

# FISCAL NOTE

Requested by Legislative Council  
02/20/2001

Bill/Resolution No.:

Amendment to: HB 1416

**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
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Appropriations</b>	\$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 increase the amount of allowable expenses that licensed gaming organizations deduct on their quarterly gaming tax returns. The allowable expense limit would increase from the present fifty percent, to "fifty-one" percent, of adjusted gross proceeds (gross proceeds less prizes). Since the gaming tax is computed on the amount of "adjusted gross proceeds" that is not affected by the bill, there would be no fiscal effect.

For the gaming industry, there would be an increase in the amount of allowable expenses for the organizations and a corresponding decrease in the amount of net proceeds that organizations would disburse for charitable uses.

**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.*

Not applicable

**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

**Name:** Charles Keller/Kathy Roll  
**Phone Number:** 328-4482

**Agency:** Office of Attorney General  
**Date** 02/21/2001  
**Prepared:**