PREPARED BY: DATE PREPARED: PHONE: Austin Ligenza January 28, 2021 (402)471-0050 **LB 371**

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 202	21-22	FY 2022-23				
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GENERAL FUNDS		See below		See below			
CASH FUNDS		See below		See below			
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS		See below		See below			

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

LB 371 seeks to allow for the operation of games of chance pursuant to the Nebraska Racetrack Gaming Act at any state, district, or county agricultural society fair.

It's impossible to estimate the fiscal impact of LB 371 currently. We're unable to know how much gambling activity will be seen throughout the State, nor in what concentration or for how long. Revenue gained from the taxation of games of chance will be distributed to the General Fund and the Compulsive Gamblers Fund, as well as the cities and counties where the gambling is being conducted.

LB 371 would become operative January 1, 2022.

	ADMINIST	RATIVE SERVICES	STATE BUDGET DIVISION: REVIEW OF AGENCY & F	POLT. SUB. RESPONSE		
LB:	0371	AM:	AGENCY/POLT. SUB: Nebraska Racing Comm	ission		
REV	IEWED BY:	Claire Oglesby	DATE: 1/26/21	PHONE: (402) 471-4174		
COM	COMMENTS: No basis to disagree with Racing Commission's fiscal note statement.					

	ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB:	LB: 0371 AM: AGENCY/POLT. SUB: Lancaster County						
REVI	EWED BY:	Claire Oglesby	DATE:	1/27/21	PHONE: (402) 471-4174		
COM	COMMENTS: No basis to disagree with Lancaster County's fiscal note statement.						

LB ⁽¹⁾ 371				F	FISCAL NOTE
State Agency OR Political Sub	division Name: (2)	Nebraska Racing	Commission		
Prepared by: (3) Tom Sa	ge	Date Prepared: (4)	1-19-2021	Phone: (5)	402-471-4155
EST	TIMATE PROVIDE	ED BY STATE AGENO	CY OR POLITICAL SU	JBDIVISIO	N
	EV ac	201 00		EV anga	0.0
<u>I</u>	EXPENDITURES	021-22 <u>REVENUE</u>	EXPENDITUR	<u>FY 2022-</u> <u>RES</u>	REVENUE
GENERAL FUNDS	N/A	N/A	N/A		N/A
CASH FUNDS	N/A	N/A	N/A		N/A
FEDERAL FUNDS	N/A	N/A	N/A		N/A
OTHER FUNDS	N/A	N/A	N/A		N/A
TOTAL FUNDS	N/A	N/A	N/A		N/A
Personal Services:	BREAKDOWN	N BY MAJOR OBJECT	S OF EXPENDITURI	E	
POSITION TITL		MBER OF POSITIONS 21-22 22-23	S 2021-22 EXPENDITUE	RES	2022-23 EXPENDITURES
Benefits			-		
Operating				 -	
Travel				<u> </u>	
Capital outlay					
Aid				<u> </u>	
Capital improvements				<u> </u>	
TOTAL					

LB ⁽¹⁾ 371					FISCAL NOTE		
State Agency OR I	Political Subdivision Name: (2)	County of Lancaster					
Prepared by: (3)	David A. Derbin, Chief Administrative Officer	Date Prepared: (4)	1/14/2021	Phone: (5)	402-441-7447		
	ESTIMATE PROVI	DED BY STATE AGENO	CY OR POLITICA	AL SUBDIVISIO)N		
	FV	7 2021-22		FY 2022	_02		
	EXPENDITURE		EXPEND		<u>REVENUE</u>		
GENERAL FUN	DS	_	_,				
CASH FUNDS							
FEDERAL FUN	DS						
OTHER FUNDS			-				
TOTAL FUNDS			-				
Explanation of E	atimata						
		WN BY MAJOR OBJECT	S OF EXPENDI	<u>rure</u>			
Personal Service		NUMBER OF POSITION	S 2021	-9.9.	2022-23		
POSIT	TION TITLE	<u>21-22</u> <u>22-23</u>	EXPEND		EXPENDITURES		
			<u> </u>				
_							
	nents						
TOTAL			-				

LB 371 Fiscal Note 2021

State Agency Estimate						
State Agency Name: Department of	Revenue				Date Due LFO:	
Approved by: Tony Fulton		Date Prepared:	1/27/2021		Phone: 471-5896	
	FY 2021	1-2022	FY 202	2-2023	FY 2023	3-2024
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 371 provides an exception from the prohibition against conducting games of chance at the state fairgrounds or any county fairgrounds for games of chance conducted pursuant to the Nebraska Racetrack Gaming Act.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure							
Class Code	Classification Title	21-22 <u>FTE</u>	22-23 <u>FTE</u>	23-24 <u>FTE</u>	21-22 Expenditures	22-23 Expenditures	23-24 Expenditures
Benefits							
Operating Costs							
Capital Outlay							
Capital Improvements							

LB ⁽¹⁾ 371			FISCAL NOTE
State Agency OR Political Subdivision Name: (2)	City of Lincoln		
Prepared by: (3) James Van Bruggen	Date Prepared: (4)	1/27/21 Phone: 0	5) 402-441-8301
ESTIMATE PROVI	DED BY STATE AGENC	CY OR POLITICAL SUBDIVIS	SION
FY	2021-22	FY 20	22-23
EXPENDITURES		<u>EXPENDITURES</u>	REVENUE
GENERAL FUNDS		<u> </u>	
CASH FUNDS			
FEDERAL FUNDS			
OTHER FUNDS			
TOTAL FUNDS		·	
	=		
Explanation of Estimate:			
Fiscal impact is undeterminable.			
BREAKDON Personal Services:	WN BY MAJOR OBJECT	S OF EXPENDITURE	
N	UMBER OF POSITIONS		2022-23
POSITION TITLE	<u>21-22</u> <u>22-23</u>	<u>EXPENDITURES</u>	EXPENDITURES
			
P C4-			
Benefits			
Operating Travel			
Capital outlay			
Aid			
Capital improvements			
1 1			-