

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	See below		See below	

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

LB 335 seeks to amend the In the Line of Duty Dependent Education Act to expand a definition. A stepchild of an officer killed in the line of duty, or of a firefighter killed in the line of duty, would be included in the definition of “child”. These dependents would be eligible for tuition waivers from state colleges, universities, and community colleges, after Federal financial aid grants are applied.

The In the Line of Duty Dependent Education Act originated as a result of LB 206 (2009). That fiscal note explained:

“Any related impact would be dependent upon (1) the number of eligible individuals, (2) the number of such individuals that might elect to attend Nebraska public postsecondary institutions, (3) the level of tuition and fee charges at the respective institutions that would be subject to waiver under the bill, and (4) the extent to which an eligible student may receive other forms of student financial aid that would serve to reduce the balance of tuition and fees required to be waived by the public institution attended by the student. It is anticipated that relatively few individuals would be eligible for waiver of tuition and fees under LB 206 at any point in time. As such, the impact upon any given public postsecondary institution’s cash fund revenue for any given fiscal year is estimated to be nominal.”

The addition of stepchildren to the definition of dependents eligible for tuition waivers under the above Act is also expected to be nominal. No funding for these waivers have been appropriated to date.