

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2024-25		FY 2025-26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below			

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

LB 46 would transition duties of offices of clerk of the district court and clerk magistrates. This bill transfers county-paid employees to the Supreme Court, and then the Court will pay the salaries, benefits, and expenses of the transferred employees. Therefore, counties will see a reduction in expenditures and the Court will see an increase in expenditures.

Before the transition date, in any county where the office of clerk of the district court was eliminated, the clerk magistrate will assume the duties of the clerk of the district court under the direction of the district court judge and the State Court Administrator.

Transitions will occur as follows:

- a. January 1, 2026, for district court judicial district numbers 8, 11, and 12
- b. January 1, 2027, for district court judicial district numbers 1, 2, 3, 4, 5, 6, 7, 9, and 10.

The fiscal office believes that there would be a fiscal impact on The Supreme Court and the Nebraska Public Employees Retirement Systems (NPERS), that amount is indeterminate at this time.

It is important to note that LB 46 has provisions from LB 490 (2019).