

**FISCAL NOTE**  
LEGISLATIVE FISCAL ANALYST ESTIMATE

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 817 amends Neb. Rev. Stat. § 28-416 to create a new weight-based felony penalty tier for fentanyl (and mixtures containing fentanyl) for violations of § 28-416(1). It classifies fentanyl offenses as a Class ID felony for 10 to 28 grams, a Class IC felony for 28 to 140 grams, and a Class IB felony for 140 grams or more, and defines fentanyl to include certain fentanyl-related substances referenced in § 28-405. The bill also updates § 28-416 enhancement provisions so existing penalty enhancements apply to the new fentanyl subsection.

The Supreme Court states LB 817 would have a minimal fiscal impact, but no additional resources would be required.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 817	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Ashley Dempsey	DATE: 1/20/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's estimate of minimal fiscal impact as a result of LB 817.			

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2026

LB<sup>(1)</sup> 817

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> 1/15/2026 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:

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	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
...				
Operating.....				
....				
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....				