

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 847 establishes the Nebraska Office of Registered Apprenticeship as a State Apprenticeship Agency within the Nebraska Department of Labor, and allows for more funds to be used for workforce development.

The Nebraska Department of Labor (NDOL) reports no fiscal impact. NDOL is already involved in the activities described in LB 847; the bill formally names them as the entity responsible for Registered Apprenticeships. The bill does not increase the total revenues collected by NDOL; it increases the range of funding that can be used by State Unemployment Insurance Tax (SUIT) receipts for workforce development from 20% to up to 50%, so any change is a change in distribution between funds.

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

2026

LB⁽¹⁾ 847

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Labor

Prepared by: Rea Easton
⁽³⁾

Date Prepared: 01/09/2026
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Phone: 402-416-6809
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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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate: There is no fiscal impact to the Nebraska Department of Labor for LB 847.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u> <u>26-27</u>	<u>27-28</u>	<u>2026-27</u> <u>EXPENDITURES</u>	<u>2027-28</u> <u>EXPENDITURES</u>
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: 01/21/2026	Phone: 471-5896	
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds		\$ 0	
Cash Funds			
Federal Funds			
Other Funds			
Total Funds		\$ 0	
			\$ 0

LB 847 establishes the Nebraska Registered Apprenticeship Act and the Nebraska Office of Registered Apprenticeship which is within the Department of Labor.

This bill changes the state unemployment tax rate which is determined by the Commissioner of Labor.

It is estimated that LB 847 will have no impact on the General Fund revenues and no cost to the Department of Revenue.

The operative date for this bill is three months after adjustment of the Legislature.

Major Objects of Expenditure

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