

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised Fiscal Note to reflect AM 878

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.

AM 878 Strikes the original sections of LB 103.

AM878 updates Nebraska law on evidence in sexual offense cases and deposition procedure in felony cases. It amends Neb. Rev. Stat. § 27-412 (rape-shield) to clarify when evidence of a victim's sexual behavior or predisposition may be admitted, and it bars consent evidence in certain civil cases involving alleged sexual conduct with minors where the actor is age 19 or older. It also amends Neb. Rev. Stat. § 29-1917 to require a pre-deposition motion and in camera court review before a party may question a sexual assault victim about evidence covered by § 27-412(2) or a prior alleged false allegation of sexual assault, with the record sealed. The victim may request that an advocate be present during the deposition.

The Supreme Court states the fiscal impact is minimal for judicial education, and no additional resources are needed.

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

LB: 103 AM: 878 AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ashley Dempsey DATE: 2/3/26 PHONE: (402) 326-2182

COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 103 AM 878.

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

2026

LB⁽¹⁾ 103, AM878

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 2/2/2026

Phone: ⁽⁵⁾ 402-326-9215

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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

FY 2026-27

FY 2026-27

| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
|----------------------|---------------------|----------------|---------------------|----------------|
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | _____ | _____ | _____ | _____ |

Explanation of Estimate:

Minimal fiscal impact to provide judicial education. No additional resources required.

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..... | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ |
| TOTAL | _____ | _____ | _____ |