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## DIGEST

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HB 498 Original

2019 Regular Session

Abramson

**Abstract:** Authorizes an 8% state tax on net gaming proceeds from sports wagering and dedicates the avails of the tax to the state general fund and the Early Childhood Education Fund. Authorizes parish governing authorities to levy a tax not to exceed 4% on the net gaming proceeds from sports wagering offered in their district.

Present federal law overturned the 1992 Professional and Amateur Sports Protection Act, a federal prohibition on professional and amateur single-game sports wagering on May 14, 2018, in the U.S. Supreme Court case *Murphy, Governor of New Jersey v. National Collegiate Athletic Association*. As a result, states are allowed to legalize and regulate sports wagering.

Present constitution prohibits a law authorizing a new form of gaming, gambling, or wagering to be conducted in a parish unless a referendum election on the issue is held in a parish and the proposition is approved by a majority of voters.

Proposed law levies an 8% state tax on the net gaming proceeds of sports wagering conducted in the state and provides for the disposition of the avails as follows:

- (1) 4% shall go to the state general fund.
- (2) 4% shall go to the La. Early Childhood Education Fund.

Proposed law provides for a \$5,000 sports wagering gaming license or permit fee.

Proposed law provides authorization to parish governing authorities to levy a tax not to exceed 4% on the net gaming proceeds from sports wagering offered in their district.

Proposed law requires the tax levied on sports wagering to be collected by the division in the office of state police, which provides investigatory, regulatory, and enforcement services to the La. Gaming control board in the implementation, administration, and enforcement of gaming laws, rules, and regulations.

Proposed law requires all monies to be collected monthly and further provides that when net gaming proceeds for a month are negative, the licensee or operator shall be allowed to carry over the negative amounts to returns filed for subsequent months.

The effectiveness of proposed law is contingent on a statewide vote authorizing sports wagering

gaming in particular parishes.

(Adds R.S. 27:601, 602, and 603)