

PREPARED BY:
DATE PREPARED:
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February 6, 2026
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LB 1143

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	SEE BELOW	0	0	0	SEE BELOW
FY2027-2028	SEE BELOW	0	0	0	SEE BELOW
FY2028-2029	SEE BELOW	0	0	0	SEE BELOW
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.

This bill requires the Department of Health and Human Services to submit an application, likely a state plan amendment, to the Centers for Medicare and Medicaid Services (CMS) to establish a money follows the person program to assist qualified individuals to transition from an institutional setting to a community setting while continuing to receive long term care. The bill also requires a report to the legislature from DHHS on nursing facility rate calculations to include the amount used and the number of projected nursing facility days. There is no fiscal impact to DHHS. The impact to nursing facility rates is indeterminable; the changes may result in an increase or a decrease.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
LB: 1143 AM: AGENCY/POLT. SUB: Nebraska Department of Health & Human Services
REVIEWED BY: Ann Linneman DATE: 2-4-2026 PHONE: (402) 471-4180
COMMENTS: Concur with the Nebraska Department of Health and Human Services' assessment of fiscal impact.

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 2-4-2026

Phone: (5) 471-6719

FY 2026-2027

FY 2027-2028

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

LB1143 adds language to Nebraska Revised Statute § 68-949 to provide flexibility to the department to deviate from the legislative intent of the amount earmarked for nursing facility (NF) rates and include the basis for deviating in an existing legislative report. The bill also requires the department to submit a state plan amendment to establish a money follows the person program by December 31, 2026.

Any costs related to complying with this bill will be absorbed by the department.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0