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## DIGEST

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HB 639 Reengrossed

2025 Regular Session

Riser

**Abstract:** Changes the tax rate associated with online sports wagering and allocates revenue.

Present law provides for a 15% tax on online sports wagering.

Proposed law changes the online sports wagering tax from 15% to 21.5%.

Present law dedicates revenue generated from the online sports wagering tax to various funds.

Proposed law dedicates 25% of the monies generated by the online sports wagering tax to the Supporting Programs, Opportunities, Resources, and Teams Fund (SPORT Fund) and 3% of the monies generated by the online sports wagering tax to the La. Postsecondary Inclusive Education Fund.

Proposed law establishes the SPORT Fund as a special fund in the state treasury and provides for the deposit, use, and investment of monies in the fund.

Proposed law requires appropriation of SPORT Fund monies to the Board of Regents for use by athletic departments at public universities that are members of conferences that compete in NCAA Division One athletics at the Football Bowl Subdivision and Football Championship Subdivision levels in La. for the benefit of student athletes. Proposed law defines "benefit" as scholarships, insurance, medical coverage, facility enhancements, litigation settlement fees, and Alston awards. Prohibits monies awarded from the SPORT Fund from being used to displace other awards or scholarships.

Proposed law requires the Board of Regents to distribute monies received from the SPORT Fund equally to eligible institutions. Further requires each eligible university athletic department to receive an equal distribution of funds for use in accordance with proposed law.

(Amends R.S. 27:625(B) and (G)(8); Adds R.S. 17:1792 and R.S. 27:625(G)(9) and (10))

## Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the original bill:

1. Require monies in the SPORT Fund be appropriated to the Board of Regents.
2. Require credit to the Bond Security and Redemption Fund prior to deposit into the SPORT Fund.
3. Remove definition of "benefit award" and add definition of "benefit" for the purposes of proposed law.
4. Require funds to be distributed equally by the Board of Regents to eligible institutions. Requires equal distribution between university athletic departments.
5. Make effectiveness contingent upon passage of HB 594 of the 2025 R.S.

The House Floor Amendments to the engrossed bill:

1. Change the rate of the tax from 32.5% (the same rate as video draw poker devices at qualified truck stop facilities pursuant to R.S. 27:435) to 21.5%.
2. Remove provisions that make the effectiveness of proposed law contingent upon passage of HB 594 of the 2025 R.S.