

**SB 5103 - DIGEST**

Modifies certain criteria governing grants for community outdoor and indoor athletic facilities.

Requires the department of revenue to estimate the amount of sales and use tax revenue collected in the prior fiscal year from the sale of or charge made for the right to participate in competitive team sport activities and provide the estimated amount to the state treasurer.

Requires the state treasurer to transfer fifty percent of the most recent estimated amount from the general fund into the youth athletic facility account.