

**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.**

LB1048 would amend or eliminate reporting requirements under the :

- Department of Insurance;
- Department of Labor;
- Department of Revenue;
- Department of Water, Energy, and Environment;
- Department of Economic Development;
- Department of Administrative Services;
- Commission on Law Enforcement and Criminal Justice;
- Department of Correctional Services; and
- Board of Parole.

It is anticipated that this legislation will result in a modest reduction of administrative duties across multiple agencies.

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

**2026**

**LB<sup>(1)</sup> 1048**

**FISCAL NOTE**

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

Nebraska Department of Correctional Services

**Prepared by:** <sup>(3)</sup> Lisa Stanton

**Date Prepared:** 01/16/2026  
<sup>(4)</sup>

**Phone:** <sup>(5)</sup> (402)479-5702

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

**FY 2026-27**

**FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

NDCS estimates no fiscal impact as a result of LB1048.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>	<b>2026-27 26-27</b>	<b>2027-28 27-28</b>	<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Benefits.....**

**Operating.....**

**Travel.....**

**Capital  
outlay.....**

**Aid.....**

**Capital  
improvements.....**

**TOTAL.....**

\_\_\_\_\_

\_\_\_\_\_

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

**2026**

**LB<sup>(1)</sup>** 1048

**FISCAL NOTE**

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

Crime Commission

**Prepared by:** <sup>(3)</sup> Bryan Tuma

**Date Prepared:** January 15, 2026 **Phone:** <sup>(5)</sup> 531-893-0405

<sup>(4)</sup>

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

**FY 2026-27**

**FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

Section 20; Section 81-1430; Pgs. 29-33  
NO FISCAL IMPACT

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

	<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>	<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		
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> 1048**

**FISCAL NOTE**

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

Department of Administrative Services (DAS) – State Personnel, State Budget Division and State Building Division

Prepared by: <sup>(3)</sup> Sean Davis

Date Prepared: <sup>(4)</sup> 1/15/26

Phone: <sup>(5)</sup> 402-499-1072

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

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2027-28</u> <u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

**Explanation of Estimate:**

LB 1048 proposes to change reporting procedures for the preparation of the state executive budget, to eliminate reports regarding labor negotiations, and harmonize statutes to clarify the elimination of the Suggestion Award Board and the state employee suggestion system, as well as the assumption of duties of the former Vacant Building and Excess Land Committee by the Department of Administrative Services.

LB 1048 has no fiscal impact to the Department of Administrative Services.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27</b>	<b>2027-28</b>
	<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>	_____	_____	_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue	
REVIEWED BY: Ryan Yang	DATE: 2/4/2025	PHONE: (402) 471-4178	
COMMENTS: Concur with the Department of Revenue assessment of no fiscal impact from LB 1048.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Department of Insurance	
REVIEWED BY: Ryan Yang	DATE: 2/3/2025	PHONE: (402) 471-4178	
COMMENTS: Concur with the Department of Insurance assessment of no fiscal impact from LB 1048.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Nebraska Department of Labor (NDOL)	
REVIEWED BY: Ryan Yang	DATE: 2/3/2025	PHONE: (402) 471-4178	
COMMENTS: Concur with the NDOL assessment of no fiscal impact from LB 1048.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Board of Parole	
REVIEWED BY: Ryan Yang	DATE: 2/3/2025	PHONE: (402) 471-4178	
COMMENTS: No basis to disagree with the Board of Parole assessment of no fiscal impact from LB 1048.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Nebraska Department of Correctional Services	
REVIEWED BY: Ryan Yang	DATE: 1/23/2025	PHONE: (402) 471-4178	
COMMENTS: The Nebraska Department of Correctional Services assessment of no fiscal impact from LB 1048 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Department of Administrative Services	
REVIEWED BY: Ryan Yang	DATE: 2/3/2025	PHONE: (402) 471-4178	
COMMENTS: Concur with the DAS assessment of no fiscal impact from LB 1048.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Crime Commission	
REVIEWED BY: Ryan Yang	DATE: 1/16/2025	PHONE: (402) 471-4178	
COMMENTS: No basis to disagree with the Crime Commission assessment of no fiscal impact from LB 1048.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Department of Economic Development (DED)	
REVIEWED BY: Ryan Yang	DATE: 2/3/2025	PHONE: (402) 471-4178	
COMMENTS: Concur with the DED assessment of no fiscal impact from LB 1048.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1048	AM:	AGENCY/POLT. SUB: Department of Water, Energy, and Environment (DWEE)	
REVIEWED BY: Ryan Yang	DATE: 2/3/2025		PHONE: (402) 471-4178
COMMENTS: Concur with the DWEE assessment of no fiscal impact from LB 1048.			

