

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: Senate Bill No. 2063 Amendment to: Superceeds fiscal note prepared on 12-12-86
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:

REVENUE: This bill essentially changes the gaming tax computation from 5% of the adjusted gross proceeds to 1% of the gross proceeds, and creates a state gaming enforcement fund.

The bill's gaming tax computation would result in \$2,322,600 being received as revenue during the biennium for the state gaming enforcement fund. The general fund would decrease by \$1,977,036 which is the amount of revenue expected during the biennium based on the present law. Please note, these two amounts represent 60% of the total actual gaming tax received since 40% of the total actual gaming tax received is paid back to the counties and cities for gaming enforcement purposes.

EXPENSE: A one-time expense of \$2,500 would be incurred to modify the existing gaming computer programs to accommodate the provisions of this bill.

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>
Rev.	\$1,103,550	(\$964,408)	\$1,219,050	(\$1,012,628)	\$2,322,600	(\$1,977,036)
Exp. (\$	2,500)				(\$ 2,500)	

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>
Rev. \$	5,052	\$ 59,710	\$ 7,614	\$ 90,001	\$ 12,666	\$ 149,711

If additional space is needed, attach a supplemental sheet.

Signed Charles W. Keller
Typed Name Charles W. Keller
Department Attorney General

Date Prepared: January 16, 1987