

2026 Regular Session

SENATE BILL NO. 294

BY SENATOR TALBOT

GAMING. Provides relative to the allowable amount of promotional play offered by certain gaming operators and for deductions regarding promotional play. (7/1/26)

1 AN ACT

2 To amend and reenact R.S. 27:44(15), 205(16), and 353(9), relative to promotional play in
3 certain forms of gaming; to provide for the allowable amount of promotional play
4 deduction in certain forms of gaming; to provide for an effective date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 27:44(15), 205(16), and 353(9) are hereby amended and reenacted
8 to read as follows:

9 §44. Definitions

10 When used in this Chapter, the following terms shall mean:

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 five million dollars annually directly attributable to promotional play
16 wagers. **A licensee may assign all or part of the amount of the allowable**
17 **deduction directly attributable to promotional wagers that is not claimed by the**

1 licensee for the same fiscal year to another licensee licensed pursuant to
 2 Chapters 5 or 7 of this Title. The assignment shall be in writing and both the
 3 licensee assigning the deduction and the licensee to which the deduction is
 4 assigned shall report the assignment to the Louisiana Gaming Control Board.

* * *

6 §205. Definitions

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

8 * * *

9 (16) "Gross revenue" means the total of all value received by the casino
 10 gaming operator from gaming operations, including cash, checks, vouchers,
 11 instruments and anything received in payment for credit extended to a patron for
 12 purposes of gaming, and compensation received for conducting any game in which
 13 the casino gaming operator is not party to a wager, less the total of all value or
 14 amounts paid out as winnings to patrons and credit instruments or checks which are
 15 uncollected as determined by rule of the corporation and five million dollars
 16 annually directly attributable to promotional play wagers. **The casino gaming**
 17 **operator may assign all or part of the amount of the allowable deduction**
 18 **directly attributable to promotional wagers that is not claimed by the casino**
 19 **gaming operator for the same fiscal year to another licensee licensed pursuant**
 20 **to Chapters 4 or 7 of this Title. The assignment shall be in writing and both the**
 21 **casino gaming operator assigning the deduction and the licensee to which the**
 22 **deduction is assigned shall report the assignment to the Louisiana Gaming**
 23 **Control Board.**

24 * * *

25 §353. Definitions

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

27 * * *

28 (9) "Net slot machine proceeds" means the total of all cash and property
 29 received by a licensee from slot machine gaming operations minus the amount of

1 cash or prizes paid to winners and five million dollars annually directly attributable
 2 to promotional play wagers. **A licensee may assign all or part of the amount of the**
 3 **allowable deduction directly attributable to promotional wagers that is not**
 4 **claimed by the licensee for the same fiscal year to another licensee licensed**
 5 **pursuant to Chapters 4 or 5 of this Title. The assignment shall be in writing and**
 6 **both the licensee assigning the deduction and the licensee to which the deduction**
 7 **is assigned shall report the assignment to the Louisiana Gaming Control Board.**

8 * * *

9 Section 2. This Act shall become effective on July 1, 2026; if vetoed by the governor
 10 and subsequently approved by the legislature, this Act shall become effective on the day
 11 following such approval by the legislature or July 1, 2026, whichever is later.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

DIGEST

SB 294 Original

2026 Regular Session

Talbot

Present law, regarding riverboats, defines "net gaming proceeds" as the total of all cash and property received by the licensee from gaming operations, less the total of all cash paid out as winnings to patrons and \$5M annually that is directly attributable to promotional play.

Present law provides for license and franchise fees to be charged to all riverboat gaming licensees for the right to conduct gaming activities on a riverboat. Further provides for the fees to be a percentage of the net gaming proceeds.

Proposed law retains present law and authorizes a licensee to assign all or part of the amount of the allowable deduction directly to promotional play that is not claimed by the licensee for the same fiscal year to another licensee licensed pursuant to present law regarding the land-based casino or slot machines at racetracks. Provides that the assignment must be in writing and both the licensee assigning the deduction and the licensee to which the deduction is assigned are required to report the assignment to the La. Gaming Control Board.

Present law, regarding land-based casino operations, defines "gross revenue" as the total of all value received by the casino gaming operator from gaming operations, 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 \$5M annually directly attributable to promotional play.

Present law provides that the casino operator must pay to the La. Gaming Control Board a minimum compensation of the greater of 18.5% of gross revenues or \$65M annually.

Proposed law retains present law and authorizes the casino operator to assign all or part of the amount of the allowable deduction directly to promotional play that is not claimed by the casino gaming operator for the same fiscal year to another licensee licensed pursuant to

present law regarding the riverboats or slot machines at racetracks. Provides that the assignment must be in writing and both the casino gaming operator assigning the deduction and the licensee to which the deduction is assigned are required to report the assignment to the La. Gaming Control Board.

Present law, regarding pari-mutuel wagering facilities (eligible facilities), defines "net slot machine proceeds" as the total of all cash and property received by a licensee from slot machine gaming operations minus the amount of cash or prizes paid to winners and \$5M annually directly attributable to promotional play. Present law further defines "taxable net slot machine proceeds" as the "net slot machine proceeds" less the amount of required in support, payment, or contributions to the horsemen (18%).

Present law provides for an 18.5% license tax on taxable net slot machine proceeds.

Proposed law retains present law and authorizes a licensee to assign all or part of the amount of the allowable deduction directly to promotional play that is not claimed by the licensee for the same fiscal year to another licensee licensed pursuant to present law regarding the riverboats or land-based casino. Provides that the assignment must be in writing and both the licensee assigning the deduction and the licensee to which the deduction is assigned are required to report the assignment to the La. Gaming Control Board.

Effective July 1, 2026.

(Amends R.S. 27:44(15), 205(16), and 353(9))