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

**2026**

**LB<sup>(1)</sup> 1048**

**FISCAL NOTE**

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

Department of Economic Development

Prepared by: <sup>(3)</sup> Kob Kitcharoen Date Prepared: <sup>(4)</sup> 01/14/25 Phone: <sup>(5)</sup> (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	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

LB 1048 amends certain Department of Economic Development reporting requirements. Specifically, Section 77-6521 is amended to provide for a joint hearing on the Key Employer Act before the Appropriations Committee in even numbered years. LB 1048 amends sections of the Renewable Chemical Production Tax Credit Act by changing the annual reporting date under the program from January 31 to October 31 of each year under Section 77-6610. LB 1048 amends sections of the ImagINE Nebraska Act by striking former paragraph (r). LB 1048 amends the annual reporting date under the Urban Redevelopment Act from July 15 to October 31 of each year. LB 1048 strikes language under the Angel Investment Tax Credit Act which required inclusion of information in the annual report to enable the Department of Economic Development to fulfill its reporting requirements under Section 77-6309.

LB 1048 also removes several references to "director" in favor of the "Department of Economic Development". Based on the current language, DED does not expect any change with current resources.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:	NUMBER OF POSITIONS		<u>2026-27</u>	<u>2027-28</u>
POSITION TITLE	<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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

**2026**

**LB<sup>(1)</sup> 1048**

**FISCAL NOTE**

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

Department of Water, Energy, and Environment

**Prepared by:** <sup>(3)</sup> Isabella Peterson

**Date Prepared:** 1/21/26  
<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-560-2017

**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>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>				

**Explanation of Estimate:**

Sections 3, 4, 21, 22, 24, 25, 26 of the bill reduce duplicative reporting requirements and help to streamline the agency reporting process by combining several separate agency reports into DWEE's annual report, as required by Neb. Rev. Stat. § 81-1504.01, and will have no fiscal impact on the agency. The bill incorporates the following reports into DWEE's annual report due December 1 of each year: Water Resources Cash Fund Report, currently required by Neb. Rev. Stat. § 61-218(6)(a)-(b); Annual State Energy Report, currently required by Neb. Rev. Stat. § 81-1607; Livestock Waste Control Program Report, currently required by Neb. Rev. Stat. § 54-2428(5); and Title V Air Quality Permit Program Report, currently required by Neb. Rev. Stat. § 81-1505.04(3).

Sec. 21 of the bill, changes to Neb. Rev. Stat. § 81-1504.01(1)-(3), allows DWEE to streamline its annual report by incorporating existing financial reports rather than expending additional resources to produce new ones, and will have no fiscal impact on the agency.

Sections 22 and 23 of the bill prohibits using the Clean Air Title V Cash Fund, funded by annual emission fees, for expenses of the Small Business Compliance Advisory Panel (SBCAP) or for providing support to sources under the SBCAP, which will have a minimal fiscal impact of approximately \$450 in cash funds on the agency annually.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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

Capital  
improvements.....  
TOTAL.....

