

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

services staff rate of \$90 per hour and a business testing rate of \$60 per hour. According to VDACS, this estimated impact is not absorbable.

Section 18.2-340.31, Code of Virginia, requires the manufacturer of electronic gaming devices to pay the audit and administration fees quarterly based on electronic gaming adjusted gross receipts, which is currently defined as gross receipts minus prizes paid out. These audit and administration fees are deposited into the general fund. Total fees are set at 0.75 percent of the electronic gaming adjusted gross receipts. This bill's amendment to the definition of "electronic gaming adjusted gross receipts" will reduce the amount used to determine the audit and administration fees that must be paid by an electronic gaming manufacturer. Therefore, VDACS anticipates an approximate \$419,713 decrease in annual fees that are collected and deposited into the general fund.

Other: None.