

PREPARED BY: Bill Biven, Jr.
DATE PREPARED: February 28, 2025
PHONE: 402-471-0054

LB 550

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB550 requires school districts to adopt a policy that excuses students to attend a released time course for religious instruction & to authorize a civil action for violations.

On or before July 1, 2025, each district will adopt a policy that excuses any student of that district to attend a released time course for at least one class period per week. This policy will require:

- the parent, guardian, or educational decisionmaker of the student to provide written consent for the student to attend the released time course
- the sponsoring entity to maintain attendance records & make those records available to the district the student attends
- the sponsoring entity, parent, guardian, or educational decisionmaker to provide transportation to & from the place of instruction
- the sponsoring entity to make provision & assume liability for each student that attends its released time course while under the control of the sponsoring entity
- No school district funds to be expended other than de minimis administrative costs

Any person or organization aggrieved by a violation can bring an action against the school district responsible for the violation & seek appropriate relief.

Appropriate relief includes:

- actual damages
- preliminary & other equitable or declaratory relief as may be appropriate
- reasonable attorney's fees & other litigation costs reasonably incurred

Since an emergency exists, this bill takes effect when passed & approved according to law.

NO FISCAL IMPACT.

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

LB: 550	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 02/28/2025	PHONE: (402) 471-4171	
COMMENTS: Concur with the Department of Education's assessment of no fiscal impact for the agency and the state from LB 550.			

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr

Date Prepared: ⁽⁴⁾ 2.24.25

Phone: ⁽⁵⁾ 402.419.3012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

There would be no fiscal impact to the NDE or state.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				