

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
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.

LB883 would make the following amendments to Civic and Community Center Financing Act:

- Amend the definition of historic building or district;
- Allow for grants to be awarded for:
 - Demolition of historic buildings or districts; and
 - Assisting in the construction or upgrade of public spaces, including the demolition of property.
- Amends requirements for the Department of Economic Development's authority to issue conditional approval of grants.

LB883 would make the following amendments to the Revitalize Rural Nebraska Grant Program:

- Strike references to "dilapidated commercial property" and replace with "substandard and abandoned commercial property";
- Creates requirements to receive grants if the State Historic Preservation Office or their designee has determined that the property is listed, or eligible to be listed, on the National Register of Historic places;
- Creates definitions for certified building professional and substandard and abandoned commercial property; and
- Allows for the Revitalize Rural Nebraska fund to also be used to pay the reasonable and necessary costs incurred by the State Historic Preservation Office for carrying out the duties related to new duties created by this legislation.

LB883 could impact distribution of cash funds, but does not require additional funding.

Of note, the Revitalize Rural Nebraska Grant Program was funded via a one-time transfer of \$1,000,000 from the Cash Reserve Fund approved by the Legislature in LB531 (2023). The fund is fully obligated and has no future revenue source identified.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 883	AM:	AGENCY/POLT. SUB: Nebraska State Historical Society
REVIEWED BY: Ryan Yang	DATE: 1/23/2025	PHONE: (402) 471-4178
COMMENTS: The Historical Society assessment of no fiscal impact from LB 883 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 883	AM:	AGENCY/POLT. SUB: Department of Economic Development
REVIEWED BY: Ryan Yang	DATE: 1/16/2025	PHONE: (402) 471-4178
COMMENTS: The DED assessment of no fiscal impact from LB 883 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 883	AM:	AGENCY/POLT. SUB: Department of Water, Energy, and Environment (DWEE)
REVIEWED BY: Ryan Yang	DATE: 1/16/2025	PHONE: (402) 471-4178
COMMENTS: The DWEE assessment of no fiscal impact from LB 883 appears reasonable.		

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

2026

LB⁽¹⁾ 883

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Economic Development

Prepared by: ⁽³⁾ Kob Kitcharoen Date Prepared: ⁽⁴⁾ 01/09/25 Phone: ⁽⁵⁾ (402) 471-3741

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:

LB883 modifies the definition of historic building or district under the Civic and Community Center Financing Act. In addition, LB 883 adds demolition of historic buildings or districts as a qualified purpose for funding under the Act. LB 883 removes the phrase "substandard and abandoned buildings" and replaces it with "property" under Section 13-2704.01(c). LB 883 would also change the application requirements by allowing an applicant to provide documentation of an agreed upon mitigation strategy between the applicant and the State Historic Preservation Officer (SHPO). LB 883 makes additional changes to the Revitalize Rural Nebraska Grant Program administered by the Nebraska Department of Water, Environment, and Energy.

LB883 does not assign new responsibilities to the Department of Economic Development (DED) or include any new appropriations or budget impacts for DED.

Based on the current language, DED does not expect any change with the current resources.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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

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

2026

LB⁽¹⁾ 883

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Water, Energy, and Environment

Prepared by: ⁽³⁾ Kevin Stoner Date Prepared: ⁽⁴⁾ January 9th, 2026 Phone: ⁽⁵⁾ 402-471-2186

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

There is no anticipated fiscal impact to the agency, due to no additional funding source to the Revitalize Rural Nebraska Grant Program that the agency is aware of at this time. If additional funding is identified, there will be administrative costs associated with administering the program, which were historically allowed as part of the funding when this Program was funded previously.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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

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

2026

LB⁽¹⁾ 883

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State Historical Society

Prepared by: Michael Sothan
⁽³⁾

Date Prepared: 1/20/26
⁽⁴⁾

Phone: 402-540-3925
⁽⁵⁾

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0	0	0	0
CASH FUNDS	0	0	0	0
FEDERAL FUNDS	0	0	0	0
OTHER FUNDS	0	0	0	0
TOTAL FUNDS	0	0	0	0

Explanation of Estimate:

No Fiscal Impact. The changes proposed in LB883 are technical revisions only. Project review work is already being done and the changes proposed will not change the expenses required to carry forward our review obligations. Revenues are expected to be zero for the next two years as the NDWEE's Revitalize Rural Nebraska Grant Program is not currently funded.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS	2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28	
Preservation Associate (existing)	1	1	N/A
			N/A
Benefits		0	0
Operating		0	0
Travel		0	0
Capital outlay		0	0
Aid		0	0
Capital improvements		0	0
TOTAL		0	0