

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	See Below	See Below	See Below	See Below

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

LB 705 amends the Nebraska Medical Cannabis Patient Protection Act (Act) as a result of Initiative Law 2024, No. 437.

Under the bill, subject to the requirements of the Act, a qualified patient or registered caregiver shall not be subject to citation, arrest, prosecution, or penalty in any manner, or denied any right or privilege, including, but not limited to, any civil penalty or disciplinary action by a court or occupational or professional licensing board, for engaging in conduct protected by section 3 of the bill. Under section 3, a qualified patient may use, possess, and acquire an allowable amount of cannabis and cannabis accessories for the alleviation of a qualifying medical condition. A registered caregiver may assist a qualified patient with these activities by possessing and acquiring an allowable amount of cannabis and cannabis accessories on behalf of the qualified patient, delivering an allowable amount of cannabis and cannabis accessories to the qualified patient, and providing assistance in administering or consuming such cannabis. Conduct by the Act shall not be subject to the Uniform Controlled Substances Act.

Before an individual enrolls in the registry program under the bill, as a qualified patient, the individual shall receive a written recommendation from a health care practitioner. A health care practitioner may include in the written recommendation a notation that an individual shall be allowed to possess an amount of cannabis in excess of the allowable amount of cannabis. The practitioner may include such notation if the practitioner determines in his or her professional judgment, that such greater quantity is necessary or appropriate due to specified factors. If a health care practitioner provides a notation, the practitioner shall state in the written recommendation the reason or reasons the increased quantity shall be allowed and the quantity of cannabis that the individual shall be allowed to possess. A qualified patient who has been issued a registry card may request a health care practitioner to update a previously issued written recommendation to include a notation. If the practitioner issues an updated written recommendation with such a notation, the qualified patient shall immediately be eligible to possess such greater quantity of cannabis. The qualified patient shall notify the Department of Health and Human Services (DHHS), in a form and manner prescribed by DHHS, within 30 days after receiving such notation. Failure to so notify DHHS shall render the notation invalid. A written recommendation is valid for 2 years after the date of issuance or for a shorter period of time specified by the health care practitioner on the written recommendation.

DHHS shall establish and maintain a registry program for qualified patients and registered caregivers. Individuals and registered caregivers may apply to DHHS to be enrolled in the registry program as a qualified patient by submitting an application to DHHS in the form and manner prescribed by DHHS. Upon granting an application, DHHS shall issue the qualified patient or registered caregiver a registry card or renew such card.

If a qualified patient or registered caregiver is no longer entitled to possess cannabis under the Act, the qualified patient or registered caregiver shall meet the specified requirements, within 10 days after becoming ineligible. The bill specifies what shall be done regarding any cannabis that had been in the qualified patient's or registered caregiver's possession.

If cannabis belonging to a qualified patient or registered caregiver is stolen or lost, the qualified patient or registered caregiver shall notify DHHS within 5 days after learning of such theft or loss.

DHHS shall adopt and promulgate specified rules and regulations regarding the Act and may adopt and promulgate other rules and regulations as necessary to carry out the Act.

LB 705 amends the Nebraska Medical Cannabis Regulation Act (Act) as a result of Initiative Law 2024, No. 438.

Under the bill, for the purposes of providing the necessary licensure and regulation of persons that possess, cultivate, process, manufacture, distribute, transport, sell, and test cannabis for medical purposes pursuant to the Act, the Nebraska Medical Cannabis Commission (NMCC) is created. The Commission shall consist of no fewer than 3 and no more than 5 members. The 3 members of the Nebraska Liquor Control Commission (NLCC) shall be ex officio members of the NMCC, serving terms and receiving appointment in the same manner as provided in section 53-105. The Governor may appoint 2 additional members, subject to confirmation by a majority of the members elected to the Legislature, to serve with the members of the NLCC as members of the NMCC.

The Commission shall have an executive director, to be appointed by NMCC. The executive director of the NLCC may also serve as the executive director of the NMCC, or the NMCC may appoint a separate individual to serve as its executive director. If the NMCC appoints a separate individual, such appointment shall be subject to the approval of the Governor. The salary of the executive director shall be fixed by the NMCC and payable monthly.

Before entering upon the duties of office, each commissioner and the executive director shall be bonded or insured as required by section 11-201. The premium shall be paid by the State of Nebraska out of the General Fund.

The NMCC may, with the advice and approval of the Governor, appoint or employ such clerks and other employees as may be necessary to carry out the Act or to perform the duties and exercise the powers conferred by law upon the NMCC. Employees of the NMCC who are accountable for public funds shall be bonded or insured as required by section 11-201 to secure the safety of such funds. The premium shall be paid by the State of Nebraska out of the General Fund.

The commissioners, the executive director of the NMCC, and all employees of the NMCC shall be reimbursed for expenses incurred in the discharge of their official duties as provided in section 81-1174 to 81-1177. The NMCC may also incur necessary expenses for office furniture and other incidental expenses. No commissioner, executive director, or employee of the NMCC shall request or be allowed mileage or other traveling expenses unless such sections are strictly complied with.

The office of the NMCC shall be in Lincoln, but the NMCC may, with the approval of the Governor, establish and maintain branch offices at places other than the seat of government.

The Attorney General shall designate an assistant attorney general or assistant attorneys general, when requested by the NMCC and directed by the Governor, and the services of such assistant attorney general or attorneys general shall be available to the NMCC whenever demanded. The compensation of such assistant attorney general or assistant attorneys general as are assigned to the NMCC shall be paid by the office of the Attorney General.

On or before January 1, 2027 and annually thereafter, the NMCC shall publish a report of its actions during the preceding year, including a comprehensive description of its activities and including the number of licensees of each class issued; enforcement actions in which fines, suspensions, revocations, or other disciplinary sanctions were issued; and a statement of revenue and expenses of the NMCC.

The NMCC and the Department of Agriculture, Department of Revenue (DOR), and DHHS shall work collaboratively in furtherance of the intent of the Act and to ensure that the cultivation, processing, manufacture, distribution, transportation, testing, and sale of cannabis in the state is conducted in accordance with the Act.

On or before October 1, 2025, the NMCC shall adopt and promulgate rules and regulations necessary for the proper regulation and control of the cultivation, processing, manufacture, distribution, transportation, sale, and testing of cannabis and for the enforcement of the Act. The bill specifies what such rules and regulations shall include, but not be limited to.

On and after October 1, 2025, the NMCC may adopt and promulgate rules and regulations necessary to carry out the Act.

