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DATE PREPARED: February 23, 2026
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LB 803

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 803 amends section 77-1229 to provide that all persons (instead of every person) required by section 77-1201 to list and value taxable tangible personal property shall list such property upon the forms prescribed by the Tax Commissioner.

No fiscal impact.

LB 0803 Fiscal Note 2026

State Agency Estimate

State Agency Name: Department of Revenue | Date Due LFO:

Approved by: James R. Kamm | Date Prepared: 02/20/2026 | Phone: 471-5896

	FY 2026-2027		FY 2027-2028		FY 2028-2029	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		$ 0		$ 0		$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		$ 0		$ 0		$ 0

LB 803 changes Neb. Rev. Stat. § 77-1229 from "every person" required to list and value taxable personal property to "all persons".

LB 803 will have no impact on the General Fund revenues and no cost to the Nebraska Department of Revenue.

Major Objects of Expenditure

Class Code	Classification Title	26-27 FTE	27-28 FTE	28-29 FTE	26-27 Expenditures	27-28 Expenditures	28-29 Expenditures
Benefits……							
Operating Costs……							
Travel……							
Capital Outlay……							
Capital Improvements……							
Total……							