

**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	4,100	0	0	4,100
FY2027-2028	0	8,200	0	0	8,200
FY2028-2029	0	8,200	0	0	8,200
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	6,875	0	0	6,875
FY2027-2028	0	20,625	0	0	20,625
FY2028-2029	0	20,625	0	0	20,625

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

LB1099 requires the Nebraska Department of Motor Vehicles (DMV) to create a new alternate Husker Red License Plate with cream-colored characters on a scarlet background. The applications for the Husker Red License Plates would be available beginning on January 1, 2027, with the fees would be remitted for deposit in to the Highway Cash Fund.

This bill would become effective three calendar months after the adjournment of the Legislature.

Expenditures:

The Nebraska Department of Motor Vehicles (DMV) is anticipating 80 hours of programmatic and testing related to the new Husker Red License Plate, which can be absorbed within their existing appropriation in Program 70. However, in Program 90, the DMV is expecting expenditures for the production of the new license plate to be as follows: \$4,100 in Cash Fund expenditures in FY2026-27 (500 sets or 1,000 plates x \$4.10) and \$8,200 in Cash Fund expenditures in FY2027-28 (1,000 sets or 2,000 plates x \$4.10).

Revenues:

The DMV Program 70 is projecting 1,000 sets of this new plate would be sold each year. With the January 1, 2027 effective date only 500 sets would be sold in FY2026-27. Then in FY2027-28, 1,000 sets would be sold. The DMV has provided, based on historical averages, they anticipate 75% of the plates sold to be alphanumeric plates (\$5 each) and 25% to be message plates (\$40 each).

In FY2026-27, of the 500 sets to be sold: 375 would be alphanumeric plates (\$5 x375) which would be a revenue increase of \$1,875 to the Highway Cash Fund. The remaining, 125 message plates (\$40 x 238) would bring in total revenue of \$13,090 to be split: \$2,380 to the DMV Cash Fund and \$7,140 to the Highway Cash Fund. The total revenue increase in FY2026-27 would be \$6,875.

In FY2027-28, of the 1,000 sets to be sold plus: 500 renewal plates: 1,125 sold would be alphanumeric plates (750 new plus 375 renewals) (\$5 x 1,125) which would be a revenue increase of \$5,625 to the Highway Cash Fund. The remaining, 375 message plates (250 new plus 125 renewals) (\$40 x 375) would bring in \$15,000 in revenue, split \$3,750 to the DMV Cash Fund and \$11,250 to the Highway Cash Fund. The total revenue increase in FY2027-28 would be \$20,625.

The Nebraska Department of Transportation (NDOT) is anticipating an indeterminate fiscal impact.

There is no basis to disagree with these estimations of fiscal impact, given the assumptions each agency used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1099	AM:	AGENCY/POLT. SUB: Department of Motor Vehicles
REVIEWED BY: Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Department of Motor Vehicles' estimated fiscal impact as a result of LB 1099.		

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

2026

LB<sup>(1)</sup> 1099

FISCAL NOTE

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

Motor Vehicles

Prepared by: <sup>(3)</sup> Bart Moore

Date Prepared: <sup>(4)</sup> 1/17/2026

Phone: <sup>(5)</sup> 402-471-3902

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

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	4,100	6,875	8,200	20,625
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>4,100</b>	<b>6,875</b>	<b>8,200</b>	<b>20,625</b>

**Explanation of Estimate:  
Husker Red License Plate  
Program 070**

There will be 80 hours of Programming and Testing for this new plate that can be absorbed within existing DMV appropriation.

History has shown that 1000 sets of these plates will be sold every fiscal year. Due to the effective date of January 1, 2027, we estimate 500 sets of plates will be sold during the first fiscal year. In addition, history has shown that 75% of the plates sold are Numeric plates and 25% are Message plates.

FY26-27 Revenue 500 sets sold – 375 Numeric plates at \$5 will credit \$1,875 to the designated fund, and 125 Message sets will credit \$3,750 to the designated fund and \$1,250 to the DMV Cash Fund. Total Revenue for the Fiscal Year will be \$6,875.

FY27-28 Revenue 1000 set sold (500 renewals) – 1,125 numeric plates will credit \$5,625 to the designated fund and 375 message plates will credit \$11,250 to the designated fund and \$3,750 to the DMV Cash Fund. Total Revenue for the Fiscal Year will be \$20,625.

**Program 090**

Fiscal Year 26-27 500 sets (1000 plates) at \$4.10 = \$4,100  
Fiscal Year 27-28 1000 sets (2000 plates) at \$4.10 = \$8,200

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits.....				
Operating.....			4,100	8,200
Travel.....				
Capital outlay.....				
Aid.....				

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

	4,100	8,200

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

**2026**

**LB<sup>(1)</sup> 1099**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Lily Kathee Date Prepared: <sup>(4)</sup> 1/20/2026 Phone: <sup>(5)</sup> 402-479-4635

**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:**

LB1099 provides an option to apply for Husker Red License Plates beginning on January 1, 2027, with the revenues from the plate deposited into the Highway Cash Fund. Additionally, the bill provides language allowing revenues deposited in accordance with section 60-3,163.02 to be expended by the Department as defined in Nebraska Revised Statute §66-4,100.

If enacted, NDOT's Highway cash fund would receive five dollars for each license plate set sold, but the total fiscal impact is indeterminable.

**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.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>