

PREPARED BY: Kenneth Boggs
DATE PREPARED: March 24, 2025
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LB 492

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.

LB492 modifies Nebraska law on truancy by defining a new standard for habitual truancy in juvenile court, which applies to children ages 13 to 17 who have at least twenty unexcused absences in a school year and a documented loss of educational attainment. It establishes a defense to adjudication if schools have not provided required attendance interventions or if unexcused absences total fewer than twenty. The bill also requires schools to document their efforts to address barriers to attendance before referring a student to the county attorney and clarifies that absences caused by illness, lack of transportation, or other extenuating circumstances do not count toward unexcused absences.

The Supreme Court states LB492 may lead to fewer habitual truancy filings, which could reduce the number of youths placed on probation. This, in turn, has the potential to lower General Fund expenditures for probation services supporting students. Likewise, fewer juvenile court cases may result in reduced revenue from court filing fees. No reliable estimate of the bill's overall fiscal impact can be determined at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 492	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Jacob Leaver	DATE: 3/25/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Supreme Court's estimate of indeterminable fiscal impact as a result of LB 492.			

2025

FISCAL NOTE

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	FY 2025-26		FY 2026-27	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	_____	_____	_____

LB492 could result in fewer cases being filed for habitual truancy and therefore fewer youth being placed on probation. If that occurs there is the potential for decreased General Fund expenditures from probation services used to support a youth in school. In addition, fewer juvenile court cases could result in less revenue from court filing fees. No reasonable estimate of the fiscal impact can be determined at this time.

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				