

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for 2026 session.

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 302, if passed, would eliminate the practice of daylight-saving time and adopts the practice of permanent standard time in the State of Nebraska on January 1 of the year following a similar law change being enacted in Iowa, Kansas, South Dakota, and Wyoming.

The majority of Nebraska agencies reported that no fiscal impact would result from this change.

The Nebraska Department of Transportation (NDOT) reports that it has approximately 290 traffic signals that are controlled with software. Adjustments to the software would need to be made for the enactment of year-round daylight savings time, should it become operative. To complete the software update, hardware totaling \$21,000 would need to be purchased and would require an increase in appropriation to the NDOT cash fund. Since the enactment of either bill requires other criteria to be met first, it is indeterminate when NDOT would be required to implement. Once the criteria are met, NDOT may have the opportunity to request the increase in appropriation through a budget request or deficit request.

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

Prepared by: ⁽³⁾ Jenessa Boynton

Date Prepared: ⁽⁴⁾ 12/3/2025

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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:

LB302 would exempt Nebraska from observing daylight savings time once Iowa, Kansas, South Dakota, and Wyoming adopt laws to not observe daylight savings. Until the states adopt laws daylight savings time would be in effect from the second Sunday in March until the first Sunday in November for the State of Nebraska.

The Department of Transportation (NDOT) has approximately 290 traffic signals that are controlled with software. Adjustments to the software would need to be made for daylight saving time and the enactment of standard time should it become operative. To complete the software update, hardware totaling \$21,000 would need to be purchased but can be accomplished within existing appropriation.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
LB: 302 AM: AGENCY/POLT. SUB: Nebraska Department of Transportation
REVIEWED BY: Kimberly Burns DATE: 12/10/2025 PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Department of Transportation's estimate of no fiscal impact from LB 302.