

**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	552,073	0	0	552,073
FY2028-2029	0	161,678	0	0	161,678
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	(943,078)	0	0	(943,078)
FY2028-2029	0	(943,078)	0	0	(943,078)

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

LB1197 amends §37-455 to allow for the transfer of a Nebraska resident landowner’s limited landowner permits for deer, elk, antelope, and wild turkey to a designee of the Nebraska resident landowner. This bill expands the definition of a qualified landowner to include partners, officers, shareholders, or beneficiaries of a partnership, corporation, or trust which owns or leases the qualifying farmland in Nebraska. Additionally, LB1197 allows these qualified Nebraska resident landowners to charge the designee a fee equal to the fee for the original permit cost. The bill allows for Nebraska resident landowners to purchase Nebraska landowner permits at the lowest pricing point with the number of permits based on how many acres of land they own, and landowners could sell them to non-residents of Nebraska (who normally pay the highest price point) to hunt on their private land.

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

Expenditures:

The NGPC has indicated this bill would require the agency to hire one FTE Conservation Officer (with PSL of \$60,081) in FY2027-28, and would incur permit system programmatic and testing costs. The combined expenses would total \$552,073 in Cash Fund expenditures for FY2027-28.

The LFO estimates the programmatic expenditures to no longer carry forward into the following years. The capital outlay should decrease after the first year’s equipment purchases, along with part of the operations expense which included the officer training. While the salary, benefits, and travel would likely remain steady or increase slightly. The LFO estimation of expenses is as follows:

LB1197 Estimated Expenditures	FY2027-28	FY2028-29
Conservation Officer - PSL	\$ 60,081	\$60,081
Conservation Officer - Benefits	\$9,102	\$9,102
Conservation Officer - Travel	\$14,100	\$14,100
Conservation Officer - Capital Outlay	\$60,000	\$30,000
Conservation Officer - Operations Exp. (includes officer academy)	\$96,790	\$ 48,395
Permit System Programming Expense (1 developer ~9 mos., 1,560hrs@\$200 per hr.)	\$ 312,000	\$ -
<b>Total Expenditures</b>	<b>\$ 552,073</b>	<b>\$161,678</b>

Revenues:

NGPC is anticipating a revenue loss from this bill. The NGPC analysis relies on projected hunter demand for the additional Nebraska resident landowner's limited landowner permits sold and transferred. The volume of additional permits purchased by Nebraska resident landowners at the lower price point, then transferred to non-residents and others (who would normally pay a much higher price point to hunt on public land) would cause a loss of (\$943,078) Cash Fund revenue in FY2027-28 to the state. NGPC has noted that a definitive fiscal impact estimate due to the change of the designated qualifying landowners is not obtainable. However, NGPC estimates that this change would make it more difficult for a resident to obtain a general big game permit.

The LFO would anticipate an equal revenue loss in FY2028-29. In the following years, there would likely be a greater loss of revenue realized as the number of deer, elk, antelope, and turkey lost from the extra permits sold, which Nebraska resident landowners don't currently utilize. This additional loss of animal life would likely mean the overall number of permits made available would need lowering to preserve the wildlife numbers for hunting purposes. Less permits available could mean a further reduction in state revenue. The LFO estimate with a continuation in the second year is as follows:

<u>Estimated Revenue Gain or Loss Based on Permit Type</u>	<u>Qty</u>	<u>Price</u>	<u>FY2027-28</u>	<u>FY2028-29</u>
Deer - Nonresident unsuccessful in draw	2000	\$9.50	\$39,000	\$39,000
Deer - 82% Nonresident shift from PL to LO permits	-2500	\$ 369	\$(922,500)	\$(922,500)
Deer - Reduction in Resident antlerless permits	-4500	\$39	\$(175,500)	\$(175,500)
Elk - Unused Resident Landowner Elk Applications	2500	\$11	\$ 27,500	\$ 27,500
Antelope - Nonresident unsuccessful in draw	265	\$7	\$ 1,855	\$ 1,855
Antelope - Resident Limited Landowner unsold permits	78	\$26.50	\$2,067	\$2,067
Antelope - Nonresident increase in demand for draw	1000	\$7.00	\$7,000	\$7,000
Turkey - Nonresident increase Limited Landowner Turkey	5000	\$15.50	\$ 77,500	\$ 77,500
Total Revenue Loss			\$(943,078)	\$(943,078)

There is no basis to disagree with the NGPC's estimation based on the assumptions used.

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

LB: 1197      AM:      AGENCY/POLT. SUB: Nebraska Game and Parks Commission

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

COMMENTS: No basis to disagree with the Nebraska Game and Parks Commission's assessment of fiscal impact from LB 1197.

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**LB**<sup>(1)</sup> 1197 Change provisions relating to limited landowner hunting permits

**FISCAL NOTE**

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

Nebraska Game and Parks Commission

Prepared by: <sup>(3)</sup> Kay Mencil

Date Prepared: 01/27/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-5189

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

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>			\$552,073	(\$943,078)
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>			\$552,073	(\$943,078)

**Explanation of Estimate:**

The proposed legislation provides for a Nebraska resident landowner to transfer a landowner deer, antelope, turkey, or elk permit to a designee of the landowner for a fee equal to the fee of the original permit. This also eliminates requirement to designate one qualifying landowner for partners of a partnership or officers or shareholders of a corporation and among beneficiaries of a trust; therefore, making all parties qualifying landowners.

To determine the fiscal impact, the analysis relies on projected hunter demand for additional permits rather than the total number of landowners eligible to sell them, as revenue changes are driven by the volume of permits likely to be purchased rather than the number of potential limited permit sellers. It is assumed the transfer fee charged is paid to NGPC.

**Deer:** In 2025 approximately 2,000 nonresident applicants were unsuccessful in the deer draw. It is assumed these individuals would pursue transferable permits (2000 \* \$19.50 = \$39,000.00). Over the last 12 years, an average of 82% of non-resident deer harvests occurred on private land. If even modest share (25%) of these hunters shift to transferable landowner permits, it could reduce revenue for deer permits by approximately (2500 \* \$369.00 = **-\$922,500.00**). The non-resident either sex quota has been reached right around Nov 1 and it's unlikely that many of those permits that go unsold, would sell. Making landowner permits unregulated, deer populations are unlikely to recover. Limited landowner and special landowner permits have unlimited availability. It would be necessary to reduce the number of antlerless permits available to residents and nonresidents. Currently limited landowner tags account for 25 percent of antlerless permits that are permitted in Nebraska. It is likely we would need to reduce antlerless permits by ~30% to account for the transfer tags. Assuming resident sales (4,500 permits \* \$39.00 = **-\$175,500.00**).

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Conservation Officer		1		\$60,081
<b>Benefits</b> .....				\$9,102
...				
<b>Operating</b> .....				\$408,790
....				
<b>Travel</b> .....				\$14,100
.				
<b>Capital outlay</b> .....				\$60,000



A definitive fiscal impact estimate due to the change of the designated qualifying landowners is not obtainable. It is estimated this change would make it more difficult for a resident to obtain a general big game permit.