PREPARED BY: Eric Kasik
DATE PREPARED: February 10, 2026
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LB 1010

Revision: 00

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.

LB 1010 amends statute related to electrical storage to clarify the process for private electric suppliers to receive approval to construct an energy storage resource or related facility. This involves coordination with a Nebraska public power district and an application for approval from the Power Review Board.

The Power Review Board does not believe any changes from this bill will have a fiscal impact on their agency.

No Fiscal Impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1010	AM:	AGENCY/POLT. SUB: Nebraska Power Review Board	
REVIEWED BY: Ryan Walton	DATE: 1/14/2026		PHONE: (402) 471-4174
COMMENTS: The Nebraska Power Review Board's assessment of no fiscal impact from LB 1010 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1010	AM:	AGENCY/POLT. SUB: Nebraska State Electrical Division	
REVIEWED BY: Ryan Walton	DATE: 1/14/2026		PHONE: (402) 471-4174
COMMENTS: The Nebraska State Electrical Division's assessment of no fiscal impact from LB 1010 appears reasonable.			

Please complete ALL (5) blanks in the first three lines. **2026**

LB(1) 1010 **FISCAL NOTE**

State Agency OR Political Subdivision Name: (2) Nebraska State Electrical Division Agency 030

Prepared by: (3) Craig Thelen **Date Prepared:** (4) 1/13/2026 **Phone:** (5) 402-471-3508

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact

Explanation of Estimate:

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS 26-27	27-28	2026-27 EXPENDITURES	2027-28 EXPENDITURES
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL			No Fiscal Impact	No Fiscal Impact

Please complete ALL (5) blanks in the first three lines. **2026**

LB(1) 1010 **FISCAL NOTE**

State Agency OR Political Subdivision Name: (2) Nebraska Power Review Board

Prepared by: (3) Tim Texel Date Prepared: (4) January 14, 2026 Phone: (5) 402-471-2301

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:

The Power Review Board (PRB) does not believe LB 1010 would cause a fiscal impact on the PRB that is not already anticipated under existing law. LB 1010 explicitly provides private entities with the authority to construct energy storage resources (ESR) in Nebraska, requires the private entities to file an application with the PRB prior to construction, and provides the PRB with authority to hold an evidentiary hearing and either approve or deny the ESR application. However, pursuant to PRB Guidance Document 14 the PRB has determined that it currently has authority under existing Nebraska law to accept applications filed by private entities to construct ESRs, and either approve or deny the application following an evidentiary hearing. LB 1010 would essentially codify the PRB's interpretation regarding its authority over applications and hearings for privately-operated ESRs. The bill would alter some of the information that must be shown by the private entity applicant in order for the PRB to approve the application, but that is a separate issue from the PRB's jurisdiction to approve privately owned and operated ESRs. Based on the PRB's interpretation of current law expressed in Guidance Document 14, LB 1010 would not create additional costs that are not already within the PRB's jurisdiction.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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