

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 900 amends section 77-1720 to change the fee for issuing each warrant from \$2 to \$20 and removes the \$1 for levy.

The bill removes the language that when the officer has more than one warrant in his or her hands for service, he or she shall charge only for the mileage actually and necessarily traveled in serving all of the warrants, in which case the mileage so charged shall be prorated among such warrants.

The bill also changes commission on all taxes collected by distress and sale. The \$0.10 commission occurs on all sums not exceeding \$500, a change from \$100. The \$0.08 commission occurs on all sums exceeding \$500, a change from \$100.

The operative date for this bill is three months after the adjournment of the Legislature.

The Department of Revenue estimates minimal costs to implement the bill. There is no basis to disagree with this estimate.

The Lancaster County Sheriff's Office estimates an increase of \$15,470 per year as a result of the fee change to \$20.

The Nebraska Association of County Officials (NACO) estimates an average annual increase of \$205,380. The removal of the \$1 levy is not factored in to their calculations. Thus, with a \$2 fee for each warrant plus \$1 levy for a total of \$3 under current statute changing to \$20 for each warrant under the bill this is an increase of \$193,970 each year based on data NACO discussed.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 900	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY:	Ashley Dempsey	DATE: 1/16/26
COMMENTS: Concur with the Department of Revenue's estimate of minimal fiscal impact as a result of LB 900.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 900	AM:	AGENCY/POLT. SUB: Lancaster County Sheriff's Office
REVIEWED BY:	Ashley Dempsey	DATE: 1/15/26
COMMENTS: Concur with the Lancaster County Sheriff's Office estimated revenue as a result of LB 900. Technical Note: The General Funds reflected on the fiscal note are not State General Funds.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 900	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials
REVIEWED BY:	Ashley Dempsey	DATE: 1/14/26
COMMENTS: Concur with the Nebraska Association of County Officials estimated fiscal impact as a result of LB 900.		

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

2026

LB⁽¹⁾ 900

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Lancaster County Sheriff's Office

Prepared by: ⁽³⁾ Captain Michael Scriven

Date Prepared: ⁽⁴⁾ 1-14-26

Phone: ⁽⁵⁾ 402-441-6500

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS		\$15,470		\$15,470
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		\$15,470		\$15,470

Explanation of Estimate:

Explanation:

Over the course of the two previous years, our office satisfied an average of 910 distress warrants a year. At the current rates under NRS 77-1720 of \$3 total per distress warrant, our office collected an average of \$2,730 each year in fees that were turned over to the Lancaster County Treasurer's Office. Using the same average numbers but with the \$20 total per distress warrant proposed under LB900 instead of the previous \$3, it would increase that revenue by an average of \$15,470 a year.

Calculations:

2024/2025 average distress warrants satisfied were 910 a year.

Current statute average revenue is \$2,730 collected (\$1 levying fee + \$2 issuing fee = \$3 each).

Proposed statute average revenue is \$18,200 collected (\$0 levying fee + \$20 issuing fee = \$20 each).

That is an average increase in revenue of \$15,470 a year.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
Benefits.....			N/A	N/A
Operating.....			N/A	N/A
Travel.....			N/A	N/A
Capital outlay.....			N/A	N/A
Aid.....			N/A	N/A
Capital improvements.....			N/A	N/A
TOTAL.....			N/A	N/A

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

2026

LB⁽¹⁾ 900

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ **Elaine Menzel**

Date Prepared: ⁽⁴⁾ **1/13/2026**

Phone: ⁽⁵⁾ **402.434.5660**

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27 EXPENDITURES	REVENUE	FY 2026-27 EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

We examined county budget data from the State Auditor to create a two-year average (FY2022/2023) for the number of distress warrants, existing revenue (based on the current \$2 fee), and projected revenue (based on the proposed \$20 fee) for all 93 counties. Currently, Nebraska counties report an annual average of 11,410 distress warrants and \$22,820 in revenue from the current \$2 fee. If this fee were increased to \$20, this would generate a total of \$228,200, an average annual revenue increase of \$205,380. Small counties (< 5,000 residents) would see an average annual revenue increase of approximately \$299 annually, medium counties (5,000-50,000 residents) would see an average annual revenue increase of approximately \$1,429 annually, and large counties (> 50,000 residents) would see an average annual revenue increase of approximately \$24,352.

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.....

State Agency Estimate

State Agency Name: Department of Revenue			Date Due LFO:
Approved by: James R. Kamm	Date Prepared: 01/16/2026		Phone: 471-5896
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds		\$ 0	
Cash Funds			
Federal Funds			
Other Funds			
Total Funds		\$ 0	
			\$ 0

LB 900 will increase the fee for when a county sheriff issues distress warrants, levy, and return of warrants for the collection of taxes. The fee is currently \$2 for each warrant and \$1 for each levy. This increases it to \$20.

It also strikes language that required an officer to only charge for mileage when the officer had more than one warrant in their hand.

It is estimated that there will be minimal costs to the Department to implement this bill.

The operative date for this bill is three months after adjournment of the Legislature.

Major Objects of Expenditure

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