

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	4,750	0	0	4,750
FY2027-2028	0	4,750	0	0	4,750
FY2028-2029	0	4,750	0	0	4,750
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	22,500	0	0	22,500
FY2027-2028	0	45,000	0	0	45,000
FY2028-2029	0	45,000	0	0	45,000

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

LB1127 would amend Nebraska §37-438(4) to direct the Nebraska Game and Parks Commission (NGPC) to sell hangtag permits to those who are eligible to purchase a resident motor vehicle permit. These new hangtag permits would be available beginning January 1, 2027. NGPC annual hangtag permits would be good for one year from January 1st through December 31st of the year the permit was issued. The hangtag permits can be transferred between vehicles which have been registered by the permit holder in Nebraska, but would only be valid for the one vehicle in which it is displayed. If lost or stolen, a new hangtag would not be reissued. This bill would give the NGPC the ability to institute a convenience fee of up to \$15.00 for the hangtag permit. This convenience fee would be in addition to the purchase price of the new hangtag permit, which would be the combined cost of an annual resident permit plus a duplicate resident permit (currently \$52.50). Additionally, LB1127 in Nebraska §37-440 specifies how the new hangtag permits can be displayed in the vehicle and where the new permits will be available for purchase.

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

Expenditures:

The NGPC has indicated that there are some costs associated with these new hangtags, which were unidentifiable at this time, such as administrative costs for design, training, enforcement, and sales mistakes or corrections. However, the production costs they were able to anticipate as approximately \$4,000, plus \$750 for mailing to multiple locations. Thus, estimated cost for FY2026-27 would be \$4,750 Cash Funds, with \$4,750 Cash Fund expenditures again in FY2027-28.

Revenues:

The NGPC is anticipating the new hangtag permits would bring in \$67.50 per hangtag (\$52.50 hangtag fee + \$15.00 convenience fee). However, only the \$15.00 convenience fee would be considered a new source of revenue. NGPC is assuming that those purchasing this hangtag would normally be purchasing the annual resident permits for more than one vehicle already. Therefore, the \$35.00 annual resident permit fee and the \$17.50 annual duplicate resident permit fee; or \$52.50, would not be considered new revenue. The Commission is estimating 3,000 hangtag permits would be sold each calendar year, which would equate to \$45,000 in Cash Fund revenue for FY2027-28. In FY2026-27, half of a full calendar year's revenues would bring in approximately \$22,500 Cash Funds.

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: 1127	AM:	AGENCY/POLT. SUB: Nebraska Game and Parks Commission
REVIEWED BY: Joe Massey	DATE: 1/22/2026	PHONE: (402) 471-4181
COMMENTS: Concur with the Nebraska Game and Parks Commission's assessment of impact articulated in LB 1127. Net revenue of \$17,750 appears reasonable.		

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

2026

LB⁽¹⁾ 1127 Provide for hangtag permits for motor vehicles under the Game Law

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Game and Parks Commission

Prepared by: ⁽³⁾ Kay Mencl

Date Prepared: 1/23/2026

⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-5189

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

FY 2026-27

FY 2027-28

GENERAL FUNDS	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
CASH FUNDS	4750	22,500	4750	45,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	4750	22,500	4750	45,000

Explanation of Estimate:

The Nebraska Game and Parks Commission currently offers five types of park entry permits: annual, duplicate, temporary (daily), a \$6.00 active-duty military and a free resident disabled veteran. The annual, duplicate and temporary come as either a nonresident licensed motor vehicle version (2026 fees \$70; \$35; \$14) or a resident licensed motor vehicle version (2026 fees \$35, \$17.50 \$7). All permits allow for entry at all commission areas that require a permit.

The proposed legislation would create a new resident hangtag version available each year beginning on January 1, 2027 and valid through December 31 in the year for which the permit is issued. While it is valid only for the vehicle in which it is displayed, it can be transferred between motor vehicles registered by the resident permit holder. The hangtag permit will not be replaced if lost or stolen. They may be sold at the central and district offices and designated areas of the Nebraska state park system.

The fee for the hangtag permit shall be the combined cost of one resident annual permit, one resident duplicate annual permit, and a convenience fee (\$52.50 + \$15.00 convenience fee = \$67.50). Of that, the \$15.00 would be considered new revenue, with the remainder replacing the annual and duplicate revenues. An estimated 3,000 hangtag permits sold (based on another State's experience) would generate additional annual revenue of \$45,000. Half of the calendar year's sales would be recognized in FY2026-2027.

Creating a hangtag permit will add costs to the agency. Some costs are more readily identifiable than others. The ones that will be difficult to quantify are administrative cost associated with enforcement, sales mistakes/corrections and design, and training. It is estimated that a hangtag will cost the agency approximately \$4,750 to print (\$4,000) and mail (\$750) to locations.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES

Benefits.....

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Operating.....

4,750

4,750

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Travel.....

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Capital

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outlay.....

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Aid.....

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Capital
improvements.....
TOTAL.....

4,750	4,750
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