

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 791 - HB 954**

March 11, 2023

**SUMMARY OF BILL:** Authorizes local governments to use tax revenue received from the *Tennessee Sports Gaming Act* for emergency services, in addition to local infrastructure projects.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 4-49-104(e)(2), 15 percent of taxes collected from sports wagering is remitted to local governments on a per capita basis to be utilized solely for local infrastructure projects, including, without limitation, transportation and road projects and public buildings. It is estimated that an amount exceeding \$10,200,000 will be remitted to local governments in FY23-24 and subsequent years.
- This legislation will have no impact on total tax revenue or remittance.
- Expanding the services which may be funded by this revenue may result in an increase in expenditures for some services, as well as an equal decrease in expenditures to other projects.
- The net impact of local government expenditures is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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