

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	104,000	0	0	104,000
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	(1,313)	0	0	(1,313)
FY2028-2029	0	(1,313)	0	0	(1,313)

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

LB1232 amends Nebraska §37-455 to allow the Nebraska Game and Parks Commission (NGPC) to issue limited mountain lion permits to qualified landowners, leaseholders, or immediate family members under the following stipulations:

- To qualify the applicant must be:
 - A Nebraska resident who owns 320+ acres of farm or ranch land for agricultural purposes or is the partner, officer, shareholder, or beneficiary designated as the qualifying landowner by a partnership, corporation, or trust;
 - A Nebraska resident who owns or leases a combined 640+ acres of farm or ranch land for ag purposes or a partner, officer, shareholder, or designated beneficiary of a qualifying landowner by partnership, corporation, or trust; or
 - A member of the qualifying landowner’s or leaseholder’s immediate family.
- The qualify farm or ranch land must be within a NGPC designated mountain lion management zone.
- NGPC may give preference to those applicants who did not receive a limited mountain lion permit during the previous years.
- The application fee set for the Nebraska resident limited mountain lion permit cannot exceed ½ of the regular mountain lion hunt application fee.
- The number of limited mountain lion permit applications allowed per farm or ranch, shall not exceed the totality of the farm or ranch acres divided by the minimum acreage requirements for the property. With only one person qualifying for the same described property.

This bill amends Nebraska §37-456 to state that the number of limited mountain lion permits issued in a single management unit cannot exceed 75% of the total regular mountain lion permits issued for that specific management unit.

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

Expenditures:

The NGPC has indicated the agency would incur a one-time permit system programming expenditure for a system developer of \$104,000 Cash Funds in FY2027-28.

Revenues:

NGPC is estimating a revenue loss of (\$1,313) Cash Funds in FY2027-28 due to the number of permits for which the application cost would be cut in half (currently \$15.00 down to \$7.50) if these additional Nebraska resident limited mountain lion permits issued.

The LFO would expect to see a very similar revenue loss in FY2028-29; with future revenues dependent on the number of permits offered based upon the mountain lion population of each designated management zone.

There is no basis to disagree with NGPC’s estimation of fiscal impact given the assumptions used.

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

LB: 1232 AM: AGENCY/POLT. SUB: Nebraska Game and Parks Commission

REVIEWED BY: Joe Massey DATE: 1/28/2026 PHONE: (402) 471-4181

COMMENTS: No basis to disagree with the Nebraska Game and Parks Commission's assessment of fiscal impact from LB 1232

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

LB⁽¹⁾ 1232 Provide for Landowner Mountain Lion Hunting permits

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Game and Parks Commission

Prepared by: ⁽³⁾ Kay Mencil Date Prepared: ⁽⁴⁾ 1/26/2026 Phone: ⁽⁵⁾ 402-471-5189

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS			(104,000)	(1,312.50)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS			(104,000)	(1,312.50)

Explanation of Estimate:

The proposed legislation creates a resident limited landowner mountain lion permit for landowners (320 acres) or leaseholders (640 acres) whose qualifying land is contained within the unit. The permit would be valid to hunt the entire management unit. The landowner application fee would be 1/2 of the application fee for the regular permit to hunt mountain lions (2025: \$15.00 * 1/2 = \$7.50).

The issuance of the limited mountain lion permits shall not exceed 75 percent of the regular permits authorized for mountain lion management units. The number of applications allowed for a limited landowner mountain lion permit for each farm or ranch shall not exceed the total acreage divided by the minimum acreage requirements. No more than one person may qualify for the same described property. Preference may be given to a person who did not receive a permit during the previous years.

It is estimated that 159 landowners currently apply for mountain lion permits during the season. During the 2025 season, Nebraska Game and Parks issued 990 resident mountain lion permits. The Commission may issue up to eighty (80) permits by lottery for each mountain lion in the harvest for each unit with an open season. In 2025 there were three open units: the Pine Ridge with a twelve (12) mountain lion limit, the Wildcat Hills with a three (3) mountain lion limit, and the Niobrara with a four (4) mountain lion limit. Nineteen (lion limit) * 80 = 1520 permits offered. Permits are adjusted annually based on population estimates and goals set for the units. Note: Permits did NOT sell out in 2023, 2024 or 2025.

It is estimated to take approximately 3 months' worth of system developer fees (\$200.00 per hour = \$104,000) to make the necessary changes to the permitting system.

Estimated landowners	Family Size (includes parents/kids & step/grandkids & step)	Potential applicants	1:9 Ratio rounded
159	10	1590	175
	2025 Application Issued	2025 Actual Revenue	
	990	\$ 14,850.00	
Using 1:9 ratio LO applications	None LO applications	LB1232 Revenue	
175 apps @ \$7.50	815 apps @ \$15.00		
\$ 1,312.50	\$ 12,225.00	13,537.50	
		-1,312.50	
Estimated cost to program Permit System			
520 hours (3 months) @ \$200.00		-104,000.00	

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.....				(104,000)
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				