

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 904 changes provisions relating to Chinese military companies under the Nebraska Political Accountability and Disclosure Act.

No fiscal impact.

LB<sup>(1)</sup> 904

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Accountability and Disclosure Commission

Prepared by: <sup>(3)</sup> Scott Danigole

Date Prepared: <sup>(4)</sup> 01/08/2026

Phone: <sup>(5)</sup> (402) 471-2522

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:

No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE            | NUMBER OF POSITIONS |       | 2026-27      | 2027-28      |
|---------------------------|---------------------|-------|--------------|--------------|
|                           | 26-27               | 27-28 | EXPENDITURES | EXPENDITURES |
|                           |                     |       |              |              |
|                           |                     |       |              |              |
| Benefits.....             |                     |       |              |              |
| Operating.....            |                     |       |              |              |
| Travel.....               |                     |       |              |              |
| Capital outlay.....       |                     |       |              |              |
| Aid.....                  |                     |       |              |              |
| Capital improvements..... |                     |       |              |              |
| TOTAL.....                |                     |       |              |              |

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE |
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|         |     |  |
|---------|-----|--|
| LB: 904 | AM: | AGENCY/POLT. SUB: Accountability and Disclosure Commission |
|---------|-----|--|

|                          |                |                       |
|--------------------------|----------------|-----------------------|
| REVIEWED BY: Ryan Walton | DATE: 1/9/2026 | PHONE: (402) 471-4174 |
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| COMMENTS: The Accountability and Disclosure Commission's assessment of no fiscal impact from LB 904 appears reasonable. |
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