

Department of Planning and Budget
2002 Fiscal Impact Statement

1. Bill Number HB1233

House of Origin	<input checked="" type="checkbox"/> Introduced	<input type="checkbox"/> Substitute	<input type="checkbox"/> Engrossed
Second House	<input type="checkbox"/> In Committee	<input type="checkbox"/> Substitute	<input type="checkbox"/> Enrolled

2. Patron Gear

3. Committee General laws

4. Title Charitable gaming; def. of reasonable & proper business expenses.

5. Summary/Purpose:

Provides that payments made pursuant to § 51.1 - 1204 to the Volunteer Firefighters' and Rescue Squad Workers' Service Award Fund shall be deemed a reasonable and proper business expense. As a result, a qualified organization may use proceeds from charitable gaming to make contributions to the Fund.

6. No Fiscal Impact

7. Budget amendment necessary: No

8. Fiscal implications:

The Volunteer Firefighters' and Rescue Squad Workers' Service Award Fund is a retirement savings fund for firefighters and rescue squad workers. Voluntary contributions by the workers who are members of the fund may be matched by contributions from the fire department or rescue squad. This bill would allow the rescue squad or fire department to use the proceeds from bingo or other permitted charitable gaming to make contributions to the fund. Gross receipts from charitable gaming conducted by volunteer rescue squads fire departments would be unaffected by this bill; therefore it would have no fiscal impact for the Charitable Gaming Commission (which is supported by a fee that is a percentage of gross receipts). The bill would have no impact on charities that receive contributions from volunteer fire and rescue squads that conduct charitable gaming.

9. Specific agency or political subdivisions affected: Charitable Gaming Commission, all volunteer fire and rescue squads that conduct charitable gaming.

10. Technical amendment necessary: No

11. Other comments: There may be some federal tax liability for rescue squads or fire departments if they use charitable gaming proceeds to make contributions to the Volunteer Firefighters' and Rescue Squad Workers' Service Award Fund.

Date: 1/29/02 vrm

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cc: Secretary of Administration