

**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	(141,081)	0	0	(141,081)
FY2028-2029	0	(282,162)	0	0	(282,162)

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

LB1226 would amend Nebraska §37-420(2) to allow Nebraska veterans to purchase a combination fishing and hunting permit with the habitat, aquatic habitat, and Nebraska migratory waterfowl stamp if the veteran meets the following conditions:

- The veteran was discharged or separated under any condition except dishonorably; and
- The veteran is rated 10% or more disabled by the U.S. Department of Veterans Affairs (VA) resulting from their service.

The fee for these special permits would be \$90 for a 3-year permit and \$135 for a 5-year permit.

This bill would become effective three calendar months after the adjournment of the Legislature.

Revenues:

The Nebraska Game and Parks Commission (NGPC) is anticipating a revenue loss from veterans purchasing either the 3-year or 5-year combination fishing and hunting permit with the habitat, aquatic habitat, and Nebraska migratory waterfowl stamp compared to the regular 2026 pricing for each component. NGPC is estimating approximately 978 veterans would purchase the 3-year special permits each year; plus, around 800 veterans would purchase the 5-year special permit, for an estimated total of 1,778 total special permits sold yearly.

NGPC permits are sold on a calendar year basis, beginning with January 1st of each year. Our fiscal year starts on July 1st, as such the first permits would be issued on January 1, 2027, with revenue losses realized for only half of the fiscal year FY2027-28. Then, in FY2028-29 a full year revenue loss would be recognized. The estimated revenue loss for FY2027-28 would be (\$141,081) in Cash Funds and (\$282,162) in Cash Funds in FY2028-29.

There is no basis to disagree with NGPC's estimation of revenue loss.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 1226	AM:	AGENCY/POLT. SUB: Nebraska Game and Parks Commission
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REVIEWED BY: Joe Massey	DATE: 1/28/2026	PHONE: (402) 471-4181
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COMMENTS: The Nebraska Game and Parks Commission's assessment of fiscal impact from LB 1226 appears reasonable using the assumptions provided
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Please complete ALL (5) blanks in the first three lines.

2026

LB<sup>(1)</sup> 1226 Provide a combination hunting & fishing permit w/ all stamps to certain veterans

FISCAL NOTE

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

Nebraska Game & Parks Commission

Prepared by: <sup>(3)</sup> Kay Mencil

Date Prepared: 1/26/2026

Phone: <sup>(5)</sup> (402) 471-5189

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
GENERAL FUNDS	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
CASH FUNDS				(141,081)
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>				<b>(141,081)</b>

Explanation of Estimate:

The proposed legislation creates a resident hunt fish disabled veterans permit to include a habitat stamp, aquatic habit stamp, and a migratory waterfowl stamp for those resident veterans who are ten to forty percent disabled at a reduced fee.

According to the veteran Benefits Administration Annual Benefits Report for Fiscal Year 2023, Nebraska had an estimated population of 116,961 Veterans. Of those veterans, 46,647 received disability compensation. Using the US Disabled Veterans by Disability Rating by percentage, we were able to identify the number of disabled veterans between ten to forty percent. By determining the population of the State of Nebraska, it was determined approximately one out of every nine bought a resident hunt or fish permit during the 2025 season. Using the same ratio, based on 16,000 (rounded) veterans, based on the ratio 1,778 would purchase either a three or five year permit.

Disability Rating	Approx. Number of Disabled Veterans 2024	Share of All Disabled US Veterans	Appx # of Nebraska Veterans Receiving Disability Comp		
10%	877,391	0.146403443	6,829		
20%	371,767	0.062033881	2,894		
30%	335,731	0.056020832	2,613		
40%	354,802	0.059203063	2,762		
<b>Total</b>			15,098	16,000 rounded	
			based on the ratio	1778 would buy	
			55% 3 year	978	
			45% 5 year	800	

Based on the discount given compared to full prices of the same purchases, the amount of revenue lost is shown below:

Permit	Sold	Veteran Fee	Revenue	2026 Fee	Revenue	Lost Revenue
Resident Veteran 3-Year Hunt/Fish Combo (with All State Stamps)	978	\$ 90.00	\$ 88,020.00	\$ 219.00	\$ 214,182.00	\$ 126,162.00
Resident Veteran 5-Year Hunt/Fish Combo (with All State Stamps)	800	\$ 135.00	\$ 108,000.00	\$ 330.00	\$ 264,000.00	\$ 156,000.00
						<b>\$ 282,162.00</b>

The estimate is provided on a calendar year's permit sales; therefore, the revenue lost would be realized at 50% in FY2027-28 and fully recognized in FY2028-29.

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**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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