

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised for AM2182

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	(150,000)	150,000	0	0	0
FY2027-2028	(150,000)	150,000	0	0	0
FY2028-2029	(150,000)	150,000	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	532,271	0	0	532,271
FY2027-2028	0	710,000	0	0	710,000
FY2028-2029	0	782,271	0	0	782,271

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

LB759, AM2182

- Creates a remittance for fees collected under the permitting of licenses for operating hazardous waste processing facilities to be remitted to the Integrated Solid Waste Management Fund (81-1505, (13)(c);
 - Stipulates that fees collected pursuant to 81-1505, (13)(c) are to be used by the department to implement the rules and regulations adopted and promulgated pursuant to subsection (13) of 81-1505;
- Amends the various water well registration fees from \$40 to \$200, allows for fees to pay for the direct and indirect costs of 46-602 and 46-1228;
- Amends the fees under 54-248 to be adequate to cover 30% of the program costs from the previous fiscal year;
- Creates Class I misdemeanors and penalties under the Nebraska Geologic Storage of Carbon Dioxide Act and creates a civil penalty of between \$2,500 to \$10,000 per day set by the Oil and Gas Commission for violations of any provision of the act. Remits the civil penalty to the Carbon Dioxide Storage Facility Administrative Fund;
- Creates powers for the Department of Water, Energy and Environment (DWEE) under the Perkins County Canal Project Act;
- Shifts requirement to investigate a mobile home park for the State Fire Marshal to be upon the request of a local government;
- Makes the following amendments to the Integrated Solid Waste Management Act:
 - Amends the basis upon which the Environmental Council is to establish its fees, amends the eligible use of the fees, and has fees remit to the Integrated Solid Waste Management Cash Fund;
- Creates the Water Quality and Quantity Cash Fund, establishes the revenue and eligible use of the fund;
- Creates an application for National Pollutant Discharge Elimination System (NPDES) permits beginning 7/1/2027, allows for an application fee to be determined by the Department;
- Strikes a duty of the Environmental Council related to Litter Fee Collection Fund under the 81-1561;
- Makes the following amendments to the Environmental Safety Act:
 - Amends the findings of the Legislature;
 - Creates a definition of local government;
 - Restricts swimming pool construction until plans and specifications from DWEE;
 - Requires local governments to, by resolution, ordinance, or regulation, adopt and enforce minimum safety and sanitary requirements for the equipment and operation of swimming pools and bather preparation facilities which meet or exceed the minimum requirements adopted by DWEE;
 - Shifts jurisdiction over swimming pool inspection for sanitary and safety requirements from DWEE to local governments;
 - Shifts jurisdiction over recreation camps from DWEE to local governments;
 - Shifts jurisdiction over mobile home parks from DWEE to local governments;
 - Terminates the Environmental Safety Cash Fund on December 31, 2026, transfers the money in the fund to the General Fund;
- Strikes obsolete references to the Department of Natural Resources, Department of Environmental Quality, and Department of Environment and Energy; and
- Declares an emergency.

We estimate the following impact relating to cash fund revenues:

Revenues	FY26-27	FY27-28	FY28-29	FY29-30
DWEE Cash Fund	\$415,000	\$415,000	\$415,000	\$415,000

Livestock Waste Management	\$150,000	\$150,000	\$150,000	\$150,000
Integrated Solid Waste Management	\$75,000	\$325,000	\$325,000	\$325,000
Environmental Safety Cash Fund	(\$107,729)	(\$180,000)	(\$107,729)	(\$180,000)
Totals	\$532,271	\$710,000	\$782,271	\$710,000

Regarding General Fund reductions, the Water Well Decommission Fund, DWEE Cash Fund, and Integrated Solid Waste Management Cash Fund revenue increases are not linked to General Fund appropriations and any appropriation reduction would require a separate appropriation action. However, the Livestock Waste Management Cash Fund is linked to the operating cost of the program, and thus there would be a commensurate General Fund reduction related to the revenue increase.

