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

DIGEST 2024 Regular Session

Reese

<u>Present law</u> (R.S. 33:4574.11) provides for the levy of a tax upon the occupancy of hotel rooms, motel rooms and overnight camping by the Southwest Louisiana Convention and Visitors Bureau.

Proposed law retains present law.

SB 500 Engrossed

<u>Present law</u> provides for the imposition of local sales and use tax upon the sales of the furnishing of sleeping rooms by hotels and motels, the sales of meals, admissions to places of amusement, athletic, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement or entertainment, and parking.

<u>Proposed law</u> retains <u>present law</u> but prohibits a local governing authority, including a local political subdivision or school board, from levying any fee or tax on nongaming incentives or inducements granted by the holder of a riverboat license or the holder of a license to operate slot machine gaming to a patron on a complimentary basis, discounted basis, or through the redemption of rewards from a loyalty rewards program, including but not limited to room stays, meals, admissions to entertainment venues, or parking charges except for taxes authorized by the Southwest Louisiana Convention and Visitors Bureau as provided for in <u>present law</u> and by express written agreement by a local governing authority and the holder of a riverboat license or the holder of a license to operate slot machine gaming.

<u>Proposed law</u> provides that if nongaming incentives or inducements are granted to a patron by a licensee on a discounted basis, any fee or taxes levied shall be limited to the actual cash portion, if any, paid by the patron and no tax shall be applied to the extent of the discount.

<u>Present law</u> (R.S. 27:93) authorizes the governing authority of a parish or municipality in which a licensed riverboat is berthed to levy an admission fee for each passenger boarding or embarking, or to levy a fee on a percentage of the net gaming proceeds.

<u>Proposed law</u> provides that for the purposes of local fees or taxes, net gaming proceeds are exclusively subject to the fees or taxes provided for pursuant to <u>present law</u> (R.S. 27:93).

<u>Present law</u> authorizes a local governing authority to levy a tax on a percentage of the net slot machine proceeds, if the slot machine gaming is located at an eligible pari-mutuel live racing facility (R.S. 27:391).

<u>Proposed law</u> provides that for the purposes of local fees or taxes, taxable net slot machine proceeds are exclusively subject to the fees or taxes provided for pursuant to <u>present law</u> (R.S. 27:391).

<u>Proposed law</u> provides that promotional play wagers or redemption of awards from a loyalty rewards program with a licensee shall not be deemed consideration for any nongaming incentives or inducements granted by a licensee to a patron.

<u>Proposed law</u> further prohibits increasing any allowance for promotional play pursuant to <u>present</u> law.

<u>Proposed law</u> authorizes the Louisiana Gaming Control Board to adopt regulations relative to net gaming proceeds and taxable net slot machine proceeds. <u>Proposed law</u> authorizes the Louisiana Gaming Control Board to adopt regulations relative to promotional play wagers.

<u>Proposed law</u> is interpretative and not substantive; it does not change the law or establish new rules, rights, or duties to any person.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:337.11.4)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

- 1. Removes provisions allowing the Louisiana Gaming Control Board to interpret and enforce net gaming proceeds and taxable net slot machine proceeds with respect to holders of certain holders of gaming licenses for riverboats (R.S. 27:44) and slot machines (R.S. 27:353).
- 2. Removes provisions for retroactive application of law.
- 3. Makes technical amendments.