The NMCC may develop such forms, applications, and other documentation as are necessary or convenient in the discretion of the NMCC for the administration of the Act or any rules and regulations adopted and promulgated thereunder.

The NMCC shall provide without charge to any licensee a copy of the Act, and rules and regulations adopted and promulgated thereunder, and any other information which the NMCC deems important in the area of cannabis control in the State of Nebraska. The information may be printed in a booklet, a pamphlet, or any other form the NMCC may determine to be appropriate. The NMCC may update such material as often as it deems necessary. The NMCC may provide such material to any other person upon request and may charge a fee for the material. The fee shall be reasonable and shall not exceed any reasonable or necessary costs of producing the material for distribution.

The NMCC may request the State Fire Marshal to inspect any licensed premises or premises for which a license is sought for fire safety pursuant to section 81-502. The State Fire Marshal shall assess a fee for such inspection pursuant to section 81-505.01 payable by such licensee or applicant. The State Fire Marshal may delegate the authority to make such inspections to qualified local fire prevention personnel pursuant to section 81-502.

The Medical Cannabis Control Fund is created. The fund shall consist of all fees, gifts, grants, and other money, excluding fines and civil penalties, received or collected by the NMCC under the Act. The NMCC shall use the fund for the administration and enforcement of the Act. The fund may be used to cover any such administrative or enforcement costs, including, but not limited to salary and benefits; expenses incurred by the NMCC in producing or distributing the forms, materials, and other documentation required by the

Act; costs of equipment needed to enforce the act; and costs associated with electronic regulatory transactions, industry education events, and enforcement training. Transfers may be made from the fund to the General Fund at the direction of the Legislature. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Subject to the requirements of the Act, it shall not be an offense under state law for a licensee, its employees, and its agents to possess, cultivate, process, manufacture, distribute, transport, sell, and test cannabis for medical purposes, provided such conduct complies with applicable rules and regulations adopted and promulgated by the NMCCC pursuant to the Act. Conduct protected by the Act shall not be subject to the Uniform Controlled Substances Act.

There shall be the following types of licenses under the Act:

- Cultivator
- Dispensary
- Patient Delivery
- Products Manufacturer
- Testing Facility
- Transporter

In order to encourage diverse market participation, the NMCC shall by rule and regulation establish 3 tiers of license. The NMCC shall establish tiers for each type of license. Tiers shall be as follows:

- Tier 1 (Microbusinesses)
- Tier 2 (Small businesses)
- Tier 3 (Large-scale operators)

Patient delivery licenses shall only be issued as Tier 1 microbusiness licenses.

The NMCC shall ensure that at least 50% of all licenses are issued to social equity applicants.

Beginning January 1, 2026, a social equity applicant may apply for a license under the Act. Beginning April 1, 2026, a person that is not a social equity applicant may apply for a license. An applicant for initial issuance shall submit 2 legible sets of fingerprints to be furnished to the Federal Bureau of Investigation through the Nebraska State Patrol for a national criminal history record check and the fee for such record check payable to the patrol. The applicant shall authorize release of the national criminal history record check to the NMCC. The NMCC may require an applicant for renewal to comply with the fingerprint requirements when there is a demonstrated investigative need. The NMCC shall give priority in application review to social equity applicants.

Until January 1, 2030, the NMCC shall not issue or renew a license unless at least 51% of the ownership of the applicant is comprised of natural persons who have been residents of Nebraska for at least 2 years and it shall be unlawful to operate as a licensee unless at least 51% of the ownership of the licensee is comprised of natural personal who have been residents of Nebraska for at least 2 years.

An application for initial issuance of a license shall be accompanied the following fees:

- Tier 1: \$500
- Tier 2: \$1,000
- Tier 3: \$1,500

The NMCC shall waive 75% of the fee for any social equity applicant.

The NMCC shall not charge a fee for an application for a patient delivery license.

An applicant for renewal of a license shall be accompanied by a fee in an amount equal to the fee for initial issuance of such license.

Application fees paid to the NMCC shall be credited as follows:

- 50% shall be credited to the Medical Cannabis Control Fund
- 50% shall be remitted to the county, city, or village treasurer of the local governing body with jurisdiction over the licensed premises.
 - The city or village treasurer shall credit fees received to the school fund of the school district lying wholly or partially within the corporate limits of such city or village
 - The county treasurer shall credit fees received to the school fund of the county.

The NMCC may at any time require a licensee to submit an application. Upon written request by the local governing body, the NMCC shall require a licensee to submit an application.

A license is valid for a period of 2 years after the date of issuance unless revoked or suspended pursuant to the Act or the rules and regulations adopted and promulgated thereunder.

A license is not transferable without approval of the NMCC. A license shall not be transferred during the first 2 years of its issuance. An application for transfer of ownership of a license shall be:

- In the form and manner required by the NMCC
- Accompanied by a nonrefundable fee of \$10,000
- Verified by oath or affirmation of the persons prescribed by the NMCC

A licensee shall not relocate the licensed premises from the place specified in the license without approval of the NMCC. An application for relocation of a licensed premises shall be:

- In the form and manner required by the NMCC
- Accompanied by a nonrefundable fee of \$1,000
- Verified by oath or affirmation of the persons prescribed by the NMCC

Upon the completion of any hearing held regarding discipline of a license, the director may dismiss the action or impose any of the following sanctions:

- Censure
- Probation
- Limitation
- Civil penalty
- Suspension for up to 6 months
- Seizure of cannabis that is the subject of a violation of the Act
- Revocation

Any order or decision by the NMCC granting or denying issuance or renewal of a license, a request to transfer ownership of a license, or a request to relocate a licensed premises; suspending, revoking, or imposing another sanction against a licensee; or refusing to suspend, revoke, or impose another sanction against a licensee may be appealed. The appeal shall be in accordance with the Administrative Procedure Act.

A local governing body shall be able to impose an occupation tax on a licensee, not to exceed an annual limit of the greater of \$5,000 or 2% of the licensee's gross receipts.

On or before January 1, 2026 the NMCC shall develop a statewide track and trace system that is capable of tracking and tracing information concerning cannabis cultivated, processed, manufactured, distributed, transported, sold, tested, or disposed of in this state by all licensees. Each licensee shall, in accordance with the NMCC's rules and regulations, use a seed-to-sale tracking system. Any such system shall be approved by the NMCC before use.

