

**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.**

LB742 would allow a student in seventh or eighth grade to participate in high school sports.

Beginning with the 2026-27 school year, each school board & governing authority of an approved or accredited private, denominational, or parochial high school will develop & adopt a policy that allows a student in seventh or eighth grade to participate & compete in the high school athletic program.

Since an emergency exists, this bill will take effect when passed & approved according to law.

**FISCAL IMPACT:**

The may be an impact at the school district level but that impact cannot be determined at this time.

No fiscal impact to the state.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: <b>742</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 from LB 742.			

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

**2026**

**LB<sup>(1)</sup> 742**

**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:**

There would be no fiscal impact on the NDE, and the fiscal impact for school districts 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 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>	_____	_____
<b>Benefits</b> .....	_____	_____	_____	_____
<b>Operating</b> .....	_____	_____	_____	_____
<b>Travel</b> .....	_____	_____	_____	_____
<b>Capital outlay</b> .....	_____	_____	_____	_____
<b>Aid</b> .....	_____	_____	_____	_____
<b>Capital improvements</b> .....	_____	_____	_____	_____
<b>TOTAL</b> .....	_____	_____	_____	_____