

Multiple Agency Fiscal Note Summary

Bill Number: 1630 HB	Title: Sports wagering
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Estimated Cash Receipts

Agency Name	2023-25			2025-27			2027-29		
	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total
Office of Attorney General	0	0	232,000	0	0	412,000	0	0	412,000
Department of Revenue	500,000	500,000	500,000	2,300,000	2,300,000	2,300,000	3,900,000	3,900,000	3,900,000
Total \$	500,000	500,000	732,000	2,300,000	2,300,000	2,712,000	3,900,000	3,900,000	4,312,000

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts	Fiscal note not available					
Loc School dist-SPI						
Local Gov. Other						
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Administrative Office of the Courts	Fiscal note not available											
Office of Attorney General	.8	0	0	232,000	1.4	0	0	412,000	1.4	0	0	412,000
Washington State Gambling Commission	Fiscal note not available											
Department of Revenue	2.3	669,000	669,000	669,000	1.1	278,400	278,400	278,400	.5	123,200	123,200	123,200
Total \$	3.1	669,000	669,000	901,000	2.5	278,400	278,400	690,400	1.9	123,200	123,200	535,200

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts	Fiscal note not available								
Loc School dist-SPI									
Local Gov. Other									
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Administrative Office of the Courts	Fiscal note not available								
Office of Attorney General	.0	0	0	.0	0	0	.0	0	0
Washington State Gambling Commission	Fiscal note not available								
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts	Fiscal note not available								
Loc School dist-SPI									
Local Gov. Other									
Local Gov. Total									

Estimated Capital Budget Breakout

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Prepared by: Gwen Stamey, OFM	Phone: (360) 790-1166	Date Published: Preliminary 2/13/2023
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Individual State Agency Fiscal Note

Bill Number: 1630 HB	Title: Sports wagering	Agency: 100-Office of Attorney General
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

ACCOUNT	FY 2024	FY 2025	2023-25	2025-27	2027-29
Legal Services Revolving Account-State 405-1	32,000	200,000	232,000	412,000	412,000
Total \$	32,000	200,000	232,000	412,000	412,000

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.2	1.4	0.8	1.4	1.4
Account					
Legal Services Revolving Account-State 405-1	32,000	200,000	232,000	412,000	412,000
Total \$	32,000	200,000	232,000	412,000	412,000

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 02/01/2023
Agency Preparation: Dave Merchant	Phone: 360-753-1620	Date: 02/07/2023
Agency Approval: Joe Zawislak	Phone: 360-586-3003	Date: 02/07/2023
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 02/07/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

- Section 1 – Before wagering occurs under this chapter, gambling commissions must analyze impacts of legalized sports gambling and possible mitigation measures.
- Section 2 – Definitions.
- Section 3 – Sports pools and online sports pools authorized at cardrooms and racetracks. Gambling commissions issues and regulates licenses. Commission authorized to charge \$100,000 for licenses, must screen applicants, and must report to Governor’s office on impacts of sports wagering.
- Section 4 – Each license limited to one website. Specific rules for promotional activities, physical layout, display of odds.
- Section 5 – Offering sports pools or online sports pools without a license is a class B felony.
- Section 6 – Conflict of interest and athlete involvement rules.
- Section 7 – Licensee may contract with a third party operator to conduct the wagering under rules adopted by the gambling commission.
- Section 8 – Requirement to report violations.
- Section 9 – Recordkeeping requirements.
- Section 10 – Self-service wagering kiosks allowed. Wagering must be initiated, received, and otherwise made within the state unless commission says otherwise.
- Section 11 – Application requirements – must specifically identify each applicant and officer of applicant.
- Section 12 – Employees must be registered; must have a key personnel responsible for operations.
- Section 13 – Specific guidance to gambling commission regarding operation of facilities.
- Section 14 – Each operator must adopt and display comprehensive in-house rules.
- Section 15 – Contracts between joint operators must disclose split of revenue.
- Section 16 – 10 percent tax imposed.
- Section 17 – Uncollected wager winnings split 50 percent to operator and 50 percent to problem gambling account established in RCW 41.05.751.
- Section 18 – Wagers may be pooled with out-of-state persons.
- Section 19 – Zoning requirements.
- Section 20 – RCW 9.46.0335 amended allow for sports boards.
- Section 21 – Minor amendments to RCW 9.45.153.
- Section 22 – RCW 9.46.155 amended to ban influencing or attempting to influence games. Violation is a class C felony.
- Section 23-32 – Minor amendments to RCW 67.04 to cover influencing or attempting to influence sporting events.
- Section 33 – New section to remove from RCW 82.04 sports wagering authorized by the bill.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

