

**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	8,000	0	0	8,000
FY2027-2028	0	8,000	0	0	8,000
FY2028-2029	0	8,000	0	0	8,000
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	8,000	0	0	8,000
FY2027-2028	0	8,000	0	0	8,000
FY2028-2029	0	8,000	0	0	8,000

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

LB 910 would require courts to assess a \$100 fee for each electronic device seized in connection with a conviction for a sexual offense against a child. The fees would be remitted to the State Treasurer for deposit into the Nebraska State Patrol Cash Fund to help cover the cost of forensic analysis. The fee would be waived if the defendant is indigent.

The Supreme Court states LB910 would require minor modifications to JUSTICE, the Judicial Branch's electronic case management system. The Supreme Court further states that there is a minor fiscal impact on judicial education and that no additional resources are required.

The Nebraska State Patrol (NSP) states that, based on prior case experience, the courts would find roughly 10% of convicted defendants to be non-indigent. NSP estimates approximately 200 convictions per year and an average of four devices per case, which would generate about \$8,000 in annual revenue at \$100 per device.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 910	AM:	AGENCY/POLT. SUB: Supreme Court
REVIEWED BY: Ashley Dempsey	DATE: 2/17/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's estimated minor fiscal impact as a result of LB 910.		

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

**2026**

**LB<sup>(1)</sup> 910**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Nebraska State Patrol

Prepared by: <sup>(3)</sup> Carol Aversman

Date Prepared: 02/17/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-4545

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>	\$8,000	\$8,000	\$8,000	\$8,000
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$8,000	\$8,000	\$8,000	\$8,000

**Explanation of Estimate:**

LB 910 requires defendants convicted of sexual offenses against children to pay a fee of \$100 per electronic device seized during prosecution for such offense which shall be deposited in the Nebraska State Patrol Cash Fund and used to defray the costs of forensic analysis of such devices. If the court finds the defendant to be indigent, the court shall waive the fees required.

Based on experience with these types of cases, the State Patrol estimates that the Courts will consider approximately 10% of these defendants to not be indigent. It also estimates 200 total cases with convictions, and that the number of devices involved are 4 per case. This results in total anticipated revenues of \$8,000 per year ((200 cases x 10%) x 4 devices x \$100 fee).

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		
<b>Benefits</b> .....				
...				
<b>Operating</b> .....			\$8,000	\$8,000
....				
<b>Travel</b> .....				
.				
<b>Capital outlay</b> .....				
<b>Aid</b> .....				
.				
<b>Capital improvements</b> .....				
<b>TOTAL</b> .....			\$8,000	\$8,000

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

**2026**

**LB<sup>(1)</sup> 910**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe

Date Prepared: 2/17/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-326-9215

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Explanation of Estimate:**

LB910 will require minor modifications to JUSTICE, the Judicial Branch electronic case management system. There will also be a minor fiscal impact to provide judicial education. No additional resources required.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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