

JBC Staff Fiscal Analysis
House Appropriations Committee

Concerning the deduction for free bets allowed for the purpose of calculating net sports betting proceeds.

Prime Sponsors:

Representatives McCluskie; Soper
Senator Roberts

Date Prepared:

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Fiscal Impacts

Appropriation Required, Amendments in Packet

Fiscal Note Status

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/23/25.

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

Amendments in This Packet

J.002 Staff-prepared appropriation amendment
L.004/J.003 Bill Sponsor amendment - changes fiscal impact and appropriation

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.002

Staff amendment **J.002** (attached) appropriates a total of \$7,734 cash funds from the Sports Betting Fund to the Department of Revenue for FY 2024-25, and \$9,401 cash funds from the Sports Betting Fund to the Department of Revenue for FY 2025-26.

L.004 and J.003

Bill Sponsor amendment **L.004** (attached) makes a technical adjustment to the bill, delaying the date for the step-down of free bet deductions to start to January 1, 2026, rather than September 1, 2025. This amendment eliminates programming changes at the Department of Revenue in FY 2024-25 and pushes all GenTax updates and expenditures into FY 2025-26.

Staff amendment **J.003** (attached) appropriates a total of \$17,135 cash funds from the Sports Betting Fund to the Department of Revenue for FY 2025-26.

If the Committee adopts **L.004** and **J.003**, it should **NOT** adopt **J.002**.

Points to Consider

None.