Cash receipts are assumed to equal the Legal Services Revolving Account (LSRA) cost estimates. These will be billed through the revolving account to the client agency.

The client agencies are the Gambling Commission (GMB) and the Department of Revenue (DOR). The Attorney General’s Office (AGO) will bill all clients for legal services rendered.

These cash receipts represent the AGO’s authority to bill and are not a direct appropriation to the AGO. The direct appropriation is reflected in the client agencies’ fiscal note. Appropriation authority is necessary in the AGO budget.

AGO AGENCY ASSUMPTIONS:

GMB will be billed for non-Seattle rates:

FY 2024: \$27,000 for 0.11 Assistant Attorney General FTE (AAG), and 0.06 Legal Assistant 3 FTE (LA).

FY 2025: \$195,000 for 0.76 AAG and 0.38 LA.

FY 2026: \$203,000 for 0.79 AAG, and 0.40 LA, and in each FY thereafter.

DOR will be billed for non-Seattle rates:

FY 2024: \$5,000 for 0.02 AAG, and 0.01 LA.

FY 2025: \$5,000 for 0.02 AAG and 0.01 LA.

FY 2026: \$3,000 for 0.01 AAG, and 0.01 LA, and in each FY thereafter.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Attorney General's Office (AGO) Agency Assumptions:

This bill is assumed effective 90 days after the end of the 2023 legislative session.

Location of staffing is assumed to be in a non-Seattle office building.

Total workload impact in this request includes standard assumption costs for goods & services, travel, and capital outlays for all FTE identified.

Agency administration support FTE are included in the tables, for every 1.0 Assistant Attorney General FTE (AAG), the AGO includes 0.5 FTE for a Legal Assistant 3 (LA) and 0.25 FTE of a Management Analyst 5 (MA). The MA is used as a representative classification.

1. Assumptions for the AGO Government Compliance & Enforcement Division's (GCE) Legal Services for the Gambling Commission (GMB):

The AGO will bill GMB for legal services based on the enactment of this bill.

This bill authorizes sports wagering through sports pools and online sports pools by card rooms and racetracks. Several sections of this bill would require the GMB to engage in rulemaking, including the provisions relating to wagers and problem gambling in Sections 1 and 13. Section 1 would require GMB to analyze the impact of legalized sports wagering on problem gambling, evaluate ways to mitigate impacts to problem gambling, and adopt rules implementing the chapter before sports wagering could be conducted. There would likely be additional rulemaking relating to licensing and enforcement. GCE would advise GMB during the development, adoption, and implementation of these rules, and that rulemaking would occur during FY 2024 and FY 2025. Based on past experience in advising GMB during the rulemaking process, GCE assumes this advice would utilize 200 AAG hours in the first year and then it would drop down to 50 AAG hours the following year.

Section 3 of this bill authorizes the issuance of sports wagering licenses to cardrooms and racetracks, while Section 12 authorizes the issuance of licenses to individual employees working in sports wagering lounges. GMB assumes that the increase in new licenses would result in an increase in administrative litigation. GMB assumes that this bill would result in approximately 15 new litigation referrals each year beginning in FY 2025 and continuing each year thereafter. GCE assumes each new litigation referral would utilize an average of 85 AAG hours at the administrative hearing stage, including motions for summary judgment and hearings. Therefore, beginning in FY 2025 and continuing each year thereafter, we anticipate an increase of 1,275 AAG hours (85 x 15).

