

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.

This bill modifies provisions of the Let Them Grow Act. The bill clarifies that telehealth may not be used to perform gender-altering procedures. The bill adds a clause that specifies an exception from the Act for those continuing treatment that began before October 1, 2023, adding that such exception courses must conclude on or before January 1, 2027. The bill specifies that a health care practitioner does not violate the Act if they treat a minor in their care with a congenital defect as defined, precocious puberty, disease, or physical injury. The bill specifies such exceptions do not apply to gender nonconformity, gender dysphoria, gender identity disorder, or a mental condition. This bill requires a court hearing civil action against a health care practitioner under the Act must provide notification via certified mail to the Attorney General who may bring action against such practitioner within twenty years of the violation and recover a civil penalty of \$25,000 per violation. The Department of Health and Human Services, whose Chief Medical Officer is required to promulgate rules and regulations of the Act, and the Attorney General indicate no fiscal impact to implement the changes of the bill. There is no reason to disagree with this estimate of cost.

State Agency OR Political Subdivision Name: ⁽²⁾ Attorney General

Prepared by: ⁽³⁾ Bebe Strnad

Date Prepared: ⁽⁴⁾ 1-13-26

Phone: ⁽⁵⁾ 402-471-2687

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:

No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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

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

LB: 732	AM:	AGENCY/POLT. SUB: Nebraska Attorney General
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REVIEWED BY: Ann Linneman	DATE: 1-13-2026	PHONE: (402) 471-4180
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COMMENTS: Concur with the Nebraska Attorney General's assessment of no fiscal impact.

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

LB: 732	AM:	AGENCY/POLT. SUB: Nebraska Department of Health & Human Services
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REVIEWED BY: Ann Linneman	DATE: 1-22-2026	PHONE: (402) 471-4180
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COMMENTS: Concur with the Nebraska Department of Health and Human Services' assessment of no fiscal impact.

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 1-22-2066

Phone: (5) 471-6719

FY 2026-2027**FY 2027-2028**

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact to the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE**PERSONAL SERVICES:**

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0