

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.		

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

2026

LB⁽¹⁾ 1085

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

(35) Liquor Control Commission

Prepared by: ⁽³⁾ Mark Davis Jr

Date Prepared: 1-15-2026

⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-4804

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 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28	
Benefits.....			
Operating.....			
Travel.....			
Capital outlay.....			
Aid.....			
Capital improvements.....			
TOTAL			