

**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.**

LB977 would modify Nebraska §60-676.01(4) to add individuals who are leading, herding, or driving livestock along a highway (as defined in Nebraska §60-6,378.02) to the definition of vulnerable road users. Also, this bill adds that the definition of livestock shall be any horse, mule, donkey, cattle, swine, sheep, or goat to Nebraska §60-6,378.02(3)(a); and instructs that motor vehicle operators must use caution, stop, and/or yield the right-of-way to these vulnerable road users. Additionally, LB977 in Nebraska §60-6,193(4) instructs that these vulnerable road users herding or driving livestock may not travel on roadways where a minimum speed limit of 20 mph or higher is posted.

This bill would become effective three calendar months after the adjournment of the Legislature.

The Nebraska Department of Motor Vehicles, the Nebraska Department of Transportation, and the Nebraska State Patrol have all indicated no fiscal impact. There is no basis to disagree with these estimations.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 977 AM: AGENCY/POLT. SUB: Supreme Court
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REVIEWED BY: Ashley Dempsey	DATE: 1/29/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Supreme Court's assessment of no fiscal impact from LB 977.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 977 AM: AGENCY/POLT. SUB: Nebraska Department of Transportation
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REVIEWED BY: Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Nebraska Department of Transportation's assessment of no fiscal impact from LB 977.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 977 AM: AGENCY/POLT. SUB: Department of Motor Vehicles
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REVIEWED BY: Ashley Dempsey	DATE: 1/20/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Department of Motor Vehicles' assessment of no fiscal impact from LB 977.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 977 AM: AGENCY/POLT. SUB: Nebraska State Patrol
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REVIEWED BY: Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Nebraska State Patrol's assessment of no fiscal impact from LB 977.
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Please complete **ALL** (5) blanks in the first three lines.

**2026**

**LB<sup>(1)</sup> 977**

**FISCAL NOTE**

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

Motor Vehicles

Prepared by: <sup>(3)</sup> Bart Moore

Date Prepared: <sup>(4)</sup> 1/14/2026

Phone: <sup>(5)</sup> 402-471-3902

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2027-28</u> <u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

No Fiscal Impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u> <u>26-27</u>	<u>27-28</u>	<u>2026-27</u> <u>EXPENDITURES</u>	<u>2027-28</u> <u>EXPENDITURES</u>
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>** 977

**FISCAL NOTE**

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

Nebraska State Patrol

**Prepared by:** <sup>(3)</sup> Carol Aversman

**Date Prepared:** 01/14/2026

<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-471-4545

**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:**

**NO FISCAL IMPACT.**

**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> .....				

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

**2026**

**LB<sup>(1)</sup>** 977

**FISCAL NOTE**

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

05 Supreme Court

**Prepared by:** <sup>(3)</sup> Eric Asboe

**Date Prepared:** 1/28/2026

**Phone:** <sup>(5)</sup> 402-326-9215

<sup>(4)</sup>

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**FY 2026-27**

**FY 2026-27**

	<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:**

No fiscal impact.

**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> .....				

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

**2026**

**LB<sup>(1)</sup> 977**

**FISCAL NOTE**

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

Nebraska Department of Transportation (NDOT)

Prepared by: <sup>(3)</sup> Lily Kathee

Date Prepared: <sup>(4)</sup> 1/16/2026

Phone: <sup>(5)</sup> 402-479-4635

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2027-28</u> <u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

LB977 proposes updating the Nebraska Rules of the Road relating to motorists encountering certain animals being led, herded, or driven on or along highways.

No fiscal impact to Nebraska Department of Transportation is anticipated.

**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.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>