The bill creates the Medical Cannabis Business Equity Fund. The fund shall contain money donated as gifts, bequests, or other contributions from public or private entities or appropriated by the Legislature. The Fund shall be administered by the Department of Economic Development (DED). The bill establishes responsibilities for DED and NMCC connected to this fund including establishing grant programs.

The bill creates the Cannabis Community Reinvestment Fund. The fund shall contain money donated as gifts, bequests, or other contributions from public or private entities or appropriated by the Legislature. The Fund shall be administered by the NMCC, in consultation with the Community Reinvestment Board created under the bill. The NMCC shall use the fund for carrying out section 164 of the bill. Under section 164 of the bill, the NMCC shall use the Fund to support the specified programs in disproportionately impacted areas.

The bill creates the Cannabis Equity Oversight Committee. The Committee shall monitor the implementation of the Nebraska Medical Cannabis Regulation Act with a focus on its effect on social equity applicants and disproportionately impacted areas. The Committee shall collect and report data on such issues and on licensing demographics broadly, community reinvestment impacts, and the implementation and effect of the Nebraska Medical Cannabis Justice Act and the Cannabis Conviction Clean Slate Act. On or before September 1, 2027, and annually thereafter, the Committee shall electronically submit a report to the Legislature.

The bill provides that DHHS shall create and administer a program to cover costs of obtaining medical cannabis for qualified patients that are eligible for Medicaid.

The bill establishes the Nebraska Medical Cannabis Justice Act. Under the Act, an incarcerated individual may file a petition for resentencing for an eligible cannabis offense.

The bill establishes the Cannabis Conviction Clean Slate Act. Under the Act, beginning July 1, 2026, a person shall automatically be eligible for clean slate relief for an eligible cannabis offense under the specified conditions. Eligibility for relief shall be determined internally and administratively by the State Court Administrator.

Additionally, a person convicted of, or adjudicated for, an eligible cannabis offense may petition the court for clean slate relief. The court may charge a filing fee in an amount set by the State Court Administrator. The fee shall be set at an amount to recoup the costs associated with administering the Clean Slate Act, but shall not exceed \$40.

The State Court Administrator may adopt and promulgate rules and regulations as necessary to carry out the Act.

The State Court Administrator shall establish a statewide campaign to inform residents of their eligibility for relief under the Nebraska Medical Cannabis Justice Act and the Cannabis Conviction Clean Slate Act and provide resources for navigating the petition process under each act.

On or before July 1, 2027, and annually thereafter, the administrator shall electronically submit a report to the Legislature with data concerning the number of petitions filed, denied, and granted under such acts and reporting on the implementation of such acts.

The bill amends the Nebraska Liquor Control Act to harmonize provisions in the bill.

The bill amends section 60-6,211.08 to change the term open alcoholic beverage container to open container and contain cannabis under the definition. Provisions are changed under this section to include cannabis to what is unlawful connected to public parking areas and highways in the state.

The bill amends the Nebraska Clean Indoor Air Act to include cannabis in the definition of smoke or smoking.

The bill provides for sales tax at a rate of 5.5% (current rate) for sales of cannabis by dispensaries to qualified patients and registered caregivers. The proceeds from the sales tax on the sale of cannabis by dispensaries to qualified patients and registered caregivers are to be credited as follows:

- 50% to the Medical Cannabis Control Fund
- 25% to the Medical Cannabis Business Equity Fund
- 25% to the Cannabis Community Reinvestment Fund

The bill removes those lawfully in possession of cannabis under the Nebraska Medical Cannabis Patient Protection Act or the Nebraska Medical Cannabis Regulation Act from the tax on marijuana and controlled substances under section 77-4303.

The bill amends the Nebraska Pure Food Act to add that edible cannabis products sold under the Nebraska Medical Cannabis Regulation Act are subject to the Nebraska Pure Food Act to the same extent as other items of food.

Sections 28-463 through 28-469 are outright repealed which terminated on October 1, 2019.

Sections 2 and 6 of Initiative Law 2024, No. 438, are outright repealed.

The bill contains the emergency clause.

Revenues:

The DOR estimates the following revenue increase to the following funds from the 5.5% sales tax based on licensing beginning January 1, 2026:

Fiscal Year	Medical Cannabis Control Fund	Cannabis Business Equity Fund	Cannabis Community Reinvestment Fund
FY2025-26	\$ 270,000	\$ 135,000	\$ 135,000
FY2026-27	\$ 1,685,000	\$ 843,000	\$ 843,000
FY2027-28	\$ 2,190,000	\$ 1,095,000	\$ 1,095,000
FY2028-29	\$ 2,846,000	\$ 1,423,000	\$ 1,423,000

There is no basis to disagree with this estimate by the DOR.

NLCC estimates licensing fees beginning in FY26 and receiving renewal fee revenue in FY28 with 50% of these fees credited to the Medical Cannabis Control Fund and 50% credited to county school funds. We estimate that additional businesses will apply for licenses in FY27, which would add to revenue received for licensing. Additionally, there would be a waiver of 75% of the fee for any social equity applicant so this would reduce the revenue estimate provided by the NLCC.

The Nebraska State Patrol (NSP) estimates increases to the Nebraska State Patrol Cash Fund as a result of fees charged for background checks under the bill. NSP also estimates revenue decreases to their Drug Control and Education Cash Fund of \$30,000 per fiscal year as a result of excluding those lawfully in possession of cannabis as a result of the Nebraska Medical Cannabis Patient Protection Act and the Nebraska Medical Cannabis Regulation Act from the tax under section 77-4303 with a corresponding increase to General Fund and decrease to Cash Fund appropriations to cover agency expenses. We estimate minimal revenue losses to the Department of Revenue's Marijuana and Controlled Substances Tax Administration Fund as well as revenue losses to counties as a result of this tax change.

The Supreme Court estimates an indeterminate impact from the \$40 fee under the Cannabis Conviction Clean Slate Act under the bill.

Expenditures:

The DOR estimates a programming charge of \$183,105 to be paid to the Office of the Chief Information Officer (OCIO) as a result of the bill. The DOR estimates the need for 1.0 FTE Revenue Agent to implement the bill. There is no basis to disagree with this estimate.

NLCC estimates expenditures based upon the assumption that the NLCC would work in tandem with the NLCC. NLCC estimates personal service limit (PSL) expenditures to mirror NLCC PSL with connected benefits expenditures and the need for 10 sworn officers to implement the bill. NLCC also estimates operating and IT expenses. NLCC estimates expenses connected to printing, supplies, and software for printing medical cards of \$250,000 in FY26 and \$150,000 in FY27. As these responsibilities are under the purview of DHHS under the bill, NLCC would not need appropriation for these costs. It is unclear from the language in the bill, if the NMCC is a stand-alone agency or housed administratively under the Nebraska Liquor Control Commission. Thus, if NMCC is a stand-alone agency, expenditures would be higher than those estimated if the NLCC works in tandem with the NMCC.