GMB also assumes that each year, 2 of the 15 litigation referrals would result in petitions for review before the GMB. GCE assumes each of the petitions for review would occur in the same fiscal year as the underlying administrative litigation. GCE further assumes that each new petition for review to the GMB would utilize an average of 20 additional AAG hours, for a total increase of 40 AAG hours each year beginning in FY 2025.

GMB assumes that the new administrative litigation would result in one new judicial review case each year. GCE assumes that the judicial review cases would occur in the FY after the underlying administrative litigation and would therefore begin in FY 2026. As a result of SB 5225 (2021), GCE assumes that this judicial review would be certified to the Court of Appeals. Because of the more stringent requirements for litigation before the Court of Appeals, GCE assumes that each judicial review would utilize an average of 100 AAG hours, for an annual total of 100 AAG hours beginning in FY 2026 and continuing each year thereafter.

GCE total FTE workload for non-Seattle impact:

FY 2024: \$27,000 for 0.11 AAG, and 0.06 LA.

FY 2025: \$195,000 for 0.76 AAG and 0.38 LA.

FY 2026: \$203,000 for 0.79 AAG, and 0.40 LA, and in each FY thereafter.

2. Assumptions for the AGO Revenue and Finance Division’s (REV) Legal Services for the Department of Revenue (DOR):

The AGO will bill DOR for legal services based on the enactment of this bill.

REV assumes the enactment of this bill will marginally impact the provision of legal services to the DOR because it is likely to generate a relatively small number of requests for legal advice and refund litigation.

DOR total FTE workload for non-Seattle impact:

FY 2024: \$5,000 for 0.02 AAG, and 0.01 LA.

FY 2025: \$5,000 for 0.02 AAG, and 0.01 LA.

FY 2026: \$3,000 for 0.01 AAG, and 0.01 LA, and in each FY thereafter.

3. The AGO Solicitor General’s Office (SGO) has reviewed this bill and determined it will not significantly increase or decrease the division’s workload. New legal services are nominal and costs are not included in this request.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
405-1	Legal Services	State	32,000	200,000	232,000	412,000	412,000
	Revolving Account						
Total \$			32,000	200,000	232,000	412,000	412,000

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.2	1.4	0.8	1.4	1.4
A-Salaries and Wages	21,000	132,000	153,000	272,000	272,000
B-Employee Benefits	7,000	43,000	50,000	90,000	90,000
E-Goods and Other Services	4,000	24,000	28,000	48,000	48,000
G-Travel		1,000	1,000	2,000	2,000
Total \$	32,000	200,000	232,000	412,000	412,000

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
Assistant Attorney General	118,700	0.1	0.8	0.5	0.8	0.8
Legal Assistant 3	55,872	0.1	0.4	0.2	0.4	0.4
Management Analyst 5	91,524	0.0	0.2	0.1	0.2	0.2
Total FTEs		0.2	1.4	0.8	1.4	1.4

III. D - Expenditures By Program (optional)

Program	FY 2024	FY 2025	2023-25	2025-27	2027-29
Government Compliance & Enforcement Division (GCE)	27,000	195,000	222,000	406,000	406,000
Revenue & Finance Division (REV)	5,000	5,000	10,000	6,000	6,000
Total \$	32,000	200,000	232,000	412,000	412,000

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 1630 HB	Title: Sports wagering	Agency: 140-Department of Revenue
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

Account	FY 2024	FY 2025	2023-25	2025-27	2027-29
GF-STATE-State 00 - 00 -		500,000	500,000	2,300,000	3,900,000
Total \$		500,000	500,000	2,300,000	3,900,000

Estimated Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	2.7	1.9	2.3	1.1	0.5
Account					
GF-STATE-State 001-1	431,300	237,700	669,000	278,400	123,200
Total \$	431,300	237,700	669,000	278,400	123,200

