets of renewal plates sold	0	62,500
Combined total sets of plates sold	62,500	125,000
Alphanumeric Plates is 75% of plates sold	46,875	93,750
Alphanumeric Plates \$70 to DMV Cash Fund	\$3,281,250	\$6,562,500
Alphanumeric Plate Revenue	\$3,281,250	\$6,562,500
Personalized Message Plates is 25% of plates sold	15,625	31,250
Personalized Message Plates \$100 to DMV Cash Fund	\$1,562,500	\$3,125,000
Personalized Message Plates Revenue	\$1,526,500	\$3,125,000
Total Revenue to DMV Cash Fund	\$4,843,750	\$9,687,500
Total Revenue to NDVA Womens Veterans Cash Fund	\$5,625	\$16,875
Total Revenue to Univ of NE State Museum License Plate Cash Fund	\$5,625	\$16,875
Total Revenue to DMV Cash Fund	\$4,846,250	\$9,695,000

NDOR has indicated there will be no impact to General Fund revenues, while there will be an indeterminate, but positive revenue impact to the Highway Trust Fund.

NDOT is anticipating an indeterminate amount of cash fund revenue increase from assessing owners of motor vehicles or trailers which they make a determination has been kept in Nebraska for over thirty days, and was initially purchased, operated, stored by a Nebraska resident. The associated motor vehicle registration fees and late fees would be an increase to the Highway Trust Fund. While any motor vehicle sales tax collected would be an increase to both the Highway Allocation Fund and Highway Trust Fund. Additionally, a \$1.50 fee from each motor vehicle registration is directed to the Recreation Road Fund. Revenue credited to the Highway Trust Fund would then be split with 53.3% going to the Highway Cash Fund and 46.6% going to the Highway Allocation Fund (cities and counties).

Additionally, NDOT has indicated the ending of the special interest plates as of January 1, 2029, will cause an estimated annual Cash Fund revenue loss to the Highway Trust Fund of approximately \$38,000 each year. This revenue loss would be split with a 53.3% revenue loss to the Highway Cash Fund and a 46.6% revenue loss to the Highway Allocation Fund (cities and counties). The estimated yearly cash fund revenue loss would be approximately \$20,267 to the Highway Cash Fund and approximately \$17,733 to the Highway Allocation Fund. The estimated revenue losses would occur half-way through FY2028-29 and beyond.

The MIL is anticipating \$27,000 in Cash Fund revenues in FY2026-27; into the new MIL Aid Fund (for the first half-year of the new MIL Honor Plates). Then, in FY2027-28, the agency is estimating \$30,000 in Cash Fund revenues. The MIL is expecting the cash revenues to rise year over year.

The MIL's rise in revenues, would see a commensurate loss of revenue to the Nebraska Department of Veterans Affairs' Nebraska Veteran Cemetery System Operation Fund, which is the current recipient of 75% of the \$40.00 fee for personalized message Military Honor Plates (\$30.00 per set of plates). Thus, there is no revenue increase to the state showing in the boxes above as there would not be new revenue coming in to the state, only a switch of where a portion of revenue is being deposited. There would be additional expenditures to the state however, as the NDVA would still need to operate and maintain the facilities within the state veteran cemetery system, in addition to the MIL administering a new aid program. The NDVA will likely have a revenue gain from the new Honoring Women Veterans plates into the new Women Veterans Cash Fund. This revenue would have a like expenditure to support women veterans. However, the NDVA has said at this time the fiscal impact of this bill is indeterminate to their agency.

The Nebraska Motor Vehicle Motor Industry Licensing Board (MVLB) is estimating \$2,190 in Cash Fund revenues in FY2026-27 and \$2,190 in Cash Fund revenues in FY2027-28. These revenues would be from processing approximately 19 dealership location changes each year (\$1,425 cash fund revenue increase) and approximately 17 dealership name changes (\$765 cash fund revenues).

The University of Nebraska is anticipating a minimal fiscal impact from the University of Nebraska State Museum License plates, acting as a pass-through for these funds.

