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 DATE PREPARED: January 25, 2012  
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**LB 1139**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

**ESTIMATE OF FISCAL IMPACT – STATE AGENCIES \***

	FY 2012-13		FY 2013-14	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 1139 amends Nebraska Revised Statute 2-1215 dealing with horseracing to make it a Class IV felony for any person operating an advanced-deposit wagering system or secondary pari-mutuel organization to take or receive wagers from Nebraska residents on any thoroughbred horserace.

An advanced-deposit wagering system is defined as a system whereby wagers are debited and payouts credited to an advanced-deposit account held by an association or secondary pari-mutuel organization.

A secondary pari-mutuel organization is defined as an entity other than a licensed association that offers and accepts pari-mutuel wagers and may include an off-track wagering system or an account wagering system.

In Nebraska the only place where pari-mutuel wagering may be conducted is within the enclosure of a racetrack licensed by the State Racing Commission.

The bill does allow a Nebraska licensee to establish an advanced-deposit wagering system at a licensed racetrack.

The State Racing Commission indicates they are unable to determine a fiscal impact for either expenditures or revenue. The number of operators accepting these types of wagers or administering such a system is unknown.

The State Patrol indicates no fiscal impact as a result of LB 1139.

We believe the fiscal impact to be minimal.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Cindy Miserez	DATE 1/26/12	PHONE 471-2526
COMMENTS			
NEBRASKA STATE RACING COMMISSION: I have no basis to disagree with NE Racing Commission's statement. NEBRASKA STATE PATROL: I concur with NE State Patrol's statement.			