

2026 Regular Session

HOUSE BILL NO. 75

BY REPRESENTATIVES JACKSON AND KNOX

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. 27:353(introductory paragraph), (9), and (11), relative to gaming
3 activities; to modify definitions; to provide relative to taxable revenue; and to
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 27:353(introductory paragraph), (9), and (11) are hereby amended
7 and reenacted to read as follows:

8 §353. Definitions

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

10 * * *

11 (9) "Net slot machine proceeds" means the total of all cash and property
12 received by a licensee from slot machine gaming operations minus the amount of
13 cash or prizes paid to winners and five million dollars annually directly attributable
14 to promotional play wagers or the percentage cap, whichever is greater. For the
15 purposes of this Section, the percentage cap shall be as follows:

16 (a) For tax year 2027, equal to four percent of a licensee's taxable revenue
17 for that tax year.

The House Floor Amendments to the engrossed bill:

1. Clarify that promotional play wagers do not include any locally dedicated funds from net slot machine proceeds.
2. Make technical changes.