

PREPARED BY:  
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February 13, 2026  
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**LB 1187**

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	SEE BELOW	0	0	SEE BELOW
FY2027-2028	0	SEE BELOW	0	0	SEE BELOW
FY2028-2029	0	SEE BELOW	0	0	SEE BELOW

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB1187 amends the fee caps under the Nebraska Livestock Brand Act and declares an emergency.

Any cash fund revenue increase would be dependent upon actions taken by the Nebraska Brand Committee. The Brand Committee has provided an estimate utilizing their intended actions with the increased discretion to set fees that LB1187 would provide, of which we have no basis to disagree. However, as LB1187 only grants discretion to change fees, the fiscal impact is indeterminate.

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2026

LB<sup>(1)</sup> 1187

FISCAL NOTE

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

Nebraska Brand Committee

Prepared by: <sup>(3)</sup> Don Arp, Jr.

Date Prepared: 1-28-2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 308-760-0015

**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	4,279,360	0	4,279,360
FEDERAL FUNDS	0	0	0	0
OTHER FUNDS	0	0	0	0
<b>TOTAL FUNDS</b>		4,279,360		4,279,360

**Explanation of Estimate:**

**Fee Cap**

LB1187 increases the cap on the per head inspection fee. The current fee is \$1.10 per head inspected. Raising the cap allows NBC to incrementally increase fees up to and including \$1.50 per head inspected.

In FY2024-25 data, NBC inspected 3,662,600 head of cattle. Using this example volume, for every \$0.05 increase in the per head fee, NBC revenue increases \$183,130.00. With the same example volume, if NBC were to increase fees from \$1.10 to \$1.50, that equals a \$1,465,040 in increased revenue. With an example volume of 3,662,600 head of cattle at \$1.10 per head, revenue is estimated at \$4,028,860.00. Realized revenue collected depends on actual inspections conducted and the approved fee rate.

**Surcharge**

LB1187 reinstates a surcharge of up to \$30 per inspection instead of charging for mileage. This cap allows NBC to charge and incrementally increase the surcharge fee up to and including \$30 per inspection. Using FY2024-25 data, NBC collected about 12,525 surcharges of \$20 each. Based on this example volume, every increase (from \$20) of \$1 equals \$12,525.00 in increased revenue. If the surcharge went from \$20 to the proposed cap of \$30, that would be \$125,250.00 in increased revenue. With an example volume of 12,525 surcharges at \$20.00 per charge, revenue is estimated at \$250,500.00. Realized revenue collected depends on actual inspections conducted and the approved fee rate.

**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**.....


ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1187      AM:      AGENCY/POLT. SUB: Nebraska Brand Committee

REVIEWED BY: Joe Massey      DATE: 1/29/2026      PHONE: (402) 471-4181

COMMENTS: The Nebraska Brand Committee's assessment of fiscal impact from LB 1187 appears reasonable using the assumptions provided