



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

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This bill requires operators to pay an initial \$50,000 permit fee, a \$50,000 Problem Gambling Treatment and Support Fund fee, and a monthly tax. The bill also establishes a three-year renewal permit fee of \$25,000. VDACS is unable to estimate this bill's impact on annual revenue, as the number of operators that will apply for the new permit and the amount of revenue these operators will collect is unknown. Any reduction in the number of operators permitted could result in a decrease in average yearly revenue. VDACS estimates that if at least 10 operators continue to participate, the fantasy contest program could be self-sustaining.

VDACS currently has one compliance analyst position assigned to fantasy contests. Due to this bill's requirement that VDACS be responsible for ensuring operators pay the required 10 percent of their revenue to the department, VDACS anticipates needing to hire one additional auditor at an estimated annual cost of \$130,694. Budget amendments adopted by the House include \$130,694 in each year from the general fund.

**Other:** This bill is the companion to HB145.