_____	_____
_____	_____
_____	_____
_____	_____

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

**2026**

**LB<sup>(1)</sup> 1048**

**FISCAL NOTE**

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

Department of Insurance

Prepared by: <sup>(3)</sup> Jordan Blades Date Prepared: <sup>(4)</sup> 1/15/26 Phone: <sup>(5)</sup> 402-471-4638

**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	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

The Department does not anticipate any fiscal impact at this time.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

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

**2026**

**LB<sup>(1)</sup> 1048**

**FISCAL NOTE**

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

**Nebraska Department of Labor**

**Prepared by:** Rea Easton  
<sup>(3)</sup>

**Date Prepared:** 01/15/2026  
<sup>(4)</sup>

**Phone:** 402-416-6809  
<sup>(5)</sup>

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

**FY 2026-27** **FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	_____	_____	_____	_____
<b>CASH FUNDS</b>	_____	_____	_____	_____
<b>FEDERAL FUNDS</b>	_____	_____	_____	_____
<b>OTHER FUNDS</b>	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:** There is no fiscal impact to the Nebraska Department of Labor for LB 1048.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

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

**2026**

**LB<sup>(1)</sup> LB 1048**

**FISCAL NOTE**

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

**Nebraska Board of Parole**

**Prepared by:** <sup>(3)</sup> Dr. Janee Pannkuk

**Date Prepared:** <sup>(4)</sup> 1/22/2026

**Phone:** <sup>(5)</sup> 402-479-5731

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

**FY 2026-27**

**FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	\$0	\$0	\$0	\$0
<b>CASH FUNDS</b>	\$0	\$0	\$0	\$0
<b>FEDERAL FUNDS</b>	\$0	\$0	\$0	\$0
<b>OTHER FUNDS</b>	\$0	\$0	\$0	\$0
<b>TOTAL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Explanation of Estimate:**

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

	<b>POSITION TITLE</b>		<b>NUMBER OF POSITIONS</b>	<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>			
<b>Benefits.....</b>	\$0	\$0		\$0	\$0
<b>Operating.....</b>	\$0	\$0		\$0	\$0
<b>Travel.....</b>	\$0	\$0		\$0	\$0
<b>Capital outlay.....</b>	\$0	\$0		\$0	\$0
<b>Aid.....</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Capital improvements.....</b>	\$0	\$0		\$0	\$0
<b>TOTAL.....</b>	\$0	\$0		\$0	\$0

## State Agency Estimate

State Agency Name: Department of Revenue		Date Due LFO:			
Approved by: James R. Kamm	Date Prepared: 02/03/2026	Phone: 471-5896			
	FY 2026-2027	FY 2027-2028	FY 2028-2029		
	Expenditures	Revenue	Expenditures		
General Funds		\$ 0			\$ 0
Cash Funds					
Federal Funds					
Other Funds					
Total Funds		\$ 0		\$ 0	

LB 1048 makes the following changes to reports and hearings that State Agencies are required to file:

- Removes the odd numbered year tax expenditure report.
- Removes the report required for the Temporary Assistance for Needy Families (TANF) program.
- Changes the joint Department of Revenue (DOR) and Department of Economic Development (DED) hearing on ImagiNE Nebraska Act to occurring only on even numbered year. The report will still be due yearly.
- Adds DED to the state agencies that companies must provide information regarding the Renewable Chemical Production Tax Credit.
- Changes the report on the Renewable Chemical Production Tax Credit to being a joint report between DED and DOR. The report is changed to being due on or before October 31st and it to be an annual report to the Legislature.
- Make changes to the report required under the ImagiNE Nebraska Act. The total amount of the payments is removed from reporting requirements.
- Adds DOR to a report done by DED on the Urban Development Act. The report is due on October 31st of each year.
- Removes a requirement that each department and agency must certify if each program or practice is an evidence-based program or practice.

The operative date for LB 1048 is three months after adjournment of the Legislature.

It is estimated that LB 1048 will have no impact on General Fund revenues.

It is estimated that there will be minimal costs for the Department of Revenue to implement this bill.

## Major Objects of Expenditure

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