

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	See below		See below	

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

LB 361 proposes to amend the Nebraska Fair Employment Practices Act (FEPA) to make it unlawful for a covered entity to discriminate or retaliate against an employee because of reporting a work-related injury, bringing a claim, or seeking remedies under the Nebraska Workers' Compensation Act. Rights and remedies provided by the Act would be supplemental to those provide in the Nebraska Workers' Compensation Act, and LB 361 establishes the right to a jury trial for civil action brought under the FEPA Act.

Of the agencies responding to a fiscal note request, only the Nebraska Equal Opportunity Commission (NEOC) anticipates a potential fiscal impact. As written, the bill will also expand the number of individuals authorized to file a charge with the NEOC under the FEPA. According to the NEOC, there may be no opportunity to generate revenue for complains relative to this law, pursuant to NEOC's work-sharing agreement with EEOC unless a person also files on a basis covered by Federal laws.

The cost to NEOC to investigate these potential state-only complaints is approximately \$3,000 to \$4,000 per complaint. While NEOC is able to conduct the type of investigations the bill may generate, the volume of complaints that would be filed is undeterminable at this time. Further, if these complaints are not able to be dual-filed with (Federal) EEOC, the NEOC will be ineligible to be reimbursed \$830 per case from EEOC pursuant to their work-sharing agreement.

The NEOC does not anticipate a fiscal impact, though moving forward there could be a need for additional state funding if there are a significant number of individuals solely filing a charge under FEPA on the basis of retaliation for reporting, bringing a claim, or seeking remedies under the Workers' Compensation Act.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 361	AM:	AGENCY/POLT. SUB: Equal Opportunity Commission	
REVIEWED BY: Jacob Leaver	DATE: 1/29/2025	PHONE: (402) 471-4173	
COMMENTS: Concur with the Equal Opportunity Commission's estimate of no fiscal impact as a result of LB 361.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 361	AM:	AGENCY/POLT. SUB: Nebraska Workers' Compensation Court	
REVIEWED BY: Gary Bush	DATE: 01/22/2025	PHONE: (402) 471-4161	
COMMENTS: Agree with the agency estimate of No Fiscal Impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 361	AM:	AGENCY/POLT. SUB: Nebraska Commission on Industrial Relations	
REVIEWED BY: Gary Bush	DATE: 01/21/2025	PHONE: (402) 471-4161	
COMMENTS: Agree with the agency estimate of No Fiscal Impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
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LB: 361	AM:	AGENCY/POLT. SUB: Department of Administrative Services
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REVIEWED BY: Jacob Leaver	DATE: 2/4/2025	PHONE: (402) 471-4173
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COMMENTS: Concur with the Department of Administrative Services' estimate of no fiscal impact as a result of LB 361.
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Please complete ALL (5) blanks in the first three lines.

2025

LB⁽¹⁾ 361

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Administrative Services (DAS) – Risk Management

Prepared by: ⁽³⁾ Sarah Skinner Date Prepared: ⁽⁴⁾ 01/17/2025 Phone: ⁽⁵⁾ 402-419-4229

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB 361 proposes to amend the Nebraska Fair Employment Practices Act (the Act) to make it unlawful for a covered entity to discriminate or retaliate against an employee because of reporting a work-related injury, bringing a claim, or seeking remedies under the Nebraska Workers' Compensation Act. Rights and remedies provided by the Act would be supplemental to those provided in the Nebraska Workers' Compensation Act, and LB 361 establishes the right to a jury trial for civil action brought under the Act.

The Department of Administrative Services (DAS) does not anticipate LB 361 to have a fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 361

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ NE Equal Opportunity Commission

Prepared by: ⁽³⁾ Paula Gardner, Ex. Director Date Prepared: ⁽⁴⁾ 1/29/2025 Phone: ⁽⁵⁾ 402-471-4055

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</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:

The language in this bill will expand the number of individuals authorized to file a charge with the NEOC under the Nebraska Fair Employment Practice Act (FEPA). Because this basis is not covered under Federal EEO laws, there may be no opportunity of generating any revenue for complaints relative to this law pursuant to our work-sharing agreement with EEOC unless a person also files on a basis covered under federal laws. While it is clear the agency is capable of conducting the type of investigations the bill may generate, it is impossible to estimate the volume of complaints filed and their fiscal impact.

The cost to investigate these potential state-only complaints is approximately \$3000 - \$4000 per complaint. Additionally, if these complaints are not able to be dual-filed with EEOC, as a result of not having a corresponding federal law under which to file and/or the person does not identify an additional basis that is covered, that will result in the NEOC being unable to be reimbursed \$830.00 from EEOC pursuant to our work-sharing agreement.

At this time, we do not anticipate a fiscal impact, though moving forward there could be a need for additional state funding if there are a significant number of individuals solely filing a charge under FEPA on the basis of retaliation for reporting, bringing a claim, or seeking remedies under the Worker's Compensation Act.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26 EXPENDITURES</u>	<u>2026-27 EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 361

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Workers' Compensation Court

Court Administrator

Prepared by: ⁽³⁾ Jill G. Schroeder Date Prepared: ⁽⁴⁾ January 21, 2025 Phone: ⁽⁵⁾ 402.471.3602

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</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:

No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 361

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Commission of Industrial Relations (077)

Prepared by: ⁽³⁾ Ashlea Whitney Date Prepared: ⁽⁴⁾ 1/15/2025 Phone: ⁽⁵⁾ 402-471-6596

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	<u>0</u>	<u>0</u>