FISCAL NOTE

Requested by Legislative Council

01/17/2001

Bill/Resolution No.: SB 2234

Amendment to:

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

	1999-2001	Biennium	2001-2003	Biennium	2003-2005 Biennium		
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds	
Revenues	\$0	\$0	(\$2,100)	\$0	(\$2,400)	\$0	
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0	

1B. County, city, and school district fiscal effect: Identify the fiscal effect on the appropriate political subdivision. 1999-2001 Biennium 2001-2003 Biennium 2003-2005 Biennium

Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.

The bill would exempt a gaming organization that has gross proceeds equal to or less than four thousand dollars a quarter from the excise tax imposed on gross proceeds of pull tabs. The excise tax rate is four and one-half percent. This bill would impact three organizations.

- 3. **State fiscal effect detail:** For information shown under state fiscal effect in 1A, please:
 - A. **Revenues:** Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

General fund revenues would decrease because certain organizations would be exempt from the excise tax on gross proceeds of pull tabs.

B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.

Not applicable

C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

Not applicable

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Agency: Date Prepared: Office of Attorney General 01/19/2001