

**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	512,500	0	0	512,500
FY2027-2028	0	512,500	0	0	512,500
FY2028-2029	0	512,500	0	0	512,500
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	4,843,750	0	0	4,843,750
FY2027-2028	0	9,687,500	0	0	9,687,500
FY2028-2029	0	9,677,366	0	0	9,677,366

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

LB972 would allow the court to revoke, instead of suspend, the operator's license of a person who has been convicted of motor vehicle homicide under Nebraska §28-306(4)(a), for the same period of up to 2 years which the court may order them not to drive.

This bill under Nebraska §32-1278.01 would add additional requirements before the Department of Motor Vehicles (DMV) can issue bonded certificates of title to an applicant. This would include requiring the applicant to provide proof that the written notice was sent to the last-known address of any party with a secured interest in the motorboat via certified mail with a return receipt requested. The notice must make known that the party's security interest will be discharged if they fail to respond within 30 days after receiving the notice. The written notice, the certified mail receipt, and any responses received must be provided to the DMV.

The bill would amend Nebraska §60-302 of the Motor Vehicle Registration Act by adding a definition of In Transit to mean either a placard or a sticker authorizing an unregistered motor vehicle or trailer to be legally operated on highways. Additionally, the placement of where on a motor vehicle or trailer the In Transit must be displayed, along with what the In Transit should look like and contain.

The changes in Nebraska §60-378 would require that Transporters be registered with the Nebraska Secretary of State and authorized to transact business in Nebraska. Plus, the bill allows a registered truck or truck-tractor transporter license plate to be displayed on the front.

LB972 would revise the application requirements under Nebraska §60-386 requiring:

- The full legal name as defined in section 60-468.01 of each owner; or the name as it appears on the owner's motor vehicle operator's license or state i.d. car;
- The operator's license number or state i.d. card number of all owners;
- Plus, one or more pieces of identification listed in Nebraska §60-484 for all owners;
- A tax i.d. number if the owner is a business entity, nonprofit organization, estate, trust, or a church;
- If the application is for a trailer which is not required to have a certificate of title as per Nebraska §60-137, then they must provide either:
  - A properly assigned certificate of title showing a transfer of ownership exists for the trailer; or
  - If the trailer was purchased within the 30 days prior to the application, then they must provide the most recently issued registration certificate (or a copy) along with a bill of sale for the trailer:
    - If the most recently issued certificate of registration is unavailable, then a county treasurer's office may verify via the Vehicle Title and Registration (VTR) System that the seller of the trailer was the last owner of record; or
    - If the trailer was not previously registered, then a manufacturer's statement of origin which includes a description of such trailer and all required ownership details; or
    - A valid military registration document for the trailer issued by the U.S. Government; or
    - A SF 97-1 Form, Certificate to Obtain Title for the trailer issued by the U.S. Government; or
    - A completed and notarized untitled trailer affidavit declaring ownership of the trailer.

LB972 specifies in Nebraska §60-3,135.01 that the DMV will no longer accept applications for special interest license plates beginning on January 1, 2029. Nor will renewals for these plates occur after that date.

The bill beginning January 1, 2027 makes available new Choice Color Plates, under Nebraska §60-3,163.02, which would:

- Have white characters on a single solid-color background of either black, red, green, or blue;
- Cost \$70 for alphanumeric plates and \$100 for personalized message plates; and
- These fees would be credited to the DMV Cash Fund.

Changes made to Nebraska §60-4,114 include waiving testing requirements for reinstatement of qualified ignition interlock permit holder drivers. If they have already passed a driving skills and knowledge test on Nebraska motor vehicle laws, and completed a revocation period of one year or less relating to the ignition interlock permit.

LB972 under Nebraska §60-4,122, would not require in-person testing for Class O or Class M licenses of applicants, if those same applicants would have those same tests waived for online services.

Nebraska §60-529 would be amended beginning with July 1, 2027 to require insurance companies to submit SR-22 certificate filing electronically.

Finally, this bill would amend Nebraska §60-6,340 to no longer have the DMV issuing snowmobile safety certificates.

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

Expenditures:

The DMV under Program 90 is anticipating expenditures in FY2026-27 for 62,500 sets of plates (125,000 individual plates) at \$4.10 per plate totaling \$512,200 Cash Funds. Then, in FY2027-28, there would be an additional 62,500 sets of new plates (125,000 individual plates) at \$4.10 per plate totaling \$512,200 Cash Funds, plus 62,500 estimated renewals not needing plate production. In the following years, there would be less plate production for new issuances only, as renewals would not need plates produced. How popular these Color Choice Plates would become, and what level of production would be needed, are unknown at this time.

