

**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	64,000	0	0	0	64,000
FY2027-2028	64,000	0	0	0	64,000
FY2028-2029	64,000	0	0	0	64,000
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.**

LB 835 would change and eliminate how fees are set or collected by the Secretary of State for certain filings. The bill updates how notices of liens are managed under the Uniform Federal Lien Registration Act and the Uniform State Tax Lien Registration and Enforcement Act. Additionally, the bill modifies aspects of the central filing system including the handling of effective financing statements, the master lien list, and filed records under the Uniform Commercial Code (UCC).

LB 835 would require a nonrefundable fee for bulk data requests of the UCC database including records filed in accordance with the Uniform Federal Lien Registration Act or the Uniform State Tax Lien Registration and Enforcement Act as follows:

1. \$800 for an initial file
2. \$800 for a monthly update file
3. \$300 for a weekly update file

Images of UCC database records are also charged a fee of 45 cents per page or image.

The Secretary of State estimates minimal fiscal impact on revenues by less than 1% due to the decrease in revenue from eliminating certain fees and the increase in revenue by changing other fees to be nonrefundable.

The Department of Revenue estimates \$64,000 in additional expenses due to the increase in lien fees. The department manages the monthly billing for lien-related fees on behalf of the state.

The Assessor & Register of Deeds offices in both Lancaster County and Douglas County estimated no fiscal impact, although some of the records can be filed with these offices.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	835	AM:	AGENCY/POLT. SUB:	Nebraska Department of Revenue
REVIEWED BY:	Ann Linneman		DATE:	1-29-2026
COMMENTS: The Nebraska Department of Revenue's assessment of fiscal impact seems reasonable given the assumptions used.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	835	AM:	AGENCY/POLT. SUB:	Secretary of State
REVIEWED BY:	Ann Linneman		DATE:	1-29-2026
COMMENTS: The Secretary of State's assessment of no fiscal impact seems reasonable given the assumptions used.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	835	AM:	AGENCY/POLT. SUB:	Douglas County Assessor
REVIEWED BY:	Ann Linneman		DATE:	1-13-2026
COMMENTS: The Douglas County Assessor's assessment of no fiscal impact seems reasonable given the assumptions used.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	835	AM:	AGENCY/POLT. SUB:	Lancaster County Assessor
REVIEWED BY:	Ann Linneman		DATE:	1-16-2026
COMMENTS: The Lancaster County Assessor's assessment of no fiscal impact seems reasonable given the assumptions used.				

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

**2026**

**LB<sup>(1)</sup> 835**

**FISCAL NOTE**

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

Douglas County Assessor/Register of Deeds Office

Prepared by: <sup>(3)</sup> Michael J. Goodwillie Date Prepared: <sup>(4)</sup> 1/13/2026 Phone: <sup>(5)</sup> (402) 444-6703

**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>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Explanation of Estimate:**

This bill mostly affects the Nebraska Secretary of State and fees it can charge for various filings. It does mention the Register of Deeds Office because some of the documents mentioned can be filed with our office. After review by our ROD supervisors, this does not appear to affect us in any significant way.

**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> .....				

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

**2026**

**LB<sup>(1)</sup> 835**

**FISCAL NOTE**

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

Lancaster County Assessor & Register of Deeds

**Prepared by:** <sup>(3)</sup> Dan Nolte

**Date Prepared:** 01/16/2026

<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-441-7463

**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>				

**Explanation of Estimate:** This legislation does not appear to have a fiscal impact on this office.

**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> .....				

## State Agency Estimate

State Agency Name: Department of Revenue			Date Due LFO:
Approved by: James R. Kamm	Date Prepared: 01/28/2026		Phone: 471-5896
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds	\$ 64,000	\$ 0	\$ 64,000
Cash Funds			
Federal Funds			
Other Funds			
Total Funds	\$ 64,000	\$ 0	\$ 64,000
		\$ 64,000	\$ 0

LB 835 changes fees for requesting certain records from the Secretary of State (SoS). Images of business entity records will no longer be limited to \$2,000 per request (cost of 45 cents per image remains the same). Bulk data requests of the Uniform Commercial Code (UCC), Uniform Federal Lien Registration Act or Uniform State Tax Lien Registration and Enforcement Act databases will be \$800 for an initial file, \$800 for a monthly update file and \$300 for a weekly update file. UCC database information accesses via the internet will be 45 cents for each page or image of a page. Fees go to the Secretary of State Cash Fund.

LB 835 changes the information that will be recorded by the Registrar of Deeds for federal liens.

LB 835 changes the fee for the master lien list from \$30 to a fee set by SoS not to exceed \$200 annually.

State tax liens stored in the State's central tax lien index would no longer be required to include name, residence, last four digits of SSN, the Tax Commissioner's serial number, date and time of filing and amount due. Department of Revenue will still be able to pay fees monthly rather than by each request.

SoS will no longer be required to make all records available for sale or license to the public available via electronic portal.

It is estimated that it would cost an additional \$64,000 to the Department of Revenue due to the increase in the fee.

The operative date for LB 835 is three months after adjournment of the Legislature.

## 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>							

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

**2026**

**LB<sup>(1)</sup> 835**

**FISCAL NOTE**

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

Secretary of State

**Prepared by:** <sup>(3)</sup> Joan Arnold

**Date Prepared:** 1-21-2026  
<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-471-2384

**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>				

**Explanation of Estimate:**

There are several minor fee changes throughout LB835; however, overall, the impact on revenues is expected to change by less than 1%. For example, the change in Section 4 to 52-1312 eliminates a \$30 company registration fee which is expected to reduce revenue by around \$5,000 per year; however, that is slightly offset by the change in Section 5 to 52-1313 to make EFS fees nonrefundable, which could increase revenues by about \$2,500. Overall, none of these changes are expected to have a significant fiscal impact.

**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>

**Benefits.....**

**Operating.....**

**Travel.....**

**Capital  
outlay.....**

**Aid.....**

**Capital  
improvements.....**

**TOTAL.....**

---

---