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

2026

LB⁽¹⁾ 759 AM2182

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Water, Energy, and Environment

Prepared by: ⁽³⁾ Isabella Peterson

Date Prepared: ⁽⁴⁾ 2/23/26

Phone: ⁽⁵⁾ 402-560-2017

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	(640,000)		(1,640,000)	
CASH FUNDS	532,271	460,000	1,532,271	1,460,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	(107,729)	460,000	(107,729)	1,460,000

Explanation of Estimate:

AM2182 incorporates several bills into LB759 including LB760 and LB761 and becomes the bill.

Sections 1, 2, 4, 13, and 14 implement fees related to four Department of Water, Energy, and Environment (Department) programs including well registrations, livestock facility permitting, hazardous waste generation under Resource Conservation and Recovery Act (RCRA), and permitting activities under the National Pollutant Discharge Elimination System (NPDES). The fiscal impacts to the agency are described separately below.

Water Well Registrations:

Sec. 2 of the amendment amends Section 46-606 to increase well registration fees from \$40 to \$200. This fee increase is expected to generate revenues of approximately \$415,000 each FY to the agency.

	FY26-27 Expenditures	FY26-27 Revenue	FY27-28 Expenditures	FY27-28 Revenue
General Funds	(415,000)		(415,000)	
Cash Funds	415,000	415,000	415,000	415,000

Livestock Facility Permitting:

Sec. 4 of the amendment proposes to adjust the fee structure to ensure that livestock facility permitting fees are adequate to meet thirty percent of program costs instead of twenty percent. The fee increase is expected to generate revenues of approximately \$150,000 each FY to the agency.

	FY26-27 Expenditures	FY26-27 Revenue	FY27-28 Expenditures	FY27-28 Revenue
General Funds	(150,000)		(150,000)	
Cash Funds	150,000	150,000	150,000	150,000

Hazardous Waste Generation (RCRA):

Sec. 1 and 13 of the amendment grants the Department the authority to adopt rules to set fees for hazardous waste generators, allowing for a fee structure, whether flat or annual based on the weight or volume of hazardous waste generated. Such revenues would not be realized by the Department until FY28-29, until the rulemaking process is complete. Therefore, the precise revenue impact is indeterminable at this time, but may be up to \$250,000 starting in FY27-28. The General Fund reduction or increase to the agency would need to correspond to the increase or reduction in cash funds generated through rulemaking which includes

stakeholder input.

Additionally, the bill redirects fees currently collected by the Department from facilities that process or dispose of hazardous waste so that those revenues are retained by the Department in the Integrated Solid Waste Management Cash Fund, rather than the General Fund. This shift will result in approximately \$75,000 annually less that the Department draws from the General Fund.

Between the hazardous waste processing facility fees as adopted and promulgated and the hazardous waste generator fees, there may be up to \$325,000 in revenue in FY27-28.

	FY26-27 Expenditures	FY26-27 Revenue	FY27-28 Expenditures	FY27-28 Revenue
General Funds	(75,000)		(325,000)	
Cash Funds	75,000	75,000	325,000	325,000

NPDES:

Sec. 14 of the amendment grants the Department the authority to adopt rules to set fees for administering federal Clean Water Act programs including the NPDES, industrial pretreatment, water planning, 319 non-point source, and surface water monitoring. These programs are funded through the EPA's Water 106 Categorical Grant except for the 319 non-point source program, matching General Funds.

This amendment reduces or replaces the Department's current reliance on General Funds to meet federal matching requirements. Because fee amounts would be established through the rulemaking process, revenues would not be realized until FY28-29. As a result, the precise revenue impact is indeterminable at this time, but could be up to \$750,000 starting in FY27-28. The General Fund reduction or increase to the agency would need to correspond to the increase or reduction in cash funds generated through rulemaking which includes stakeholder input.

	FY26-27 Expenditures	FY26-27 Revenue	FY27-28 Expenditures	FY27-28 Revenue
General Funds			(750,000)	
Cash Funds			750,000	750,000

Sec. 3, 9, 11, 16, 17, 18, 19, 21, 22, 23, 40, 41, of AM2182 includes clean-up language related to LB317 (2025), a bill to merge the Department of Environment and Energy and the Department of Natural Resources into the Department of Water, Energy, and Environment. Such changes address technical corrections to ensure statutes accurately reflect the new department name and are consistent with the original intent of LB317. Other changes, including changes to the Nebraska Litter Reduction and Recycling Fund and the Water Well Standards and Contractors' Licensing Board, are administrative in nature and have no fiscal impact on the agency.

