



1 credits, electronic promotions, scrips, or any other cash equivalent that is  
2 provided to the patron by the licensee.

3 (22) "Racehorse wagering" means wagers placed on horse racing conducted  
4 under the pari-mutuel form of wagering at licensed racing facilities that is accepted  
5 by a licensed racehorse wagering operator under the provisions of this Chapter.

6 ~~(22)~~(23) "Racehorse wagering operator" means the licensed racing  
7 association whose facility is located closest to the licensed berth of the riverboat on  
8 which gaming activities are approved.

9 ~~(23)~~(24) "Riverboat" means a vessel which:

10 (a) Carries a valid Certificate of Inspection issued by the United States Coast  
11 Guard with regard to the carriage of passengers on designated rivers or waterways  
12 within or contiguous to the boundaries of the state of Louisiana.

13 (b) Carries a valid Certificate of Inspection from the United States Coast  
14 Guard for the carriage of a minimum of six hundred passengers and crew.

15 (c) Has a minimum length of one hundred fifty feet.

16 (d) Is of such type and design so as to replicate as nearly as practicable  
17 historic Louisiana river borne steamboat passenger vessels of the nineteenth century  
18 era. It shall not, however, be a requirement that the vessel be steam-propelled or  
19 maintain overnight facilities for its passengers.

20 (e) Is paddlewheel driven.

21 ~~(24)~~(25) "Slot machine" means any mechanical, electrical, or other device,  
22 contrivance, or machine which, upon insertion of a coin, token, or similar object  
23 therein or upon payment of any consideration whatsoever, is available to play or  
24 operate, the play or operation of which, whether by reason of the skill of the operator  
25 or application of the element of chance, or both, may deliver or entitle the person  
26 playing or operating the machine to receive cash, premiums, merchandise, tokens,  
27 or anything of value, whether the payoff is made automatically from the machine or  
28 in any other manner.

29 ~~(25)~~(26) "Supervisor" means the person in charge of the division.

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**§95. Deduction of qualified wagers from net gaming proceeds; procedures; limitations**

**A. On and after July 1, 2020, a licensee may apply to the board to establish a baseline amount of license and franchise fees paid on the portion of net gaming proceeds attributable to qualified wagering. The license and franchise fees paid pursuant to R.S. 27:91(B)(2) and (C) shall be used to determine the baseline amount.**

**B. In any subsequent year and on an annual basis, if the portion of the license and franchise fees attributable to qualified wagering exceeds the baseline amount, a licensee may deduct the difference of the amount of the license and franchise fees paid on qualified wagering and the baseline amount from that year's net gaming proceeds.**

**C. In any subsequent year, if a licensee is unable to utilize the deduction provided in Subsection B of this Section, the licensee may reapply to the board to establish a new baseline amount.**

**D. The board shall prescribe the form and manner of the deduction and shall promulgate rules in accordance with the Administrative Procedure Act to implement the provisions of this Section.**

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Ashley Menou.

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DIGEST

SB 320 Original                      2018 Regular Session                      Johns

Proposed law, regarding riverboat gaming, defines "qualified wager" or "qualified wagering" as wagers placed by patrons using noncashable vouchers, promotional chips, coupons, electronic credits, electronic promotions, scrips, or any other cash equivalent that is provided to the patron by the licensee.

Present law defines "net gaming proceeds" as the total of all cash and property received by the licensee from gaming operations, less the total of all cash paid out as winnings to patrons.

Present law provides for license and franchise fees to be charged to all riverboat gaming licensees for the right to conduct gaming activities on a riverboat. Further provides for the fees to be a percentage of the net gaming proceeds.

Proposed law retains present law.

Proposed law provides that on and after July 1, 2020, a riverboat gaming licensee may apply to the board to establish a baseline amount of license and franchise fees paid on the portion of net gaming proceeds attributable to qualified wagering.

Proposed law provides that in any subsequent year, if the portion of the license and franchise fees attributable to qualified wagering exceeds the baseline amount, a licensee may deduct the difference of the amount of the license and franchise fees paid on qualified wagering and the baseline amount from that year's net gaming proceeds.

Proposed law provides that in any subsequent year if the license and franchise fees paid on qualified wagering do not exceed the baseline amount, the licensee may reapply to the board to establish a new baseline amount.

Proposed law provides that the board shall prescribe the form and manner of the deduction and shall promulgate rules to implement the provisions of proposed law.

Effective August 1, 2018.

(Amends R.S. 27:44(21)-(25); adds R.S. 27:44(26) and 95)