The Nebraska State Patrol (NSP) estimates costs for equipment, supplies, and other operational expenses as well as for various personnel as a result of the bill. NSP estimates General Fund expenditures to the extent Cash Fund revenue estimates do not cover the remaining expenditures as a result of the bill. There is no basis to disagree with this estimate.

DHHS estimates the need for 1.0 FTE Program Manager II and Program Specialist as well as 3.0 FTE Administrative Specialist as a result of this bill. DHHS estimates IT changes, and it is unknown if the creation of the registry under this bill would result in exceeding the contracted limit with their vendor. If it does, DHHS notes that a change order will be negotiated with the vendor that will have additional costs to DHHS. DHHS estimates an indeterminate amount of General Funds needed to administer a program to cover the costs of obtaining medical cannabis for qualified patients that are eligible for Medicaid under the bill.

The Nebraska Department of Agriculture estimates an indeterminate impact to it as a result of the bill and estimates an increase to Cash and General Fund appropriations would be necessary. The department estimates a need to be provided these appropriations in the mid-biennium when the impact will be known. The department notes that revenue from permit and inspection fees would partially offset the expenses incurred.

The Attorney General's Office estimates the need for 1 FTE Assistant Attorney General as a result of this bill. There is no basis to disagree with this estimate.

DED estimates the need for 0.5 FTE Economic Development Business Consultant II as a result of the bill as well as operating costs. Grants would be disbursed by DED with available money.

The Supreme Court estimates \$1 million General Fund costs in FY26 and \$412,000 in FY27 as a result of this bill. There is no basis to disagree with this estimate.

The State Fire Marshall could have costs connected to it as a result of inspections under the bill with connected fee revenue. If further information is received, the fiscal note will be updated.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Attorney General	
REVIEWED BY:	Jacob Leaver	DATE: 1/27/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Attorney General's estimated fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Jacob Leaver	DATE: 2/28/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Supreme Court's estimated fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY:	Jacob Leaver	DATE: 2/27/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Department of Revenue's estimate fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Department of Health and Human Services	
REVIEWED BY:	Jacob Leaver	DATE: 2/27/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Department of Health and Human Services' estimated fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Liquor Control Commission	
REVIEWED BY:	Jacob Leaver	DATE: 2/4/2025	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Liquor Control Commission's estimated fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Department of Agriculture	
REVIEWED BY:	Jacob Leaver	DATE: 2/4/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Department of Agriculture's indeterminable fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Department of Economic Development	
REVIEWED BY:	Jacob Leaver	DATE: 2/28/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Department of Economic Development's estimated fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Crime Commission	
REVIEWED BY:	Jacob Leaver	DATE: 2/27/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Crime Commission's estimate of no fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Department of Motor Vehicles	
REVIEWED BY:	Jacob Leaver	DATE: 2/27/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Department of Motor Vehicles' estimate of no fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: State Patrol	
REVIEWED BY:	Jacob Leaver	DATE: 2/11/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the State Patrol's estimated fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Department of Correctional Services	
REVIEWED BY:	Jacob Leaver	DATE: 2/6/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Department of Correctional Services' estimate of indeterminable fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY:	Jacob Leaver	DATE: 2/4/2025	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Nebraska Association of County Officials indeterminable fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Lancaster County	
REVIEWED BY:	Jacob Leaver	DATE: 2/4/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Lancaster County's estimate of no fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Lancaster County Clerk	
REVIEWED BY:	Jacob Leaver	DATE: 1/30/2025	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Lancaster County Clerk's estimate of indeterminable fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Lancaster County Department of Corrections	
REVIEWED BY:	Jacob Leaver	DATE: 1/29/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Lancaster County Department of Corrections' estimate of no fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Lancaster County Treasurer	
REVIEWED BY:	Jacob Leaver	DATE: 1/29/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Lancaster County Treasurer's estimate of no fiscal impact as a result of LB 705.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 705	AM:	AGENCY/POLT. SUB: Lancaster County Sheriff	
REVIEWED BY:	Jacob Leaver	DATE: 1/27/2025	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Lancaster County Sheriff's Office estimate of no fiscal impact as a result of LB 705.			

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2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Attorney General

Prepared by: ⁽³⁾ Jay Bartel Date Prepared: ⁽⁴⁾ 1-26-25 Phone: ⁽⁵⁾ 402-471-2687

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	144,298		147,752	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	144,298		147,752	

Explanation of Estimate:

Section 56 of LB705 requires the Attorney General to designate and pay for an assistant attorney general to provide services for the Nebraska Medical Cannabis Commission. This role will help establish the commission during its first year, assist in promulgating the Medical Cannabis Regulation Act's initial rules and regulations, and have ongoing monthly licensing and enforcement obligations. The Attorney General does not currently have sufficient attorney staff to absorb these new duties and would be required to hire an additional assistant attorney general (one FTE attorney) to perform services for the Commission.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Assistant Attorney General	1.0	1.0	100,000	103,000
Benefits.....			44,298	44,752
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			144,298	147,752

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2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Crime Commission

Prepared by: ⁽³⁾ Bryan Tuma Date Prepared: ⁽⁴⁾ 2/25/25 Phone: ⁽⁵⁾ 531-893-0405

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

NO FISCAL IMPACT

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Economic Development

Prepared by: ⁽³⁾ Dave Dearmont Date Prepared: ⁽⁴⁾ 2/26/2025 Phone: ⁽⁵⁾ (402) 471-3777

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	\$594,000	_____	\$843,000	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>\$594,000</u>	_____	<u>\$843,000</u>	_____

Explanation of Estimate:

LB705 would amend several sections of statute relating to cannabis. Among the changes affecting DED are provisions under the Nebraska Medical Cannabis Regulation Act, where DED is to consult with the Nebraska Medical Cannabis Commission to determine “disproportionately impacted areas;” consult with the Commission to provide technical assistance, education, and mentorship programs for eligible applicants under the act; and finally establish a business development grant program.

The business development grant program would provide grants to applicants and licenses for dispensaries to assist with licensing and business costs located in disproportionately impacted areas or other eligible applicants. Grants could be used to pay for transportation costs, initial operating and startup costs, and delivery tracking or secure storage systems.

