REVISED

(Return in triplicate)   FISCAL NOTE

Bill/Resolution No.: __Senate Bill No. 2063__   Amendment to: __Superceeds fiscal note__
                                                              prepared on 1-16-87
Requested by: __Legislative Council__   Date of Receipt: _____

Please estimate the fiscal impact of the above measure for:

[X] State general or special funds   [X] Counties   [X] 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.

FOOTNOTE: The decrease in the general fund of $1,977,036 for the biennium is exclusive of the fiscal effect of the Attorney General's Gaming Division's present level 1985-87 biennial appropriation of $634,196. If Section 4 of SB 2063 is enacted, the appropriation of the Gaming Division could be funded by the state gaming enforcement fund, decreasing the funding needed from the general fund for this purpose. Therefore, the net fiscal effect to the general fund would be a decrease of $1,342,840 ($1,977,036 minus $634,196).

State Fiscal Effect:

1987-88		1988-89		Biennium Total	
Special Funds	General Fund	Special Funds	General Fund	Special Funds	General Fund
$1,103,550	($964,408)	$1,219,050	($1,012,628)	$2,322,600	($1,977,036)
$ 2,500)				($ 2,500)	

County and City Fiscal Effect:

1987-88		1988-89		Biennium Total	
Counties	Cities	Counties	Cities	Counties	Cities
$ 5,052	$ 59,710	$ 7,614	$ 90,001	$ 12,666	$ 149,711

If additional space is needed,   Signed __Charles W. Keller__
attach a supplemental sheet.
                                   Typed Name __Charles W. Keller__

Date Prepared: __January 26, 1987__   Department __Attorney General__