

# 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	(98,741)	0	0	(98,741)
FY2027-2028	0	(98,741)	0	0	(98,741)
FY2028-2029	0	(98,741)	0	0	(98,741)
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	(3,660)	0	0	(3,660)
FY2027-2028	0	(3,660)	0	0	(3,660)
FY2028-2029	0	(3,660)	0	0	(3,660)

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

LB948 would make the following amendments:

- Transfers the balance of the Nebraska Poultry and Egg Development, Utilization, and Marketing Fund to the Nebraska Agricultural Products Marketing Cash Fund on 12/31/2026 and repeals the fund on 1/1/2027
- Amends the name of the Fertilizers and Soil Conditioners Administrative Fund to the Fertilizers and Beneficial Substances Administrative Fund;
- Amends the name of the Nebraska Commercial Fertilizer and Soil Conditioner Act to the Nebraska Commercial Fertilizer and Beneficial Substances Act;
- Creates a definition for beneficial substance under the act;
- Strikes references to soil conditioner throughout the act, replaces with beneficial substance;
- Creates a definition for microorganism under the act;
- Strikes requirement for the Department of Agriculture to furnish a form for product registration, reduces the copy of the labeling required from two copies to one copy, and requires a fee of fifty dollars per product;
- Amends the application requirement to include commercial fertilizers;
- Creates requirements for packaged beneficial substances distributed in the state to include products which claim to contain any microorganism;
- Strikes the authority for the University of Nebraska Institute of Agriculture and Natural Resources to guarantee and permit other beneficial substances under the act; and
- Amends the Fertilizers and Beneficial Substances Administrative Fund to expand the eligible use of the fund to be used for any other plant health program that is administered by the department. Strikes reference to the Healthy Soils Task Force and an obsolete transfer.

No basis to disagree with the Department of Agriculture's estimates for cash fund revenues and expenditures.

Technical note: transfers to the Nebraska Agricultural Products Marketing Cash Fund are not an eligible use of the Nebraska Poultry and Egg Development, Utilization, and Marketing Fund.

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

2026

LB<sup>(1)</sup> 948

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Kevin Shearman Date Prepared: <sup>(4)</sup> 1/12/2026 Phone: <sup>(5)</sup> 402-580-1451

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	(98,741)	(3,660)	(98,741)	(3,660)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	(98,741)	(3,660)	(98,741)	(3,660)

Explanation of Estimate:

The bill changes the Nebraska Commercial Fertilizer and Soil Conditioners Act to the Nebraska Commercial Fertilizer and Beneficial Substances Act (Act). The bill increases fees by adding a registration fee of \$50 per product to cover the department's costs of reviewing product labels which would result in additional revenue of \$63,000 for FY 26-27 and 27-28, increases the minimum tonnage inspection fee from \$5 to \$10 resulting in additional revenue of \$2,640 for FY 26-27 and FY27-28, and increases the licensing fee for the manufacturing and distribution of products from \$15 to \$25 resulting in additional revenue of \$19,450 for FY 26-27 and 27-28. The bill also amends the associated Cash Fund so the fund can also be used for other plant health programs administered by the department.

The bill outright repeals the Nebraska Poultry and Egg Resources Act resulting in the reduction of roughly \$98,741 in expenditures for both FY 26-27 and FY27-28 and the reduction of roughly \$88,750 in revenue for both FY 26-27 and 27-28 and transfers remaining funds in the Nebraska Poultry and Egg Development, Utilization, and Marketing Fund to the Nebraska Agricultural Products Marketing Cash Fund.

The bill also outright repeals obsolete statutes relating to the Nebraska Dairymen's Association, State Horticultural Society, Nebraska Livestock Feeders and Breeders Association, Nebraska Home Economics Association of Organized Agriculture, Western Nebraska Organized Agriculture Association, and the Nebraska Potato Council.

	Revenue	
	FY 2026-27	FY 2027-28
Poultry and Egg Act	(88,750)	(88,750)
Tonnage Inspection Fees	2,640	2,640
Licensing Fee	19,450	19,450
Product Registration Fee	63,000	63,000
	(3,660)	(3,660)

**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.....			(98,741)	(98,741)
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			(98,741)	(98,741)

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 948	AM:	AGENCY/POLT. SUB: Department of Agriculture
REVIEWED BY: Taten Raml	DATE: 1/16/2026	PHONE: (531) 310-4102
COMMENTS: Concur with the Department of Agriculture's assessment of fiscal impact from LB948.		