

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: ⁽⁴⁾ 1/24/2026 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	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
...				
Operating.....				
....				
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....				