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 02/01/2023
Agency Preparation: Anna Yamada	Phone: (603) 60-534-1519	Date: 02/09/2023
Agency Approval: Valerie Torres	Phone: (603) 60-534-1521	Date: 02/09/2023
OFM Review: Cheri Keller	Phone: (603) 60-584-2207	Date: 02/10/2023

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Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

CURRENT LAW:

Sports wagering is illegal except for:

- Sports wagering by Indian Tribes (RCW 9.46.360).
- Sports pools with a 100-square sports pool board (RCW 9.46.0336).
- Advanced deposit wagering for horse racings (RCW 67.16.260).

PROPOSAL:

This bill creates the sports wagering act, which authorizes sports wagering in Washington through sports pools by cardrooms and horse racing tracks that were licensed prior to December 1, 2022.

The bill grants the Gambling Commission (the Commission) the authority to license and regulate sports wagering at cardrooms and horse racing tracks. A sports wagering licensee may operate a sports pool in accordance with the provisions of this bill.

The placement, initiation, receipt, or making of a wager, including the transmission of gambling information over the internet, are authorized only when the customer placing the wager is physically present on the premises of the cardroom or racetrack facility. This provision prohibits the Commission from modifying this requirement.

Wagers may be pooled with wagers from those not physically in Washington if the Commission determines such wagering is not inconsistent with federal law or the jurisdiction where the person is located.

The Commission has the authority to charge a cardroom and a racetrack an initial license fee of \$100,000, and a renewal fee based on the expenses as required for regulations.

The bill creates a new excise tax on the gaming revenue for sports wagering licensees in the amount of 10% of the gaming revenue. Gaming revenue is the total amount wagered less winnings paid out. The Department of Revenue (department) will collect and administer the tax.

Gaming revenue must be sourced to the location where the bet is placed, and reported to the Department, broken down by the locations where bets were placed.

The bill also exempts business and occupation (B&O) tax on sports wagering activities.

EFFECTIVE DATE:

The bill takes effect 90 days after final adjournment of the session. However, due to the time it will take to program the new tax into the system, the department is unable to implement the bill until January 1, 2024.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS:

- This estimate is based on the assumptions, method, and tribal gaming revenue projection from the November 2021 report submitted to legislature regarding sports wagering in Washington.
- The tax rate is 10% of the gaming revenue or gross gambling revenue (GGR), which is the total amount wagered less

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winnings paid out.

- When the law passes to allow non-tribal cardrooms and horse racetracks to operate sports wagering, approximately 29 of the larger entities among the 40+ active house-banked facilities and 1 horse racetrack will be licensed to offer sports wagering.
- The 29 larger entities will represent 85% of the gambling revenue generated by all non-tribal cardrooms and horse racetracks.
- GGR for sports wagering at non-tribal facilities will grow, at minimum, in proportion to the share of the total gambling revenues (both tribal and non-tribal combined).
- Eleven percent of the gambling revenue is from non-tribal cardrooms and horse racetracks.
- The bill requires persons placing wagers to be physically present in the facilities. Because of the convenient locations of existing cardrooms and horse racetracks (i.e., city centers), the in-person betting-location requirement of this bill will result in 50% higher for non-tribal facilities above the proportional share expected based on the total gaming revenue.
- After the bill becomes effective on January 1, 2024, entities will apply for licensure and establish infrastructure through June 30, 2024, and the licensed facilities will begin operations by July 1, 2024.
- The maturity of the sports wagering operations among non-tribal casinos will occur in the 4th year (fiscal year 2028), when suppliers have established necessary infrastructure to operate at scale, and consumers are generally aware of product availability in the marketplace.
- There will be no cash collection for fiscal year 2024. For fiscal year 2025, there will have a full year impact.
- Gaming revenue will grow as follows until all facilities are operationally mature:
 - Gaming Revenue (in millions)
 - FY 2024 \$0.0 (Facilities applying for licensure and establishing infrastructure)
 - FY 2025 \$3.8 (Some operations will begin)
 - FY 2026 \$7.6
 - FY 2027 \$11.4
 - FY 2028 \$15.1 (All 29 facilities will be fully operational at “maturity” level)
- Beginning fiscal year 2029, gambling revenues will grow with the consumer price index (CPI) as found in the Economic Revenue and Forecast Council's November 2022 forecast.