Sec. 10 of AM2182 amends authorities in Chapter 61 related to the Perkins County Canal Project by granting the Department limited statutory authority to enter land for the narrow purpose of conducting surveys and performing related geotechnical work necessary for the project. Implementation of these provisions does not create any impact on agency budget or operations costs, and the ability to conduct timely data collection necessary to advance design work for the project more efficiently creates an undeterminable cost-savings during project implementation due to the reduced need for condemnation proceedings for temporary access or to negotiate costly land access agreements.

Sec. 12, 15, 20, 24 through 38 of AM2182 includes proposes amendments to the Environmental Safety Act, Neb. Rev. Stat. §§ 81-15,261 to 81-15,292, and transfers certain regulatory authorities related to swimming pools, recreation camps, and mobile home parks from the Department of Water, Energy, and Environment (Department) to local governments (county, city, or village) that have jurisdiction over such facilities. The amendment proposes to terminate the Environmental Safety Cash Fund on December 31, 2026, as the Department would no longer collect revenues from issuing or renewing licenses and permits, nor conduct annual inspections of such facilities under this proposal, shown as a reduction in revenues. Additionally, Department staff would no longer conduct evaluations of domestic water supplies and onsite wastewater treatment systems upon request under the Well and Septic Loan Evaluation Program.

This amendment is expected to have a fiscal impact on the agency in reduced cash fund revenues. While the

agency will no longer have access to such revenues, the agency has already taken steps to reduce one FTE in this category and would not expect further reductions as a result of this amendment. As such, those personnel currently supporting these functions will now be able to prioritize other required inspections that are General Funded and have been under resourced such as food safety inspections required for public schools, daycares, and senior centers across the state.

	FY26-27 Expenditures	FY26-27 Revenue	FY27-28 Expenditures	FY27-28 Revenue
General Funds				
Cash Funds	(107,729)	(180,000)	(107,729)	(180,000)

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Environmental Health Scientist	1	1	(62,648)	(62,648)
Benefits			(20,047)	(20,047)
...				
Operating			(25,034)	(25,034)
....				
Travel				
.				
Capital outlay				
Aid				
.				
Capital improvements				
TOTAL			(107,729)	(107,729)

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2026

LB⁽¹⁾ 759 AM 2182

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

State Fire Marshal

Prepared by: ⁽³⁾ Regina Shields/Deb
Hostetler

Date Prepared: 2/23/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-9479

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</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 fiscal impact for this amendment is indeterminate at this time due to the unknown number of mobile home park inspections that would be requested by local governments.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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2026

LB⁽¹⁾ 759 AM2182

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Oil and Gas Conservation Commission

Prepared by: ⁽³⁾ Todd Boesiger

Date Prepared: ⁽⁴⁾ 02/20/2026

Phone: ⁽⁵⁾ 308-254-6919

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</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 Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 759	AM: 2182	AGENCY/POLT. SUB: State Fire Marshal
REVIEWED BY: Taten Raml	DATE: 2/23/2026	PHONE: (531) 310-4102
COMMENTS: No basis to disagree with the State Fire Marshal's assessment of indeterminate fiscal impact from LB759 AM 2182.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 759	AM: 2182	AGENCY/POLT. SUB: Nebraska Oil and Gas Conservation Commission
REVIEWED BY: Taten Raml	DATE: 2/20/2026	PHONE: (531) 310-4102
COMMENTS: No basis to disagree with the Nebraska Oil and Gas Conservation Commission's assessment of no fiscal impact from LB759 AM 2182.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 759	AM: 2182	AGENCY/POLT. SUB: Department of Water, Energy, and Environment
REVIEWED BY: Taten Raml	DATE: 2/25/2026	PHONE: (531) 310-4102
COMMENTS: Concur with the Department of Water, Energy, and Environment's assessment of fiscal impact from LB759 AM 2182.		