

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

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

LB 1120 amends the Nebraska Lottery and Raffle Act.

The bill provides that a licensed organization may conduct a lottery or raffle that includes a progressive jackpot and multiple drawing dates for a game such as, but not limited to, the Queen of Hearts. In order to conduct a lottery or raffle in this method, such licensee shall:

- Register each such lottery or raffle game with the Department of Revenue (DOR); and
- Post the rules for such lottery or raffle in a visible location where such lottery or raffle is conducted or where tickets for such lottery or raffle are sold.

A licensed organization may sell a ticket for such lottery or raffle through a vending or dispensing device.

The DOR may adopt and promulgate rules and regulations for the conduct of a lottery or raffle utilizing this method.

The bill provides that such lottery or raffle shall only require 50% of the gross proceeds of such lottery or raffle to be used for awarding prizes.

The bill provides that except for such lottery or raffle, each ticket or stub shall have an equal chance of being chosen in the drawing.

The bill amends the Nebraska Small Lottery and Raffle Act.

The bill provides that a qualifying nonprofit organization may conduct a lottery or raffle that includes a progressive jackpot and multiple drawing dates for a game such as, but not limited to, the Queen of Hearts. In order to conduct lottery or raffle in this method, such organization shall:

- Register each such lottery or raffle game with the Department of Revenue (DOR); and
- post the rules for such lottery or raffle in a visible location where such lottery or raffle is conducted or where tickets for such lottery or raffle are sold.

A qualifying nonprofit organization may sell a ticket for such lottery or raffle through a vending or dispensing device.

The DOR may adopt and promulgate rules and regulations for the conduct of a lottery or raffle utilizing this method.

The bill provides that except for a lottery or raffle that includes a progressive jackpot and multiple drawing dates, each chance in a lottery or raffle of any qualifying nonprofit organization conducting a lottery or raffle that has gross proceeds not greater than \$15,000 shall have an equal likelihood of being a winning chance.

The bill is operative three months after adjournment of the Legislature.

The DOR estimates minimal revenue impact to the General Fund and Charitable Gaming Operations Fund as a result of this bill.

The DOR estimates no cost to it as a result of the bill.

There is no basis to disagree with these estimates.

