

**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
FY2026-2027		0	0	0	0
FY2027-2028		0	0	0	0
FY2028-2029		0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
	FY2025-2026	0	0	0	0
FY2026-2027		0	0	0	0
FY2027-2028		0	0	0	0
FY2028-2029		0	0	0	0

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

LB820 amends several sections to:

- define approved identification documents
- change provisions relating to participation in certain retirement systems by certain state agencies & political subdivisions
- change the title from "Director" to "Executive Director" of the Nebraska Public Employees Retirement Systems (NPERS)
- rename certain state transfers as state contributions
- change provisions relating to the ex officio members of the Nebraska Investment Council
- change provisions for certain contributions by school districts
- change the computation of certain tax withholdings relating to deferred compensation
- eliminate obsolete provisions under the Class V School Employees Retirement Act & the Class V School Employees Retirement Fund
- eliminate obsolete provisions

NO FISCAL IMPACT

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

**2026**

**LB<sup>(1)</sup> 820**

**FISCAL NOTE**

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

Department of Administrative Services (DAS) – State Personnel

Prepared by: <sup>(3)</sup> Sean Davis

Date Prepared: <sup>(4)</sup> 1/9/26

Phone: <sup>(5)</sup> 402-499-1072

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

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2027-28</u> <u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

**Explanation of Estimate:**

LB 820 proposes to define approved identification documents and to change provisions relating to participation in certain retirement systems. An employing state agency would be required to maintain at least one approved identification document and produce such approved documents upon request of the Public Employee Retirement Board of the Nebraska Public Employees Retirement Systems.

Any changes would be able to be made with existing resources.

LB 820 has no fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 820	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY: Ryan Walton	DATE: 1/20/2026	PHONE: (402) 471-4174
COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact from LB 820.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 820	AM:	AGENCY/POLT. SUB: Department of Administrative Services (DAS)
REVIEWED BY: Ryan Walton	DATE: 1/20/2026	PHONE: (402) 471-4174
COMMENTS: Concur with the DAS' assessment of no fiscal impact from LB 820.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 820	AM:	AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems (NPERS)
REVIEWED BY: Ryan Walton	DATE: 1/14/2026	PHONE: (402) 471-4174
COMMENTS: NPERS' assessment of no fiscal impact from LB 820 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 820	AM:	AGENCY/POLT. SUB: Nebraska Investment Council
REVIEWED BY: Ryan Walton	DATE: 1/12/2026	PHONE: (402) 471-4174
COMMENTS: Concur with the Nebraska Investment Council's assessment of no fiscal impact from LB 820.		

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

**2026**

**LB<sup>(1)</sup> 820**

**FISCAL NOTE**

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

Nebraska Investment Council

Prepared by: <sup>(3)</sup> Ellen Hung

Date Prepared: <sup>(4)</sup> 1/9/2026

Phone: <sup>(5)</sup> 402-471-2001

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

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2027-28</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

**Explanation of Estimate:**

No fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

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

**2026**

**LB<sup>(1)</sup> 820**

**FISCAL NOTE**

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

Nebraska Public Employees Retirement Systems (NPERS)

Prepared by: <sup>(3)</sup> Teresa Zulauf Date Prepared: <sup>(4)</sup> January 13, 2026 Phone: <sup>(5)</sup> 402-471-7745

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

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2027-28</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	<u>0</u>	_____	<u>0</u>	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	_____	<u>0</u>	_____

**Explanation of Estimate:**

LB 820: Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of executive director of Nebraska Public Employees Retirement Systems.

No fiscal impact to NPERS Agency 085 operations expenditures.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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

## State Agency Estimate

State Agency Name: Department of Revenue		Date Due LFO: Phone: 471-5896	
Approved by: James R. Kamm	Date Prepared: 01/20/2026		
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds		\$ 0	
Cash Funds			
Federal Funds			
Other Funds			
Total Funds		\$ 0	
			\$ 0

LB 820 clarifies that all employees participating in any Nebraska retirement system maintain and provide on request at least one identification document showing citizenship or lawful US presence.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department of Revenue to implement this bill.

The operative date for this bill is three months after adjournment.

## Major Objects of Expenditure

Class Code	Classification Title	26-27	27-28	28-29	26-27	27-28	28-29
		FTE	FTE	FTE	Expenditures	Expenditures	Expenditures
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
<b>Total.....</b>							