

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	(2,000)	(1,060)	0	0	(3,060)
FY2027-2028	(2,000)	(1,060)	0	0	(3,060)
FY2028-2029	(2,000)	(1,060)	0	0	(3,060)

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

LB 1004 provides that the Nebraska Liquor Control Act does not apply to nonalcoholic beer, except as provided in section 53-160.02 relating to selling or furnishing nonalcoholic beer to minors.

The Nebraska Liquor Control Commission (NLCC) estimates a General Fund decrease of \$2,000 per year and a decrease to the NLCC Rule and Regulation Cash Fund of \$1,060 per year.

There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1004	AM:	AGENCY/POLT. SUB: Liquor Control Commission	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/20/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the Liquor Control Commission's estimate fiscal impact as result of LB 1004.			

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

**2026**

**LB<sup>(1)</sup> 1004**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Mark Davis Jr Date Prepared: <sup>(4)</sup> 1-15-26 Phone: <sup>(5)</sup> 402-471-4804

**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	<u>0</u>	<u>(2000)</u>	<u>0</u>	<u>(2000)</u>
CASH FUNDS	<u>0</u>	<u>(1060)</u>	<u>0</u>	<u>(1060)</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Explanation of Estimate:**

LB1004 removes all licensing requirements for manufacturers of purely nonalcoholic beer, with a reduction of \$2,000 of revenue from the General Fund, there are only 2 holders of shipping licenses that only ship nonalcoholic beer as defined by the bill, at a yearly shipping license fee of \$1,000. There are currently 106 registered beer brands of non-alcoholic beer, at a renewal fee of \$10 per brand the Liquor Control Commission would have a reduction of \$1,060 of revenue from the Rules and Regulations Cash Fund.

There are no expected expenditures from this bill.

**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.....				
TOTAL.....				