

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 939 (Prince George's County Delegation)
Ways and Means

Prince George's County - Omnibus Tax Extension Act
PG 439-97

This bill extends the sunset date for casino nights in Prince George's County from May 25, 1997 to July 1, 1999, and removes the sunset for the county energy tax. The bill also changes from July 1 to October 1 the date by which an operator of a casino night must report the total gross receipts and expenses from gaming activities for the previous fiscal year.

This bill is effective June 1, 1997.

Fiscal Summary

State Effect: Revenues and expenditures would continue for violations of casino night laws. Any effect is expected to be minimal.

Local Effect: Revenues of \$4.5 million from the 20% tax on casino nights and about \$41.6 million from the energy tax would continue for Prince George's County, as would expenditures of about \$1.1 million for the regulation of charitable gaming activities. Revenues and expenditures from casino nights would continue through FY 1999; revenues from the energy tax would continue indefinitely.

Small Business Effect: Potential meaningful impact on charitable organizations that conduct gaming activities. Organizations in Prince George's County would benefit because they would be authorized to conduct such activities for two additional years. Additionally, small businesses in the county would continue to be subject to the energy tax.

Fiscal Analysis

Additional Comments: Provisions of current law regarding casino nights in Prince George's County sunset on May 25, 1997. This bill, extending the sunset, is effective June 1, 1997. Presumably, casino nights would not be lawful in the intervening period.

Information Source(s): Prince George's County, Department of Fiscal Services

Fiscal Note History: First Reader - April 7, 1997

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