

**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<sup>(1)</sup>** 1118

**FISCAL NOTE**

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

Attorney General

**Prepared by:** <sup>(3)</sup> Bebe Strnad

**Date Prepared:** 1-21-26

<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-471-2687

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**FY 2026-27**

**FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>				

**Explanation of Estimate:**

No Fiscal Impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

	<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>	<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL</b> .....				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 1118 AM: AGENCY/POLT. SUB: Supreme Court
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REVIEWED BY: Ashley Dempsey	DATE: 2/5/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Supreme Court's assessment of no fiscal impact from LB 1118.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 1118 AM: AGENCY/POLT. SUB: Attorney General
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REVIEWED BY: Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
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COMMENTS: Concur with the Attorney General's assessment of no fiscal impact from LB 1118.
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Please complete **ALL** (5) blanks in the first three lines.

**2026**

**LB<sup>(1)</sup>** 1118

**FISCAL NOTE**

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

05 Supreme Court

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

**Date Prepared:** 2/5/2026  
<sup>(4)</sup>

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

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**FY 2026-27**

**FY 2026-27**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>				

**Explanation of Estimate:**

No fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

	<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>	<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL</b> .....				