LB705 would also create a new cash fund, the Medical Cannabis Business Equity Fund, to be administered by DED. Funding would be 25% of the sales and use taxes imposed on the sale of cannabis by dispensaries to qualified dispensaries to qualified patients and registered caregivers under the Nebraska Medical Cannabis Patient Protection Act.

The Department estimates that creating the grant program, management of the program, including payment of grants, and consultation with the Commission would require the services of ½ FTE of an Economic Development Business Consultant II. Operating costs would include \$2,730 for software licenses for the department’s grant management system, \$1,490 in additional leased office space, and \$150,000 per year to contract for an individual or business with the expertise necessary to provide the types of technical assistance, education, and mentorship programs envisioned in LB705. The Department expects Medical Cannabis Business Equity Fund to receive approximately \$590,000 and \$843,000 in FY2025-26 and FY2026-27, respectively.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
A49012 Econ Dev. Bus Consultant II	0.50	0.50	\$33,260	\$33,260
Benefits.....			11,640	11,640
Operating.....			163,390	163,610
Travel.....			3,330	3,490
Capital outlay.....			8,600	0
Aid.....			373,780	631,000
Capital improvements.....				
TOTAL.....			\$594,000	\$843,000

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 2-26-25

Phone: (5) 471-6719

	<u>FY 2025-2026</u>		<u>FY 2026-2027</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$388,619		\$408,051	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$388,619	\$0	\$408,051	\$0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

LB705 requires the Department of Health and Human Services (DHHS) to:

- establish and maintain a confidential registry program for patients who are qualified for medical cannabis and for registered caregivers.
- and create and administer a program that covers the costs of obtaining medical cannabis for qualified patients that are eligible for Medicaid.

Medicaid is unable to use Federal Funding to cover the intended purpose of this bill; any costs for obtaining cannabis would need to be all state General Funds. The expected state general fund costs are currently indeterminable.

DHHS would need to work with System Automation (vendor) and the current IT Business Systems Analyst to add a medical cannabis patient registry and a medical cannabis caregiver registry to the Department’s current database for registry information. System Automation and the IT Business Systems Analyst will also need to help create electronic applications to be completed online by the registry applicants. The contract with the vendor allows for a number of changes each year, but it is unknown whether the creation of this registry will exceed the contracted limit. If it does, a change order will be negotiated with the vendor that will have additional cost to the Department.

The Department would need to add a DHHS Program Manager II position, a Program Specialist position, and three (3) Administrative Specialist positions to complete the volume of new and ongoing workload.

Since an emergency exists, this act takes effect when passed and approved according to law.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:	NUMBER OF POSITIONS		2025-2026	2026-2027
	25-26	26-27	EXPENDITURES	EXPENDITURES
POSITION TITLE				
V78792 - DHHS Program Manager II	1.0	1.0	\$65,148	\$68,405
K73210 - DHHS Program Specialist	1.0	1.0	\$51,933	\$54,530
K01014 - Administrative Specialist	3.0	3.0	\$123,252	\$129,415
Benefits.....			\$84,117	\$88,323
Operating.....			\$64,169	\$67,378
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$388,619	\$408,051

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

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Motor Vehicles

Prepared by: ⁽³⁾ Bart Moore Date Prepared: ⁽⁴⁾ Febr. 25, 2025 Phone: ⁽⁵⁾ 402-471-3902

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Department of Corrections

Prepared by: ⁽³⁾ Lt. Joe Anderson Date Prepared: ⁽⁴⁾ 1-29-25 Phone: ⁽⁵⁾ (402) 441-1919

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Sheriff's Office

Prepared by: ⁽³⁾ Chief Deputy Ben Houchin Date Prepared: ⁽⁴⁾ January 27, 2025 Phone: ⁽⁵⁾ 402-441-6500

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>Unknown</u>	<u>0</u>	<u>Unknown</u>	<u>0</u>

Explanation of Estimate:

At the present time there are too many variables to be able to determine the fiscal cost this bill will have on the Lancaster County Sheriff's Office. There is no way to know how many businesses will be licensed in Lancaster County. There will also be cost in training deputies on the new laws and regulations. I am also unable to say how many compliance checks and application checks that the Sheriff's Office will have to complete.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County, Nebraska

Prepared by: ⁽³⁾ Dennis Meyer Date Prepared: ⁽⁴⁾ 1/31/2025 Phone: ⁽⁵⁾ 402-441-6869

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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 implementation of LB705 is expected to have no fiscal impact on Lancaster County. The bill establishes a taxation and regulatory framework for medical cannabis, with revenue generated from the 4% sales tax allocated to the Medical Cannabis Control Fund, the Medical Cannabis Business Equity Fund, and the Cannabis Community Reinvestment Fund.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Clerk

Prepared by: ⁽³⁾ Matt Hansen Date Prepared: ⁽⁴⁾ 1-30-2025 Phone: ⁽⁵⁾ 402-441-7481

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>See below</u>	<u>0</u>	<u>See below</u>	<u>0</u>

Explanation of Estimate:

At the present time there are too many variables to determine the fiscal cost this bill will have on the Lancaster County Clerk's Office. We have no way of estimating how many licenses will be issued in Lancaster County.

The duties of county clerks under this bill are similar to the duties for liquor and tobacco licenses. There are currently 10 tobacco licensees and 20 liquor licensees under Lancaster County's purview. If a similar number of applicants were to apply, the office may need to hire additional staff or require staff overtime. Public hearings with significant amounts of testimony and documentation often require our staff to utilize overtime to process the documentation within the statutory deadlines. Staff time to coordinate annual renewals would also increase.

As drafted, the county treasurer credits the fees to the school fund of the county. Allowing the county to credit some or all these fees to the county general fund could offset the costs of this bill.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26 EXPENDITURES</u>	<u>2026-27 EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Liquor Control Commission

Prepared by: ⁽³⁾ LeAnna Prange Date Prepared: ⁽⁴⁾ 1/31/25 Phone: ⁽⁵⁾ 471-4892

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>6,547,718</u>	<u>202,500</u>	<u>5,343,794</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>202,500</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>6,547,718</u>	<u>405,000</u>	<u>5,343,794</u>	<u>0</u>

Explanation of Estimate:

LB 705 creates a separate commission called the Nebraska Medical Cannabis Commission. The Liquor Control Commission assumes the Nebraska Medical Cannabis Commission would work in tandem with the Nebraska Liquor Control Commission for base office staples such as copiers, front desk phone support, supply cabinets, and hearing room for administrative hearings.

