
DIGEST

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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))