DATA SOURCES:

- Sports Betting in Washington State: A Market Study Final Report by Kahlil Philander, et.al, Washington State University, November 2021
- Washington Gambling Commission, Annual gambling activity and licensed house bank public card rooms data
- Washington Horse Racing Commission, 2021 Annual Report
- Economic Revenue and Forecast Council, November 2022 forecast

REVENUE ESTIMATES:

This bill increases state revenues by an estimated \$500,000 in fiscal year 2025, the first full year of impact.

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000):

FY 2024 -	\$ 0
FY 2025 -	\$ 500
FY 2026 -	\$ 900
FY 2027 -	\$ 1,400
FY 2028 -	\$ 1,900
FY 2029 -	\$ 2,000

Local Government, if applicable (cash basis, \$000): None

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS:

This estimate affects 40 card rooms and horse racing tracks.

FIRST YEAR COSTS:

The department will incur total costs of \$431,300 in fiscal year 2024. These costs include:

- Labor Costs – Time and effort equate to 2.73 FTEs.
 - Set up, program, and test computer system changes.
 - Attend implementation meetings and monitor reports.
 - Provide technical advice, interpretation, and analysis of new laws for internal use during the implementation process.
 - Create a Special Notice and identify publications and information the department may need to create or update on the department's website.
 - Respond to letter or ruling requests or email inquiries.

Object Costs - \$70,400.

- Contract computer system programming.

SECOND YEAR COSTS:

The department will incur total costs of \$237,700 in fiscal year 2025. These costs include:

- Labor Costs – Time and effort equate to 1.9 FTEs.
 - Resolve returns in error, out of balance, and amended returns; prepare refunds and assessments; and respond to secure messages, correspondence, and telephone questions.
 - Provide technical advice, interpretation, and analysis of new laws for internal use during the implementation process.
 - Respond to letter or ruling requests or email inquiries.
 - Ongoing regression testing.

ONGOING COSTS:

Ongoing costs for the 2025-27 biennium equal \$278,400 and include similar activities described in the second-year costs. Time and effort equate to 1.7 FTEs in fiscal year 2026 and 0.5 FTEs in fiscal year 2027.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	2.7	1.9	2.3	1.1	0.5
A-Salaries and Wages	225,400	158,200	383,600	186,600	82,600
B-Employee Benefits	74,400	52,200	126,600	61,500	27,200
C-Professional Service Contracts	70,400		70,400		
E-Goods and Other Services	42,000	21,100	63,100	23,600	10,400
J-Capital Outlays	19,100	6,200	25,300	6,700	3,000
Total \$	\$431,300	\$237,700	\$669,000	\$278,400	\$123,200

III. B - Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
EMS BAND 4	126,619	0.0		0.0		
EMS BAND 5	147,919	0.0		0.0		
EXCISE TAX EX 2	55,872		0.1	0.1		
EXCISE TAX EX 3	61,632	0.1		0.1		
IT SYS ADM-JOURNEY	92,844	0.1		0.1		
MGMT ANALYST4	73,260	0.5	0.2	0.4	0.1	0.1
TAX POLICY SP 2	75,120	0.2		0.1		
TAX POLICY SP 3	85,020	1.5	1.3	1.4	0.9	0.4
TAX POLICY SP 4	91,524	0.3	0.3	0.3	0.2	
WMS BAND 3	107,685	0.0		0.0		
Total FTEs		2.7	1.9	2.3	1.1	0.5

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Should this legislation become law, the department will use the complex process to adopt WAC 458-20-NEW, titled: "New rule on 10% tax." Persons affected by this rulemaking would include card rooms and racetracks.