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

SB 500 Reengrossed

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.

<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 or solely, through the redemption of rewards from a loyalty rewards program, including but not limited to room stays, 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>Proposed law</u> restricts nongaming incentives or inducements to rooms stays, admissions to entertainment venues, or parking charges, then granted by a licensee to a patron.

<u>Proposed law</u> eliminates meals as a nongaming incentive or inducement granted by a licensee to a patron.

<u>Proposed law</u> provides that there shall be no restriction upon the imposition of sales and use taxes levied pursuant to <u>present law</u> upon the purchase or upon the use by a licensee of tangible personal property used as complimentary incentive or inducement.

<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.

Senate Floor Amendments to engrossed bill

- 1. Removes reference to local fees and taxes levied pursuant to <u>present law</u> by a local governing authority on net gaming proceeds and taxable net slot machine proceeds.
- 2. Removes reference to promotional play wagers and allowances for promotional play.
- 3. Restricts nongaming incentives or inducements to those granted by a licensee on a complimentary basis or solely through the redemption of rewards to a patron.
- 4. Eliminates meals as a nongaming incentive or inducement granted by a licensee to a patron.
- 5. Restricts nongaming incentives or inducements to rooms stays, admissions to entertainment venues, or parking charges, when granted by a licensee to a patron.
- 6. Make technical changes.