

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	\$2,000			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$2,000			

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

LB 74 would amend the Nebraska Political Accountability and Disclosure Act to allow for an officeholder to use campaign funds to cover the costs of travel expenses and childcare for minor children incurred by an officeholder when the officeholder is involved in activities related to the duties of the officeholder.

The Nebraska Accountability and Disclosure Commission anticipates that they would incur one-time costs of \$1,000 for reprinting forms and instructional materials. Additionally, the Commission would have one-time costs of \$1,000 for the notification and education of persons subject to the amended provision.

LB<sup>(1)</sup> 74

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Accountability & Disclosure Commission

Prepared by: <sup>(3)</sup> David Hunter

Date Prepared: <sup>(4)</sup> 2/04/2025

Phone: <sup>(5)</sup> 402-471-2522

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$ 2,000			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

Modify and reprint reporting forms and instructional materials: \$1,000  
Notify and educate persons subject to the amended provision: \$1,000

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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.....				