

JBC Staff Fiscal Analysis
Senate Appropriations Committee

Concerning protections against abusive practices in sports betting.

Prime Sponsors:

Senators Ball; Pelton B.
Representatives Woodrow; Woog

Date Prepared:

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Fiscal Impacts

Appropriation Required, Amendments in Packet

Fiscal Note Status

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/13/2026.

No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

The Senate Finance Committee Report (03/17/2026) includes an amendment to the bill, however JBC Staff and Legislative Council Staff agree that the amendment does not change the fiscal impact of the bill.

Amendments in This Packet

- J.001 Staff-prepared appropriation amendment
- L.007 Bill Sponsor amendment – changes future fiscal impact

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001

Staff amendment **J.001** (attached) appropriates \$212,363 cash funds from the Sports Betting Fund to the Department of Revenue for FY 2026-27. Of this, \$124,623 is reappropriated to the Department of Law. The provision states the appropriation assumes the Department of Revenue will require an additional 0.8 FTE and the Department of Law 0.5 FTE.

L.007

Bill Sponsor Amendment **L.007** removes the prohibition on proposition (“prop”) betting contained in the bill. This provision is anticipated to decrease sports betting tax revenue by \$0.8 million annually, compared with the \$2.4 million annual reduction reflected in the attached fiscal note. JBC and LCS staff agree on the fiscal impact of the amendment.

If the Committee adopts **J.001**, it may also adopt **L.007**.

Points to Consider

None.