

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
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.

LB 1001 allows for a holder of a racetrack enclosure license to petition the Racing and Gaming Commission to waive or modify the minimum requirements regarding racing meet days and live horseraces.

Under the bill, a racetrack enclosure license is valid for up to a period three years, a change from a period of three years.

The bill changes that the Commission shall, instead of may, designate official registrars for the purpose of registration and to certify the eligibility of Nebraska-bred horses. The Commission may authorize the official registrar to collect specific fees as would reasonably compensate the registrar for expenses incurred in connection with registration of Nebraska-bred horses. Under the bill, fees shall not exceed \$200, a change from \$100, per horse. The bill provides that an owner or breeder that fails to register a horse that meets the requirements of subsection (2) of section 2-1213 to qualify as a Nebraska-bred horse within the specified timeframe shall be subject to an administrative fee of up to \$1,000 payable to the official registrar for the applicable breed. Any such fee shall be used to cover the costs of administering the official registrar's statutory duties.

The bill changes the requirements regarding interstate simulcast facility licenses.

The bill provides that 40% of the taxes collected pursuant to section 9-239, 9-344, 9-429, and 9-648 shall be available to the Charitable Gaming Division for administering and forcing the acts listed in subsection (1) of section 9-1,101 and to the State Racing and Gaming Commission for providing administrative support for the Nebraska Commission on Problem Gambling.

The bill also removes the Nebraska Commission on Problem Gambling from being located within the Charitable Gaming Division of the Department of Revenue (DOR) for administrative purposes only and re-locates the Nebraska Commission on Problem Gambling into the Racing and Gaming Commission for administrative purposes only.

The bill provides that a person 19 years of age or older shall be allowed to play or participate in a keno lottery conducted in accordance with the Nebraska County and City Lottery Act at a licensed racetrack enclosure as long as such keno lottery is played in an area separate from the casino gaming floor where other games of chance are played.

The bill outright repeals section 9-1107.

We estimate that as a result of the bill, the Cash Fund appropriations will be removed from the DOR for the Nebraska Commission on Problem Gambling with an increase in Cash Fund appropriations for the Nebraska Commission on Problem Gambling to the State Racing and Gaming Commission.

TECHNICAL NOTE: The outright repeal of section 9-1107 removes the Racetrack Gaming Fund from statute, which removes this funding mechanism for the Racing and Gaming Commission.

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

2026

LB⁽¹⁾ 1001

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

NE Racing * Gaming Commission

Prepared by: ⁽³⁾ Rita Pracht

Date Prepared: 1/20/26

⁽⁴⁾

Phone: ⁽⁵⁾ 531-310-4536

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

FY 2026-27

FY 2027-28

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

No Fiscal Impact

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: 01/21/2026	Phone: 471-5896			
	FY 2026-2027	FY 2027-2028	FY 2028-2029		
	Expenditures	Revenue	Expenditures		
General Funds		\$ 0			\$ 0
Cash Funds					
Federal Funds					
Other Funds					
Total Funds		\$ 0		\$ 0	

LB 1001 removes the Nebraska Commission on Problem Gambling from the Charitable Gaming Division and clarifies that it is permissible for someone at least 19 years of age to be inside licensed racetrack enclosure to participate in keno in accordance with the County and City Lottery Act.

LB 1001 provides that 40% of the tax collected under various charitable gaming acts will be available to the Charitable Gaming Division for administering and enforcing the acts, and to the State Racing and Gaming Commission for providing support for the Nebraska Commission on Problem Gambling. 60% of the tax collected is remitted to the General Fund.

The operative date for LB 1001 is three months after the adjournment of the Legislature.

It is estimated that LB 1001 will have no impact on General Fund revenues.

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

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.....							