

2026 Regular Session

HOUSE BILL NO. 75

BY REPRESENTATIVE JACKSON

GAMING: Provides for the allowable amount of promotional play offered by certain gaming operators and for deductions regarding promotional play

1 AN ACT

2 To amend and reenact R.S. 27:44(introductory paragraph) and (15) and 205(16), relative to
3 gaming activities; to modify definitions; to provide relative to taxable revenue; and
4 to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 27:44(introductory paragraph) and (15) and 205(16) are hereby
7 amended and reenacted to read as follows:

8 §44. Definitions

9 When used in this Chapter, the following terms ~~shall mean~~ have the
10 following meanings:

11 * * *

12 (15) "Net gaming proceeds" means the total of all cash and property,
13 including checks received by a licensee, whether collected or not, received by the
14 licensee from gaming operations, less the total of all cash paid out as winnings to
15 patrons and promotional play wagers received. However, the maximum amount of
16 promotional play wagers that a licensee may deduct from net gaming proceeds in any
17 calendar year shall not exceed five million dollars ~~annually directly attributable to~~
18 ~~promotional play wagers~~ or the percentage cap, whichever is greater. For the
19 purposes of this Section, the percentage cap shall be as follows:

(a) Beginning in the tax year of 2027, the percentage cap shall be equal to
four percent of a licensee's taxable revenue for that tax year.

(b) Beginning in the tax year of 2028, the percentage cap shall be equal to seven percent of a licensee's taxable revenue for that tax year.

(c) Beginning in the tax year of 2029 and every year thereafter, the percentage cap shall be equal to ten percent of a licensee's taxable revenue for each tax year.

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§205. Definitions

When used in this Chapter, the following terms have these meanings:

* * *

(16) "Gross revenue" means the total of all value received by the casino gaming operator from gaming operations, including cash, checks, vouchers, instruments and anything received in payment for credit extended to a patron for purposes of gaming, and compensation received for conducting any game in which the casino gaming operator is not party to a wager, less the total of all value or amounts paid out as winnings to patrons and credit instruments or checks which are uncollected as determined by rule of the corporation and promotional play wagers received. However, the maximum amount of promotional play wagers that a casino gaming operator may deduct from its gross revenue in any calendar year shall not exceed five million dollars ~~annually directly attributable to promotional play wagers~~ or the percentage cap, whichever is greater. For the purposes of this Section, the percentage cap shall be as follows:

(a) Beginning in the tax year of 2027, the percentage cap shall be equal to
four percent of a licensee's taxable revenue for that tax year.

(b) Beginning in the tax year of 2028, the percentage cap shall be equal to
seven percent of a licensee's taxable revenue for that tax year.

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(c) Beginning in the tax year of 2029 and every year thereafter, the

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percentage cap shall be equal to ten percent of a licensee's taxable revenue for each

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tax year.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 75 Original

2026 Regular Session

Jackson

Abstract: Authorizes gaming operators to offer promotional play wagers not in excess of \$5M or the annual percentage cap.

Present law provides that casino gaming operators may offer up to \$5M in promotional play wagers per year that are not calculated as "net gaming proceeds" or "gross revenue".

Proposed law provides that a gaming operator may offer up to \$5M or up to the percentage cap established by the following schedule:

- (1) In 2027, the percentage cap shall be 4% of taxable revenue.
- (2) In 2028, the percentage cap shall be 7% of taxable revenue.
- (3) In 2029 and every year after, the percentage cap shall be 10% of taxable revenue.
- (Amends R.S. 27:44(intro. para.) and (15) and 205(16))