

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	SEE BELOW	SEE BELOW	0	SEE BELOW	SEE BELOW
FY2027-2028	SEE BELOW	SEE BELOW	0	SEE BELOW	SEE BELOW
FY2028-2029	SEE BELOW	SEE BELOW	0	SEE BELOW	SEE BELOW
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.

The intent of LB 400 is to provide for compensation under the Nebraska Workers' Compensation Act for cancers experienced by firefighters. With the passage of LB 400, cancer that results in either temporary or permanent disability or death becomes an occupational disease and is compensable as such. The bill requires the presumption that cancer experienced by an active or retired firefighter arose out of the course of employment. Retired firefighters would be eligible only for the medical benefits and must be diagnosed within 60 months of retiring.

The State of Nebraska currently has 75 employees (airport firefighters and state fire marshal staff) that could meet the definition of firefighters, investigators, and instructors. The Department of Administrative Services (DAS) Risk Management division uses data provided by the National Institute for Occupational Safety and Health, and by the Social Security Administration, to estimate the potential fiscal impact to the State of Nebraska. The chart below illustrates the potential expenditures, assuming all 75 firefighters were to receive all benefits:

Benefit type	Annual Estimate
Workers' Comp Indemnity	\$40,300
Cancer treatment	\$150,000
Care - in-home or facility (average)	\$150,000
Total	\$340,300

While DAS acknowledges that LB 400 is likely to have a fiscal impact, the exact amount, and timing, are unable to be determined at this time. The DAS – Risk Management Workers' Compensation Program is a Revolving fund program that is funded by an annual assessment to state agencies, boards and commissions, the University and State Colleges. Should expenses related to LB 400 exceed available Revolving fund appropriations, DAS would request an increase to their Revolving fund appropriation, as either a deficit request or a new biennium request.

Those expenses would then be charged back to impacted agencies, which could result in requests for increased appropriations for the funds used by those agencies.

The estimates from the 2025 session are unchanged as of this revision, due to lack of actual historical data.