

**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 789 amends Neb. Rev. Stat. § 27-804 to add a new hearsay provision for situations where a party intentionally and wrongfully causes, or acquiesces in wrongfully causing, a witness's unavailability.

Under LB 789, a statement may be admitted against such a party even though the declarant is unavailable, thereby limiting the ability of a party to benefit from misconduct that prevents testimony.

The Supreme Court states that LB 789 has a minimal fiscal impact to provide judicial education, but no additional resources are required.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 789 AM: AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ashley Dempsey DATE: 1/15/26 PHONE: (402) 326-2182

COMMENTS: Concur with the Supreme Court assessment of minimal fiscal impact from LB 789.

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

**2026**

**LB<sup>(1)</sup> 789**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> **05 Supreme Court**

Prepared by: <sup>(3)</sup> **Eric Asboe** Date Prepared: <sup>(4)</sup> **1/14/2026** Phone: <sup>(5)</sup> **402-326-9215**

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

	<b>FY 2026-27</b>	<b>REVENUE</b>	<b>FY 2026-27</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	_____	_____	_____	_____
<b>CASH FUNDS</b>	_____	_____	_____	_____
<b>FEDERAL FUNDS</b>	_____	_____	_____	_____
<b>OTHER FUNDS</b>	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	_____	_____	_____	_____

**Explanation of Estimate:**

Minimal fiscal impact to provide judicial education. No additional resources required.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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