*** Revenues for FY2028-2029 are indeterminate at this time as they cannot be accurately estimated as multiple new changes will all be occurring at the same time. The elimination of special interest license plates, and the elimination of additional revenue from those whom currently choose to pay \$50 annually for a decal which allows for only a single rear plate; will cause a loss of revenues to the Highway Trust Fund, hence less into the Highway Cash Fund (NDOT) and the Highway Allocation Fund (Cities/Counties). There may be an increase in revenues from the new plate assigned decals coming with the new print-on-demand system, plus any revenues coming from the DMV and NDOR working to catch Nebraska residents avoiding motor vehicle taxes, mv fees, registration fees, and sales/use taxes. The combined fiscal impact of all these changes along with unknown variables is unknown at this time.**

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2026

LB⁽¹⁾ 972 AM2260 AM2258 FA1026 AM2288

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Motor Vehicles

Prepared by: ⁽³⁾ Bart Moore

Date Prepared: 3/6/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-3902

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	520,700	4,857,500	528,900	9,728,750
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	520,700	4,857,500	528,900	9,728,750

Explanation of Estimate:

**Honoring Woman Veterans License Plate – LB738
Program 070**

There will be 80 hours of Programming and Testing for this new plate that can be absorbed within existing DMV appropriation.

History has shown that 1000 sets of these plates will be sold every fiscal year. Due to the effective date of January 1, 2027, we estimate 500 sets of plates will be sold during the first fiscal year. Additionally, history has shown that 75% of the plates sold are Numeric plates and 25% are Message plates.

FY 2026-27 Revenue 500 sets – 375 numeric plates at \$5 each or \$1,875 will be credited to the designated fund, and 125 message plates or \$3,750 will be credited to the designated fund, and \$1,250 will be credited to the DMV Cash Fund. Total Revenue for the Fiscal Year will be \$6,875.

FY 2027-28 Revenue 1000 sets and 500 renewals – 750 new plate sets issued, and 375 renewals will credit \$5,625 to the designated fund, and 250 new message plate sets and 125 renewals will have \$11,250 credited to the designated fund, and \$3,750 credited to the DMV Cash Fund. Total revenue for the Fiscal Year will be \$20,625.

Program 090

Fiscal Year 2026-27 = 500 sets (1,000 plates) at \$4.10 per plate will increase expenditures by \$4,100
Fiscal Year 2027-28 = 1000 sets (2,000 plates) at \$4.10 per plate will increase expenditures by \$8,200

**Nebraska State Museum License Plate – LB769
Program 070**

There will be 80 hours of Programming and Testing for this new plate that can be absorbed within existing DMV appropriation.

History has shown that 1000 sets of these plates will be sold every fiscal year. Due to the effective date of January 1, 2027, we estimate 500 sets of plates will be sold during the first fiscal year. In addition, history has shown that 75% of the plates sold are Numeric plates and 25% are Message plates.

FY26-27 Revenue 500 sets sold – 375 Numeric plates at \$5 will credit \$1,875 to the designated fund, and 125 Message sets will credit \$3,750 to the designated fund and \$1,250 to the DMV Cash Fund. Total Revenue for the Fiscal Year will be \$6,875.

FY27-28 Revenue 1000 set sold (500 renewals) – 1,125 numeric plates will credit \$5,625 to the designated fund and 375 message plates will credit \$11,250 to the designated fund and \$3,750 to the DMV Cash Fund.

Total Revenue for the Fiscal Year will be \$20,625.

Program 090

Fiscal Year 26-27 500 sets (1000 plates) at \$4.10 = \$4,100

Fiscal Year 27-28 1000 sets (2000 plates) at \$4.10 = \$8,200

AM2288 – LB786 – Military Honor License Plates

This amendment changes the designated fund for some Military Honor plates from the Nebraska Veteran Cemetery System Operation Fund to the Military Department Aid Fund. The DMV will have programming costs that will be absorbed within existing appropriations. There will be no revenue change in cash fund totals for the agencies that receives revenue from the sale of these license plates.

Change fees under the Motor Vehicle Industry Regulation Act – LB 922

No Fiscal Impact

Choice Color Plates – LB 972

Program 070

Choice Color Plates. The department shall design such license plates to have four primary colors that applicants can choose from that will include only the choice of one of the following: black, red, green, or blue with white to be the alphanumeric numbers or personalized message. Each application for initial issuance or renewal of alphanumeric shall have fee of \$70 or personalized message Color Choice Plates shall be accompanied by a fee of \$100 dollars. Such fees shall be credited to the Department of Motor Vehicles Cash Fund. The department shall begin issuing the plates on January 1, 2027

The Department is estimating between a 4% to 5% adoption rate. At this rate we estimate 62,500 sets of plates will be sold during Fiscal Year 2026-27 and 62,500 sets will be sold during Fiscal Year 2027-28. History has shown that 75 percent of plates are numeric and 25 percent of plates are message. The revenue amounts for Fiscal Year 2026-27 are 15,625 Message = \$1,562,500 and 46,875 numeric = \$3,281,250 for a total of \$4,843,750. For Fiscal Year 2027-28 the DMV estimates new sales to be the same 62,500 for the first half of the fiscal year (July – December) and Renewals of 62,500 for the second half of the Fiscal Year (January – June). After the first full calendar year plate sales of new plates will drop, but with renewal fees the revenue is estimated to be consistent.

