

Revised to clarify impact

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2021-22		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 are unable to know how much gambling activity will be seen during any such fair. Revenue gained from the taxation of games of chance will be distributed to the General Fund, the Property Tax Credit Fund, and the Compulsive Gamblers Fund, as well as the cities and counties where the gambling is being conducted.

A fiscal note request was sent to Lincoln and Lancaster County for LB 371, however the Lincoln racetrack would currently be unaffected by the changes made in LB 371. Only racetracks that host such fairs, such as the one in Grand Island, would see an impact. Lincoln and Lancaster did not give an estimate of fiscal impact, and their responses should be disregarded for the purposes of assessing any impact.

LB 371 would become operative January 1, 2022.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	0371	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue
REVIEWED BY:	Claire Oglesby	DATE:	1/28/21 PHONE: (402) 471-4174
COMMENTS:	Concur with the Department of Revenue that there will be no fiscal impact to the agency.		

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

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

State Agency Estimate

State Agency Name: Department of Revenue Date Due LFO:
Approved by: Tony Fulton Date Prepared: 1/27/2021 Phone: 471-5896

Table with 6 columns: Fund Type, FY 2021-2022 Expenditures, FY 2021-2022 Revenue, FY 2022-2023 Expenditures, FY 2022-2023 Revenue, FY 2023-2024 Expenditures, FY 2023-2024 Revenue. Rows include General Funds, Cash Funds, Federal Funds, Other Funds, Total Funds.

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

Table with 8 columns: Class Code, Classification Title, 21-22 FTE, 22-23 FTE, 23-24 FTE, 21-22 Expenditures, 22-23 Expenditures, 23-24 Expenditures. Rows include Benefits, Operating Costs, Travel, Capital Outlay, Capital Improvements, Total.

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

**2021**

**LB<sup>(1)</sup> 371**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Tom Sage Date Prepared: <sup>(4)</sup> 1-19-2021 Phone: <sup>(5)</sup> 402-471-4155

**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	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
CASH FUNDS	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
FEDERAL FUNDS	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
OTHER FUNDS	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<b>TOTAL FUNDS</b>	<u><u>N/A</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>

**Explanation of Estimate:**

LB 371 will have no direct impact on the Racing Commission. This will have impact on the General Fund, the Property Tax Relief Fund, the Compulsive Gamblers Fund, and city and counties where gaming operation are located

**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>				

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

**2021**

**LB<sup>(1)</sup> 371**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> County of Lancaster

Prepared by: <sup>(3)</sup> David A. Derbin, Chief Administrative Officer      Date Prepared: <sup>(4)</sup> 1/14/2021      Phone: <sup>(5)</sup> 402-441-7447

**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	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

The economic impacts of future gaming in Lancaster County pursuant to the Nebraska Racetrack Gaming Act currently are unknown. Therefore it is not possible to provide an estimate at this time.

**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.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2021**

**LB<sup>(1)</sup> 371**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> City of Lincoln

Prepared by: <sup>(3)</sup> James Van Bruggen Date Prepared: <sup>(4)</sup> 1/27/21 Phone: <sup>(5)</sup> 402-441-8301

**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	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

Fiscal impact is undeterminable.

**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.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____