
The original instrument was prepared by Dawn Romero Watson. The following digest, which does not constitute a part of the legislative instrument, was prepared by Yoursheka George.

SB 196 Engrossed

DIGEST
2019 Regular Session

Morrell

Proposed law authorizes the local governing authority in which a riverboat or the land-based casino is located to levy a fee of up to \$50 on progressive slot annuities and cash gaming winnings. Provides that proposed law shall only apply to payments for which the licensee is required to file Form W-2G, or a substantially equivalent form, with the United States Internal Revenue Service. A licensee is required to file an IRS Form W-2G on any patron who wins \$600 or more in gambling winnings if the winnings are at least 300 times the amount of the wager. Current licensed riverboats and the land-based casinos are located in the parishes of (or municipalities therein) Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Orleans, and St. Mary.

Proposed law provides that the licensee shall deduct the amount of the fee from the payment of the progressive slot machine annuity or cash gaming winnings. Requires deducted amounts to be accumulated by the licensee and remitted on a monthly basis to the local governing authority.

Proposed law provides that deductions pursuant to proposed law shall be after any administrative fee and any child support arrearages or child support overpayments have been deducted.

Proposed law provides that funds derived from the fee shall be allocated by the local governing authority for local early childhood programs for the exclusive use of Type III early learning centers to provide quality care for children who are ages birth through two year old.

Proposed law does not apply to licensed video draw poker establishments.

Effective August 1, 2019.

(Adds R.S. 27:93.1 and 253)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Judiciary B to the original bill

1. Adds that funds shall be exclusively used for Type III early learning centers for children ages birth through two years old.
2. Adds proposed law does not apply to video draw poker.