Program 090

FY 2026-2027 – 62,500 sets = 125,000 plates at \$4.10 per plate = \$512,500

FY 2027-2028 – 62,500 sets = 125,000 plates at \$4.10 per plate = \$512,500

License plate renewals do not require a new plate produced.

AM2258 / FA1026 – LB1099 – Scarlet and Cream Plate

Revenue collected from Scarlet and Cream Plates will not add additional revenue from the department's original Fiscal Note in LB972. The Scarlet and Cream Plate will replace the Choice Color Red plate.

Avoidance of Motor Vehicle taxes and fees under the Motor Vehicle Registration Act – LB 1104

Fiscal impact is indeterminable as it is likely there are vehicles registered in other states, however the DMV does not currently have a way to capture how many.

Adopt the Recreational Vehicle Industry Regulation Act, change provisions relating to recreational vehicles – LB1121

No Fiscal Impact

All expenditures listed below are for License Plate Production costs under DMV Program 090.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits				
....				
Operating			520,700	528,900
....				
Travel				
.				
Capital outlay				
Aid				
.				
Capital improvements				
TOTAL			520,700	528,900

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2026

LB⁽¹⁾ 972 AM2260, AM2258, FA1026, AM2288

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Game and Parks Commission

Prepared by: ⁽³⁾ Christina Peters

Date Prepared: 3-6-2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402) 471-5403

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

The proposed legislation makes several changes to motor vehicle related issues, including ending the Special Interest Plate program at the end of December 2028. Specialty plates are “for vehicles collected, restored, or maintained as a hobby (not for regular transportation)”. These are NOT the Alternate license plates, including the Mountain Lion Conservation Plates, the Wildlife Conservation Plates, or any other plates that directs funds to NGPC.

As amended, the bill would create the Recreational Vehicle Industry Regulation Act. This act will apply to the Nebraska Motor Vehicle Industry Licensing Board in addressing the differences of recreation vehicles from the motor vehicle industry in franchise law to serve needs of all affected parties.

Also as amended, the bill also would create Choice Color Plates, Honoring Women Veterans plates, University of Nebraska State Museum License Plates (AM2260), and Scarlet and Cream license plates (AM2258), as alternate plate options. Also created are three funds to be credited by the purchase of the appropriate plates.

There is no fiscal impact to NGPC in this bill.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits				
...				
Operating				
....				
Travel				
.				
Capital outlay				
Aid				

.
**Capital
improvements**.....
TOTAL.....

_____	_____
_____	_____
_____	_____
_____	_____

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

2026

LB⁽¹⁾ 972; AM2288, AM2260, AM2258, FA1026

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 031 – Nebraska Military Department

Prepared by: ⁽³⁾ Lauren Hargreaves **Date Prepared:** ⁽⁴⁾ 03/18/2026 **Phone:** ⁽⁵⁾ 402 309-8120

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	\$13,500	\$27,000	\$30,000	\$30,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$13,500</u>	<u>\$27,000</u>	<u>\$30,000</u>	<u>\$30,000</u>

Explanation of Estimate:

AM2288: \$27,000 revenue anticipated from creation of fund program and administration of program in first year; expected to increase YOY.

\$13,500 estimate for delivered aid in cash 26-27; aid will be dispersed as funding becomes available and applicant requests are received; expected to increase YOY.

This program may require additional resources for administration of aid as fund resources grow over time.

AM2260, AM2258, FA1026 – No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits				
...				
Operating				
....				
Travel				
.				
Capital outlay				
Aid			\$13,500	\$30,000
.				
Capital improvements				
TOTAL			<u>\$13,500</u>	<u>\$30,000</u>

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

2026

LB⁽¹⁾ 972 AM 2260, AM 2258, FA 1026, AM 2288

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Motor Vehicle Industry Licensing Board

Prepared by: ⁽³⁾ Josh Eickmeier

Date Prepared: 3/5/26
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-2148

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		\$2,190		\$2,190
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

