

PREPARED BY:
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February 23, 2026
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LB 939

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 939 adopts the Saving Human Connection Act.

Starting January 1, 2028, it requires covered platforms to block minors from using chatbots with human-like features, use age verification, provide clear disclosures that the system is not human, and make human-like features opt-in for adults. The bill also requires safeguards for emergency situations and emotional dependence, sets limits on data collection and use, and establishes enforcement by the Attorney General with civil penalties and a private right of action.

There is no fiscal impact.

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

2026

LB⁽¹⁾ 939

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Attorney General

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

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:

No Fiscal Impact.

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: 939 | AM: | AGENCY/POLT. SUB: Attorney General |
| REVIEWED BY: Ashley Dempsey | DATE: 1/14/26 | PHONE: (402) 326-2182 |
| COMMENTS: Concur with the Attorney General assessment of no fiscal impact from LB 939. | | |