

FISCAL NOTE

(Return original and 10 copies)

Bill/Resolution No.: S.B. 2281 Amendment to: _____

Requested by Legislative Council Date of Request: 1-13-95

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, and cities.

Narrative:

The bill increases the allowable expense limitation for class A gaming organizations (fraternal, veterans, and civic and service organizations). The allowable expense limitation is raised to sixty percent of adjusted gross proceeds in relation to the present level of fifty percent of adjusted gross proceeds.

The excise tax is based on gross proceeds of pull tabs. The gaming tax is based on total adjusted gross proceeds. Gross proceeds and adjusted gross proceeds are calculated before the deduction for expenses. Therefore, the bill has no fiscal effect.

2. State fiscal effect in dollar amounts:

	<u>1993-95</u> <u>Biennium</u>		<u>1995-97</u> <u>Biennium</u>		<u>1997-99</u> <u>Biennium</u>	
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Funds</u>
Revenues:	-0-	-0-	-0-	-0-	-0-	-0-
Expenditures:	-0-	-0-	-0-	-0-	-0-	-0-

3. What, if any, is the effect of this measure on the appropriation for your agency or department:

a. For rest of 1993-95 biennium: -0-

b. For the 1995-97 biennium: -0-

c. For the 1997-99 biennium: -0-

4. County and City fiscal effect in dollar amounts:

	<u>1993-95</u> <u>Biennium</u>		<u>1995-97</u> <u>Biennium</u>		<u>1997-99</u> <u>Biennium</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 17, 1995

Department Attorney General

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