

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 124 updates the Homicide of the Unborn Child Act by classifying the death of an unborn child caused by certain traffic violations as a Class IIIA felony, while DUI-related offenses face stricter penalties—Class IIA for first-time offenders and Class II for repeat offenders—with mandatory license revocation ranging from 60 days to 15 years, in addition to any jail time.

There is no fiscal impact to the state.