PREPARED BY: DATE PREPARED: PHONE: Eric Kasik July 29, 2024 402-471-0053

LB 32

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 202	24-25	FY 2025-26			
	EXPENDITURES	REVENUE	EXPENDITURES REVENUE			
GENERAL FUNDS	See Below	See Below	See Below	See Below		
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS	See Below	See Below	See Below	See Below		

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

LB 32 amends the Nebraska Racetrack Gaming Act. It strikes the language disallowing sports wagering for instate collegiate sporting events in which an instate collegiate or university team is a participant.

In 2023, LB 168 was introduced allowing this type of wagering. Similarly for this bill, the Department of Revenue estimates no increase in expenditures and an indeterminable increase in revenue.

Other agencies have estimated no fiscal impact as a result of this legislation.

ADMINISTRA	ATIVE SERVICES	STATE BUDGET DIVISION:	REVIEW OF AG	ENCY & POLT. SUB. RESPONSE
LB: 32	AM:	AGENCY/POLT. SUB:	Nebraska State (College System
REVIEWED BY:	Jacob Leaver	DATE: 7/29	/2024	PHONE: (402) 471-4173
COMMENTS: Color of LB 32.	ncur with the Nebra	aska State College System's	estimate of no fis	scal impact to the agency as a result

A	ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB:	32	AM:	AGENCY/POLT. SUB: Nebraska Rad	cing and Gaming Commission			
REVI	EWED BY:	Jacob Leaver	DATE: 7/29/2024	PHONE: (402) 471-4173			
	COMMENTS: Concur with the Nebraska Racing and Gaming Commission's estimate of no fiscal impact as a result of LB 32.						

LB 0032 Fiscal Note 2024

State Agency Estimate						
State Agency Name: Department of Revenue Date Due LFO:						
Approved by: James R. Kamm Date Prepared: 07/29/2024 Phone: 471-5896						
FY 2024-2025			FY 2025-2026 FY 2026-20		2027	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds	See Below	See Below	See Below	See Below	See Below	See Below
Cash Funds		See Below		See Below		See Below
Federal Funds						
Other Funds						
Total Funds	See Below	See Below	See Below	See Below	See Below	See Below
	·		•		· · · · · · · · · · · · · · · · · · ·	•

LB 32 amends the Nebraska Racetrack Gaming Act to remove the prohibition on placing wagers on in-state collegiate athletic events. Currently, a person may not wager on Nebraska collegiate sports when the event takes place in Nebraska.

By allowing the placing of wagers on Nebraska collegiate sports held in Nebraska, the bill will result in an undeterminable increase in General Fund, Compulsive Gamblers Assistance Fund, Property Tax Credit Cash Fund, city, and county revenues.

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

Major Objects of Expenditure							
Class Code	Classification Title	24-25 <u>FTE</u>	25-26 <u>FTE</u>	26-27 <u>FTE</u>	24-25 Expenditures	25-26 Expenditures	26-27 Expenditures
Benefits							
Operating Costs.							
Travel							
Capital Improvements.							
Total	Total						

TOTAL.....

LB ⁽¹⁾ 32			FISCAL NOTE
State Agency OR Political Subdivision Name: (2	NE Racing & Gam	ning Commission	
Prepared by: (3) Rita Pracht	Date Prepared: (4)	7/26/24 Phone: (5	531-310-4536
ESTIMATE PRO	VIDED BY STATE AGEN	NCY OR POLITICAL SUBDIV	ISION
E	Y 2024-25	FY 202	05-06
<u>EXPENDITURE</u>		EXPENDITURES	REVENUE
GENERAL FUNDS	_	<u> </u>	
CASH FUNDS	_	<u> </u>	
FEDERAL FUNDS	_	_	
OTHER FUNDS		_	
TOTAL FUNDS			
Explanation of Estimate: No fiscal impact			
BREAKDO Personal Services:	WN BY MAJOR OBJECT	TS OF EXPENDITURE	
]	NUMBER OF POSITION		2025-26
POSITION TITLE	<u>24-25</u> <u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
			
Benefits		-	
Operating			
Travel			
Capital outlay			
Aid			
Capital improvements			

LB ⁽¹⁾ 32			FISCAL NOTE				
State Agency OR Political Subdivision Name: (2)	Nebraska State College System,						
Prepared by: (3) Monte Kramer	Date Prepared: (4)	7-27-2024 Phone	: (5) 402-471-2507				
ESTIMATE PROV	IDED BY STATE AGEN	NCY OR POLITICAL SUBD	IVISION				
EV	2024-25	EV a	oas ae				
<u>EXPENDITURES</u>		EXPENDITURES	<u>025-26</u> <u>REVENUE</u>				
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
TOTAL FUNDS	=						
Explanation of Estimate:							
No fiscal impact.							
Personal Services:	<u>VN BY MAJOR OBJECT</u>	<u> TS OF EXPENDITURE</u>					
N	UMBER OF POSITION		2025-26				
POSITION TITLE	<u>24-25</u> <u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>				
		-					
Benefits		-					
Operating							
Travel							
Capital outlay							
Aid							
Capital improvements							
TOTAL							