

PREPARED BY:
DATE PREPARED:
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February 5, 2026
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LB 1085

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 1085 amends section 53-103.47 to change the definition of bottle club.

The bill amends section 53-132 and 53-133 to change provisions for making determinations for licensing and for hearings for retail licenses, bottle club licenses, craft brewery licenses, and microdistillery licenses.

The bill amends section 53-1,100 to change penalties regarding alcoholic liquor sales penalties so that any person who sells alcoholic liquor at retail without having first obtained a valid license to do so under the Nebraska Liquor Control Act shall be guilty of a Class I misdemeanor for a first offense and a Class IV felony for a second or subsequent offense.

The Nebraska Liquor Control Commission estimates no fiscal impact as a result of the bill. There is no basis to disagree with this estimate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1085	AM:	AGENCY/POLT. SUB: Liquor Control Commission	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/20/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the Liquor Control Commission's estimate of no fiscal impact as a result of LB 1085.			

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2026

LB⁽¹⁾ 1085

FISCAL NOTE

State Agency OR Political Subdivision (35) Liquor Control Commission
Name: ⁽²⁾

Prepared by: ⁽³⁾ Mark Davis Jr Date Prepared: 1-15-2026 Phone: ⁽⁵⁾ 402-471-4804
⁽⁴⁾

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0	0	0	0
CASH FUNDS	0	0	0	0
FEDERAL FUNDS	0	0	0	0
OTHER FUNDS	0	0	0	0
TOTAL FUNDS	0	0	0	0

Explanation of Estimate:
No fiscal impact estimated.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
...				
Operating.....				
....				
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....				