

PREPARED BY:  
DATE PREPARED:  
EMAIL:

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February 25, 2026  
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**LB 1254**

Revision: 00

**FISCAL NOTE**  
LEGISLATIVE FISCAL ANALYST ESTIMATE

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	0	0	0	0	0
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 1254 would prohibit selling, offering for sale, or distributing for retail sale in Nebraska certain electronic smoking devices manufactured on or after the bill's effective date unless they include a child safety feature. A violation would be a Class IV misdemeanor, and the restriction would not apply to interstate transportation or warehouse/distribution storage.

The Supreme Court states that minimal fiscal impact is anticipated for judicial education and that no additional resources are required.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1254	AM:	AGENCY/POLT. SUB: Supreme Court
REVIEWED BY: Ashley Dempsey	DATE: 2/17/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 1254.		

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

**2026**

**LB<sup>(1)</sup> 1254**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe

Date Prepared: 2/15/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-326-9215

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
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:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
...				
Operating.....	_____	_____	_____	_____
....				
Travel.....	_____	_____	_____	_____
.				
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
.				
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____