AM2260 Committee Amendment incorporates the following bills:
 LB 1121 – Has a minimal fiscal impact that would be absorbed by the Agency.
 LB 922 – Would generate an estimated \$2,190 in revenue per fiscal year.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits				
...				
Operating				
....				
Travel				
.				
Capital outlay				
Aid				
.				
Capital improvements				
TOTAL				

State Agency Estimate

State Agency Name: Department of Revenue		Date Prepared: 03/19/2026		Date Due LFO:		
Approved by: James R. Kamm				Phone: 471-5896		
	FY 2026-2027		FY 2027-2028		FY 2028-2029	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds	\$72,400	\$ 0	\$69,400	\$ 0	\$71,600	\$ 0
Cash Funds		Indeterminable		Indeterminable		Indeterminable
Federal Funds						
Other Funds						
Total Funds	\$72,400	\$ 0	\$69,400	\$ 0	\$71,600	\$ 0

LB 972 as amended combined multiple pre-existing bills, mostly related to motor vehicles. This fiscal note will address the DOR bill that is included in LB 972 as amended (LB 1104).

LB 972 as amended allows the Department of Revenue (DOR) or Department of Motor Vehicles to decide if a resident is a resident owner of a motor vehicle or trailer and if that resident is avoiding motor vehicle taxes, motor vehicle fees, registration fees or sales/use taxes. Factors for the determination include whether the resident owner (1) owns property or (2) maintains a physical location in or (3) files income tax returns in the state where the motor vehicle was registered, or if the vehicle has been kept in Nebraska for over 30 days and has situs here. Determination of situs may be based on if a Nebraska resident (1) was the initial purchaser or (2) operated or stored the vehicle in Nebraska for any period of time or (3) is affiliated with a business that owns the vehicle or (4) is covered under an insurance policy for the vehicle or (5) any evidence the vehicle has been kept in the state over 30 days. If either Department makes a determination that the resident owner is avoiding any motor vehicle tax or that the motor vehicle or trailer has situs in Nebraska there is a rebuttable presumption that the resident owner is the actual owner, is required to register the motor vehicle or trailer, and is required to pay the motor vehicle taxes and sales or use tax.

If the resident does not pay the taxes and fees owed, a late fee of 50% of the unpaid taxes and fees will be assessed. The late fee will go to the State Highway Trust Fund.

It is estimated that this bill will have no impact on General Fund revenues and a positive but indeterminable impact to the State Highway Trust Fund .

DOR will need one Fiscal Compliance Analyst to implement the bill.

The operative date for this bill is three months after adjournment.

Major Objects of Expenditure							
Class Code	Classification Title	26-27	27-28	28-29	26-27	27-28	28-29
		FTE	FTE	FTE	Expenditures	Expenditures	Expenditures
A21211	Fiscal Compliance Analyst	1.0	1.0	1.0	\$50,700	\$52,200	\$53,800
Benefits.....					\$16,700	\$17,200	\$17,800
....							
Operating							
Costs.....							
Travel.....							
....							
Capital							
Outlay.....					\$5,000	\$0	\$0
Capital							
Improvements.....							
Total.....					\$72,400	\$69,400	\$71,600
....							

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

2026

LB⁽¹⁾ 972 AM2260, AM2258, FA1026, AM2288

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Transportation (NDOT)

Prepared by: ⁽³⁾ Lily Kathee Date Prepared: ⁽⁴⁾ 3/16/2026 Phone: ⁽⁵⁾ 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	_____	See below	_____	See below
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	See below	_____	See below
TOTAL FUNDS	=====	See below	=====	See below

Explanation of Estimate:

LB972 as amended by AM2260, AM2258, FA1026, and AM228 relates to NDOT with regards to no longer accepting special interest plate applications beginning January 1, 2029 with no renewal of special interest plates after December 31, 2028.

If enacted, the elimination of special interest plates, effective January 1, 2029, is estimated to reduce annual revenues to the Highway Trust Fund by approximately \$38,000. This estimate is based on the 2025 revenue data captured by the Department of Motor Vehicles. Revenues to the Highway Trust Fund are allocated to the Highway Cash Fund at 53.3% and to the Highway Allocation Fund at 46.6%. The fiscal impact is estimated to reduce revenues by approximately \$20,267 to the Highway Cash Fund (NDOT) and by approximately \$17,733 to the Highway Allocation Fund which is shared by cities and counties.

As amended, the bill would allow the Department of Motor Vehicles or the Department of Revenue to determine if an owner of a motor vehicle or trailer is avoiding any motor vehicle tax, motor vehicle fee, registration fee, or sales and use tax. If a determination is made the resident must pay any applicable fees or taxes within thirty (30) days of receipt of notice. If fees are not paid, a late fee will be assessed with payment of late fees credited to the Highway Trust Fund.