There is no excise tax revenue projection included in this fiscal note due to many unknown variables such as qualified medical conditions, no history of volume of sales, no history of gross receipts. In addition, LB 705 does not include any mechanism for excise tax and collection, only a sales/use tax. All sales tax collected for sales of cannabis by dispensaries to qualified patients and registered caregivers would be collected by the Department of Revenue and their reporting.

Licensing fees in LB 705 are outlined as follows for a 2-year license period. License fees are the only revenue identified in LB 705 the Commission will collect. Assuming licenses are issued 1/1/26, renewal fee revenue would not be collected until 2028 because of a 2-year license period. The rate of the license fees in this fiscal note is using an average rate of \$1,000 because Liquor Control Commission is unable to determine the volume or tier of the market regarding social equity outlined in LB 705.

- Cultivator license, \$1,000/2 years, 100 locations, \$100,000
- Dispensary license, \$1,000/2 years, 200 locations, \$200,000
- Product Manufacturer license, \$1,000/2 years, 50 locations, \$50,000
- Testing facility license, \$1,000/2 years, 5 locations, \$5,000
- Transporter license, \$1,000/2 years, 50, \$50,000
- Patient Delivery, No Cost outlined in LB 705

Total first-time license fee revenue, \$405,000, to be deposited 50%/50% into the Medical Cannabis Control Fund and the city/county school fund.

The renewal revenue of same licenses is outlined in LB 705 is using the average license rate of \$1,000 per license, Assuming the same total of licenses outlined in this fiscal note, renewal revenue would be \$405,000. This will be collected in FY 2027-2028 for all license types.

Medical Marijuana cards can be issued for qualifying medical conditions. Since no fee is outlined in LB 705 for issuance of those cards to patients and caregivers, no revenue is estimated.

Expenditures are outlined to be expended from the Medical Cannabis Control Fund. Expenditures estimated for implementation of LB 705 is as follows:

- PSL to mirror Liquor Commission, \$1,100,000 (psl)
- PSL related expenditures, \$903,718 (benefits)
- General agency expenditures, \$350,000 (operating)
- Rent Expense at SOB, \$54,000 (operating)
- Annual Hosting & Maintenance of Cannabis Licensing Software, \$100,000 (operating)

PSL for Sworn Officers for Cannabis Enforcement, 10 officers, \$120,000/year, \$1,200,000 (psl)
 Expenditures for Sworn Officers, \$40,000 each for auto, investigative equipment, travel, gear, 10 officers, \$400,000 (operating)
 Annual Medical Cannabis Licensing, \$600,000 (operating, paid annually)
 Annual subscription cost for a Seed to Sale system, \$400,000 (operating)
 Annual printing, supplies, software for printing medical cards, \$250,000 1st FY, \$150,000 2nd FY (operating)
 Total Annual Expenditures are \$5,357,718 FY 2025-2026. The second fiscal year is lower due to removing one-time expenditures and anticipating lower amount of medical card printing expenses. PSL/benefits account for a 3.25% increase as anticipated in NAPE contract negotiations.

One-time Expenditures for implementation of LB 705 is as follows:
 Cubicles/Desks/Laptops/Monitors, \$30,000 (capital outlay)
 Additional Users/Configuration for Medical-specific functionality of licensing software, \$150,000 (operating)
 Subject matter expert consultant to assist with creating rules and regulations, \$350,000 (operating)
 Expenses for consultant (travel, room, board, meals), \$60,000 (travel)
 Implementation Fee for Medical Cannabis Licensing, \$600,000 (operating)
 Total one-time expenditures are \$1,190,000.

The Seed to Sale Tracking Software estimates were provided by an industry standard software company operating in over 20 states.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Administrative Specialist	6	6	250,000	258,125
Accountant I	2	2	110,000	113,575
Fiscal Compliance Analyst	3	3	175,000	180,688
Training Specialist	1	1	47,840	49,395
Training Coordinator	1	1	54,080	55,838
Compliance Administrator/Deputy Director	1	1	105,000	108,413
Executive Director	1	1	168,080	173,543
Administrative Programs Officer	3	3	190,000	196,175
Sworn Officers	10	10	1,200,000	1,239,000
Benefits			903,718	915,042
Operating			3,254,000	2,054,000
Travel			60,000	
Capital outlay			30,000	
Aid				
Capital improvements				
TOTAL			6,547,718	5,343,794

The proceeds of sales and use taxes on the sale of cannabis under the Act will be allocated 50% to the Medical Cannabis Control Fund (administration and enforcement of the Act), 25% to the Cannabis Business Equity Fund (economic development for social equity applicant) and 25% to the Cannabis Community Reinvestment Fund (a commission to invest in education, reentry and workforce development for areas disproportionately impacted). The drug taxes currently imposed on marijuana and other controlled substances (as listed in Neb. Rev. Stat. 77-4303) would not apply to marijuana lawfully possessed under the Act.

Edible cannabis products will be subject to the Nebraska Pure Food Act.

It is estimated that LB 705 will have the following impact:

Fiscal Year	Medical Cannabis Control Fund	Cannabis Business Equity Fund	Cannabis Community Reinvestment Fund
FY2025-26	\$ 270,000	\$ 135,000	\$ 135,000
FY2026-27	\$ 1,685,000	\$ 843,000	\$ 843,000
FY2027-28	\$ 2,190,000	\$ 1,095,000	\$ 1,095,000
FY2028-29	\$ 2,846,000	\$ 1,423,000	\$ 1,423,000

LB 705 will require a one-time programming charge of \$183,105 paid to the OCIO for mainframe development and web development. The DOR will need to hire 1.0 FTE of the Revenue Agent to implement this bill.

This bill contains an emergency clause and becomes law upon enactment.

