

**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	59,780	0	0	0	59,780
FY2027-2028	78,930	0	0	0	78,930
FY2028-2029	78,930	0	0	0	78,930
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 1090 would require petition circulators to file a notarized affidavit with the Secretary of State to verify they are not convicted felons. The bill also provides a penalty for falsifying information.

The Secretary of State anticipates the bill would cause a significant amount of additional filings to be processed which would require an additional full-time Elections Specialist to be hired by October 2026 before the bill becomes effective on January 1, 2027. The Elections Specialist would oversee the affidavit process and requirements, review new affidavits, scan and catalog the affidavits for use as public records or in the case of litigation, follow-up with individuals and organizations regarding their requests, respond to questions or omissions in the affidavits, compare affidavits to petition pages during signature verification, and prepare documentation regarding the process. The estimate provided includes the salary, benefits, supplies, and related technology for one full-time Elections Specialist and is adjusted in fiscal year 2026-2027 based on the potential hiring date.

The Supreme Court estimated minimal impact not requiring additional resources to provide judicial education.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: 1090	AM:	AGENCY/POLT. SUB: Nebraska Supreme Court
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REVIEWED BY: Ann Linneman	DATE: 1-26-20256	PHONE: (402) 471-4180
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COMMENTS: Concur with the Nebraska Supreme Court's assessment of fiscal impact.
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Please complete ALL (5) blanks in the first three lines.

2026

LB<sup>(1)</sup> 1090

FISCAL NOTE

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

Secretary of State

Prepared by: <sup>(3)</sup> Joan Arnold

Date Prepared: 1-22-2026

Phone: <sup>(5)</sup> 402-471-2384

<sup>(4)</sup>

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

	FY 2026-27		FY 2027-28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$59,780		\$78,930	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$59,780		\$78,930	

**Explanation of Estimate:**

LB1090 requires all petition circulators to file a notarized affidavit with our office attesting that they are qualified. It is anticipated that this would likely be a significant amount of additional filings that would be processed by our office, in addition to the time needed to respond to questions and concerns related to the new requirement. Our elections division does not currently have the resources available for this additional staff time and as such we would need one (1) additional full-time Elections Specialist specifically devoted to this new requirement. This person will oversee the affidavit process and requirements, review new affidavits, scan and catalog the affidavits for use as public records or in the case of litigation, follow-up with individuals and organizations regarding their requests, respond to questions or omissions in the affidavits, compare affidavits to petition pages during signature verification, and prepare documentation regarding the process. We anticipate needing to hire this new employee by October 2026 in order to ensure the processes are in place when the bill is effective on January 1, 2027 (as such, FY2027 costs would not be for a full fiscal year, but FY2028 costs and ongoing would be expected to be around \$80,000 for salaries, benefits, supplies, and related technology costs).

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Elections Specialist	1.0	1.0	\$40,500	\$56,700
Benefits.....			\$14,180	\$19,850
Operating.....			\$3,600	\$2,380
Travel.....				
Capital outlay.....			\$1,500	
Aid.....				

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

\$59,780	\$78,930

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

2026

LB<sup>(1)</sup> 1090

FISCAL NOTE

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

05 Supreme Court

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

Date Prepared: 1/24/2026

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

<sup>(4)</sup>

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

FY 2026-27

FY 2026-27

	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
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:

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