

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised Per AM2847

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	0	0	0	0
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.

AM2847 strikes the original sections.

AM2847 to LB1032 amends Nebraska adoption, juvenile, foster care, and Nebraska Indian Child Welfare Act provisions to recognize and implement tribal customary adoption for eligible Indian children. The amendment authorizes juvenile courts to grant temporary concurrent jurisdiction to tribal courts to finalize a tribal customary adoption, requires additional notice to tribes before certain permanency-plan changes and termination proceedings, and requires state courts to give full faith and credit to qualifying tribal customary adoption orders. The bill also updates adoption assistance, home-study, notice, and permanency provisions to incorporate tribal customary adoption and related procedural requirements.

The Department of Health and Human Services (DHHS) did not submit a revised fiscal response related to the amendment. The Fiscal Office assumes DHHS's prior response remains applicable because AM2847 continues to obligate DHHS to these requirements. In its prior response, DHHS stated implementation would require NFOCUS updates to add tribal customary adoption as a permanency goal and case closure option, with an estimated one-time cost of \$2,600, which can be accommodated within the agency's current appropriation.

DHHS further stated related updates (procedures, forms, training, and Title IV-B/IV-E plans) would be completed with existing staff and would be eligible for 75% federal match. DHHS indicated workload impacts are indeterminable, but any additional staff time would be absorbed within existing resources, and the bill may reduce long-term state costs by shifting cases toward Title IV-E supported adoption assistance.

The Supreme Court states that a minimal fiscal impact is anticipated for judicial education and form revisions, and no additional resources are required.

The Attorney General's Office (AGO) did not submit a revised fiscal response related to the amendment. The Fiscal Office assumes no fiscal impact from AM2847.

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2026

LB⁽¹⁾ 1032, AM2847, AM2961

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 4/2/2026 Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2026-27</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:

LB1032, as amended by AM2847 and AM2961, would require a minimal fiscal impact to provide judicial and court staff education. Form and rule changes may also be necessary. Any potential impact on judicial workload from coordination with tribal courts cannot be determined at this time. No additional resources required.

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.....	_____	_____	_____	_____

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

LB: 1032 AM: 2847, 2961 AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ann Linneman DATE: 4-2-2026 PHONE: (402) 471-4180

COMMENTS: No basis to disagree with the Supreme Court's assessment of fiscal impact.