

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	SEE BELOW	0	0	SEE BELOW
FY2027-2028	0	SEE BELOW	0	0	SEE BELOW
FY2028-2029	0	SEE BELOW	0	0	SEE BELOW

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

LB 813 amends section 48-604 to amend the definition of a "marketplace network contractor." The amendment strikes the phrase that such person does not perform services at a physical business location operated by the marketplace network platform in this state.

The Nebraska Department of Labor (NDOL) explains that the bill would affect both the Unemployment Trust fund and the Workforce Development cash fund. Under the new provisions, wages currently classified as part of the wage base would no longer be subject to assessment. NDOL asserts that this would reduce the amount collected for use in the two funds. At this time, NDOL is unable to quantify the financial impact of this change as employers are not tracked in this manner.

The Fiscal Office has no basis to disagree with NDOL's explanation.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 813	AM:	AGENCY/POLT. SUB: Nebraska Department of Labor (NDOL)
REVIEWED BY: Ryan Yang	DATE: 2/6/2025	PHONE: (402) 471-4178
COMMENTS: The NDOL assessment of indeterminate fiscal impact from LB 813 appears reasonable.		

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

2026

LB⁽¹⁾ 813

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Labor

Prepared by: Rea Easton
⁽³⁾

Date Prepared: 01/12/2026
⁽⁴⁾

Phone: 402-416-6809
⁽⁵⁾

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

FY 2026-27 **FY 2027-28**

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

As proposed, the bill would affect both the Unemployment Trust fund and the Workforce Development cash fund. LB 813 changes the definition of employment under the Nebraska Employment Security Law. Under the new provisions, wages currently classified as part of the wage base would no longer be subject to assessment. This will reduce the amount collected for use in the two funds. At this time, NDOL is unable to quantify the financial impact of this change as employers are not classified or tracked in this manner.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Benefits.....

Operating.....

Travel.....

Capital outlay.....

Aid.....

Capital improvements.....

TOTAL.....