

# 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.

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

**2026**

**LB<sup>(1)</sup> 302**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup>

Nebraska Department of Transportation

Prepared by: <sup>(3)</sup> Jenessa Boynton Date Prepared: <sup>(4)</sup> 12/3/2025 Phone: <sup>(5)</sup> 402-479-4691

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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**

<b>Personal Services:</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>POSITION TITLE</b>	<b>26-27</b>	<b>27-28</b>	
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: <b>302</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Department of Transportation</b>
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.		