

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

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

LB 905:

- eliminates the Nebraska Potato Development Committee, transfers its duties to the Department of Agriculture, and clarifies definitions for the Nebraska Potato Inspection Act.
- eliminates language regarding the Board of Advanced Practice Registered Nurses.
- eliminates language regarding Board of Alcohol and Drug Counseling.
- eliminates language regarding the Board of Examiners of County Highway and City Street Superintendents
- eliminates language regarding the Foster Care Reimbursement Rate Committee and the Bridge to Independence Advisory Committee.
- eliminates language regarding the State Advisory Committee on Substance Abuse Services.
- eliminates language regarding the Advisory Council on Public Water Supply
- eliminates language regarding the Breast and Cervical Cancer Advisory Committee
- eliminates language regarding the Vacant Building and Excess Land Committee.
- eliminates language regarding the State comprehensive Capital Facilities Planning Committee
- eliminates language regarding the technical panel created for the Information Technology Infrastructure Act
- eliminates language regarding the task force created for the purpose of investigating and studying human trafficking
- eliminates language regarding the State Emergency Response Commission
- allows gubernatorial appointees to act as recess appointees on the Board of Public Roads Classifications and Standards, if they are appointed outside of the legislative session.
- changes some duties from DHHS regarding the Critical Incident Stress Management Council and removes the State Patrol and State Fire Marshal from the Critical Incident Stress Management Council.

No Fiscal Impact

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

2026

LB⁽¹⁾ 905

FISCAL NOTE

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

Prepared by: ⁽³⁾ Kevin Shearman Date Prepared: ⁽⁴⁾ 1/9/2026 Phone: ⁽⁵⁾ 402-580-1451

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2027-28</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

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u> <u>EXPENDITURES</u>	<u>2027-28</u> <u>EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
Personal Services:				
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 905

FISCAL NOTE

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

Prepared by: ⁽³⁾ Jay Bartel Date Prepared: ⁽⁴⁾ 1-14-26 Phone: ⁽⁵⁾ 402-471-2687

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2027-28</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:	NUMBER OF POSITIONS		<u>2026-27</u>	<u>2027-28</u>
	<u>POSITION TITLE</u>	<u>26-27</u>		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 905

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton

Date Prepared: 01/13/2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402)479-5702

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:

NDCS estimates no fiscal impact as a result of LB905.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS	2026-27 26-27	2027-28 27-28	2026-27 EXPENDITURES	2027-28 EXPENDITURES
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Benefits.....

Operating.....

Travel.....

**Capital
outlay.....**

Aid.....

**Capital
improvements.....**

TOTAL.....

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

2026

LB⁽¹⁾ 905

FISCAL NOTE

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

Prepared by: ⁽³⁾ Bryan Tuma Date Prepared: ⁽⁴⁾ January 9, 2026 Phone: ⁽⁵⁾ 531-893-0405

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

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

Explanation of Estimate:

Section 43; Section 81-1430; pages 49-53

NO FISCAL IMPACT

Section 44; Section 81-1431; pages 53-54

NO FISCAL IMPACT

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

<u>Personal Services:</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>	
	<u>POSITION TITLE</u>	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 905

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Administrative Services (DAS)

Prepared by: ⁽³⁾ Jennifer Sommars-Link Date Prepared: ⁽⁴⁾ 1-14-2026 Phone: ⁽⁵⁾ 402-471-1405

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	0	0	0	0

Explanation of Estimate:

LB 905 proposes to clean up the language of various statutes related to a past bill (LB 346, 108th Leg., 1st Session) that goes into effect July 1, 2026, and eliminated several boards and commissions.

Duties of the Vacant Building & Excess Land Commission were absorbed by DAS in LB 346. LB 905 provides that, upon review of the State Building Administrator, the Director of Administrative Services (DAS) has the responsibility to declare any building or land vacant or excess, as well as the appropriate action to be taken. Further, the Director of Administrative Services is given the responsibility of certifying the approval of a utility easement on state-owned land submitted by a state agency.

LB 905 further eliminates any reference to a State Comprehensive Capital Facilities Planning Committee to clarify that the DAS State Building Division is responsible for the comprehensive planning guidelines and process of project prioritization.

