

**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.**

LB1046 will provide powers & duties to the State Board of Education to define terms, to provide for school policies relating to certain Name, Image, & Likeness (NIL) rights for certain high school students.

On or before January 1, 2027, the Nebraska Board of Education will adopt a model policy relating to name, image, & likeness rights of student-participants.

Beginning with the 2027-28 school year, each school board of a school district that provides school-sponsored interscholastic athletics or activities & is a member of an athletic or activities association will adopt a policy consistent with the model policy developed by the Nebraska Board of Education.

A student-participant will not be penalized, declared ineligible, or disciplined by a school district or athletic association to which that student-participant's school is a member for participating in any commercial name, image, or likeness activity conducted in accordance with their school policy.

No fiscal impact to the state. There could be an impact to school districts, but the amount is unknown.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: <b>1046</b>	AM:	AGENCY/POLT. SUB:	<b>Nebraska Department of Education</b>
REVIEWED BY: Kimberly Burns	DATE: 01/29/2026		PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Department of Education's estimate of no fiscal impact for the agency and indeterminate impact for the public and non-public schools from LB 1046.			

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

**2026**

**LB<sup>(1)</sup> 1046**

**FISCAL NOTE**

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

Education

**Prepared by:** Lane Carr  
<sup>(3)</sup>

**Date Prepared:** 1.28.26  
<sup>(4)</sup>

**Phone:** 402.419.3012  
<sup>(5)</sup>

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

**FY 2026-27** **FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	_____	_____	_____	_____
<b>CASH FUNDS</b>	_____	_____	_____	_____
<b>FEDERAL FUNDS</b>	_____	_____	_____	_____
<b>OTHER FUNDS</b>	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

LB1046 would require the NDE to develop a model policy, for which there would be no fiscal impact. Fiscal impact for public and non-public schools cannot be determined at this time.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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