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

PUBLISHED: 2/18/2026 3:12 PM **ORIGINAL**

Bill Number: SB129S1 **Patron:** Ebbin
Bill Title: Fantasy Contests Act; regulation and taxation.

Bill Summary: Directs Virginia Lottery and the Virginia Department of Agriculture and Consumer Services to assess the regulation and taxation of fantasy contests in the Commonwealth and report any findings and recommendations to the General Assembly no later than November 1, 2026.

Budget Amendment Necessary: No. **Items Impacted:** N/A
Explanation: This bill involves the Virginia Department of Agriculture and Consumer Services (VDACS) and the Virginia Lottery (Lottery); however, no budget action is needed.

Fiscal Summary: It is anticipated that any fiscal impact this bill may have on VDACS and/or Lottery can be absorbed within existing resources.

Fiscal Analysis: This impact statement is preliminary. It is anticipated that both VDACS and Lottery could absorb the work required by this substitute.

Other: None.