

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		\$151,520		\$227,360
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		\$151,520		\$227,360

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

LB207 establishes a registration fee for commercially registered alternative fuel vehicles which have a gross weight of 7,500 pounds or more. The fee would be set at \$150.00 or triple the amount of non-commercially registered alternative fuel vehicles, and credited to the Highway Trust Fund.

Expenditures:

The Nebraska Department of Motor Vehicles (DMV) is estimating programming expenditures which can be absorbed by the agency's current appropriation.

The Metropolitan Utilities District of Omaha has indicated an increase in expenditures by LB207 of \$49,200 in FY2025-26 and \$49,200 in FY2026-27, as they have 99 Compressed Natural Gas (CNG) vehicles with a gross weight over 7,500 pounds and 31 CNG vehicles under 7,500 pounds.

Revenues:

The Nebraska Department of Transportation (NDOT) is estimating a growth in commercially registered alternative fuel vehicles by 50% year over year, in FY2025-26 and FY2026-27. This increase in the number of non-commercially registered alternative fuel vehicles would result in a total revenue of \$284,100 in FY2025-26 and \$426,300 in FY2026-27. These revenues would be split between NDOT, cities, and counties as shown below:

Revenue Increase to the Highway Trust Fund		
	FY2025-26	FY2026-27
Highway Cash Fund (NDOT)	\$151,520	\$227,360
Highway Allocation Fund (cities and counties)	\$132,580	\$198,940

If LB207 were to take effect, NDOT would consider this revenue increase in their calculations during the gas tax rate setting, with a corresponding adjustment to the variable rate to generate revenue based on NDOT's Highway Cash Fund appropriation set by the Legislature.

The City of Lincoln is indicating a minimal increase to their Highway Allocation revenue by LB207.

The Nebraska Game and Parks Commission (NGPC), the Nebraska Department of Administrative Services – Transportation Bureau (DAS), and the Nebraska Department of Revenue (DOR) are all anticipating no fiscal impact.

There is no basis to disagree with these estimations of fiscal impact by the DMV, the Metropolitan Utilities District of Omaha, NDOT, the City of Lincoln, NGPC, DAS, nor the DOR.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY: Joe Massey	DATE: 1/30/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Department of Revenue assessment of no fiscal impact from LB 207.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: Nebraska Department of Transportation
REVIEWED BY: Joe Massey	DATE: 1/30/2025	PHONE: (402) 471-4181
COMMENTS: Nebraska Department of Transportation assessment of fiscal impact from LB 207 appears reasonable using the assumptions provided.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: : Department of Motor Vehicles
REVIEWED BY: Joe Massey	DATE: 1/22/2025	PHONE: (402) 471-4181
COMMENTS: Department of Motor Vehicles assessment of no net fiscal impact from LB 207 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: : Nebraska Game & Park Commission
REVIEWED BY: Joe Massey	DATE: 1/21/2025	PHONE: (402) 471-4181
COMMENTS: Nebraska Game & Park Commission's assessment of no net fiscal impact from LB 207 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: Department of Administrative Services
REVIEWED BY: Joe Massey	DATE: 1/24/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Department of Administrative Services assessment of no fiscal impact from LB 207		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: : City of Lincoln
REVIEWED BY: Joe Massey	DATE: 1/21/2025	PHONE: (402) 471-4181
COMMENTS: City of Lincoln's assessment of no net fiscal impact from LB 207 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: Metropolitan Utilities District of Omaha
REVIEWED BY: Joe Massey	DATE: 1/21/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Metropolitan Utilities District of Omaha's assessment of fiscal impact from LB: 207		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 207	AM:	AGENCY/POLT. SUB: Metropolitan Utilities District of Omaha
REVIEWED BY: Joe Massey	DATE: 1/30/2025	PHONE: (402) 471-4181
COMMENTS: Metropolitan Utilities District of Omaha assessment of fiscal impact from LB 207 appears reasonable using the assumptions provided.		

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

2025

LB⁽¹⁾ 207

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Administrative Services (DAS) -
Transportation Services Bureau (TSB)

Prepared by: ⁽³⁾ Mike Moerer Date Prepared: ⁽⁴⁾ 01/16/2025 Phone: ⁽⁵⁾ 402-471-2897

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

LB 207, as introduced, will provide for a registration fee for certain alternative fueled motor vehicles.

Motor vehicles purchased by the Department of Administrative Services (DAS) Transportation Services Bureau (TSB) are not registered as commercial. In addition, DAS-TSB does not currently intend to purchase any alternative fueled vehicles in the FY25-26 or FY26-27 biennium.

This bill has no fiscal impact on the Department of Administrative Services.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26 EXPENDITURES</u>	<u>2026-27 EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 207

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Transportation

Prepared by: ⁽³⁾ Jenessa Boynton Date Prepared: ⁽⁴⁾ 1/28/25 Phone: ⁽⁵⁾ 402-479-4691

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	\$151,520	_____	\$227,360
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	\$132,580	_____	\$198,940
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB207 would require commercially registered alternative fuel vehicles having a gross weight of more than seven thousand five hundred pounds to pay an alternative fuel registration fee of four hundred fifty dollars.

