

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 1123 requires prosecuting agencies that maintain Brady-Giglio lists to adopt minimum procedures for placing an officer on a list, including written notice, an opportunity to provide input, a reconsideration process with timelines (including for officers already on a list), and a limited right to seek district court review under seal.

The bill also provides that an officer may not be disciplined or face certification action solely because the officer is placed on, considered for, or disclosed as being on a Brady-Giglio list, and it prohibits retaliation for exercising these rights. In addition, the bill limits public release of an officer's official photograph absent written permission or a public records request. It requires redaction of the specified officer's personal information before records are publicly released.

Finally, LB 1123 increases the penalty for impersonating a peace officer from a Class I misdemeanor to a Class IV felony.

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

Nebraska Department of Correctional Services states LB 1123 could increase the incarcerated population due to the penalty change for impersonating a peace officer; however, the number of additional inmates and the related costs are indeterminable at this time. The FY25 per diem cost was \$33.73 per incarcerated individual (\$12,309.72 annually).

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

2026

LB⁽¹⁾ 1123

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Attorney General

Prepared by: ⁽³⁾ Mike Guinan

Date Prepared: 1-20-26

⁽⁴⁾

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 EXPENDITURES	2027-28 EXPENDITURES
		26-27	27-28	
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL				

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

2026

LB⁽¹⁾ 1123

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton

Date Prepared: 01/21/2026

⁽⁴⁾

Phone: ⁽⁵⁾ (402)479-5702

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:

LB1123 provides requirements relating to Brady-Giglio lists, protections for certain officers, and duties for prosecuting agencies and public safety agencies, and changes the penalty for impersonating a peace officer. The bill could increase the number of persons in prison. The specific amount of impact is indeterminable.

The FY25 per diem cost was \$33.73 for each incarcerated individual, or \$12,309.72 per year.

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.....

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1123	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 1123.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1123	AM: AGENCY/POLT. SUB: Attorney General	
REVIEWED BY: Ashley Dempsey	DATE: 1/20/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Attorney General's assessment of no fiscal impact from LB 1123.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1123	AM: AGENCY/POLT. SUB: Nebraska Department of Correctional Services	
REVIEWED BY: Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska Department of Correctional Services' assessment of indeterminable fiscal impact from LB 1123.		

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

2026

LB⁽¹⁾ 1123

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 2/2/2026

Phone: ⁽⁵⁾ 402-326-9215

⁽⁴⁾

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	2027-28
	26-27	27-28	EXPENDITURES
.....
.....

Benefits.....

Operating.....

Travel.....

Capital

outlay.....

Aid.....

Capital
improvements.....

TOTAL.....