

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Update Fiscal Note for 2026 Session

## 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 322 relates to the Nebraska Criminal Code.

The bill expands protections for pharmacists by including them under Nebraska's assault laws. It also updates assault classifications, adjusts penalties, and removes outdated provisions affecting public safety officers, emergency responders, and healthcare workers.

AM767 replaces the entirety of LB322, adding specific clarifications and expansions.

The amendment broadens the definition of "health care professional" to explicitly include all hospital and health clinic employees, rather than limiting it to licensed practitioners. It clarifies the definitions for emergency care providers and pharmacists as originally stated in LB322.

The classifications and penalties for assaults (first, second, and third degree) remain unchanged, but the amendment provides clearer distinctions regarding the roles protected under the statute. Additionally, the amendment retains requirements for healthcare facilities to display signage indicating the penalties for assaults. Lastly, provisions related to assaults involving bodily fluids remain consistent with LB322.

The Supreme Court states that providing judicial education has a minimal fiscal impact.

The Nebraska Department of Correctional Services (NDCS) states that LB 322 could increase the prison population, however at this time that amount is indeterminable.

It is difficult to provide an exact estimate of the fiscal impact at this time, as current data under existing law is not readily accessible. However, to see a substantial increase in state expenditures due to incarceration costs resulting from LB322 and AM767, the number of individuals incarcerated would need to be significant.

Historically, legislation that incrementally expands protected categories has resulted in modest cost increases, unless there's a substantial uptick in enforcement, reporting, prosecution, and convictions.

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

**2026**

**LB<sup>(1)</sup> 322 AM767**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup>

Nebraska Department of Correctional Services

Prepared by: <sup>(3)</sup> Lisa Stanton

Date Prepared: <sup>(4)</sup> 11/19/2025

Phone: <sup>(5)</sup> (402)479-5702

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2026-27</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

LB322 as amended by AM767 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:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27</b>	<b>2027-28</b>
	<b>26-27</b>	<b>27-28</b>	<b>EXPENDITURES</b>	<b>EXPENDITURES</b>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

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

**2026**

**LB<sup>(1)</sup> 322, AM767**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> 05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe Date Prepared: <sup>(4)</sup> 12/11/2025 Phone: <sup>(5)</sup> 402-326-9215

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2026-27</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

LB322, as amended by AM767, would have a minimal fiscal impact to provide judicial education. No additional resources required.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 322	AM: 767	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY: Jacob Leaver		DATE: 12/19/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Supreme Court's estimate of minimal fiscal impact as a result of LB 322 AM 767.			