

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	0	2,000	0	0	2,000
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	30,000	0	0	30,000
FY2027-2028	0	30,000	0	0	30,000
FY2028-2029	0	30,000	0	0	30,000

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

LB 1002 changes provisions relating to filings under the Nebraska Political Accountability and Disclosure Act. The bill would also increase fees to the Nebraska Political Accountability and Disclosure Commission and require principals to pay a late filing fee.

LB 1002 would increase the allowable late filing fees from \$25 per day to \$50 per day, as well as, increase the "Late Contribution Reports" late filing fees from \$100 per day to \$200 per day.

Nebraska Accountability and Disclosure Commission (NADC) indicates the late filing fee receipts are about \$60,000 per year, but assumes the increased fees will result in greater compliance and does not anticipate doubling of receipts. Beginning in fiscal year 2027-2028, NADC believes the agency will be able to reduce its General Fund appropriation due to the additional cash fund revenue.

NADC also estimates the bill would require reprinting and updating brochures and forms at a cost of \$500. Additionally, NADC would have to notify and educate the affected candidates and ballot question committees of the changes at a cost of \$1,500.

The \$2,000 cost in FY2026-27 is a one-time cost. As the bill raises revenues and does not specifically alter the responsibilities of NADC, no other change in appropriations is estimated for purposes of this fiscal note. Any such change would be made through the budget process.

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2026

LB⁽¹⁾ 1002

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Accountability and Disclosure Commission

Prepared by: ⁽³⁾ Scott Danigole

Date Prepared: 01-16-2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402) 471-2522

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES (\$30,000)	REVENUE
GENERAL FUNDS				
CASH FUNDS	\$2,000	\$30,000	\$30,000	\$30,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$2,000	\$30,000	\$0	\$30,000

Explanation of Estimate:

LB 1002 increases the allowable late filing fees from \$25 per day to \$50 per day with amounts not to exceed \$750 increasing to \$1,500. Current late filing fees for "Late Contribution Reports" are \$100 per day for the first ten days, then an additional late fee of 1% of the contribution amount, not to exceed 10% of the late contribution to be reported. LB 1002 increases the base fee for these filings to \$200 per day. In addition, LB 1002 provides for late filing fees for Principals.

To keep affected filers informed:

Reprinting and updating brochures and forms: \$500

Notify and education affected candidates and ballot question committees: \$1,500

Late Filing fee receipts are about \$60,000 per year. It is assumed that increased fees will result in greater compliance, therefore a full doubling of receipts is not anticipated. Once additional Cash Fund receipts are realized, the agency will be able to reduce its General Fund reliance beginning in fiscal year 2027-28.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits.....				
... Operating.....			\$2,000	
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
TOTAL.....			\$2,000	

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

LB: 1002 AM: AGENCY/POLT. SUB: Accountability and Disclosure Commission

REVIEWED BY: Ryan Walton DATE: 1/20/2026 PHONE: (402) 471-4174

COMMENTS: Concur with the Accountability and Disclosure Commission's assessment of fiscal impact from LB 1002.