

2024 Third Extraordinary Session

HOUSE BILL NO. 22

BY REPRESENTATIVE WILDER

TAX/GAMING: Provides for taxation of sports wagering (Items #11 and #13)

1 AN ACT

2 To amend and reenact R.S. 27:602(13) and 625(B) and to repeal R.S. 27:627, relative to
3 taxation of sports wagering; to provide for definitions; to provide for certain rates of
4 taxation; to repeal certain provisions relative to promotional play; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 27:602(13) and 625(B) are hereby amended and reenacted to read
8 as follows:

9 §602. Definitions

10 For purposes of this Chapter, the following terms shall have the following
11 meanings ascribed to them unless the context clearly indicates otherwise:

12 * * *

13 (13) "Net gaming proceeds" means the amount equal to the total gross
14 revenue of all wagers placed by patrons less the total amount of all winnings paid out
15 to patrons ~~and the amount of eligible promotional play determined pursuant to R.S.~~
16 ~~27:627.~~ "Net gaming proceeds" shall not include wagers placed by patrons on
17 racehorse wagering or winnings paid out to patrons on racehorse wagering.

18 * * *

19 §625. State tax; levy

20 * * *

1 B. There is hereby levied a ~~fifteen~~ fifty-one percent tax upon the net gaming
2 proceeds from sports wagering offered to consumers within this state pursuant to this
3 Title electronically through a website or mobile application. The provisions of this
4 Subsection shall not apply to electronic sports wagering conducted through a sports
5 wagering mechanism.

6 * * *

7 Section 2. R.S. 27:627 is hereby repealed in its entirety.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 22 Original

2024 Third Extraordinary Session

Wilder

Abstract: Increases the tax on net gaming proceeds from electronic sports wagering on websites and mobile applications. Repeals the provision authorizing promotional play and amends the definition of "net gaming proceeds".

Present law levies a tax of 15% on net gaming proceeds from electronic sports wagering on websites and mobile applications.

Proposed law increases the present law tax from 15% to 51%.

Present law authorizes promotional play in sports wagering.

Proposed law repeals that authorization.

(Amends R.S. 27:602(13) and 625(B); Repeals R.S. 27:627)