Keisha Patent January 15, 2020 402-471-0059

LB 826

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 202	20-21	FY 2021-22						
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE					
GENERAL FUNDS									
CASH FUNDS		\$0		\$0					
FEDERAL FUNDS									
OTHER FUNDS									
TOTAL FUNDS		\$0		\$0					

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

LB 826 eliminates an annual transfer beginning in FY 21-22 of \$100,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund. The bill also allows for money remaining in the Charitable Gaming Operations Fund to be transferred to the General Fund and the Compulsive Gamblers Assistance Fund at the direction of the Legislature.

The net fiscal impact is zero. The impact of the bill on the Charitable Gaming Operations Fund and the Compulsive Gamblers Assistance Fund is as follows:

	Charitable Gaming	Compulsive Gamblers
	Operations Fund	Assistance Fund
FY 20-21	\$0	\$0
FY 21-22	\$100,000	(\$100,000)
FY 22-23	\$100,000	(\$100,000)
FY 23-24	\$100,000	(\$100,000)

The Department of Revenue estimates no cost to implement the bill. There is no basis to disagree with this estimate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 826 AM: AGENCY/POLT. SUB: Department of Revenue							
REVIEWED BY:	Lee Will	DATE: 02/04/2020	PHONE: (402) 471-4175				
COMMENTS: Concur with the Department of Revenue's assessment of fiscal impact.							

State Agency Estimate									
State Agency Name: Department of Revenue Date Due LFA:									
Approved by: Tony Fulton	Date Prepared:					Phone: 471-5896			
	FY 2019-2020			FY 2020-2021			FY 2021-2022		
	Expenditures	Revenue		Expenditures	Revenue		Expenditures	Revenue	
General Funds	\$0			\$0			\$0		
Cash Funds								\$0	
Federal Funds									
Other Funds									
Total Funds	\$0			\$0			\$0		
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LB 826 amends Neb. Rev. Stat. § 9-1,101 which determines monetary transfers from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund. The current statute states that, starting July 1, 2021, on or before November 1, 2021 and each November 1 thereafter, a \$100,000 annual transfer from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund will occur unless the balance in the Fund is less than \$100,000. LB 826 removes this transfer requirement and adds language indicating that any money remaining in the Charitable Gaming Operations Fund may be transferred to the Compulsive Gamblers Assistance Fund and the General Fund, at the direction of the Legislature.

The estimated impact of LB 826 to the Charitable Gaming Operations Fund and Compulsive Gamblers Assistance Fund is as follows:

Fiscal Year	Net Change to the Charitable Gaming Operations Cash Fund	Net Change to the Compulsive Gamblers Assistance Cash Fund
FY 2020-21	\$0	\$0
FY 2021-22	\$100,000	(\$100,000)
FY 2022-23	\$100,000	(\$100,000)
FY 2023-24	\$100,000	(\$100,000)

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure									
Class Code	Classification Title	19-20 <u>FTE</u>	20-21 <u>FTE</u>	21-22 <u>FTE</u>	19-20 <u>Expenditures</u>	20-21 <u>Expenditures</u>	21-22 <u>Expenditures</u>		
Benefits									
Operating Costs									
Travel									
Capital Outlay									
	Total								