

Updated to reflect all amendments adopted to date.

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 383, as amended, amends the Child Sexual Abuse Material Prevention Act. The adopted amendments incorporate provisions of LB 172 into LB 383.

Section 2 provides definitions for the Act.

Section 3 adds knowingly and intentionally receiving any child sexual abuse material as being unlawful for a person under nineteen years of age.

As amended, the bill expands the definition of child pornography to include computer-generated imagery indistinguishable from real children and replaces related terminology with "visual depictions of sexually explicit conduct involving minors." The bill criminalizes compelling a child to appear in such depictions and amends the Exploited Children's Civil Remedy Act to include aiding in their creation or distribution. Penalties for repeat offenders are increased, with first-time violations by minors classified as Class III felonies, adults facing Class ID felonies, and repeat offenses resulting in Class IC felonies. Enhanced sentencing applies to multiple sexual offenses, and forfeiture provisions are strengthened for assets used in these crimes. The bill also clarifies procedures for handling digital evidence, ensures law enforcement retains control while allowing controlled expert review, expands judicial oversight on sentencing, and mandates pretrial hearings to determine if seized property was involved in a crime.

Sections 26 to 30 are the Parental Rights in Social Media Act.

Section 27 provides definitions. Under the Parental Rights in Social Media Act, a social media company shall not permit a minor to become an account holder. Social media platforms shall use reasonable age verification methods to verify the age of the individual. Minors may become account holders if parental consent is obtained. Under the act, parents are provided certain rights and remedies, such as revocation of consent for a minor and methods to supervise the minor's account.

The Attorney General and the Supreme Court both estimate no fiscal impact. These estimates appear to be reasonable.

No fiscal impact.

LB<sup>(1)</sup> 383 AM1007 AM1009 AM1010 & AM1016

FISCAL NOTE

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Date Prepared: <sup>(4)</sup> 4-14-25

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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	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		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

# 2025

## FISCAL NOTE

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	FY 2025-26		FY 2026-27	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	_____	_____	_____

LB383, amended as of 4/11/25, would have a minimal fiscal impact to provide judicial education. No additional resources required. Any potential impact of AM1010 on judicial workload cannot be determined at this time.

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				