

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 1080 allows unsworn declarations signed under penalty of perjury to be used in Nebraska civil cases instead of notarized affidavits, except for certain no-notice requests or where otherwise prohibited. It updates the civil affidavit statutes by defining affidavit and unsworn declaration requirements and repeals a separate affidavit section by moving those provisions into the revised definitions. The bill also expands perjury and false-statement laws to cover materially false statements made in these unsworn declarations, including specified attorney declarations.

There is no fiscal impact.

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

2026

LB<sup>(1)</sup> 1080

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Jen Huxoll Date Prepared: 1-18-26 Phone: <sup>(5)</sup> 402-471-2687  
<sup>(4)</sup>

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

No Fiscal Impact

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.....				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1080	AM:	AGENCY/POLT. SUB: State Treasurer	
REVIEWED BY:	Ashley Dempsey	DATE: 1/26/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 1080.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1080	AM:	AGENCY/POLT. SUB: Attorney General	
REVIEWED BY:	Ashley Dempsey	DATE: 1/20/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Attorney General's assessment of no fiscal impact from LB 1080.			

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

05 Supreme Court

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

Date Prepared: <sup>(4)</sup> 1/24/26

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.....				
....				
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Capital				
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Capital				
improvements.....				
TOTAL.....				