

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.

This bill increase the fees imposed by county clerks for marriage license issuances and certified copies. Issuances increase from \$25 to \$50 and certified copies increase from \$9 to \$16. There is no fiscal impact to the state.

The Nebraska Association of County Officials (NACO) estimate 11,685 marriage licenses are issued annually. The total fiscal impact to counties of the increase to issuances is estimated to be \$292,125. Estimating the fiscal impact to certified copies is assumed to be minimal.

Annually, NACO estimates small counties (<5,000 residents) would each realize increased revenue of \$289, medium counties (5,000 to 50,000 residents) would each realize increased revenue of \$2,019, and large counties (>50,000 residents) would each realize increased revenue of \$36,070. These estimates appear to be reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 896	AM:	AGENCY/POLT. SUB: Department of Health and Human Services	
REVIEWED BY:	Ashley Dempsey	DATE: 2/10/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Department of Health and Human Services' assessment of no fiscal impact from LB 896.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 896	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY:	Ashley Dempsey	DATE: 1/16/26	PHONE: (402) 326-2182
COMMENTS: No basis to dispute the Nebraska Association of County Officials' estimated fiscal impact as a result of LB 896.			

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 2-10-2026

Phone: (5) 471-6719

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact on the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0

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

2026

LB⁽¹⁾ 896

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/13/2026 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2026-27</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:

Due to data constraints, we created an estimate for the number of marriage licenses for each county using two data sources. Sixty-four counties reported marriage license fee revenues, so we created a two-year average for the number of marriage licenses using county budget data (FY2022 & 2023). For the remaining 29 counties, we gathered data from the Nebraska DHHS vital statistics (2012-2016) and created a five-year average for the number of marriage licenses for these counties. Based on these data, we estimate that the total number of marriage licenses issued annually is 11,685. If the fee was raised by an additional \$25, this would generate \$292,125 in additional revenue for Nebraska counties. On average, small counties (< 5,000 residents) would see an approximate increase of \$286 annually, medium counties (5,000-50,000 residents) would see an approximate increase of \$2,019 annually, and large counties (> 50,000 residents) would see an approximate increase in \$36,070 annually. We do not have data on how many people might request a certified copy of a marriage license but given the increase from \$9 to \$16 for each certified copy, the figure of \$292,125 is likely closer to \$300,000 or slightly higher.

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.....	_____	_____	_____	_____
TOTAL.....	=====	=====	=====	=====

