

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2025-26</b>		<b>FY 2026-27</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB590 amends Nebraska §37-335 to authorized the Nebraska Department of Transportation (NDOT) to establish and operate a mitigation bank or in-lieu fee program, which would address the incidental taking of threatened or endangered species and the environmental impacts to threatened or endangered species. Under this bill, NDOT would be allowed to enter into cooperative agreements with public and private parties, acquire land, and create a systematic approach to compensatory mitigation for transportation projects that might negatively affect wildlife habitats. NDOT would be granted the authority to establish and operate this program in accordance with state and federal laws. This mitigation bank or in-lieu fee program would be established with the aim of streamlining the permitting processes, increasing efficiency, and ensuring there is a mechanism to replace or enhance lost habitats. Additionally, the bill requires that owners of mitigation bank (state, local agency, or private party) whom owns the mitigation bank lands, pay a sum in lieu of property taxes to the county for lost ad valorem taxes.

NDOT has noted if the agency were to operate a mitigation bank, they would have an increase in expenditures associated with the ad valorem taxes to be paid to the counties. However, the agency is unable to determine a fiscal impact at this time. Also, the agency has stated that there would likely be a speeding up of their project delivery time under LB590.

The Nebraska Department of Revenue (NDOR) is estimating minimal expenses to their agency for implementation of this bill.

The Nebraska Game and Parks Commission (NGPC) has indicated no fiscal impact as a result of this bill.

There is no basis to disagree with these estimations of fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 590	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Joe Massey	DATE: 2/10/2025	PHONE: (402) 471-4181	
COMMENTS: No basis to disagree with the Department of Revenue’s assessment of no fiscal impact from LB 590.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 590	AM:	AGENCY/POLT. SUB: Department of Transportation	
REVIEWED BY: Joe Massey	DATE: 2/10/2025	PHONE: (402) 471-4181	
COMMENTS: The Department of Transportation’s assessment of indeterminate fiscal impact from LB 590 appears reasonable.			

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

LB: 590                      AM:    AGENCY/POLT. SUB: : Nebraska Game & Park Commission

REVIEWED BY: Joe Massey                      DATE: 1/30/2025    PHONE: (402) 471-4181

COMMENTS: Nebraska Game & Park Commission's assessment of no net fiscal impact from LB 590 appears reasonable.

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

**2025**

**LB<sup>(1)</sup> 590** – Incidental taking of Threatened or Endangered species

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Game & Park Commission

Prepared by: <sup>(3)</sup> Christina Peters Date Prepared: <sup>(4)</sup> January 23, 2025 Phone: <sup>(5)</sup> (402) 471-5403

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

**Explanation of Estimate:**

The proposed legislation directs the Department of Transportation to create a mitigation bank or in-lieu fee program to provide compensation for the incidental take of threatened or endangered species or their habitat caused by permitted activities.

There is no fiscal impact to NGPC as the legislation is proposed.

**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.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>



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

**2025**

**LB<sup>(1)</sup> 590**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Jenessa Boynton Date Prepared: <sup>(4)</sup> 2/6/2025 Phone: <sup>(5)</sup> 402-479-4691

**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	See below	_____	See below	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	See below	_____	See below	_____

**Explanation of Estimate:**

LB590 as proposed would allow the Department of Transportation to establish, use, and operate a mitigation bank or an in-lieu fee program in accordance with applicable state and federal laws. The bill would require the state, local agency, or private party which owns the mitigation bank to pay a sum in lieu of ad valorem taxes lost by the county.

If enacted, LB 590 will have a positive fiscal impact to NDOT by streamlining processes when assessing transportation projects as it relates to threatened and endangered species therefore reducing project delivery time. If NDOT would own a mitigation bank there would be an increase in expense for the ad valorem taxes lost by the county. The total fiscal impact cannot be determined at this time.

**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.....	_____	_____	_____	_____