

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 758 amends section 30-2715 to clarify that beneficiary-designated nonprobate transfer-on-death arrangements are nontestamentary and to expressly include annuity policies, POD accounts, and beneficiary-form securities.

The bill also creates an affidavit process allowing a 501(c)(3) charitable beneficiary to obtain the property or related information from the holder (or a person with relevant information), and authorizes a civil action if there is no compliance within 30 days.

Finally, it limits what holders may require, including prohibiting forcing the charity to open an account, imposing co-beneficiary coordination deadlines, delaying payment due to other beneficiaries, or requesting personal information from the charity's employees or board members.

The Supreme Court states that LB 758 would have a minimal fiscal impact to provide judicial education.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 758	AM:	AGENCY/POLT. SUB: Supreme Court
REVIEWED BY: Ryan Walton	DATE: 1/26/2026	PHONE: (402) 471-4174
COMMENTS: Concur with the Supreme Court's assessment of fiscal impact from LB 758.		

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

2026

LB⁽¹⁾ 758

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 1/24/2026

⁽⁴⁾

Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

FY 2026-27

FY 2026-27

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
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:

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