

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Update Fiscal Note for 2026 Session

## 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.**

LB215 adopts the Clean Slate Act, which allows individuals with certain nonviolent convictions to have their records sealed after completing a period of rehabilitation without reoffending and removes barriers to employment, housing, and education for rehabilitated individuals while providing an incentive to stay crime-free. The act also aims to reduce recidivism, ultimately saving the state money, while ensuring law enforcement and other necessary agencies retain access to criminal history when needed.

Additionally, the bill establishes the Second Chance Relief Program for Long-Term Inmates, creating a structured process for parole review, mentorship, and reintegration programs. This program allows eligible long-term and life-sentenced inmates to seek sentence commutations if they demonstrate rehabilitation, balancing second-chance opportunities with public safety considerations.

Several Nebraska state agencies play key roles in implementing and overseeing these provisions. The Department of Correctional Services identifies eligible individuals, provides rehabilitation programs, and coordinates reentry plans. The Board of Parole evaluates rehabilitation progress, recommends second-chance relief, and oversees parole supervision. The Division of Parole Supervision develops post-release plans and ensures parolees remain accountable. The Board of Pardons reviews commutation requests and establishes reconsideration criteria. The Supreme Court manages the record-sealing process, and issues clean slate orders and reviews petitions. Finally, the Nebraska Commission on Law Enforcement and Criminal Justice processes record-sealing notifications and oversees implementation.

AM 556 replaces the original provisions of LB 215 and narrows the bill's scope by removing the Clean Slate Act and retaining only the provisions related to commutation for long-term incarcerated individuals.

Under AM 556, the bill establishes a second chance relief program that allows eligible individuals serving long-term or life sentences to be considered for a commutation of their sentence by the Board of Pardons. Eligibility is based on the individual's age at the time of the offense and the number of years served—25 years if the offense was committed under the age of 26, and 30 years if committed at age 26 or older. The Department of Correctional Services, the Division of Parole Supervision, and the Board of Parole are directed to identify eligible candidates, assist with rehabilitation planning, and determine whether the individual is a good candidate for commutation. If recommended, the Board of Pardons may consider granting a commutation to parole, and the Board of Parole is required to develop a reentry plan with support services for those released.

The Nebraska Department of Correctional Services estimates that 147 incarcerated individuals currently meet the eligibility criteria for second chance relief under Section 1 of AM 556. The FY25 per diem cost for each incarcerated individual was \$33.73, totaling \$12,309.72 per year per person.

The Board of Parole now states that LB 215 (AM 556) has no fiscal impact and can be absorbed within existing resources.

This differs from the Board's earlier response on LB 215 AM 556, which indicated additional workload related to assessments and reentry planning and identified potential additional staffing needs.

AM 556 is limited to the second chance commutation program, which the Department of Correctional Services has identified as affecting approximately 147 individuals statewide. Given that the bill language has not changed, the agency's updated fiscal response shows no FTEs are at this time.

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

**2026**

**LB<sub>(1)</sub> LB 215 (AM 556)**

**FISCAL NOTE**

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

**Nebraska Board of Parole**

Prepared by: <sup>(3)</sup> **Dr. Janee Pannkuk**

Date Prepared: <sup>(4)</sup> **1/6/2026**

Phone: <sup>(5)</sup> **402-479-5731**

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CASH FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL FUNDS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

Explanation of Estimate:

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		
Benefits.....	\$0	\$0	\$0	\$0
Operating.....	\$0	\$0	\$0	\$0
Travel.....	\$0	\$0	\$0	\$0
Capital outlay.....	\$0	\$0	\$0	\$0
Aid.....	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital improvements.....	\$0	\$0	\$0	\$0
<b>TOTAL.....</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**2026**

**LB<sup>(1)</sup> 215 AM556**

**FISCAL NOTE**

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

Nebraska Department of Correctional Services

Prepared by: <sup>(3)</sup> Lisa Stanton

Date Prepared: <sup>(4)</sup> 11/19/2025

Phone: <sup>(5)</sup> (402)479-5702

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2026-27</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

LB215 as amended by AM556 provides for a second chance relief program to obtain a commutation from the Board of Pardons. The bill could reduce the number of persons in prison. The specific amount of impact is indeterminable.

The Nebraska Department of Correctional Services estimates there are currently 147 incarcerated individuals that meet the eligibility criteria for second chance relief as outlined in section 1 of the bill.

The FY25 per diem cost was \$33.73 for each incarcerated individual, or \$12,309.72 per year.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27</b>	<b>2027-28</b>
	<b>26-27</b>	<b>27-28</b>	<b>EXPENDITURES</b>	<b>EXPENDITURES</b>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

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

**2026**

**LB<sup>(1)</sup> 215; AM 556**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> **Bryan Tuma** Date Prepared: <sup>(4)</sup> **Nov 20, 2025** Phone: <sup>(5)</sup> **531-893-0405**

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	_____	_____	_____	_____
<b>CASH FUNDS</b>	_____	_____	_____	_____
<b>FEDERAL FUNDS</b>	_____	_____	_____	_____
<b>OTHER FUNDS</b>	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	_____	_____	_____	_____

Explanation of Estimate:

No fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

<b>Personal Services:</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27</b>	<b>2027-28</b>	
	<b>POSITION TITLE</b>	<b>26-27</b>	<b>27-28</b>	<b>EXPENDITURES</b>	<b>EXPENDITURES</b>
Benefits.....				_____	_____
Operating.....				_____	_____
Travel.....				_____	_____
Capital outlay.....				_____	_____
Aid.....				_____	_____
Capital improvements.....				_____	_____
<b>TOTAL.....</b>				_____	_____

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

**2026**

**LB<sup>(1)</sup> 215, AM556**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> **05 Supreme Court**

Prepared by: <sup>(3)</sup> **Eric Asboe** Date Prepared: <sup>(4)</sup> **12/11/2025** Phone: <sup>(5)</sup> **402-326-9215**

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2026-27</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	_____	_____	_____	_____
<b>CASH FUNDS</b>	_____	_____	_____	_____
<b>FEDERAL FUNDS</b>	_____	_____	_____	_____
<b>OTHER FUNDS</b>	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	_____	_____	_____	_____

**Explanation of Estimate:**

LB215, as amended by AM556, has no fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27</b>	<b>2027-28</b>
	<b>26-27</b>	<b>27-28</b>	<b>EXPENDITURES</b>	<b>EXPENDITURES</b>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 215	AM:556	AGENCY/POLT. SUB: Crime Commission
REVIEWED BY: Jennifer Alcazar (402) 471-4169	DATE: 01/07/2026	PHONE:
COMMENTS: No basis to dispute the Crime Commission's estimate of no fiscal impact as a result of LB215 AM 556.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 215	AM: 556	AGENCY/POLT. SUB: Supreme Court
REVIEWED BY: Jennifer Alcazar (402) 471-4169	DATE: 12/11/2025	PHONE:
COMMENTS: No basis to dispute the Supreme Court's estimate of no fiscal impact as a result of LB 215 AM 556.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB:215	AM: 556	AGENCY/POLT. SUB: Nebraska Department of Correctional Services
REVIEWED BY: Jennifer Alcazar (402) 471-4169	DATE: 12/11/2025	PHONE:
COMMENTS: Concur with the Department of Correctional Services' estimate of indeterminable fiscal impact as a result of LB 215 AM 556.		