The bill also eliminates any reference to a “technical panel” that is part of the Nebraska Information Technology Commission, and that is eliminated effective July 1, 2026, per LB 346.

The bill has no fiscal impact to the Department of Administrative Services.

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.....	_____	_____	_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Attorney General	
REVIEWED BY:	Ashley Dempsey	DATE:	1/14/26
COMMENTS: Concur with the Attorney General assessment of no fiscal impact from LB 905.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Department of Health and Human Services	
REVIEWED BY:	Ashley Dempsey	DATE:	2/4/26
COMMENTS: Concur with the Department of Health and Human Services' assessment of no fiscal impact from LB 905.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Department of Agriculture	
REVIEWED BY:	Ashley Dempsey	DATE:	1/16/26
COMMENTS: Concur with the Department of Agriculture's assessment of no fiscal impact from LB 905.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Nebraska Department of Correctional Services	
REVIEWED BY:	Ashley Dempsey	DATE:	1/26/26
COMMENTS: Concur with the Nebraska Department of Correctional Services' assessment of no fiscal impact from LB 905.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Department of Administrative Services	
REVIEWED BY:	Ashley Dempsey	DATE:	1/26/26
COMMENTS: Concur with the Department of Administrative Services' assessment of no fiscal impact from LB 905.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Nebraska Department of Transportation	
REVIEWED BY:	Ashley Dempsey	DATE:	1/20/26
COMMENTS: Concur with the Nebraska Department of Transportation's assessment of no fiscal impact from LB 905.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Nebraska Military Department	
REVIEWED BY:	Ashley Dempsey	DATE:	1/14/26
COMMENTS: Concur with the Nebraska Military Department assessment of no fiscal impact from LB 905.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 905	AM:	AGENCY/POLT. SUB: Crime Commission	
REVIEWED BY:	Ashley Dempsey	DATE:	1/12/26
COMMENTS: Concur with the Crime Commission assessment of no fiscal impact from LB 905.			

LB (1) 905**FISCAL NOTE****2026****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 2-2-2026

Phone: (5) 471-6719

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

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

Explanation of Estimate:

There is no fiscal impact to the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0

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

2026

LB⁽¹⁾ 905

FISCAL NOTE

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

Prepared by: ⁽³⁾ Steve Petersen Date Prepared: ⁽⁴⁾ 12JAN26 Phone: ⁽⁵⁾ 402 309-8106

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28
	EXPENDITURES	REVENUE	EXPENDITURES
GENERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
CASH FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
FEDERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
OTHER FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
TOTAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact

Explanation of Estimate:

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28	No Fiscal Impact	No Fiscal Impact
Benefits.....			No Fiscal Impact	No Fiscal Impact
Operating.....			No Fiscal Impact	No Fiscal Impact
Travel.....			No Fiscal Impact	No Fiscal Impact
Capital outlay.....			No Fiscal Impact	No Fiscal Impact
Aid.....			No Fiscal Impact	No Fiscal Impact
Capital improvements.....			No Fiscal Impact	No Fiscal Impact
TOTAL.....			No Fiscal Impact	No Fiscal Impact

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

2026

LB⁽¹⁾ 905

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Department of Transportation (NDOT)

Prepared by: ⁽³⁾ Lily Kathee

Date Prepared: ⁽⁴⁾ 1/15/2026

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	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

Under LB905, any individual serving on the Board of Examiners for County Highway and City Street Superintendent (BEX) as of June 30, 2026, would be eligible to join the Board of Public Roads Classifications and Standards prior to the termination of the board on July 1, 2026. Standard qualification requirements of Neb. Rev. Stat §39-2106 (2) through (6) would not apply to BEX members joining the Board of Public Roads Classifications and Standards.

If enacted, LB905, would allow a Board of Public Roads Classifications and Standards member appointed by the Governor to take office temporarily until the next meeting of the Legislature. The bill gives the board approval to meet as necessary to carry out the duties under the County Highway and City Street Superintendents Act and sections 39-2101 to 39-2125.

LB905 provides approval for expense incurred by the Board of Public Roads Classifications and Standards pursuant to the County Highway and City Streets Superintendents Act and sections of 39-2101 to 39-2125 to be paid by the Roads Operations Cash Fund.

No fiscal impact to NDOT is anticipated.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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