

**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	30,000	2,000	0	0	32,000
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	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 1017 relates to the Nebraska Political Accountability and Disclosure Act. The bill would amend §49-1401 to limit contributions made to a candidate committee to three thousand five hundred dollars during an election period but would not apply to a candidate's own personal funds contributed to that candidate's candidate committee. This change would take effect as of January 1, 2027.

The bill also states beginning January 1, 2029, the contribution limit shall be adjusted to be equal to the then current limitation adjusted by the cumulative percentage change in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics for the the two-year period preceding the adjustment date and rounded to the nearest multiple of one hundred dollars.

Nebraska Accountability and Disclosure Commission (NADC) 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.

NADC indicated potential programming issues to the online filing system, First Tuesday, but has not received an estimate from the vendor. The estimated cost of \$30,000 is based on similar work done to the filing system previously.

No basis to disagree with estimate.

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

**2026**

**LB<sup>(1)</sup> 1017**

**FISCAL NOTE**

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

Nebraska Accountability and Disclosure Commission

Prepared by: <sup>(3)</sup> Scott Danigole

Date Prepared: 02/25/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> (402) 471-2522

**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	\$30,000			
CASH FUNDS	\$2,000			
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$32,000</b>			

**Explanation of Estimate:**

Reprinting and updating brochures and forms: \$500

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

There may be costs associated with programming issues to the online filing system (First Tuesday), but at this time, we have no estimate from the vendor. Based on previous similar work, that cost could be as much as \$30,000.

**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.....			\$32,000	
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
<b>TOTAL.....</b>			<b>\$32,000</b>	

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

LB: 1017 AM: AGENCY/POLT. SUB: Accountability and Disclosure Commission

REVIEWED BY: Ryan Walton DATE: 2/25/2026 PHONE: (402) 471-4174

COMMENTS: Disagree with the Accountability and Disclosure's assessment of appropriation requirement. Although a like amount of expenditure would perhaps cover the indicated fiscal impact, if the agency is incurring costs associated with the provisions of this bill the agency's existing cash fund appropriations are sufficient to accommodate the request.