

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated 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.

LB 299 allows eligible aliens to receive public benefits related to employment and retirement.

The only agency reporting a fiscal impact is the Nebraska Department of Labor (NDOL), who explains that historically, up to 300 individuals per year were denied unemployment insurance benefits because of citizenship status. NDOL asserts that additional individuals in Nebraska could now apply for unemployment insurance benefits who would not have applied before, and that this amount is unknown. NDOL uses the assumption of 300 applicants and average weekly benefit for 2004 (\$451.45), combined with the average claim duration of approximately 12 weeks, to arrive at its estimated increase in payments of \$1,625,220. NDOL further explains that the agency would need to implement business process changes, but does not anticipate technology costs. The source of the insurance benefits payments would be Trust funds, and the agency explains that current Trust funds balances will support this increase.

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

2026

LB⁽¹⁾ 299

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Administrative Services (DAS) – State Personnel

Prepared by: ⁽³⁾ Sean Davis

Date Prepared: ⁽⁴⁾ 11/21/2025

Phone: ⁽⁵⁾ 402-471-4439

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27 EXPENDITURES	REVENUE	FY 2026-27 EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

LB 299 requires the provision of public benefits, including employment benefits, to eligible aliens. This includes retirement benefits under the State Employees Retirement Act, the Employment Security Law, deferred compensation under section 84-1504, scholarships or financial aid for education, and any other benefit relating to employment, including what would apply to the eligible alien's family members or dependents.

State agencies would be required to maintain an approved identification document for each individual as outlined in this bill. In Section 4, the Department of Administrative Services (DAS) is required to prescribe a format for individuals applying for public benefits to attest to their eligible alien status.

Aliens with employment authorization currently employed by the State of Nebraska have access to employment benefits.

There is no identified fiscal impact to the Department of Administrative Services.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Personal Services	_____	_____	_____	_____
Benefits	_____	_____	_____	_____
Operating	_____	_____	_____	_____
Travel	_____	_____	_____	_____
Capital outlay	_____	_____	_____	_____
Aid	_____	_____	_____	_____
Capital improvements	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 299

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Department of Labor

Prepared by: ⁽³⁾ Rea Easton Date Prepared: ⁽⁴⁾ 11/21/2025 Phone: ⁽⁵⁾ 402-416-6809

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
TRUST FUNDS	1,625,220		1,625,220	
TOTAL FUNDS	1,625,220		1,625,220	

Explanation of Estimate: As proposed, LB 299 expands unemployment insurance benefits to eligible aliens. Historically, up to 300 individuals per year were denied unemployment insurance benefits because of citizenship status. The Nebraska Department of Labor believes additional individuals in Nebraska may not have applied for unemployment insurance benefits because they knew they would not be eligible. Because the number is unknown, NDOL is estimating an additional 300 people would have received benefits each year going forward. The average weekly benefit amount for 2024 was \$451.45 and the average claim duration was approximately 12 weeks. The Nebraska Department of Labor anticipates it will pay out \$1,625,220 more (\$451.45 * 12 * 300) in unemployment insurance benefits each year. NDOL would need to implement business process changes but does not anticipate any technology costs.

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.....				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 299	AM:	AGENCY/POLT. SUB: Nebraska Department of Labor
REVIEWED BY: Ryan Yang	DATE: 12/16/2025	PHONE: (402) 471-4178
COMMENTS: The Nebraska Department of Labor assessment of fiscal impact from LB 299 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 299	AM:	AGENCY/POLT. SUB: Department of Administrative Services (DAS) – State Personnel
REVIEWED BY: Ryan Yang	DATE: 12/16/2025	PHONE: (402) 471-4178
COMMENTS: The Department of Administrative Services assessment of no fiscal impact to the agency from LB 299 appears reasonable.		