

**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	380,000	0	0	0	380,000
FY2027-2028	352,050	0	0	0	352,050
FY2028-2029	352,050	0	0	0	352,050
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 916 amends statute regarding the transportation and geological storage of liquid carbon dioxide.

It outlines requirements for the approval of a pipeline to transport liquid carbon dioxide. The bill requires the following evidence be presented to the satisfaction of the Nebraska Oil and Gas Conservation Commission:

- Evidence of a compelling reason to reduce greenhouse gas emissions
- Evidence that the pipeline is operationally safe
- Evidence the pipeline will not incur any costs to taxpayers
- Evidence the pipeline will result in the reduction of greenhouse gas
- Evidence the pipeline will have an economic benefit to Nebraska.

It disallows the use of eminent domain in the construction of such pipelines.

It requires the approval of all landowners affected before construction can begin on a carbon dioxide storage facility.

The bill will have a fiscal impact of \$380,000 in FY2026-27 and \$352,050 in FY2027-28. The Oil and Gas Conservation Commission does not currently employ individuals with the expertise to determine the above requirements are met. Specifically, regarding the evidence of safe construction, the commission indicates an engineer with the expertise in this area would need to be hired. Furthermore, an individual with climate expertise would need to make the determination there is evidence of a compelling need to reduce green house gas emissions and evidence the pipeline will result in this reduction.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 916            AM:                            AGENCY/POLT. SUB: Nebraska Oil and Gas Conservation Commission

REVIEWED BY: Joe Massey                            DATE: 1/20/2026                            PHONE: (402) 471-4181

COMMENTS: No basis to disagree with the Nebraska Oil and Gas Conservation Commission's assessment of fiscal impact from LB 916

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

**2026**

**LB<sup>(1)</sup> 916**

**FISCAL NOTE**

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

Nebraska Oil and Gas Conservation Commission

Prepared by: <sup>(3)</sup> Stan

Date Prepared: 01/16/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 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	\$335,000	0	\$345,050	0
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$335,000</b>	<b>0</b>	<b>\$345,050</b>	<b>0</b>

Explanation of Estimate:

**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>		
Pipeline permitting Engineer	1	1	\$145,000	\$149,350
Air Quality permitting Engineer	1	1	\$190,000	\$195,700
Benefits.....			-	
...				
Operating One Vehicle			\$35,000	
.....				
Travel.....			\$5,000	\$5,000
.				
Capital outlay.....Office supplies and software .....			\$5,000	\$2000
Aid.....			-	
.				
Capital improvements.....			-	
<b>TOTAL.....</b>			<b>\$380,000</b>	<b>\$352,050</b>