

Updated for 2020 session and includes any adopted amendments

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2020-21</b>		<b>FY 2021-22</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 41 amends the disbursement of taxes collected by the Charitable Gaming Operations Fund. LB 41 requires a transfer of the first \$500,000 collected annually, to be made in four installment payments of \$125,000 on or before the last day of each quarter, to the Compulsive Gamblers Assistance Fund. After this transfer is made, 1% of the remaining balance collected each quarter is transferred to the Compulsive Gamblers Assistance Fund, 60% of the remaining balance is transferred to the General Fund, and any remaining money is available to the Charitable Gaming Division for administration and enforcement of the charitable gaming acts. Any money remaining after the transfers and not used by the Charitable Gaming Division in its administration and enforcement duties can be transferred to the General Fund at the direction of the Legislature.

The Department of Revenue previously estimated the impact to the General Fund, Charitable Gaming Operations Fund, and Compulsive Gamblers Assistance Fund as follows:

Fiscal Year	Decrease in General Fund Receipts	Decrease in Charitable Gaming Operations Cash Fund	Increase in Compulsive Gamblers Assistance Cash Fund
FY 2019-20	(\$332,600)	(\$121,700)	\$454,300
FY 2020-21	(\$333,000)	(\$122,000)	\$455,000
FY 2021-22	(\$333,300)	(\$122,200)	\$455,500

The Department of Revenue estimated no cost to implement the bill.

Subsequent to the introduction of LB 41, Neb. Rev. Stat. sec. 9-1,101 was amended to increase the total amount transferred from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund by Laws 2019, LB 298. The amended statute authorizes quarterly transfers of \$100,000, for a total of \$400,000 in FY 19-20 and FY 20-21, and beginning in FY 21-22, the transfer returns to \$100,000 per year. As such, the fiscal impact for FY 20-21 is impacted by Laws 2019, LB 298.