

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Update for Agency Response

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	13,000	0	0	0	13,000
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.

The Nebraska State Patrol Crime Lab states it will need to purchase additional equipment to comply with LB 817. Because fentanyl is handled in an isolation room for safety and was not previously required to be weighed, the isolation room is not equipped for weighing. The lab estimates \$13,000 to purchase a precision balance (\$5,000) and an analytical balance (\$8,000) to safely weigh fentanyl and meet the bill's requirements, and there is no basis to disagree with this estimate.

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
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COMMENTS: Concur with the Supreme Court's estimate of minimal fiscal impact as a result of LB 817.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 817 AM: AGENCY/POLT. SUB: Nebraska State Patrol

REVIEWED BY: Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Nebraska State Patrol's estimated fiscal impact as a result of LB 817.
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Please complete **ALL (5)** blanks in the first three lines.

2026

LB⁽¹⁾ 817

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman

Date Prepared: 01/20/2026

⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$13,000			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$13,000			

Explanation of Estimate:

LB 817 provides a penalty enhancement for certain offenses involving fentanyl. Section 28-416 (1) states that it shall be unlawful for any person knowingly or intentionally: (a) to manufacture, distribute deliver, dispense, or possess with intent to manufacture, distribute, deliver, or dispense a controlled substance; or (b) to create, distribute, or possess with intent to distribute a counterfeit controlled substance. Accordingly, any person who violates the above noted subsection (1) with respect to fentanyl or any mixture or substance containing a detectable amount of fentanyl in a quantity of: (i) one hundred forty grams or more shall be guilty of a Class IB felony; (ii) at least twenty-eight grams but less than one hundred forty grams shall be guilty of a Class IC felony; or (iii) at least ten grams but less than twenty-eight grams shall be guilty of a Class ID felony.

The Nebraska State Patrol Crime Lab estimates that additional equipment will be required to be purchased to comply with this legislation. It is important to note that fentanyl cases are worked in an isolation room for safety reasons. Prior to this legislation, Fentanyl was not required to be weighed. Accordingly, the Crime Lab isolation room was not equipped for weighing. The purchase of this equipment (a Precision Balance MX6002 for \$5,000 and a XS R64 Analytical Balance for \$8,000) will enable the Crime Lab to safely weigh these substances and comply with this legislation.

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			\$13,000	
Aid				
Capital improvements				

TOTAL.....	\$13,000	
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Please complete **ALL** (5) blanks in the first three lines.

2026

LB⁽¹⁾ 817

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 1/15/2026

Phone: ⁽⁵⁾ 402-326-9215

⁽⁴⁾

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 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28	

Benefits.....

Operating.....

Travel.....

Capital outlay.....

Aid.....

Capital improvements.....

TOTAL.....