

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.

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton

Date Prepared: ⁽⁴⁾ 01/23/2026

Phone: ⁽⁵⁾ (402)479-5702

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:

NDCS estimates no fiscal impact as a result of LB1155.

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:	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.			

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

	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:

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

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

2026

LB⁽¹⁾ 1155

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Legislative Council

Prepared by: ⁽³⁾ Shelley Reed Date Prepared: ⁽⁴⁾ 1/22/2026 Phone: ⁽⁵⁾ 402-471-2226

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.....				

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	
	<u>Expenditures</u>	<u>Revenue</u>		<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds	\$ 5,000	\$ 0		\$ 5,000	\$ 0	\$ 5,000	\$ 0
Cash Funds							
Federal Funds							
Other Funds							
Total Funds	\$ 5,000	\$ 0		\$ 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

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

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

2026

LB⁽¹⁾ 1155

FISCAL NOTE

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

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 2/2/2026 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
Benefits.....				
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Operating.....				
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Travel.....				
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Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....				