

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|---|-------------------|---------|-------------------|---------|
| | FY 2023-24 | | FY 2024-25 | |
| | 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 277 is the First Freedom Act.

Section 2 provides definitions for the Act.

Section 3 prohibits the state from substantially burdening a person’s right to the exercise of religion unless it is demonstrated that applying the burden to that person is essential to further a compelling governmental interest and is the least restrictive means of furthering that interest. Similarly, the state shall not restrict a religious organization from operating and engaging in religious services during a state emergency to a greater extent than the state restricts other organizations or businesses.

Section 4 allows persons or organizations to bring a civil action or assert such violation or impending violation as a defense in a judicial or administrative proceeding.

Section 5 applies the First Freedom Act to all state and local laws, and the implementation of those laws, whether statutory or otherwise.

Sections 6 and 7 allow persons who are members of an indigenous tribe of the United States or another country and are students attending an approved or accredited public school or any Nebraska public postsecondary institution to wear tribal regalia in any public or private location. Sections 6 and 7 have an operative date of July 1, 2024.

No fiscal impact.

| | | | |
|---|------------------|--|--|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 277 | AM: | AGENCY/POLT. SUB: Dept. of Administrative Services – Employee Relations | |
| REVIEWED BY: Kimberly Burns | DATE: 01/26/2023 | PHONE: (402) 471-4171 | |
| COMMENTS: The Department of Administrative Services’ assessment of no fiscal impact from LB 277 appears reasonable. | | | |

| | | | |
|--|------------------|--|--|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 277 | AM: | AGENCY/POLT. SUB: Education (NDE) | |
| REVIEWED BY: Kimberly Burns | DATE: 01/19/2023 | PHONE: (402) 471-4171 | |
| COMMENTS: No basis to dispute the NDE’s updated assessment of unknown fiscal impact from LB 277. | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
|--|------------------|---|--|
| LB: 277 | AM: | AGENCY/POLT. SUB: Nebraska Community College Association | |
| REVIEWED BY: Kimberly Burns | DATE: 01/27/2023 | PHONE: (402) 471-4171 | |
| COMMENTS: No basis to disagree with the Nebraska Community College Association's assessment of no fiscal impact from LB 277. | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
|--|------------------|---|--|
| LB: 277 | AM: | AGENCY/POLT. SUB: Metropolitan Community College | |
| REVIEWED BY: Kimberly Burns | DATE: 01/18/2023 | PHONE: (402) 471-4171 | |
| COMMENTS: No basis to dispute Metropolitan Community College's assessment of no fiscal impact from LB 277. | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
|--|------------------|--|--|
| LB: 277 | AM: | AGENCY/POLT. SUB: Nebraska State College System | |
| REVIEWED BY: Kimberly Burns | DATE: 01/18/2023 | PHONE: (402) 471-4171 | |
| COMMENTS: The Nebraska State College System's assessment of no fiscal impact from LB 277 appears reasonable. | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
|--|------------------|--|--|
| LB: 277 | AM: | AGENCY/POLT. SUB: Department of Health and Human Services | |
| REVIEWED BY: Kimberly Burns | DATE: 02/01/2023 | PHONE: (402) 471-4171 | |
| COMMENTS: No basis to disagree with the Department of Health and Human Services' assessment of no fiscal impact from LB 277. | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
|---|------------------|--|--|
| LB: 277 | AM: | AGENCY/POLT. SUB: University of Nebraska System | |
| REVIEWED BY: Kimberly Burns | DATE: 01/18/2023 | PHONE: (402) 471-4171 | |
| COMMENTS: No basis to disagree with the University of Nebraska System's assessment of no fiscal impact from LB 277. | | | |

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

2023

LB⁽¹⁾ 277

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Community College Association

Prepared by: ⁽³⁾ Courtney Wittstruck Date Prepared: ⁽⁴⁾ 01/17/2023 Phone: ⁽⁵⁾ 402-381-2084

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2023-24</u> | | <u>FY 2024-25</u> | |
|--------------------|---------------------|-----------------|---------------------|-----------------|
| | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| CASH FUNDS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FEDERAL FUNDS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| OTHER FUNDS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FUNDS | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> |

Explanation of Estimate:

No impact.

We do not believe community colleges will be fiscally impacted by LB 277.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2023-24</u> | <u>2024-25</u> |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>23-24</u> | <u>24-25</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| Benefits..... | | | | |
| Operating..... | | | | |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | | |

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

2023

LB⁽¹⁾ 277

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Administrative Services (DAS) – Employee Relations

Prepared by: ⁽³⁾ Dan Birdsall Date Prepared: ⁽⁴⁾ 1/12/2023 Phone: ⁽⁵⁾ 402-471-4106

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2023-24 | | FY 2024-25 | |
|-----------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | _____ | _____ | _____ | _____ |
| CASH FUNDS | _____ | _____ | _____ | _____ |
| FEDERAL FUNDS | _____ | _____ | _____ | _____ |
| REVOLVING FUNDS | _____ | _____ | _____ | _____ |
| TOTAL FUNDS | ===== | ===== | ===== | ===== |

Explanation of Estimate:

This bill adopts the First Freedom Act, which prohibits state action from substantially burdening a person’s right to the exercise of religion. The bill provides remedies for violations of the provisions involving religious activity. The bill also has provisions regarding members of indigenous tribes wearing tribal regalia at schools and school function.

