

**FISCAL NOTE**

	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Revenue increase			
COUNTY DISTRIBUTION	\$2,952,000	\$8,776,000	\$9,544,000
SCHOOL FOUNDATION FUND	\$3,690,000	\$10,970,000	\$11,930,000
SPECIAL REVENUE FUND	\$738,000	\$2,194,000	\$2,386,000

Source of revenue increase:

Interactive gaming operators would remit 16 percent of its interactive gaming revenues to the Gaming Commission (Commission). The first \$300,000 collected per fiscal year would be continuously appropriated to the Department of Health to fund county health programs to prevent and treat problematic gaming behavior. Of the remaining revenue, the Commission would distribute 40 percent to the counties based on population, 50 percent to the School Foundation Program Account and 10 percent to the Commission Gaming Account to cover administrative expenses.

Assumptions:

The revenue increases in the table above are based on the low estimates of gross gaming revenue (GGR) in the first 3 years (\$96 million in year 1, \$139 million in year 2, and \$151 million year 3) found in the independent gaming study prepared by the Spectrum Gaming Group (Spectrum) dated November 15, 2024 (page 55). The bill is effective January 1, 2026, so the FY 2026 revenue increase is based on 6 months of estimated revenue. Spectrum derived several performance benchmarks from other states based on population, state productivity, and personal income.

The fiscal impact to the judicial system is indeterminable due to an unknown number of cases.

**NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED**

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Gaming Commission

Prepared by: Dean Temte, LSO Phone: 777-7881  
(Information provided by Nicholas Larramendy, Gaming Commission, 307-233-4618; Claire Smith, Supreme Court, 777-7502)