

PREPARED BY:  
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January 22, 2026  
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LB 790

Revision: 00

# 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 790 relates to the Nebraska Treatment and Corrections Act.

The bill keeps the existing framework for administrative sanctions and custodial sanctions of up to 30 days for substance-related parole violations. It adds a provision allowing the Board of Parole, after receiving a parole officer's report and completing any investigation it deems appropriate, to impose a custodial sanction, issue a warrant, or revoke parole for a substance abuse violation.

The Nebraska Department of Correctional Services (NDCS) states that LB 790 could increase the prison population; however, at this time, that amount is indeterminable.

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2026

LB<sup>(1)</sup> 790

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Correctional Services

Prepared by: <sup>(3)</sup> Lisa Stanton Date Prepared: <sup>(4)</sup> 01/12/2026 Phone: <sup>(5)</sup> (402)479-5702

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

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

Explanation of Estimate:

LB790 changes provisions relating to substance abuse violations while on parole. The bill could increase the number of persons in prison. The specific amount of impact is indeterminable.

The FY25 per diem cost was \$33.73 for each incarcerated individual, or \$12,309.72 per year.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 790	AM:	AGENCY/POLT. SUB: Nebraska Department of Correctional Services
REVIEWED BY:	Ashley Dempsey	DATE: 1/16/26      PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska Department of Correctional Services' estimate of indeterminable fiscal impact as a result of LB 790.		