Registration fees are remitted to the State Treasurer for credit to the Highway Trust Fund, which is shared between Nebraska Department of Transportation (NDOT), cities, and counties.

Based on information from the Department of Motor Vehicles, NDOT estimated commercially registered alternative fuel vehicles will grow fifty percent year over year in FY2025-26 and FY2026-27. The increase in registration fee and growth of the number of vehicles registered is anticipated to result in an increase in revenue for the NDOT, cities and counties as follows:

Revenue to Highway Trust Fund		
	FY2025-26	FY2026-27
Highway Cash Fund (NDOT)	\$151,520	\$227,360
Highway Allocation Fund (cities and counties)	\$132,580	\$198,940

During FY2025-26 and FY2026-27 and subsequent years, NDOT would consider the increase in revenue to the Highway Trust Fund during the motor fuels tax setting and adjust the variable rate accordingly to generate revenue based on NDOT's Highway Cash Fund appropriation set by the Legislature.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	=====	=====	=====	=====

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

2025

LB⁽¹⁾ 207

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Motor Vehicles

Prepared by: ⁽³⁾ Bart Moore Date Prepared: ⁽⁴⁾ January 17, 2025 Phone: ⁽⁵⁾ 402-471-3902

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

The Department will have programming costs that will be absorbed within existing agency appropriation.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 207 – Fee for Commercially Registered Alternative Fuel Vehicles

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Game & Park Commission

Prepared by: ⁽³⁾ Christina Peters Date Prepared: ⁽⁴⁾ January 15, 2025 Phone: ⁽⁵⁾ (402) 471-5403

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 207

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Lincoln

Prepared by: ⁽³⁾ Liza Alderman Date Prepared: ⁽⁴⁾ 1/16/25 Phone: ⁽⁵⁾ 402-441-8303

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

As written, there would be a minimal increase to the Highway Allocation revenue received by the City of Lincoln. Also, the City of Lincoln alternative-fuel vehicles weighing more than 7,500lbs are not classified as commercial vehicles so there would be no impact to expenditures.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 207

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Metropolitan Utilities District of Omaha

Prepared by: ⁽³⁾ Mark Myers Date Prepared: ⁽⁴⁾ 01-15-2025 Phone: ⁽⁵⁾ 402-504-7174

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>\$49,200</u>	<u> </u>	<u>\$49,200</u>	<u> </u>
CASH FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>\$49,200</u>	<u> </u>	<u>\$49,200</u>	<u> </u>

Explanation of Estimate:

The Metropolitan Utilities District of Omaha utilizes motor vehicles fueled by Compressed Natural Gas (CNG). The vehicles would be subject to the proposed fee for commercially registered alternative fuel vehicles. The estimated fee was calculated as follows:

Vehicles with a gross weight of more than 7,500 pounds:	99 x \$450 = \$44,550
Vehicles with a gross weight of less than 7,500 pounds:	31 x \$150 = \$ 4,650
Total estimated fees	<u>\$49,200</u>

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating.....	<u> </u>	<u> </u>	<u>\$49,200</u>	<u>\$49,200</u>
Travel.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>\$49,200</u>	<u>\$49,200</u>

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

2025

LB⁽¹⁾ 207

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Metropolitan Utilities District of Omaha

Prepared by: ⁽³⁾ Mark Myers Date Prepared: ⁽⁴⁾ 01-15-2025 Phone: ⁽⁵⁾ 402-504-7174

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>\$49,200</u>	<u> </u>	<u>\$49,200</u>	<u> </u>
CASH FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>\$49,200</u>	<u> </u>	<u>\$49,200</u>	<u> </u>

Explanation of Estimate:

The Metropolitan Utilities District of Omaha utilizes motor vehicles fueled by Compressed Natural Gas (CNG). The vehicles would be subject to the proposed fee for commercially registered alternative fuel vehicles. The estimated fee was calculated as follows:

Vehicles with a gross weight of more than 7,500 pounds:	99 x \$450 = \$44,550
Vehicles with a gross weight of less than 7,500 pounds:	31 x \$150 = \$ 4,650
Total estimated fees	\$49,200

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating.....	<u> </u>	<u> </u>	<u>\$49,200</u>	<u>\$49,200</u>
Travel.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>\$49,200</u>	<u>\$49,200</u>

State Agency Estimate

State Agency Name: Department of Revenue

Date Due LFO:

Approved by: James R. Kamm

Date Prepared: 01/29/2025

Phone: 471-5896

	<u>FY 2025-2026</u>		<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 207 would increase the registration fees from \$150 to \$450 for any commercially registered alternative fuel vehicle having a gross weight of more than seven thousand five hundred pounds.

The fee for any other motor vehicle powered by an alternative fuel will remain \$150 except for a motorcycle or plug-in hybrid electric vehicle which will remain \$75.

It is estimated that this bill 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.

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

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>25-26</u>	<u>26-27</u>	<u>27-28</u>	<u>25-26</u>	<u>26-27</u>	<u>27-28</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
	Benefits.....						
	Operating Costs.....						
	Travel.....						
	Capital Outlay.....						
	Capital Improvements.....						
	Total.....						