No fiscal impact is anticipated for the Department of Administrative Services.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE | NUMBER OF POSITIONS | | 2023-24 | 2024-25 |
|---------------------------|---------------------|-------|--------------|--------------|
| | 23-24 | 24-25 | EXPENDITURES | EXPENDITURES |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 2-1-2023

Phone: (5) 471-6719

| | <u>FY 2023-2024</u> | | <u>FY 2024-2025</u> | |
|----------------------|---------------------|---------|---------------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | \$0 | \$0 | \$0 | \$0 |
| CASH FUNDS | \$0 | \$0 | \$0 | \$0 |
| FEDERAL FUNDS | \$0 | \$0 | \$0 | \$0 |
| OTHER FUNDS | \$0 | \$0 | \$0 | \$0 |
| TOTAL FUNDS | \$0 | \$0 | \$0 | \$0 |

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact to the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE

| PERSONAL SERVICES: | NUMBER OF POSITIONS | | 2023-2024 EXPENDITURES | 2024-2025 EXPENDITURES |
|---------------------------|---------------------|-------|---------------------------|---------------------------|
| | POSITION TITLE | 23-24 | | |
| Benefits..... | | | | \$0 |
| Operating..... | | | | \$0 |
| Travel..... | | | | \$0 |
| Capital Outlay..... | | | | \$0 |
| Aid..... | | | | \$0 |
| Capital Improvements..... | | | | \$0 |
| TOTAL..... | | | | \$0 |

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

2023

LB⁽¹⁾ 277

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Metropolitan Community College

Prepared by: ⁽³⁾ Brenda Schumacher Date Prepared: ⁽⁴⁾ 1/17/2023 Phone: ⁽⁵⁾ (531)622-2406

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2023-24</u> | | <u>FY 2024-25</u> | |
|---------------|---------------------|----------------|---------------------|----------------|
| | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS | <u>0</u> | <u></u> | <u>0</u> | <u></u> |
| CASH FUNDS | <u>0</u> | <u></u> | <u>0</u> | <u></u> |
| FEDERAL FUNDS | <u>0</u> | <u></u> | <u>0</u> | <u></u> |
| OTHER FUNDS | <u>0</u> | <u></u> | <u>0</u> | <u></u> |
| | <u>0</u> | <u></u> | <u>0</u> | <u></u> |

Explanation of Estimate:

There would be no cost to Metropolitan Community College associated with LB 277.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2023-24</u> | <u>2024-25</u> |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>23-24</u> | <u>24-25</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| Benefits..... | <u></u> | <u></u> | <u></u> | <u></u> |
| Operating..... | <u></u> | <u></u> | <u></u> | <u></u> |
| Travel..... | <u></u> | <u></u> | <u></u> | <u></u> |
| Capital outlay..... | <u></u> | <u></u> | <u></u> | <u></u> |
| Aid..... | <u></u> | <u></u> | <u></u> | <u></u> |
| Capital improvements..... | <u></u> | <u></u> | <u></u> | <u></u> |
| TOTAL..... | <u></u> | <u></u> | <u></u> | <u></u> |

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

2023

LB⁽¹⁾ 277 REVISED

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Tammy Barry Date Prepared: ⁽⁴⁾ 1/19/2023 Phone: ⁽⁵⁾ 402-309-4816

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2023-24</u> | | <u>FY 2024-25</u> | |
|---------------|---------------------|-------------------|---------------------|-------------------|
| | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| CASH FUNDS | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| FEDERAL FUNDS | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| OTHER FUNDS | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

Explanation of Estimate:

The fiscal impacts, if any, are unknown.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2023-24</u> | <u>2024-25</u> |
|---------------------------|----------------------------|-------------------|---------------------|---------------------|
| | <u>23-24</u> | <u>24-25</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| Benefits..... | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Operating..... | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Travel..... | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Capital outlay..... | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Aid..... | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Capital improvements..... | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL..... | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

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

2023

LB⁽¹⁾ 277

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State College System

Prepared by: ⁽³⁾ Monte Kramer Date Prepared: ⁽⁴⁾ _____ Phone: ⁽⁵⁾ 402-471-2507

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2023-24</u> | | <u>FY 2024-25</u> | |
|---------------|---------------------|----------------|---------------------|----------------|
| | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS | _____ | _____ | _____ | _____ |
| CASH FUNDS | _____ | _____ | _____ | _____ |
| FEDERAL FUNDS | _____ | _____ | _____ | _____ |
| OTHER FUNDS | _____ | _____ | _____ | _____ |
| TOTAL FUNDS | ===== | ===== | ===== | ===== |

Explanation of Estimate:

No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2023-24</u> | <u>2024-25</u> |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>23-24</u> | <u>24-25</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |

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

2023

LB ⁽¹⁾ 0277 ~~Adopt the First Freedom Act and authorize the wearing of tribal regalia by students~~ FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System
 Prepared by:⁽³⁾ Chris Kabourek Date Prepared:⁽⁴⁾ 01/17/2023 Phone:⁽⁵⁾ (402) 472-7102

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2023 - 24 | | FY 2024 - 25 | |
|---------------|---------------------|----------------|---------------------|----------------|
| | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| CASH FUNDS | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| FEDERAL FUNDS | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| OTHER FUNDS | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| TOTAL FUNDS | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

Explanation of Estimate:

LB 277 will have no fiscal impact on the University of Nebraska System.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2023 - 24 EXPENDITURES</u> | <u>2024 - 25 EXPENDITURES</u> |
|---------------------------|----------------------------|----------------|-----------------------------------|-----------------------------------|
| | <u>23 - 24</u> | <u>24 - 25</u> | | |
| | <u>0</u> | <u>0</u> | | |
| | <u>0</u> | <u>0</u> | | |
| Benefits..... | | | | |
| Operating..... | | | | |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | | |