

**Department of Planning and Budget
2026 General Assembly Session
State Fiscal Impact Statement**

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ORIGINAL

Bill Number: SB604 **Patron:** Durant
Bill Title: Charitable gaming; common interest communities; bingo.

Bill Summary: Allows common interest communities that qualify for deductions pursuant to § 277 of the Internal Revenue Code and that are solely available to residents age 55 or older to become qualified organizations, subject to certain registration requirements, for the purposes of conducting bingo in accordance with the rules and regulations of the Department of Agriculture and Consumer Services.

Budget Amendment Necessary: No. **Items Impacted:** N/A
Explanation: It is anticipated that this bill may result in an indeterminate expenditure impact to the Virginia Department of Agriculture and Consumer Services (VDACS). It is anticipated that the Department of Professional and Occupational Regulation (DPOR) will not incur any expenses associated with this legislation.

Fiscal Summary: It is anticipated that this bill may result in an indeterminate fiscal impact to VDACS; however, the potential cost and additional deposit to the general fund are indeterminate. It is anticipated that DPOR will not incur any costs related to this bill.

Fiscal Analysis: This impact statement is preliminary. The number of common interest communities that meet the definition in the legislation in Virginia is unknown but may be significant: there are an estimated 8,725 community associations in the Commonwealth as of 2020; a smaller number in the hundreds of communities is estimated to serve residents aged 55 and older. While there is no way of knowing how many of these communities may choose to conduct bingo, this bill would require VDACS to process the permits, inspect the conduct of the games, and audit the proceeds of any participating organizations. There are currently 520 organizations in Virginia that are registered and permitted to conduct charitable gaming in Virginia, including 126 bingo callers, 12 suppliers, and eight manufacturers.

VDACS indicates that all audit and inspector positions at VDACS are currently filled, and any additional work cannot be absorbed within existing resources. If the number of organizations conducting bingo increases, additional resources may be required. The program is supported by auditors and inspectors; inspectors inspect permitted communities, and auditors conduct audits or finance reviews to ensure compliance with required donations. The annual general fund cost of an auditor position is \$131,000 and the annual general fund cost of an inspector position is \$101,000.

As the number of organizations that would need to apply for a permit and thus be subject to the audit and administrative fee in § 18.2-340.31, Code of Virginia, is unknown, VDACS anticipates a potential but indeterminate increase in revenue that would be deposited into the general fund.

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Common interest communities are regulated by the Department of Professional and Occupational Regulation's Common Interest Community Board. While this bill does not require action by the Board, the Board may choose to communicate this and other legislative changes to its regulant members. Impact estimates are not yet available from DPOR, but it is anticipated that any work by the Board related to this bill can be completed during regularly scheduled meetings and will not result in a fiscal impact.

Other: None.