

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	SEE BELOW	0	0	SEE BELOW
FY2027-2028	0	SEE BELOW	0	0	SEE BELOW
FY2028-2029	0	SEE BELOW	0	0	SEE BELOW

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1228 creates a new state docket fee that is added to court costs for certain civil filings and traffic misdemeanor/infracton filings, and it directs the revenue to two new funds administered by the State Court Administrator: \$10 from each fee is deposited into the JUSTICE Software Cash Fund and the remaining amount from each fee is deposited into the Supreme Court Operations Cash Fund.

State Docket Fee amounts (by case type):

- Civil cause of action (district court or Supreme Court): \$116
- Civil cause of action (county court or separate juvenile court): \$70
- Dissolution: \$111
- Traffic misdemeanor or infracton: \$61
- Small claims: \$38

LB 1228 would increase Judicial Branch cash fund revenue to support court operations and for future replacement of the statewide JUSTICE electronic case management system. After FY27, the maximum potential annual revenue is estimated at \$11.4 million for the Supreme Court Operations Cash Fund and about \$3.0 million for the JUSTICE Software Cash Fund.

Actual revenue (including in FY27) would likely be lower if the fee takes effect after July 1, 2026, because it would not apply for a full fiscal year, and because any waived fees reduce collections and are not reimbursed by political subdivisions.

The Supreme Court indicates that clarification is needed for implementation regarding fee waivers, the intended use of the JUSTICE Software Cash Fund, and which courts are subject to the fees.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1228 AM:	AGENCY/POLT. SUB: State Treasurer	
REVIEWED BY: Ashley Dempsey	DATE: 1/26/26	PHONE: (402) 326-2182
COMMENTS: Concur with the State Treasurer's assessment of no fiscal impact from LB 1228.		

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

2026

LB⁽¹⁾ 1228

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ State Treasurer

Prepared by: ⁽³⁾ Jason Walters Date Prepared: ⁽⁴⁾ January 23, 2026 Phone: ⁽⁵⁾ 402-471-2793

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:

The State Treasurer’s Office doesn’t expect any fiscal impact from LB 1228 to the office.

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.....				

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

2026

LB⁽¹⁾ 1228

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 1/27/2026
⁽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:

LB1228 will increase Cash Fund revenue for Judicial Branch operations and for the eventual replacement of the current electronic case management system (entitled JUSTICE) used in all courts statewide. All but ten dollars of each new fee listed in Section 1 would be deposited in the new Supreme Court Operations Cash Fund. Ten dollars from each fee would be deposited in the new JUSTICE Software Cash Fund.

Consistent with the Governor's mid-biennium recommendation, the maximum potential revenue to the Supreme Court Operations Cash Fund in a fiscal year after FY27 is approximately \$11.4 million. The maximum potential revenue to the JUSTICE Software Cash Fund in a fiscal year after FY27 is approximately \$3 million.

Actual revenue, for example, in FY27 will be less than the amounts given above since:

1. Assuming an operative date after July 1, 2026 the new fees will not be in effect a full fiscal year.
2. The intent of the bill is that these fees can be waived and not reimbursed by any political subdivision. Any amount of waived fees reduces the maximum amount given above in any fiscal year.

Note: Clarifying amendments regarding waiver of fees, the purpose of the JUSTICE Software Cash Fund and the type of courts subject to the fees are necessary to fully implement LB1228.

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.....		