

**FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE**

Revised due to AM2277

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>					
<b>EXPENDITURES</b>	<b>GENERAL</b>	<b>CASH</b>	<b>FEDERAL</b>	<b>REVOLVING</b>	<b>TOTAL</b>
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
<b>REVENUE</b>	<b>GENERAL</b>	<b>CASH</b>	<b>FEDERAL</b>	<b>REVOLVING</b>	<b>TOTAL</b>
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.**

AM2277 strikes the original provisions of LB758.

AM2277 amends § 30-2715 to clarify and expand the types of transfer-on-death arrangements that are treated as nontestamentary, including annuity policies, POD accounts, securities registered in beneficiary form, and certain beneficiary designations made in separate writings.

The amendment also creates an affidavit process that allows a qualifying charitable organization that is a beneficiary of a decedent's property to request payment, transfer, or information from the property holder. In addition, the amendment updates §§ 60-142.12 and 60-149 to recognize that an affidavit is acceptable evidence of ownership for certain certificate of title applications.

The Supreme Court states that minimal fiscal impact is anticipated for judicial and Probation staff education and that no additional resources are required.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 758      AM: 2277      AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ryan Walton      DATE: 3/13/2026      PHONE: (402) 471-4174

COMMENTS: The Supreme Court's assessment of fiscal impact from LB 758, as amended by AM 2277, appears reasonable.

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**2026**

**LB<sup>(1)</sup> 758, AM2277**

**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> 3/13/2026 Phone: <sup>(5)</sup> 402-326-9215

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

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

**Explanation of Estimate:**

LB758, as amended by AM2277, would result in a minimal fiscal impact to provide judicial education. No additional resources required.

**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.....				