Revenues:

The Nebraska Department of Transportation (NDOT) is estimating a loss of revenue as a result of the DMV no longer issuing special interest plates beginning January 1, 2029, based on the 2025 revenue data captured by the DMV. The estimated total reduction of annual revenue to the Highway Trust Fund (HTF) would be a loss of \$38,000. The HTF revenue is allocated 53.3% to the Highway Cash Fund and 46.6% to the Highway Allocation Fund which is shared by both cities and counties. Beginning January 1, 2029 (halfway through FY2028-29) the loss of revenue to the NDOT Highway Cash Fund would be \$10,134 (half of \$20,267) Cash Fund revenue loss; with \$8,867 (half of \$17,733) being the loss to the Highway Allocation fund for cities and counties. Then, FY2029-30 going forward, the full year loss would be realized. These years and losses do not show in the table above as this refers to a future biennium.

The DMV under Program 70 is anticipating the Choice Color Plates (which would begin issuing on January 1, 2027 - halfway through FY2026-27) with a \$70 alphanumeric fee and a \$100 personalized fee all credited to the DMV Cash Fund; will have a 4% to 5% adoption rate. As such, the DMV is estimating 62,500 new sets of plates to be sold in FY2026-27, with 75% to be alphanumeric and 25% to be personalized message plates. This would equate to \$3,281,250 (46,875x\$70) in alphanumeric plates and \$1,562,500 (15,625x\$100) for personalized message plates, for a total of \$4,843,750 in FY2026-27. The following fiscal year, FY2027-28, the DMV is estimating the same number of new issuances 62,500, plus the original 62,500 in renewals, thus the revenue would be double the FY2026-27. Beginning FY2028-29, the revenue would be expected to remain consistent as the 125,000 plates would then likely be renewals each year.

Both the Nebraska Game and Parks Commission (NGPC) and the Nebraska Motor Vehicle Licensing Board (MVILB) have indicated no fiscal impact. The Nebraska Association of County Officials (NACO) has indicated a minimal fiscal impact to counties and their processes.

There is no basis to disagree with the DMV, NDOT, NGPC, MVILB, nor NACO's estimations of fiscal impact given the assumptions used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials
REVIEWED BY:	Ashley Dempsey	DATE: 1/16/26
COMMENTS: Concur with the Nebraska Association of County Officials estimated minimal fiscal impact from LB 972.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972	AM:	AGENCY/POLT. SUB: Nebraska Game and Parks Commission
REVIEWED BY:	Ashley Dempsey	DATE: 1/16/26
COMMENTS: Concur with the Nebraska Game and Parks Commission's assessment of no fiscal impact from LB 972.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972	AM:	AGENCY/POLT. SUB: Nebraska Department of Transportation
REVIEWED BY:	Ashley Dempsey	DATE: 1/22/26
COMMENTS: Concur with the Nebraska Department of Transportation's estimated fiscal impact as a result of LB 972.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972	AM:	AGENCY/POLT. SUB: Department of Motor Vehicles
REVIEWED BY:	Ashley Dempsey	DATE: 1/22/26
COMMENTS: Concur with the Department of Motor Vehicles' estimated fiscal impact as a result of LB 972.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 972	AM:	AGENCY/POLT. SUB: Motor Vehicle Industry Licensing Board
REVIEWED BY:	Ashley Dempsey	DATE: 1/22/26
COMMENTS: Concur with the Motor Vehicle Industry Licensing Board's assessment of no fiscal impact from LB 972.		

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

**2026**

**LB<sup>(1)</sup> 972**

**FISCAL NOTE**

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

**Motor Vehicles**

**Prepared by:** <sup>(3)</sup> Bart Moore

**Date Prepared:** 1/14/2026

**Phone:** <sup>(5)</sup> 402-471-3902

<sup>(4)</sup>

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

**FY 2026-27**

**FY 2027-28**

<b>GENERAL FUNDS</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>CASH FUNDS</b>	512,500	4,843,750	512.500	9,687,500
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	512,500	4,843,750	512,500	9,687,500

**Explanation of Estimate:**

**Program 070**

Choice Color Plates. The department shall design such license plates to have four primary colors that applicants can choose from that will include only the choice of one of the following: black, red, green, or blue with white to be the alphanumeric numbers or personalized message. Each application for initial issuance or renewal of alphanumeric shall have fee of \$70 or personalized message Color Choice Plates shall be accompanied by a fee of \$100 dollars. Such fees shall be credited to the Department of Motor Vehicles Cash Fund. The department shall begin issuing the plates on January 1, 2027

