

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: House Bill No. 1283 Amendment to: _____

Requested by: Legislative Council Date of Receipt: _____

Please estimate the fiscal impact of the above measure for:

State general or special funds Counties Cities

In the following space note the fiscal effect in dollars of this measure:

Narrative:

This bill has no fiscal effect. The gaming tax is based on the total adjusted gross proceeds which is computed before the deduction of gaming expenses.

A particular provision of the bill provides a deduction for expenses for games of chance of an amount equal to forty-five percent of the total adjusted gross proceeds and deletes the description of eligible gaming expenses. This provision will help the Attorney General's Office by reducing its administrative and auditing workload.

State Fiscal Effect:

<u>1987-88</u>		<u>1988-89</u>		<u>Biennium Total</u>	
<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>
0	0	0	0	0	0

County and City Fiscal Effect:

<u>1987-88</u>		<u>1988-89</u>		<u>Biennium Total</u>	
<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>
0	0	0	0	0	0

If additional space is needed, attach a supplemental sheet.

Signed Charles W. Keller

Typed Name Charles W. Keller

Date Prepared: January 16, 1987

Department Attorney General