

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 1047 amends the Nebraska Bingo Act.

The bill changes the definition of bingo to incorporate the use of song titles, musical artists, or music genres in addition to utilizing numbers.

Under the bill, no person except a licensed organization shall award any prize with a value in excess of \$50, a change from \$25, for any bingo game.

No bingo card used at a special event bingo shall be sold, rented, or leased for more than \$1, a change from \$0.25, per card.

No single prize shall be offered or awarded at a special event bingo which exceeds \$50, a change from \$25, in value.

No person under 18 years of age shall play or participate in any bingo game, except that any person may play bingo at a limited period bingo or special event bingo if no alcoholic beverages are served and no prize or prizes to be awarded exceed \$50, a change from \$25, in value per game.

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

The Department of Revenue estimates minimal impact on General Fund revenues as a result of the bill and no cost to it to implement the bill. There is no basis to disagree with these estimates.

State Agency Estimate

State Agency Name: Department of Revenue		Date Due LFO:	
Approved by: James R. Kamm	Date Prepared: 01/21/2026	Phone: 471-5896	
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds		Minimal	
Cash Funds			
Federal Funds			
Other Funds			
Total Funds		Minimal	
			Minimal

LB 1047 updates the definition of bingo and bingo cards to include the selection method of using song titles, artists, and musical genres in addition to numbers. This bill updates the definition of card monitoring devices to allow for song titles, musical artists and musical genres to be incorporated into the use of monitoring devices.

LB 1047 changes the maximum prize from \$25 to \$50 for a person or organization other than licensed organization or qualifying organization. This bill also increases the price per bingo card from \$0.25 to \$1, and maximum prize for a single game from \$25 to \$50 for special event bingo.

The operative date for LB 1047 is three months after adjournment of the Legislature.

It is estimated that LB 1047 will have minimal impact on the General Fund revenues.

It is estimated that there will be no cost to the Department of Revenue to implement LB 1047.

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.....							