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

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman Date Prepared: ⁽⁴⁾ 01/31/2025 Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$925,314		\$4,101,592	
CASH FUNDS	\$65,025	\$65,025	\$6,200	\$6,200
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$990,339</u>	<u>\$65,025</u>	<u>\$4,107,792</u>	<u>\$6,200</u>

Explanation of Estimate:

Impact to the Nebraska State Patrol Crime Laboratory

This bill will have a significant impact on the Nebraska State Patrol Crime Laboratory. LB 705 allows for the possession and use of cannabis plant material and products with delta-9 tetrahydrocannabinol (THC) concentrations higher than those specified as hemp for individuals with qualifying medical conditions. Visual examination cannot differentiate hemp, and hemp products from high delta-9 THC cannabis, and cannabis products or high delta-9 THC illicit plant material or products. This bill will make high delta-9 concentration cannabis and cannabis products available and legal to a large portion of the public with quantity limits for possession and several other criminal penalties associated with location of use and possession. Similar limits and penalties do not exist for hemp and hemp products. Due to these factors, the crime laboratory estimates there could be a significant increase in the number of samples requiring testing to determine legality to possess and use. This estimation is based on the impact that was seen when the hemp legislation was enacted in 2019. At that time the laboratory validated and began using a semi-quantitative method for plant material samples only. The laboratory does not currently have a validated method for performing this semi-quantitative analysis on oil, wax, or edible products (cannabis products as defined in LB 705). Because the determination of allowable concentration/weight of delta-9 THC specifically excludes any other ingredients in allowed medicinal cannabis products, the 1% testing method currently used by the laboratory is not appropriate to determine legality. Full quantitation will be required. The laboratory will need to develop and validate this testing for both plant material and cannabis products which will require personnel and instrumentation. Validations, especially using instrumentation that is not familiar to the crime laboratory, are time consuming and draw on resources normally devoted to case sample analysis so an impact to backlog and turnaround time for cases will be expected.

Data supports that semi-quantitative delta-9 THC concentration testing takes at least four times longer than identification testing, and costs roughly six times more. Full quantitation is at least as time consuming and costly. Because of the wide availability of substances allowed in LB 705, if no mitigation of testing requirements for violations is created, the crime laboratory will need to create a section within its controlled substances section devoted solely to testing of cannabis. Creating this section provides the ability to specifically focus on these types of samples, allowing development of efficient dedicated testing while not impacting cases containing other substances such as fentanyl and methamphetamine. To properly staff and equip a cannabis section the crime laboratory would require 1 Forensic Laboratory Supervisor/Technical Leader, and 3 Forensic Scientists. The costs for these employees are reflected as beginning July 1, 2026. Completion of the crime laboratory addition is anticipated in late summer or early fall of 2026. Space does not currently exist to house these additional employees or equipment until the expansion project is completed. The equipment needed for these scientists will include 4 Gas Chromatographs, 4 Gas Chromatographs/Mass Spectrometers, 1 High Performance Liquid Chromatograph with UV detector, and the space needed to house the added personnel and equipment.

An increase in driving under the influence of drug submissions which will impact the Toxicology Section is anticipated as a result of this legislation. The Crime Lab is currently the only laboratory providing toxicology

services for DUI-D prosecution in Nebraska. The cost for 1 forensic scientist in this section has been included in the fiscal note, beginning upon completion of the crime laboratory addition. The equipment needed for this scientist includes 1 Immuno-Assay Screening instrument and 1 High Performance Liquid Chromatograph/triple quad Mass Spectrometer (HPLC/QQQMS).

The Crime Lab also estimates that the increase in submissions will require 1 Forensic Technician to handle the increase in evidence received by the lab, and its management, until testing is completed, and it is returned to the submitting agencies. The fiscal note includes the cost of this added personnel beginning upon completion of the laboratory addition.

As described above, multiple pieces of lab equipment will be required to meet the anticipated demands of LB 705. The 4 Gas Chromatographs have been included in the Fiscal Note at a cost of \$180,000. The 4 Gas Chromatograph/Mass Spectrometers are reflected at a cost of \$600,000. The HPLC/UV is reflected at a cost of \$190,000. The Immuno-Assay Screening Instrument has been included at a cost of \$77,000, and the HPLC/QQQ at a cost of \$650,000. Maintenance contracts for the additional lab equipment are estimated at an annual ongoing cost of \$119,428 beginning in the second year. Laboratory supplies have been included based upon an estimated 3,000 samples @ \$80.00 per sample for consumables/supplies, for a total of \$240,000. Actual cases could be more or less; the number that will be received is unknown. Other ongoing operational expenses include office supplies (\$900), computer leases (\$4,356), and OCIO expenses (\$13,320). Office Furniture and workstations are estimated at \$5,650 per employee for a total cost of \$34,900 in the second year of the biennium.

Note that the current facility expansion plan did not include the space needed for creation of a cannabis section, it included space for growth based on national trends of other controlled substance cases. Utilizing space to create a cannabis testing section will impact the ability for future expansion to accommodate non-cannabis testing within the controlled substance and toxicology sections.

Impact to the Nebraska State Patrol Criminal Identification Division (CID)

Medical Cannabis Regulation Act:

In order to act as a cultivator, dispensary, products manufacturer, testing facility or for a vertical license under the Nebraska Medical Cannabis Regulation Act, an application must be submitted and approved by the Commission, and a license must be granted. An applicant for initial issuance of a license shall submit two legible sets of fingerprints to be furnished to the Federal Bureau of Investigation through the Nebraska State Patrol for a national criminal history record check along with the fee for such record check payable to the Patrol. The applicant shall authorize the release of the national criminal history record check to the commission.

The Patrol estimates that 2,100 background checks will be required to be completed in FY 2025-2026. Additionally, it is estimated that 800 background checks will be performed in FY 2026-2027. This includes both vertical and individual licenses, as well as co-licenses for spouses. It does not include additional owners/licensees that may exist beyond those of a spouse, as those are difficult to estimate. To perform these background checks, the Patrol estimates that 6 additional employees will be required (4 Office Specialists and 2 Administrative Technicians) beginning 10/1/25. Costs include 1 AFIS workstation (\$50,000) and the fee charged by the FBI (\$12.00 per applicant) (\$25,200 in the first year and \$9,600 in the second year).

Revenues include the fee charged by the Patrol to the applicant to perform the background check (\$45.25 per applicant). These fees are deposited in the Nebraska State Patrol Cash Fund. Expenses have been reflected as being paid from the Cash Fund to the extent that offsetting revenues exist. All other expenses have been reflected as General Funds.

Medical Cannabis Clean Slate Act:

Under the act, individuals convicted of an eligible cannabis offense may qualify for relief if certain requirements are met. This relief would entail that a criminal justice agency responds to a public inquiry in the same manner as if there were no criminal history record information and criminal history information shall not be disseminated to any person other than a criminal justice agency. In issuing an order for clean slate relief, the court shall send notice to the (1) Nebraska Commission on Law Enforcement and Criminal Justice, (2) the Nebraska State Patrol, and (3) law enforcement agencies, county attorneys, and city attorneys referenced in the court records. Beginning July 1, 2026, individuals will automatically be eligible for clean slate relief under Section 180 and 181

of the Act for an eligible cannabis offense if the qualified offense is committed on or after January 1, 2010, and other conditions noted in the Act are met.

