

**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 978 creates new civil enforcement tools for prohibited online content and defines child sexual exploitation devices or images. The bill allows private civil actions and authorizes the Attorney General to seek injunctive relief for violations involving prohibited online content.

The bill also authorizes the Attorney General or a county attorney to seek injunctions and recover civil penalties of up to \$10,000 per violation for violations involving child sexual exploitation devices or images.

The Supreme Court states that minimal fiscal impact is anticipated for judicial education and that no additional resources are required. The Attorney General's office estimates no fiscal impact.

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

**2026**

**LB<sup>(1)</sup> 978**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Bebe Strnad Date Prepared: <sup>(4)</sup> 1-14-26 Phone: <sup>(5)</sup> 402-471-2687

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

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2027-28</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

No Fiscal Impact

**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>	<b>EXPENDITURES</b>
Benefits.....	_____	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 978	AM:	AGENCY/POLT. SUB: Supreme Court
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REVIEWED BY: Ashley Dempsey	DATE: 2/12/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 978.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 978	AM:	AGENCY/POLT. SUB: Attorney General
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REVIEWED BY: Ashley Dempsey	DATE: 1/14/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Attorney General assessment of no fiscal impact from LB 978.
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Please complete **ALL** (5) blanks in the first three lines.

**2026**

**LB<sup>(1)</sup>** 978

**FISCAL NOTE**

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

05 Supreme Court

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

**Date Prepared:** 2/11/2026  
<sup>(4)</sup>

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

**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:**

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

**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>	
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.....	.....	.....	.....

**Benefits.....**

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**Operating.....**

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**Travel.....**

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**Capital outlay.....**

.....  
**Aid.....**

.....  
**Capital improvements.....**

.....  
**TOTAL.....**