

PREPARED BY: Liz Hruska  
 DATE PREPARED: February 23, 2021  
 PHONE: 402-471-0053

**LB 120**

Revision: 00

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	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.**

This bill prohibits discrimination in employment based on sexual orientation or gender identity.

This bill conforms state law to the ruling of the U. S. Supreme Court on June 15, 2020 in the Bostock case. In that case the court ruled that an employer who fires an individual for being gay or transgender violates Title VII of the Civil Rights Act of 1964. There is no fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 120</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: Nebraska Equal Opportunity Commission (67)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/19/2021	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Nebraska Equal Opportunity Commission (NEOC) estimate of potential Fiscal Impact to the Agency from LB 120, though any potential federal funding increase could be delayed based on the structure of the NEOC agreement with the EEOC.		

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

**2021**

**LB<sup>(1)</sup> 120**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: Equal Opportunity Commission

Prepared by: <sup>(3)</sup> Kathy Bogenreif / Marna Munn Date Prepared: <sup>(4)</sup> 1-15-21 Phone: <sup>(5)</sup> 402-471-4061

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

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</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:**

During the last 3 fiscal years the NEOC has taken a total of 47 charges which include the bases of gender identity and sexual orientation, an average of almost 16 cases per fiscal year. Prior to the U.S. Supreme Court *Bostock* decision, when we received a signed and notarized charge with one or more of these bases, we lacked jurisdiction to investigate and referred the charge to the EEOC for investigation per our work sharing agreement. The NEOC is paid \$80 per charge filed, by the EEOC, for the intake services provided where the agency lacks jurisdiction. Relying on *Bostock*, beginning this fiscal year the NEOC will investigate these cases, and will be paid \$800 per case when EEOC accepts our investigation and determination. The EEOC contract is based on case completions from the prior year so the agency will not realize any attendant increase in funds until FY 23-24. Based on this average (though the agency has already experienced a slight increase in these cases post *Bostock*) the NEOC may be eligible for an additional \$12,800 per contract year from the EEOC beginning with federal fiscal year 23-24 contract. This bill would ensure local level protections put into place by *Bostock* upon which we relied for this analysis, if relying on *Bostock* as authority to investigate, should prove unsound.

The amount of the federal EEOC funds received is based on the actual number of dual-filed cases contracted for and completed, and on the amount of funding the EEOC has available to distribute. Although the NEOC may have the opportunity to contract for additional cases, the number of cases the agency completes during a contract year may not increase to take advantage of the added funding if the number of investigators remains static.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</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>