

PREPARED BY:  
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LB 957

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 957 creates (1) a civil strict-liability cause of action that holds a parent/guardian (or the spouse) liable for damages if they knowingly allow a child under age 14 to possess a handgun or handgun ammunition in violation of existing law, and (2) a new Class I misdemeanor for leaving a loaded firearm unsecured when a minor under 14 is likely to access it without parental permission and then publicly displays it or causes bodily injury or death.

The Supreme Court states that a minimal fiscal impact is anticipated for judicial education, and no additional resources are required.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 957	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Ashley Dempsey	DATE: 2/6/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 957.			

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

05 Supreme Court

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

Date Prepared: <sup>(4)</sup> 2/6/2026

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

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2026-27		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

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

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.....				