

# 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	4,000	7,806	0	0	11,806
FY2027-2028	0	8,200	0	0	8,200
FY2028-2029	0	8,200	0	0	8,200
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	13,090	0	0	13,090
FY2027-2028	0	26,840	0	0	26,840
FY2028-2029	0	26,840	0	0	26,840

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

LB738 amends Nebraska §60-3,163.02 to direct the Nebraska Department of Motor Vehicles (DMV) to create a new specialty license plate Honoring Women Veterans:

- In consultation with a nongovernment organization supportive of veterans;
- The plate design shall:
  - Depict a woman soldier;
  - Include the words “women veterans” along the top of the plate; and
  - Incorporate the words “honoring her service” along the bottom of the plate.

The bill would establish a new Women Veterans Cash Fund to be the recipient of the Honoring Women Veterans plate fees:

- To be administered by the Nebraska Department of Veterans’ Affairs;
- Used for supporting events focused on women veterans; and
- The fund is to be invested by the State Investment Officer.

### Expenditures:

The Nebraska Department of Veterans Affairs (NDVA) is estimating nominal programming expenditures to modifying their database at an approximate cost of \$4,000 in General Funds in FY2026-27.

The Nebraska Department of Motor Vehicles (DMV) is anticipating 80 hours of programmatic and testing related to the new license plate, which can be absorbed within their existing appropriation in Program 70. However, in Program 90, the DMV is expecting expenditures for the production of the new license plates to be as follows: \$7,806 in Cash Fund expenditures in FY2026-27 (952 sets or 1,904 plates x \$4.10) and \$8,200 in Cash Fund expenditures in FY2027-28 (1,000 sets or 2,000 plates x \$4.10).

### Revenues:

The DMV Program 70 is projecting 1,000 sets of these new plates would be sold each year. With the July 1, 2026 effective date only 952 sets would be sold in FY2026-27. Then, 1,000 sets would be sold in FY2027-28. The DMV has provided, based on historical averages, they anticipate 75% of the plates sold to be alphanumeric plates (\$5 ea.) and 25% to be message plates (\$40 ea.).

In FY2026-27, of the 952 sets to be sold: 714 would be alphanumeric plates (\$5 x 714) which would be a revenue increase of \$3,570 to the Women Veterans Cash Fund. The remaining, 238 message plates (\$40 x 238) would bring in total revenue of \$13,090 to be split: \$2,380 to the DMV Cash Fund and \$7,140 to the Women Veterans Cash Fund.

In FY2027-28, of the 1,000 sets to be sold plus 952 renewal plates: 1,464 sold would be alphanumeric plates (750 new plus 714 renewals) (\$5 x 1,464) which would be a revenue increase of \$7,320 to the Women Veterans Cash Fund. The remaining, 488 message plates (250 new plus 238 renewals) (\$40 x 488) would bring in \$19,520 in revenue, split \$4,880 to the DMV Cash Fund and \$14,640 to the Women Veterans Cash Fund.

The Nebraska Department of Transportation (NDOT) does not anticipate any fiscal impact to their agency.

There is no basis to disagree with these estimations of fiscal impact by the NDVA, DMV, or NDOT.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 738	AM:	AGENCY/POLT. SUB: Nebraska Department of Transportation
REVIEWED BY:	Ashley Dempsey	DATE: 1/14/26
COMMENTS: Concur with the Nebraska Department of Transportation assessment of no fiscal impact from LB 738.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 738	AM:	AGENCY/POLT. SUB: Nebraska Department of Veterans' Affairs
REVIEWED BY:	Ashley Dempsey	DATE: 1/13/26
COMMENTS: Concur with the Nebraska Department of Veterans' Affairs estimated fiscal impact as a result of LB 738.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 738	AM:	AGENCY/POLT. SUB: Department of Motor Vehicles
REVIEWED BY:	Ashley Dempsey	DATE: 1/16/26
COMMENTS: Concur with the Department of Motor Vehicles' estimated fiscal impact as a result of LB 738.		

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

**2026**

**LB<sup>(1)</sup> 738**

**FISCAL NOTE**

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

Motor Vehicles

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

Date Prepared: <sup>(4)</sup> 1/14/2026

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

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

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
CASH FUNDS	7,806	13,090	8,200	26,840
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>7,806</b>	<b>13,090</b>	<b>8,200</b>	<b>26,840</b>

Explanation of Estimate:

**Honoring Woman Veterans License Plate  
Program 070**

There will be 80 hours of Programming and Testing for this new plate that can be absorbed within existing DMV appropriation.

History has shown that 1000 sets of these plates will be sold every fiscal year. Due to the effective date of July 2026, we estimate 952 sets of plates will be sold during the first fiscal year. Additionally, history has shown that 75% of the plates sold are Numeric plates and 25% are Message plates.

FY 2026-27 Revenue 952 sets – 714 numeric plates at \$5 each or \$3,570 will be credited to the designated fund, and 238 message plates or \$7,140 will be credited to the designated fund, and \$2,380 will be credited to the DMV Cash Fund. Total Revenue for the Fiscal Year will be \$13,090.

FY 2026-27 Revenue 1000 sets and 952 renewals – 750 new plates issued and 714 renewals with credit \$7,320 to the designated fund, and 250 new message plates and 238 renewals will have \$14,640 credited to the designated fund, and \$4,880 credited to the DMV Cash Fund. Total revenue for the Fiscal Year will be \$26,840.

**Program 090**

Fiscal Year 2026-27 = 952 sets (1,904 plates) at \$4.10 per plate will increase expenditures by \$7,806

Fiscal Year 2027-28 = 1000 sets (2,000 plates) at \$4.10 per plate will increase expenditures by \$8,200

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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

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

**2026**

**LB<sup>(1)</sup> 738**

**FISCAL NOTE**

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

Nebraska Department of Transportation

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

Date Prepared: <sup>(4)</sup> 1/13/2026

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

LB738 provides for Honoring Women Veterans license plates and creates the Women Veterans Cash Fund. The fund shall be administered by the Department of Veterans' Affairs.

No fiscal impact to Nebraska Department of Transportation is anticipated.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

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

**2026**

**LB<sup>(1)</sup> 738**

**FISCAL NOTE**

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

Nebraska Department of Veterans Affairs (NDVA)

Prepared by: <sup>(3)</sup> Nicole S Zimmermann Date Prepared: <sup>(4)</sup> 1/8/2026 Phone: <sup>(5)</sup> 531-220-1433

**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>
<b>GENERAL FUNDS</b>	4,000	0		
<b>CASH FUNDS</b>	0	0		
<b>FEDERAL FUNDS</b>	0	0		
<b>OTHER FUNDS</b>	0	0		
<b>TOTAL FUNDS</b>	<u>4,000</u>	<u>0</u>	<u></u>	<u></u>

**Explanation of Estimate:**

LB 738 would have a nominal expense to modify the database for additional license plates, which we anticipate being approximately \$4000.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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