



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 146** HLS 26RS 403

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 28, 2026	1:39 PM	<b>Author:</b> SCHAMERHORN
<b>Dept./Agy.:</b> Sabine Parish Police Jury		<b>Analyst:</b> Courtney Stevenson
<b>Subject:</b> Election for Sports Wagering in Sabine Parish		

GAMING OR INCREASE GF RV See Note Page 1 of 1  
 Authorizes an election to allow sports wagering in Sabine Parish

**Purpose of Bill:** This bill allows the Sabine Parish Police Jury (SPPJ) to call a one-time election (by ordinance or resolution) to determine whether to allow sports wagering within Sabine Parish. The bill provides requirements for the content of the ordinance or resolution, establishes a timeline for the election, mandates that the SPPJ bear the cost of the election, and requires the SPPJ to notify the Louisiana Gaming Control Board of the final results.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<b>INCREASE</b>	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

**This bill may increase local fund expenditures for the Sabine Parish Police Jury by \$46,000 or by up to \$11,500 in FY 2026-27 for election costs, depending on when the election is held.**

An official with the Louisiana Secretary of State's Office (SOS) indicated that the cost to Sabine Parish Police Jury (SPPJ) for the proposed election will depend on when the election is held and the number of items on the ballot. If the election is held as a separate local election, overall election costs may increase by \$46,000, with SPPJ responsible for reimbursing the SOS for the entire cost of the election. If the election were held during a statewide election, overall election costs would not change; rather, existing election costs would be prorated among the state and local entities based on the number of items on the ballot, with SPPJ responsible for reimbursing the SOS for up to \$11,500 for its share of these election costs.

An official with the Department of Public Safety (DPS) indicated that allowing sports wagering in Sabine Parish would not impact DPS expenditures as the systems and procedures needed for enforcement and oversight are already in place.

**REVENUE EXPLANATION**

**This bill may increase annual revenue by approximately \$558,044 (\$304,134 to the state general fund, \$198,106 in statutory dedications, and \$55,804 in local funds) if Sabine Parish voters approve sports wagering.**

Revenue estimates were determined as follows: (1) annual net proceeds for mobile sports wagering were estimated at \$529M using available FY 2026 data and historical data; (2) estimated net proceeds were increased by 0.49% to reflect Sabine Parish's proportional share of the population in parishes that authorize sports wagering; and (3) applicable statutory tax rates were applied to the adjusted net proceeds. The resulting estimated revenue distribution is as follows:

State General Funds	\$304,134
Statutory Dedications	\$198,106
Local Funds (\$55,712 for SPPJ)	\$ 55,804
<b>Total</b>	<b>\$558,044</b>

**Notes:** While the fiscal note assumes no growth in net proceeds, net proceeds may increase each year, but the exact increase is indeterminable at this time.

Senate  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*M. G. Battle*  
**Michael G. Battle**  
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