

PREPARED BY: John Wiemer  
 DATE PREPARED: March 05, 2025  
 PHONE: 402-471-0051

**LB 63**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2025-26</b>		<b>FY 2026-27</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		See Below		See Below

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 63 amends the Nebraska Racetrack Gaming Act.

Section 9-1103 is amended to remove in-state collegiate sporting events in which an in-state collegiate or university team is a participant from what is not included in the definition of authorized sporting event. Additionally, the section is amended to remove placing an in-game wager on any game or match of a collegiate sporting event in which a collegiate team from this state is participating from what is not included in the definition of sports wagering.

The Department of Revenue estimates an indeterminate increase in General Fund revenues and no cost to it as a result of this bill. We also estimate an indeterminable revenue increase to the Compulsive Gamblers Assistance Fund, the Property Tax Credit Cash Fund, and cities/counties, which receive casino gaming tax revenue, as a result of this bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 63	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Jacob Leaver	DATE: 3/6/2025	PHONE: (402) 471-4173	
COMMENTS: Concur with the Department of Revenue's indeterminable fiscal impact as a result of LB 63.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 63	AM:	AGENCY/POLT. SUB: Racing and Gaming Commission	
REVIEWED BY: Jacob Leaver	DATE: 1/22/2025	PHONE: (402) 471-4173	
COMMENTS: No basis to dispute the Racing and Gaming Commission's estimate of no fiscal impact to the agency as a result of LB 63. It appears reasonable that expanding sports wagering would have an increase in gaming tax revenue which is indeterminable at this time.			



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**2025**

**LB<sup>(1)</sup> 63**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Racing & Gaming Commission

Prepared by: <sup>(3)</sup> Rita Pracht Date Prepared: <sup>(4)</sup> 1/17/25 Phone: <sup>(5)</sup> 531-310-4536

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

No fiscal Impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____