

**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 1155 clarifies responsibilities to the Division of Legislative Oversight by specifying the juvenile justice system is within the purview of the Office of Inspector General of Nebraska Child Welfare. The bill also amends confidentiality provisions related to information disclosed to the Legislative Oversight Committee. The bill amends reporting requirements to change the date of the annual report from September 15 to October 15. The bill allows for the Division of Legislative Oversight, specifically the Legislative Audit Office, or Auditor of Public Accounts to access confidential tax information from the Department of Revenue through secure remote access. Finally, the bill amends provisions related to room confinement for juveniles to require certain information in quarterly and annual reports submitted by each juvenile facility.

All responding agencies specified there is no fiscal impact to the changes in LB 1155, except that the Department of Revenue estimates \$5,000 per year cost for providing remote secure access to records. We have no basis to disagree with this estimate, but the amount is minimal and can be absorbed within the department's current appropriation.

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

**2026**

**LB<sup>(1)</sup> 1155**

**FISCAL NOTE**

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

Nebraska Department of Correctional Services

**Prepared by:** <sup>(3)</sup> Lisa Stanton

**Date Prepared:** <sup>(4)</sup> 01/23/2026

**Phone:** <sup>(5)</sup> (402)479-5702

**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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

NDCS estimates no fiscal impact as a result of LB1155.

**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.....**

**TOTAL.....**

\_\_\_\_\_

\_\_\_\_\_

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1155	AM:	AGENCY/POLT. SUB:	Legislative Council
REVIEWED BY: Ann Linneman	DATE: 2-3-2026	PHONE: (402) 471-4180	
COMMENTS: Concur with the Legislative Council's assessment of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1155	AM:	AGENCY/POLT. SUB:	Supreme Court
REVIEWED BY: Ann Linneman	DATE: 2-3-2026	PHONE: (402) 471-4180	
COMMENTS: The Supreme Court's assessment of fiscal impact seems reasonable given the assumptions used.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1155	AM:	AGENCY/POLT. SUB:	Nebraska Dept of Revenue
REVIEWED BY: Ann Linneman	DATE: 2-3-2026	PHONE: (402) 471-4180	
COMMENTS: The Nebraska Dept of Revenue's assessment of fiscal impact seems reasonable given the assumptions used.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1155	AM:	AGENCY/POLT. SUB:	Nebraska Dept of Health and Human Services
REVIEWED BY: Ann Linneman	DATE: 2-3-2026	PHONE: (402) 471-4180	
COMMENTS: Concur with the Nebraska Dept of Health and Human Services' assessment of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1155	AM:	AGENCY/POLT. SUB:	Nebraska Dept of Correctional Services
REVIEWED BY: Ann Linneman	DATE: 1-28-2026	PHONE: (402) 471-4180	
COMMENTS: Concur with the Nebraska Dept of Correctional Services' assessment of no fiscal impact.			

**LB (1) 1155****FISCAL NOTE****2026****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 2-2-2026

Phone: (5) 471-6719

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**Explanation of Estimate:**

LB1155 adds juvenile justice to existing sections of statute regarding legislative oversight. This bill also updates report requirements for juvenile room confinement documentation and adds an annual summary report. Any updates to Standard Operating Procedures (SOPs) and changes in reporting will be absorbed by existing staff.

**MAJOR OBJECTS OF EXPENDITURE**

PERSONAL SERVICES:

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

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

**2026**

**LB<sup>(1)</sup>** 1155

**FISCAL NOTE**

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

Legislative Council

**Prepared by:** <sup>(3)</sup> Shelley Reed

**Date Prepared:** 1/22/2026  
<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-471-2226

**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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

No fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

	<b>NUMBER OF POSITIONS</b>		<b>2026-27</b>	<b>2027-28</b>
	<b>26-27</b>	<b>27-28</b>	<b>EXPENDITURES</b>	<b>EXPENDITURES</b>
Personal Services	_____	_____	_____	_____
Benefits	_____	_____	_____	_____
Operating	_____	_____	_____	_____
Travel	_____	_____	_____	_____
Capital outlay	_____	_____	_____	_____
Aid	_____	_____	_____	_____
Capital improvements	_____	_____	_____	_____
<b>TOTAL</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

## State Agency Estimate

State Agency Name: Department of Revenue		Date Due LFO:	
Approved by: James R. Kamm	Date Prepared: 02/02/2026	Phone: 471-5896	
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds	\$ 5,000	\$ 0	\$ 5,000
Cash Funds			
Federal Funds			
Other Funds			
Total Funds	\$ 5,000	\$ 0	\$ 5,000
		\$ 5,000	\$ 0
			\$ 5,000
			\$ 0

LB 1155 includes changes to allow the Auditor of Public Accounts (APA) and the Legislative Audit Office (LAO) access to Department of Revenue (DOR) confidential tax returns and tax return information through secure remote access, instead of only accessing records on DOR premises. All APA or LAO audit work papers containing return information that can be associated with or that can directly or indirectly identify a particular taxpayer must still be stored in a secure place on DOR premises.

The operative date for LB 1155 is three months after adjournment of the Legislature.

It is estimated that LB 1155 will have no impact on General Fund revenues.

It is estimated that the bill will cost \$ 5,000 annually for the Department of Revenue to implement LB 1155.

## Major Objects of Expenditure

Class Code	Classification Title	26-27 FTE	27-28 FTE	28-29 FTE	26-27 Expenditures	27-28 Expenditures	28-29 Expenditures
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
<b>Total.....</b>							

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

**2026**

**LB<sup>(1)</sup>** 1155

**FISCAL NOTE**

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

05 Supreme Court

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

**Date Prepared:** 2/2/2026

<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> .....				