

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 1249 amends the Nebraska Healthy Families and Workplaces Act to clarify business owners are not “employees” for purposes of the Act, eliminate superfluous carryover hours, amend language in the required poster, and exempt private educational institutions from the Act.

The Department of Administrative Services and the Nebraska Department of Labor report no fiscal impact resulting from LB 1249.

LB⁽¹⁾ 1249

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Administrative Services (DAS) – State
Personnel

Prepared by: ⁽³⁾ Sean Davis

Date Prepared: ⁽⁴⁾ 1/22/26

Phone: ⁽⁵⁾ 402-499-1072

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
REVOLVING FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB 1249 deals with paid sick leave under the Nebraska Healthy Families and Workplaces Act. The Act specifically excludes the State of Nebraska, whose paid sick leave is addressed in Chapter 81 of State statute.

There is no fiscal impact to DAS.

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: 1249	AM:	AGENCY/POLT. SUB: Nebraska Department of Labor (NDOL)
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REVIEWED BY: Ryan Yang	DATE: 2/6/2025	PHONE: (402) 471-4178
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COMMENTS: The NDOL assessment of no fiscal impact from LB 1249 appears reasonable.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1249	AM:	AGENCY/POLT. SUB: Department of Administrative Services (DAS)
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REVIEWED BY: Ryan Yang	DATE: 2/6/2025	PHONE: (402) 471-4178
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COMMENTS: The DAS assessment of no fiscal impact from LB 1249 appears reasonable.

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

2026

LB⁽¹⁾ 1249

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Labor

Prepared by: ⁽³⁾ Rea Easton Date Prepared: ⁽⁴⁾ 01/22/2026 Phone: ⁽⁵⁾ 402-416-6809

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 fiscal impact to the Nebraska Department of Labor for LB 1249.

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.....				