

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 1118 updates Neb. Rev. Stat. § 87-302 under the Uniform Deceptive Trade Practices Act to treat certain conduct by a social media platform that accepts paid advertising as a deceptive trade practice.

The bill requires platforms to implement advertiser identity verification, fraud and impersonation detection measures, repeat-offender controls, and reporting processes for both users and law enforcement.

It also requires the platform, within seven days of a report, to investigate whether an ad is fraudulent, remove ads determined to be fraudulent, and provide a status notice when law enforcement submits a report.

There is no fiscal impact.

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

2026

LB⁽¹⁾ 1118

FISCAL NOTE

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

Prepared by: ⁽³⁾ Bebe Strnad Date Prepared: 1-21-26 Phone: ⁽⁵⁾ 402-471-2687
⁽⁴⁾

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:	NUMBER OF POSITIONS		2026-27	2027-28
POSITION TITLE	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: 1118	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Ashley Dempsey	DATE: 2/5/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's assessment of no fiscal impact from LB 1118.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1118	AM:	AGENCY/POLT. SUB: Attorney General	
REVIEWED BY:	Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Attorney General's assessment of no fiscal impact from LB 1118.			

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

2026

LB⁽¹⁾ 1118

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 2/5/2026 Phone: ⁽⁵⁾ 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:

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
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TOTAL.....				