

PREPARED BY:
DATE PREPARED:
EMAIL:

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February 26, 2026
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LB 854

Revision: 00

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 854 amends § 28-101 to require on-duty law enforcement officers in Nebraska to display identifying information (name, badge number, and agency) and generally prohibits facial coverings or personal disguises. The bill allows exceptions for covert operations and specific health and safety situations and makes violations a Class III misdemeanor.

There is no fiscal impact.

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

2026

LB⁽¹⁾ 854

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Kearney

Prepared by: ⁽³⁾ Taylor Jaeger Date Prepared: ⁽⁴⁾ 1-9-2026 Phone: ⁽⁵⁾ (308) 233-3674

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<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:

No fiscal impact.

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.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 854	AM:	AGENCY/POLT. SUB: Nebraska Military Department	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/20/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Military Department's estimate of no fiscal impact as a result of LB 854.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 854	AM:	AGENCY/POLT. SUB: Nebraska State Patrol	
REVIEWED BY:	Jennifer Alcazar	DATE: 2/4/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Nebraska State Patrol's estimate of no fiscal impact as a result of LB 854.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 854	AM:	AGENCY/POLT. SUB: City of Kearney	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/10/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the City of Kearney's estimate of no fiscal impact as a result of LB 854.			

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

2026

LB⁽¹⁾ 854

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 031 – Nebraska Military Department

Prepared by: ⁽³⁾ Steve Petersen Date Prepared: ⁽⁴⁾ 12JAN26 Phone: ⁽⁵⁾ 402 309-8106

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
CASH FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
FEDERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
OTHER FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
TOTAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact

Explanation of Estimate:

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>
			No Fiscal Impact	No Fiscal Impact
Benefits.....			No Fiscal Impact	No Fiscal Impact
Operating.....			No Fiscal Impact	No Fiscal Impact
Travel.....			No Fiscal Impact	No Fiscal Impact
Capital outlay.....			No Fiscal Impact	No Fiscal Impact
Aid.....			No Fiscal Impact	No Fiscal Impact
Capital improvements.....			No Fiscal Impact	No Fiscal Impact
TOTAL.....			No Fiscal Impact	No Fiscal Impact

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

2026

LB⁽¹⁾ 854

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman

Date Prepared: 01/22/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<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:

NO FISCAL IMPACT.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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