

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect the adoption of AM1817

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.

AM1817 changes the implementation date from January 1, 2026 to January 1, 2027.

LB940 prohibits public school districts from using certain color additives in school meals.

On or after August 1, 2026, no public elementary or secondary school will offer or make available to any student any food served as a part of a school meal that contains any of the following color additives as referred to by the United States Food & Drug Administration in the federal Regulatory Status of Color Additives as list on January 1, 2026:

- Blue No. 1
- Blue No. 2
- Green No. 3
- Red No. 40
- Yellow No. 5
- Yellow No. 6

FISCAL IMPACT:

There may be a fiscal impact for the Department of Health & Human Services (DHHS) if any of the food purchased after this bill goes into effect still contains the newly restricted additives. The impact between the USDA & DHHS cannot be determined at this time.

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

2026

LB⁽¹⁾ 940 AM1817

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 1.13.26 Phone: ⁽⁵⁾ 402.419.3012

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 would be no fiscal impact on the NDE, and the impact on school districts participating in the National School Lunch Program cannot be determined.

AM1817 changes the implementation date from August 1, 2026 to August 1, 2027. There would be no fiscal impact with this change.

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: **940** AM: **1817** AGENCY/POLT. SUB: **Department of Education**

REVIEWED BY: Kimberly Burns DATE: 02/10/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska Department of Education's estimate of no fiscal impact for the agency and indeterminate impact for the school districts from LB 940 as amended by AM 1817.