In order to implement and administer the requirements of this portion of LB 705, the Criminal Identification Division of the State Patrol estimates that a total of 17 full time CID positions would be required. Additionally, it is estimated that 2 full time IT positions will be necessary to meet technical needs and requirements. Note that in calendar year 2024, the Division processed 80,995 total checks (42,353 fingerprint based and 38,642 name based) which required a total of 53 front-line and supervisory staff. It also processed 45,438 criminal cards in 2024. In 2023 and 2022, a total of 85,989 and 88,227 total background checks were processed, respectively. Additionally, 46,471 and 41,831 criminal cards were processed in 2023 and 2022, respectively. In calendar year 2021 a total of 120,289 background checks and 40,436 criminal cards were processed. These are additional records that could require review and processing as a result of the Medical Cannabis Clean Slate Act by the Division. At this level of volume, an approximate increase in workload of 75%-80% would occur for this area. The 17 FTEs included in this fiscal note reflects approximately a 32% increase in staffing for this area. This is less than the projected increase in workload because the Division believes that certain areas can be automated, resulting in greater efficiencies. The fiscal note reflects the personnel costs beginning on 1/1/26 to provide the needed time to hire, on-board and train employees prior to the eligibility date specified in the Act. Accordingly, the salaries and benefit costs for the employees required to comply with this portion of the Act have been reflected at 50% of the annual rate estimated for Fiscal Year 2025-26. Operating expenses consisting of office supplies, computer leases, and OCIO costs are also reflected as commencing on 1/1/26. The capital outlay costs include equipment necessary to outfit these employees (computers, office cubicles, and chairs) in the first year of the biennium.

The combined costs for CID and IT personnel required for these two sections of LB 705 include capital outlays totaling \$164,000 (AFIS workstation, document scanners, cubicles, chairs, computer monitors) in Yr 1, and operating costs totaling \$62,940 in Yr 1 and \$79,302 in Yr 2 (office supplies, computer leases, OCIO costs, FBI fees).

Impact to the Drug Control and Education Cash Fund

The Agency is identified by statute as the recipient of a portion of the revenues collected by the Department of Revenue related to a tax on marijuana and controlled substances (Section 77-4303 Revised Statutes of Nebraska). It is also the recipient of restitution that has been paid, as ordered by the court in cases where such taxes have not been paid. These revenues are required to be deposited in the Drug Control and Education Cash Fund. Annual revenues in recent years have been approximately \$150,000. LB 705 includes language to remove the tax on medicinal marijuana that would be deposited in the Drug Control and Education Cash Fund. The National Institute of Health has published statistics that indicate medicinal use of marijuana is 23% in states where recreational use is illegal. For purposes of this fiscal note, it has been assumed that 20% or \$30,000 annually of tax revenue would be lost due to the removal of tax provisions to the Patrol. These funds have historically been used to purchase vehicles and equipment for drug investigators and to purchase crime lab equipment needed for drug investigations and testing. The Fiscal note reflects the reduction in revenues and expenses to this cash fund beginning 7/1/2025, and the corresponding increase in General Funds to cover these expenses (drug investigator vehicle purchases and crime lab equipment).

The combined cash fund revenues on the fiscal note reflect the revenues received by the Criminal Identification Division (\$95,025 in Yr 1 and \$36,200 in Yr 2) and the reduction in revenues of \$30,000 that are estimated in the Drug Control and Education Cash Fund, resulting in revenues totaling \$65,025 and \$6,200, in FY 25/26 and FY 26/27 respectively.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Records Analysis Supervisor (CID)	1	1	\$25,776	\$53,099
Administrative Technicians (CID)	16	16	\$318,646	\$617,798
Program Manager (CID)	1	1	\$28,396	\$58,497
Research Manager (CID)	1	1	\$29,787	\$61,361
IT Business System Analyst	1	1	\$27,514	\$56,678
IT Applications Developer	1	1	\$30,746	\$63,336
Office Specialists (CID)	4	4	\$104,616	\$143,672
NE State Patrol Forensic Technician (CL)	1	1		\$43,346
NE State Patrol Forensic Scientist I (CL)	4	4		\$240,289
NE State Patrol Forensic Lab Supervisor (CL)	1	1		\$83,099
Benefits			\$197,918	\$497,411
Operating			\$62,940	\$457,306
Travel				
Capital outlay			\$164,000	\$1,731,900
Aid				
Capital improvements				
TOTAL			\$990,339	\$4,107,792

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

2025

LB⁽¹⁾ 705

FISCAL NOTE

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

Prepared by: ⁽³⁾ Ashley Dempsey Date Prepared: ⁽⁴⁾ 1/31/2025 Phone: ⁽⁵⁾ 402-429-2487

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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 fiscal impact to the Department is indeterminable at this time due to unknown variables such as the number of establishments that would fall under the definition of food establishment in the Nebraska Pure Food Act. The revenue from permit and inspection fees would partially offset the expenses incurred for such establishments, however, an increase to Cash and General appropriations would be necessary and would need to be provided in the mid-biennium as the impact will not be known for another year. Currently, the Food Inspection Program is funded half by fees and half from General Fund appropriation.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26 EXPENDITURES</u>	<u>2026-27 EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	=====	=====	=====	=====

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

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton Date Prepared: ⁽⁴⁾ 01/30/2025 Phone: ⁽⁵⁾ (402)479-5702

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

LB705 changes provisions related to and provides for regulation of medical cannabis. It adopts the Nebraska Medical Cannabis Justice Act which allows incarcerated individuals sentenced for eligible cannabis offenses to file a petition for resentencing. The bill could reduce the length of time an individual is incarcerated. The specific amount of impact is indeterminable.

There are currently 16 offenders serving sentences for cannabis offenses that would be eligible to file a petition for resentencing.

The FY24 average daily prison population (ADP) was 144.86% of design capacity. The FY24 per diem cost was \$35.45 for each incarcerated individual, or \$12,937.94 per year.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 705

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/27 /2025 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

LB705 would modify portions of the Nebraska Medical Cannabis Patient Protection Act and the Nebraska Medical Cannabis Regulation Act and provide for the Cannabis Conviction Clean Slate Act.

Fifty percent of the fees paid to the commission shall be remitted to the State Treasurer with credit to the county for the school fund of the county. However, none of the funds are retained by the county.

The fiscal impact of LB705 is unknown.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

