



# SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

## STATEMENT OF ESTIMATED FISCAL IMPACT

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*This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.*

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<b>Bill Number:</b>	S. 0362	Introduced on February 19, 2025
<b>Subject:</b>	Gambling	
<b>Requestor:</b>	Senate Judiciary	
<b>RFA Analyst(s):</b>	Tipton	
<b>Impact Date:</b>	March 20, 2025	

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### Fiscal Impact Summary

This bill specifies that it is not gambling for the purposes of Chapter 19 of Title 26 if, in certain games, activities, or events in which skill predominates over chance, a person who pays a fee to participate in the event subsequently receives a thing of value proportionate to how skillfully he plays in the game, activity, or event.

Judicial anticipates that this bill will have no expenditure impact as any change in caseload is expected to be managed with existing resources. For information, Judicial indicates that 19 cases brought for gambling offenses were disposed of in circuit court during FY 2023-24. Further, Judicial reports that a survey of court records in Greenville, Horry, and Richland counties indicated that no cases were disposed of under the magistrate court gambling offenses during FY 2023-24.

The Department of Revenue (DOR) anticipates this bill will have no state revenue impact as all income must currently be reported for income tax purposes.

### Explanation of Fiscal Impact

#### Introduced on February 19, 2025

##### State Expenditure

This bill specifies that it is not gambling for the purposes of Chapter 19 of Title 26 if, in certain games, activities, or events in which skill predominates over chance, a person who pays a fee to participate in the event subsequently receives a thing of value proportionate to how skillfully he plays in the game, activity, or event. Judicial anticipates this bill will have no expenditure impact as any change in caseload as a result of the bill can be managed with existing resources. For information, according to Judicial, 19 cases brought for gambling offenses were disposed of in circuit court in FY 2023-24.

##### State Revenue

DOR anticipates this bill will have no state revenue impact as all income must currently be reported for income tax purposes.

**Local Expenditure**

Judicial reports that while statewide data is not available for magistrate court offenses, a survey of records in Greenville, Horry, and Richland counties reflected that no gambling cases were disposed of under any of the magistrates court offenses during FY 2023-24. Based on this information, this bill is not expected to have an expenditure impact on the local court systems.

**Local Revenue**

N/A



Frank A. Rainwater, Executive Director