

SENATE BILL NO. 294

BY SENATOR TALBOT

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§44. Definitions

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

\* \* \*

(15) "Net gaming proceeds" means the total of all cash and property, including checks received by a licensee, whether collected or not, received by the licensee from gaming operations, less the total of all cash paid out as winnings to patrons and five million dollars annually directly attributable to promotional play wagers. A licensee may assign all or part of the amount of the allowable deduction directly attributable to promotional wagers that is not claimed by the licensee for the same fiscal year to another licensee licensed pursuant to Chapters 4, 5, and 7 of this Title. The assignment shall be in writing and both the licensee assigning the deduction and the licensee to which the deduction is assigned shall report the assignment to the Louisiana Gaming Control Board.

\* \* \*

§205. Definitions

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

\* \* \*

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

16 \* \* \*

17 §353. Definitions

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

19 \* \* \*

20 (9) "Net slot machine proceeds" means the total of all cash and property  
 21 received by a licensee from slot machine gaming operations minus the amount of  
 22 cash or prizes paid to winners and five million dollars annually directly attributable  
 23 to promotional play wagers. **A licensee may assign all or part of the amount of the**  
 24 **allowable deduction directly attributable to promotional wagers that is not**  
 25 **claimed by the licensee for the same fiscal year to another licensee licensed**  
 26 **pursuant to Chapters 4, 5, and 7 of this Title. The assignment shall be in writing**  
 27 **and both the licensee assigning the deduction and the licensee to which the**  
 28 **deduction is assigned shall report the assignment to the Louisiana Gaming**  
 29 **Control Board.**

30 \* \* \*

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_