

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	330,140	100,000	0	0	430,140
FY2027-2028	65,818	0	0	0	65,818
FY2028-2029	65,818	0	0	0	65,818
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.

LB1088 requires a court to order the surrender of all firearms and ammunition when issuing a domestic abuse protection order and when sentencing a person for a misdemeanor crime of domestic violence or a misdemeanor violation of a domestic abuse protection order, including certain foreign domestic abuse protection orders.

The bill sets a 48-hour deadline to surrender firearms and ammunition, requires an affidavit of compliance, and requires the court to transmit the order to local law enforcement and the FBI's National Instant Criminal Background Check System.

The bill also requires law enforcement to store surrendered firearms and ammunition and to verify lawful possession before returning them. The bill creates a petition process for recognized foreign domestic abuse protection orders, with an evidentiary hearing required within 14 days. Noncompliance is a Class I misdemeanor.

The Supreme Court states LB1088 will require updates to the JUSTICE case management system, with a preliminary one-time cost estimate of \$100,000 in FY27. Costs for the JUSTICE system are usually paid from the Supreme Court Automation Cash Fund. The cash balance in the fund may be insufficient to pay for any additional expenses, and if so, an appropriation from the General Fund may be required for this cost. The bill is also expected to increase judicial and court staff workload to process firearms-related affidavits, but any need for additional staffing cannot be determined at this time. Full implementation is estimated to take six months to one year, and the fiscal estimate may change as additional information is received and provisions of the bill are clarified.

The Nebraska State Patrol states LB1088 would require additional resources to manage the intake and storage of surrendered firearms and ammunition and to support required reporting. NSP estimates it would need one additional Forensic Technician, with total costs of \$68,340 in FY26-27 and \$65,818 in FY27-28. NSP also estimates \$30,000 in FY26-27 for shelving and evidence storage equipment to accommodate the additional items.

For implementation, NSP's Criminal Identification Division estimates IT contractors would be needed for approximately six months to develop NICS reporting mechanisms, at an estimated cost of \$221,300 in FY26-27. NSP also estimates \$10,500 in FY26-27 for IT contractor work to modify the Centralized Protection Order Portal to comply with the bill.

While the bill indicates NSP could potentially recover storage costs from offenders, it does not require a fee, and the storage cost is unknown. As a result, NSP does not include any potential revenue in its estimate.

There is no basis to disagree.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1088 AM: AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ashley Dempsey DATE: 2/4/26 PHONE: (402) 326-2182

COMMENTS: Concur with the Supreme Court's estimated fiscal impact as a result of LB 1088.

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

2026

LB⁽¹⁾ 1088

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Lincoln Police Department

Prepared by: ⁽³⁾ Captain Todd Kocian #940 Date Prepared: ⁽⁴⁾ 01/21/2026 Phone: ⁽⁵⁾ 402-441-1871

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:

There is no way to accurately predict what the fiscal impact of this bill would be to our agency at this time; however, the cost would be significant. We are currently in the process of a \$2.5 million renovation to expand our Property Unit footprint. This cost is just the renovation itself, we already owned the land and the building. In speaking with our Property Unit manager, he indicated there's little doubt we'd need another building as the current blueprint does not have space for a significant increase in firearms. There's also a long-term storage cost, as per Federal requirements those convicted of domestic violence are prohibited from owning a firearm for 7 years. If required to store these firearms for 7 years, these firearms would be included in our annual property unit audit which increases the time/cost to complete the audit.

Again, there is no way for me to accurately predict what the cost to our agency would be, but it's clear it would be significant. For reference in 2025 the Lincoln Police Department made 668 arrests for Domestic violence related offenses and 370 arrests for Protection Order violations. At this time, I'm unable to determine how many of those arrests resulted in a conviction or the number of protection orders issued, however it does provide a glimpse into the scope of the potential requirements of this unfunded mandate. In addition, the Lincoln Police Department Property and Evidence Unit is also utilized by the Lancaster County Sheriff Office and University of Nebraska-Lincoln Police Department.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:	NUMBER OF POSITIONS	2026-27 26-27	2026-27 27-28	2027-28 EXPENDITURES	2027-28 EXPENDITURES
POSITION TITLE					
Benefits.....	_____	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 1088

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman

Date Prepared: 02/02/2026

⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$330,140		\$65,818	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$330,140		\$65,818	

Explanation of Estimate:

LB 1088 requires persons convicted of misdemeanor crimes of domestic violence or subject to domestic abuse protection orders to surrender firearms and ammunition as prescribed in the bill. Such firearms and ammunition shall be surrendered to a qualified third party, which is defined as (i) a county sheriff, police officer, or member of the Nebraska State Patrol, (ii) a firearm dealer licensed pursuant to 18 U.S.C. 923, or (iii) any other responsible adult named by a court in an order prescribed by the bill. Law enforcement agencies that take possession of firearms or ammunition, shall (a) maintain such firearms and ammunition in a secure location; (b) develop procedures for returning such firearms and ammunition to a respondent following expiration of the prescribed period, and (c) verify that a respondent may lawfully possess any such firearms or ammunition before returning them to the respondent.

The State Patrol estimates that in order to comply with this bill and the intake of surrendered firearms and ammunitions, an additional Forensic Technician will be required. Total costs related to this FTE (including salary, benefits and operational costs) are estimated at \$68,340 for FY 26-27 and \$65,818 for FY 27-28. It also estimates that shelving equipment totaling \$30,000 will be needed in FY 26-27 to outfit its evidence storage facilities for the additional items that will be required to be stored. The Criminal Identification Division of the Patrol estimates that information technology contractors would be required for a period of 6 months to develop reporting mechanisms for entry into the NICS system. NICS (the National Instant Criminal Background Check System) is a U.S. Federal Bureau of Investigation system used by licensed firearm dealers to instantly check if a person is legally prohibited from buying or possessing a firearm. The cost of the contractors needed related to NICS is estimated at \$221,300 for FY 26-27. Additionally, it is estimated that an IT contractor would be required to make modifications to the Centralized Protection Order Portal in order to comply with LB 1088. The cost of this contractor is estimated at \$10,500 for FY 26-27.

Section 1.3.(c) of the bill indicates that the Patrol could possibly recoup storage costs for the firearms or ammunition from the offender. However, the bill does not require that a fee be charged for this, and the storage cost is unknown at this time. Due to this ambiguity, any possible revenue from the recouping of these costs has not been included.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS	2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28	
Forensic Technician	1	1	\$42,717
			\$44,105

Benefits	\$16,660	\$17,201
Operating	\$270,763	\$4,512
Travel
Capital outlay
Aid
Capital improvements
TOTAL	\$330,140	\$65,818

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2026

LB⁽¹⁾ 1088

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 2/3/2026

Phone: ⁽⁵⁾ 402-326-9215

⁽⁴⁾

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:

LB1088 will require modifications to JUSTICE, the Judicial Branch case management system. Preliminary FY27 General Fund estimate for one-time expenses: \$100,000.

LB1088 will also increase both judicial and court staff workload to process affidavits regarding firearms. However, whether additional staff will be necessary cannot be determined at this time.

It is estimated that six months to one year will be required to fully implement LB1088.

Note: This fiscal note may be amended as additional information is received. Clarity on several provisions of LB1088 is also required before an updated estimate can be developed.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS	2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28	
Benefits.....			
Operating.....			
Travel.....			
Capital outlay.....			
Aid.....			
Capital			

improvements.....
TOTAL.....
