

**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 828 amends section 9-701 to include any nonprofit organization or any agent or employee thereof in the definition of operator. Thus, this bill adds to the operators who can conduct gift enterprises.

The bill is operative three months after adjournment of the Legislature.

The Department of Revenue estimates minimal impact on General Fund revenues as a result of the bill and no cost to it to implement the bill. There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 828	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY: Ryan Walton	DATE: 1/22/2026	PHONE: (402) 471-4174
COMMENTS: Concur with the Department of Revenue's assessment of minimal fiscal impact from LB 828.		

## State Agency Estimate

State Agency Name: Department of Revenue		Date Due LFO:	
Approved by: James R. Kamm	Date Prepared: 01/21/2026	Phone: 471-5896	
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds		Minimal	
Cash Funds			
Federal Funds			
Other Funds			
Total Funds		Minimal	
			Minimal

LB 828 amends the definition of operator in relation to gift enterprises. Under the current law, nonprofit organizations and their agents or employees are excluded from the definition of operator and are not permitted to conduct gift enterprises. LB 828 strikes the language excluding them, thus allowing nonprofit organizations to conduct gift enterprises.

The operative date for LB 828 is three months after adjournment of the Legislature.

It is estimated that LB 828 will have minimal impact on General Fund revenues.

It is estimated that there will be no cost to the Department of Revenue to implement LB 828.

## Major Objects of Expenditure

Class Code	Classification Title	26-27	27-28	28-29	26-27	27-28	28-29
		FTE	FTE	FTE	Expenditures	Expenditures	Expenditures
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
<b>Total.....</b>							