

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	SEE BELOW	0	0	SEE BELOW
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	81,250	0	0	81,250
FY2027-2028	0	81,250	0	0	81,250
FY2028-2029	0	81,250	0	0	81,250

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

LB 747 amends Nebraska's labor and employment laws by establishing uniform enforcement authority across multiple programs managed by the Nebraska Department of Labor.

Sec. 48-2107 is amended in section 8 to remove an exemption for certain contractors currently not required to pay registration fees. The Nebraska Department of Labor (NDOL) reports that there are approximately 3,250 contractors who are currently exempted from paying those fees. The repeal of the contractor registration exemption will result in approximately \$81,250 in additional fees annually. A one-time expense of \$4,800 will be necessary to remove the contractor fee registration exemption from NDOL's online application/renewal system.

The Fiscal Office assumes that existing cash fund balances and spending authority within NDOL are sufficient to cover the one-time expense.

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

2026

LB⁽¹⁾ 747

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Labor

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Date Prepared: 01/08/2026
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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	4,800	81,250		81,250
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	4,800	81,250		81,250

Explanation of Estimate: There are approximately 3,250 contractors who are currently exempted from paying registration fees. The repeal of the contractor registration exemption will result in approximately \$81,250 in additional fees. A one-time expense of \$4,800 will be necessary to remove the contractor fee registration exemption from NDOL's online application/renewal system.

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.....			4,800	
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			4,800	