The Department is estimating between a 4% to 5% adoption rate. At this rate we estimate 62,500 sets of plates will be sold during Fiscal Year 2026-27 and 62,500 sets will be sold during Fiscal Year 2027-28. History has shown that 75 percent of plates are numeric and 25 percent of plates are message. The revenue amounts for Fiscal Year 2026-27 are 15,625 Message = \$1,562,500 and 46,875 numeric = \$3,281,250 for a total of \$4,843,750. For Fiscal Year 2027-28 the DMV estimates new sales to be the same 62,500 for the first half of the fiscal year (July – December) and Renewals of 62,500 for the second half of the Fiscal Year (January – June). After the first full calendar year plate sales of new plates will drop, but with renewal fees the revenue is estimated to be consistent.

**Program 090**

FY 2026-2027 – 62,500 sets = 125,000 plates at \$4.10 per plate = \$512,500

FY 2027-2028 – 62,500 sets = 125,000 plates at \$4.10 per plate = \$512,500

License plate renewals do not require a new plate produced.

**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>			512,500	512,500

.....	.....	.....
<b>Travel</b> .....	.....	.....
<b>Capital</b> <b>outlay</b> .....	.....	.....
<b>Aid</b> .....	.....	.....
<b>Capital</b> <b>improvements</b> .....	.....	.....
<b>TOTAL</b> .....	<b>512,500</b>	<b>512,500</b>

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

**2026**

**LB<sup>(1)</sup> 972 – Parking for Handicapped or disabled persons FISCAL NOTE**

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

Nebraska Game and Parks Commission

**Prepared by:** <sup>(3)</sup> Christina Peters

**Date Prepared:** 1-16-2026

<sup>(4)</sup>

**Phone:** <sup>(5)</sup> (402) 471-5403

**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>				

**Explanation of Estimate:**

The proposed legislation makes several changes to motor vehicle related issues, including ending the Special Interest Plate program at the end of December 2028. Specialty plates are “for vehicles collected, restored, or maintained as a hobby (not for regular transportation)”. These are NOT the Alternate license plates, including the Mountain Lion Conservation Plates, the Wildlife Conservation Plates, or any other plates that directs funds to NGPC managed funds.

There is no fiscal impact to NGPC in this bill.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		

**Benefits.....**

**Operating.....**

**Travel.....**

**Capital outlay.....**

**Aid.....**

**Capital improvements.....**

**TOTAL.....**

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

**2026**

**LB<sup>(1)</sup> 972**

**FISCAL NOTE**

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

**Motor Vehicle Industry Licensing Board**

**Prepared by:** <sup>(3)</sup> Josh Eickmeier

**Date Prepared:** 1/21/26

<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-471-2148

**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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

No Fiscal Impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>	<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>	

**Benefits.....**

**Operating.....**

**Travel.....**

**Capital outlay.....**

**Aid.....**

**Capital improvements.....**

**TOTAL.....**

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

**2026**

**LB<sup>(1)</sup> 972**

**FISCAL NOTE**

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

Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel

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

Phone: <sup>(5)</sup> 402.434.5660

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

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2026-27</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:**

LB972 is clean up legislation that has minimal impact on county processes and a minimal fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<u>26-27</u>	<u>27-28</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.

**2026**

**LB<sup>(1)</sup> 972**

**FISCAL NOTE**

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

Nebraska Department of Transportation (NDOT)

Prepared by: <sup>(3)</sup> Lily Kathee

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

Phone: <sup>(5)</sup> 402-479-4635

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

**Explanation of Estimate:**

LB972 relates to NDOT with regards to no longer accepting special interest plate applications beginning January 1, 2029 with no renewal of special interest plates after December 31,2028.

As proposed, LB972 would also generate four distinct single color background options for a new Choice Color Plates. The bill establishes an initial issuance and annual renewal fee of \$70 for an alphanumeric plate and \$100 for personalized message plate with the fee credited to the Department of Motor Vehicles Cash Fund.

If enacted, the elimination of special interest plates, effective January 1, 2029, is estimated to reduce annual revenues to the Highway Trust Fund by approximately \$38,000. This estimate is based on the 2025 revenue data captured by the Department of Motor Vehicles. Revenues to the Highway Trust Fund are allocated to the Highway Cash Fund at 53.3% and to the Highway Allocation Fund at 46.6%. The fiscal impact is estimated to reduce revenues by approximately \$20,267 to the Highway Cash Fund (NDOT) and by approximately \$17,733 to the Highway Allocation Fund which is shared by cities and counties.

The creation of the Choice Color Plate is anticipated to have no fiscal impact provided the plate fee charged covers the manufacturing of alternative license plate.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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