

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 135** SLS 26RS 408

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.: **w/ PROP SEN COMM AMD**

Sub. Bill For.:

Date: May 4, 2026	5:56 PM	Author: MIZELL
Dept./Agy.: Gaming Control Board		Analyst: Mimi Blanchard
Subject: Sports Wagering Dedications to Early Childhood		

GAMING OR SEE FISC NOTE SD RV Page 1 of 2
Provides relative to the dedication of revenue from sports wagering. (7/1/26)

Current law dedicates 25% of mobile and retail sports wagering revenues to the Louisiana Early Childhood Education Fund, not to exceed \$20 M. Current law dedicates 25% of mobile sports wagering revenues to the SPORT Fund.

Proposed law changes the dedication to the Louisiana Early Childhood Education Fund to 25% of mobile sports wagering revenues. Proposed law caps the dedication of 25% of mobile sports wagering revenues to the SPORT Fund at \$20 M.

*Note: Amendments adopted in Senate Finance Committee on 4/20/26 changed the effective date from July 1, 2026, to July 1, 2027.

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

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

EXPENDITURE EXPLANATION

Proposed law would increase dedications to the Louisiana Early Childhood Education Fund by approximately \$3.4 M annually and decrease dedications to the SPORT Fund by an equivalent amount (see revenue explanation below).

Monies deposited into the Louisiana Early Childhood Education Fund are awarded to local entities approved by the State Board of Elementary and Secondary Education for the purpose of funding early childhood care and education slots through the Child Care Assistance Program in Type III early learning centers that have at least one classroom with children age fifteen months or younger if a local entity provides one-to-one funds from nonstate and nonfederal sources.

Monies deposited into the SPORT Fund are appropriated to the Board of Regents for distribution to 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 Louisiana for the benefit of student athletes.

REVENUE EXPLANATION

Based on the most recent REC forecast (12/11/2025), tax revenue from mobile and retail sports wagering is predicted to be \$96.5 M annually from FY 27 to FY 30. Mobile sports wagering makes up about 97% of these revenues, while retail sports wagering makes up about 3%. Proposed law is anticipated to increase dedications to the Louisiana Early Childhood Education Fund by approximately \$3.4 M by dedicating 25% of mobile sports wagering revenues and decrease dedications to the SPORT Fund by an equivalent amount by capping the 25% dedication of mobile sports wagering at \$20 M. *Note: Because both of these funds are statutory dedications, the net impact reflected in revenue table above under statutory dedications is \$0. Actual impacts will vary depending on annual wagering activity and net proceeds. The changes in dedications as a result of proposed law are listed on page 2.

SEE CONTINUED REVENUE EXPLANATION ON PAGE 2.

Senate Dual Referral Rules
 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}

Alan M. Boxberger

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Legislative Fiscal Officer

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CONTINUED EXPLANATION from page one:

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CONTINUED REVENUE EXPLANATION

Fund	Current Law	Proposed Law	Dedication Changes
Behavioral Health & Wellness	\$ 1,930,000	\$ 1,930,000	\$ 0
LA Early Childhood Education	\$20,000,000	\$23,401,250	\$ 3,401,250
Sports Wagering Local Allocation	\$ 9,650,000	\$ 9,650,000	\$ 0
Sports Wagering Purse Supplement	\$ 2,412,500	\$ 2,412,500	\$ 0
Disability-Focused Disaster Preparedness & Response	\$ 500,000	\$ 500,000	\$ 0
Compulsive & Problem Gaming	\$ 2,895,000	\$ 2,895,000	\$ 0
Louisiana Equine Promotion & Research	\$ 500,000	\$ 500,000	\$ 0
SPORT Fund	\$23,401,250	\$20,000,000	(\$3,401,250)
LA Postsecondary Inclusive Education	\$ 2,808,150	\$ 2,808,150	\$ 0
SGF	<u>\$32,403,100</u>	<u>\$32,403,100</u>	<u>\$ 0</u>
Total	\$96,500,000	\$96,500,000	\$ 0

Senate

Dual Referral Rules

- 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}

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