

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 1036 amends Neb. Rev. Stat. § 27-404 (Evidence Rule 404) to expressly allow other-acts evidence when it is inextricably intertwined with the charged offense. The bill defines when evidence is inextricably intertwined and, in criminal cases, requires the prosecution to prove by clear and convincing evidence outside the jury's presence that the defendant committed the other act and that it meets the intertwined standard, with a limiting instruction given upon request.

The Supreme Court states that the fiscal impact on judicial education is minimal and that no additional resources are needed.

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

LB: 1036 AM: AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ashley Dempsey DATE: 2/3/26 PHONE: (402) 326-2182

COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 1036.

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

2026

LB⁽¹⁾ 1036

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 2/2/26

⁽⁴⁾

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:

Minimal fiscal impact to provide judicial education. No additional resources required.

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.....