

**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: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 1.28.26 Phone: <sup>(5)</sup> 402.419.3012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

|               | FY 2026-27   |         | FY 2027-28   |         |
|---------------|--------------|---------|--------------|---------|
|               | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS |              |         |              |         |
| CASH FUNDS    |              |         |              |         |
| FEDERAL FUNDS |              |         |              |         |
| OTHER FUNDS   |              |         |              |         |
| TOTAL FUNDS   |              |         |              |         |

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:        |                     |       |              |              |
|---------------------------|---------------------|-------|--------------|--------------|
| POSITION TITLE            | NUMBER OF POSITIONS |       | 2026-27      | 2027-28      |
|                           | 26-27               | 27-28 | EXPENDITURES | EXPENDITURES |
| Benefits.....             |                     |       |              |              |
| ...                       |                     |       |              |              |
| Operating.....            |                     |       |              |              |
| ....                      |                     |       |              |              |
| Travel.....               |                     |       |              |              |
| .                         |                     |       |              |              |
| Capital outlay.....       |                     |       |              |              |
| Aid.....                  |                     |       |              |              |
| .                         |                     |       |              |              |
| Capital improvements..... |                     |       |              |              |
| TOTAL.....                |                     |       |              |              |