## Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 202	25-26	FY 20	26-27		
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE		
GENERAL FUNDS						
CASH FUNDS						
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 63 amends the Nebraska Racetrack Gaming Act.

Section 9-1103 is amended to remove instate collegiate sporting events in which an instate collegiate or university team is a participant from what is not included in the definition of authorized sporting event. Additionally, the section is amended to remove placing an ingame wager on any game or match of a collegiate sporting event in which a collegiate team from this state is participating from what is not included in the definition of sports wagering.

The Department of Revenue estimates an indeterminate increase in General Fund revenues and no cost to it as a result of this bill. We also estimate an indeterminable revenue increase to the Compulsive Gamblers Assistance Fund, the Property Tax Credit Cash Fund, and cities/counties, which receive casino gaming tax revenue, as a result of this bill.

ADN	ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE								
LB:	63	AM:	AGENCY/POLT. SU	B: Departmen	t of Revenue				
RE∖	REVIEWED BY: Jacob Leaver DATE: 3/6/2025 PHONE: (402) 471-4173								
CON	COMMENTS: Concur with the Department of Revenue's indeterminable fiscal impact as a result of LB 63.								
ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE									
LB:	LB: 63 AM: AGENCY/POLT. SUB: Racing and Gaming Commission								
REV	/IEWED BY:	Jacob Leaver	DATE:	1/22/2025	PHONE: (402) 471-4173				

COMMENTS: No basis to dispute the Racing and Gaming Commission's estimate of no fiscal impact to the agency as a result of LB 63. It appears reasonable that expanding sports wagering would have an increase in gaming tax revenue which is indeterminable at this time.

## Fiscal Note 2025

State Agency Name: Department of	of Revenue			Ι	Date Due LFO:	
Approved by: James R. Kamm		Date Prepared:	03/05/2025	F	Phone: 471-5896	
	FY 2025	-2026	FY 2026	-2027	FY 2027	-2028
	Expenditures	Revenue	<b>Expenditures</b>	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

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LB 63 allows for the placing of wagers on collegiate sporting events in the state of Nebraska that includes an instate college or university team. Currently, a person may not wager on Nebraska collegiate sports when the event takes place in Nebraska.

It is estimated that LB 63 will result in an indeterminable increase in General Fund revenues from the additional wagers.

There will be no cost to the Department of Revenue to implement this bill.

The operative date for this bill is three months after adjournment.

Major Objects of Expenditure							
<u>Class Code</u>	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 <u>Expenditures</u>	26-27 <u>Expenditures</u>	27-28 <u>Expenditures</u>
Benefits							
Operating Costs							
Capital Improvement	ts						
Total							

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LB <sup>(1)</sup> 63				<b>FISCAL NOTE</b>				
State Agency OR Poli	tical Subdivision Name: <sup>(2)</sup>	Nebraska Racing & Gaming Commission						
Prepared by: <sup>(3)</sup> F	Rita Pracht	Date Prepared: <sup>(4)</sup>	1/17/25 Phone	e: (5) 531-310-4536				
	ESTIMATE PROVI	DED BY STATE AGEN	ICY OR POLITICAL SUBD	IVISION				
	<u>FY 2</u> EXPENDITURES	2025-26 <u>REVENUE</u>	<u>FY 2</u> <u>EXPENDITURES</u>	2026-27 <u>REVENUE</u>				
GENERAL FUNDS								
CASH FUNDS								
FEDERAL FUNDS								
OTHER FUNDS								
TOTAL FUNDS								
Explanation of Estin	mate:							
No fiscal Impact								

	NUMBER OI	F POSITIONS	2025-26	2026-27
POSITION TITLE	<u>25-26</u>	<u>26-27</u>	EXPENDITURES	<b>EXPENDITURES</b>
Benefits				
Operating				
Fravel				
Capital outlay				
Aid				
Capital improvements				