

**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.**

LB895 amends Nebraska §88-527(1) to declare that even grain warehouses licensed by the U.S. Warehouse Act must also be licensed under the Nebraska Grain Warehouse Act. This bill allows the Nebraska Public Service Commission (PSC) to establish the application process and oversight as the PSC deems necessary. Additionally, LB895 alters the annual licensing fees charged under Nebraska §88-529, by removing the current fee charges and having the PSC determine the fee caps and the due dates for such annual license fees. The bill clarifies that the PSC caps shall not exceed the fees established for applicable commodities in the 2025/2026 Rates Charged for AMS Services notice for entities with a Commodity Credit Corporation agreement, as such notice existed on January 1, 2026, that was published by the Agricultural Marketing Service of the U.S.D.A.

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

Expenditures:

The PSC is anticipating there would likely be additional workload associated with this bill such as travel expenditures for audits, and possibly additional staff. However, the agency has decided that these expenditures are indeterminate at this time.

Revenues:

If this bill were to pass, there would still need to be a vote by the PSC Commissioners to raise the fees before any additional revenue could be realized.

There is no basis to disagree with the estimation of indeterminate fiscal impact to the PSC.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 895	AM:	AGENCY/POLT. SUB:	Public Service Commission
REVIEWED BY:	Taten Raml	DATE:	1/23/2026
COMMENTS: The Public Service Commission's assessment of indeterminate fiscal impact from LB895 appears reasonable.			

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

**2026**

**LB<sup>(1)</sup> 895**

**FISCAL NOTE**

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

Public Service Commission

**Prepared by:** <sup>(3)</sup> Laurie Casados

**Date Prepared:** <sup>(4)</sup> 1/16/2026

**Phone:** <sup>(5)</sup> 402-471-0252

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**FY 2026-27**

**FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	unknown	unknown	unknown	unknown

**Explanation of Estimate:**

This bill would modify the requirements for grain warehouses operating in Nebraska by mandating that all warehouses currently licensed by the US Department of Agriculture ("USDA") also obtain a Nebraska warehouse license. While this may increase the workload of the Grain Department, it is not clear at this point that it would require additional positions or clearly definable costs.

The purpose of this license would be to allow the State to monitor warehouse operations. This change would increase the department's workload by approximately 34 additional warehouse licenses. However, the department does already monitor the financials of these entities through their grain dealer licenses.

Additional responsibilities would include reviewing documentation submitted to the USDA and examining each warehouse's annual USDA audit. If concerns are identified during the audit review, the department may need to conduct its own audit, which could require additional staff time and travel expenses.

The bill could also prompt some USDA-licensed warehouses to discontinue their USDA license and instead operate solely under a state license. While this option already exists, it is unclear whether passage of this bill would increase the likelihood of such changes. If it does, the department's workload would increase further and possibly require additional staff resources to meet department obligations. However, that cannot be determined at this time. Implementation would require completion of a rulemaking and process that would involve feedback from many parties.

While this bill makes changes to the rates charged in this program, the Commission would have to decide on and take action to increase any rates. Our revenue may increase over time depending on if any rates changes are made, but that amount is indeterminate at this time.

**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>26-27</b>	<b>27-28</b>	<b>EXPENDITURES</b>	<b>EXPENDITURES</b>
<b>Benefits.....</b>				
<b>Operating.....</b>				

....	.....	.....
<b>Travel</b> .....	.....	.....
.....	.....	.....
<b>Capital</b> <b>outlay</b> .....	.....	.....
<b>Aid</b> .....	.....	.....
.....	.....	.....
<b>Capital</b> <b>improvements</b> .....	.....	.....
<b>TOTAL</b> .....	.....	.....