

PREPARED BY: Suzanne Houlden  
 DATE PREPARED: February 12, 2025  
 PHONE: 402-471-0057

# LB 233

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2025-26</b>		<b>FY 2026-27</b>	
	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 233 relates to the Nebraska State Insurance Program and provides for in vitro fertilization as a special coverage made available uniformly to all employees beginning July 1, 2025. As written, the bill creates a new plan, separate from the State’s current health plans, in which the State of Nebraska employees would cover the full cost of the premium. The State of Nebraska currently pays no part of premiums for special coverages. As with other special coverages, to implement LB 233, the State would contract with a vendor to administer the plan. The Department of Administrative services asserts that the modest fiscal impact resulting from contracting efforts could be absorbed by the agency.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 233	AM:	AGENCY/POLT. SUB: Department of Administrative Services	
REVIEWED BY: Ryan Walton	DATE: 1/23/2025	PHONE: (402) 471-4174	
COMMENTS: The Department of Administrative Service’s assessment of fiscal impact from LB 233, appears reasonable.			

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

**2025**

**LB<sup>(1)</sup> 233**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services (DAS) – Employee Wellness & Benefits

Prepared by: <sup>(3)</sup> Jennifer Norris Date Prepared: <sup>(4)</sup> 01/14/2025 Phone: <sup>(5)</sup> 402-471-4443

**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 233 relates to the Nebraska State Insurance Program and proposes to provide for in vitro fertilization as a special coverage made available uniformly to all employees beginning July 1, 2025.

As written, this bill creates a new plan, separate from the State’s current health plans in which the State of Nebraska employees would cover the full cost of the premium. The State of Nebraska pays no part of premiums on plans under sections 84-1607 to 84-1609 for special coverages, i.e., dental and disability insurance, accidental death and dismemberment benefits, disability income replacement benefits and the extension of coverage to dependents. As with other special coverages, to implement LB 233 the State of Nebraska would contract with a vendor to administer the plan. The contracting efforts and ongoing plan administration of the additional special coverage to the state’s health plans could be completed with existing resources.

LB 233, as written, has a modest fiscal impact to the State of Nebraska health plans that could be absorbed by the agency.

**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.....	_____	_____	_____	_____