The fiscal impact is an indeterminate amount of revenue to the Highway Trust Fund from motor vehicle registration fees and late fees assessed, as well as to the Highway Allocation Fund and Highway Trust Fund from Motor Vehicle Sales Tax. In addition, \$1.50 fee from each motor vehicle registration would be directed to the Recreation Road Fund. Revenue credited to the Highway Trust Fund revenue would then be distributed 53.3% to the Highway Cash Fund and 46.6% to the Highway Allocation Fund.

As proposed, the amended bill would also generate new alternative license plates, such as Choice Color Plates, Scarlet and Cream License Plates, Honoring Women Veterans license plates, and University of Nebraska Museum License Plates. The creation of these plates is anticipated to have no fiscal impact provided the plate fee charged covers the manufacturing of alternative license plate.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB ⁽¹⁾0972 Change provisions relating to parking spaces for handicapped or disabled persons, the State Boat Act, the Motor Vehicle Registration Act, AM2260 the Motor Vehicle Operator's License Act, the Motor Vehicle Sa

FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System

Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 03/09/2026 Phone:⁽⁵⁾ (402) 472-2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026 - 27		FY 2027 - 28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Explanation of Estimate:

Minimal Fiscal Impact.

LB 972, as amended by AM 2260, serves as the carrier bill for the Business and Labor Committee. It incorporates LB 1121, LB 738, and LB 769. On the floor, AM 2260 was also amended to include 1099. FA1026 was adopted to harmonize license plate provisions.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<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>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2026

LB⁽¹⁾ 972 AM2260, AM2258, FA1026, AM2288

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Veterans Affairs (NDVA)

Prepared by: ⁽³⁾ Nicole S Zimmermann

Date Prepared: ⁽⁴⁾ 3/10/2026

Phone: ⁽⁵⁾ 531-220-1433

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	<u>0</u>	<u>0</u>	<u> </u>	<u> </u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u> </u>	<u> </u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u> </u>	<u> </u>

Explanation of Estimate:

LB 972 AM2260, AM2258, FA1026 & AM2288 have no fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<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>		
Benefits.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
... Operating.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
... Travel.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
. Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
. Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972 AM: 2260, 2258, 1026, 2288 AGENCY/POLT. SUB: Motor Vehicle Industry Licensing Board		
REVIEWED BY: Ashley Dempsey	DATE: 3/9/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Motor Vehicle Industry Licensing Board 's estimated fiscal impact as a result of LB 972 AM 2260, 2258, 1026, and 2288.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972 AM: 2260, 2258, 1026, 2288 AGENCY/POLT. SUB: Department of Motor Vehicles		
REVIEWED BY: Ashley Dempsey	DATE: 3/9/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Department of Motor Vehicles' estimated fiscal impact as a result of LB 972 AM 2260, 2258, 1026, and 2288.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972 AM: 2260, 2258, 1026, 2288 AGENCY/POLT. SUB: Nebraska Department of Veterans' Affairs		
REVIEWED BY: Ashley Dempsey	DATE: 3/11/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska Department of Veterans' Affairs' assessment of no fiscal impact from LB 972 AM 2260, 2258, 1026, 2288.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972 AM: 2260, 2258, 1026, 2288 AGENCY/POLT. SUB: Nebraska Game and Parks Commission		
REVIEWED BY: Ashley Dempsey	DATE: 3/16/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska Game and Parks Commission's assessment of no fiscal impact from LB 972 AM 2260, 2258, 1026, 2288.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972 AM: 2260, 2258, 1026, 2288 AGENCY/POLT. SUB: Nebraska Military Department		
REVIEWED BY: Ashley Dempsey	DATE: 3/19/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska Military Department's estimated fiscal impact as a result of LB 972 AM 2260, 2258, 1026, 2288.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972 AM: 2260, 2258, 1026, 2288 AGENCY/POLT. SUB: Department of Revenue		
REVIEWED BY: Ashley Dempsey	DATE: 3/19/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Department of Revenue's estimated fiscal impact from LB 972 AM 2260, 2258, 1026, 2288.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972 AM: 2260, 2258, 1026, 2288 AGENCY/POLT. SUB: Nebraska Department of Transportation		
REVIEWED BY: Ashley Dempsey	DATE: 3/19/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska Department of Transportation's estimated fiscal impact as a result of LB 972 AM 2260, 2258, 1026, 2288.		