

2019 Regular Session

SENATE BILL NO. 196

BY SENATOR MORRELL

GAMING. Authorizes local governments to charge a fee on certain gaming winnings to fund local early childhood programs. (8/1/19)

1 AN ACT  
2 To enact R.S. 27:93.1 and 253, relative to local fees on gaming; to authorize a local  
3 governing authority to levy a fee on certain winnings; to provide for the maximum  
4 amount of the fee; to provide for the ranking of deductions on winnings; to provide  
5 for allocation of the revenue generated; and to provide for related matters.  
6 Be it enacted by the Legislature of Louisiana:  
7 Section 1. R.S. 27:93.1 and 253 are hereby enacted to read as follows:  
8 **§93.1 Local governing authority fees on winnings**  
9 **A.(1) A local governing authority of the parish or of the municipality in**  
10 **which the licensed berth of a riverboat is located may levy a fee of up to fifty**  
11 **dollars on progressive slot annuities and cash gaming winnings.**  
12 **(2) Any fee levied pursuant to Paragraph (1) of this Subsection shall only**  
13 **apply to payments for which the entity licensed pursuant to this Chapter is**  
14 **required to file Form W-2G, or a substantially equivalent form, with the United**  
15 **States Internal Revenue Service.**  
16 **B. If the licensee determines that the winner of a progressive slot**  
17 **machine annuity or cash gaming winner is a person to whom Subsection A**

1 applies, the licensee shall deduct the amount of the fee from the payment of the  
2 progressive slot machine annuity or cash gaming winnings. Deducted amounts  
3 shall be accumulated by the licensee and remitted on a monthly basis to the  
4 local governing authority.

5 C. Deductions pursuant to Subsection B of this Section shall be after any  
6 administrative fee and child support arrearages or child support overpayments  
7 have been deducted.

8 D. Funds derived from the fee authorized by a local governing authority  
9 pursuant to Subsection A of this Section shall be allocated by the local  
10 governing authority to local early childhood programs.

11 \* \* \*

12 §253. Local governing authority fees on winnings

13 A.(1) A local governing authority of the municipality in which the  
14 official gaming establishment is located may levy a fee of up to fifty dollars on  
15 progressive slot annuities and cash gaming winnings.

16 (2) Any fee levied pursuant to Paragraph (1) of this Subsection shall only  
17 apply to payments for which the entity licensed pursuant to this Chapter is  
18 required to file Form W-2G, or a substantially equivalent form, with the United  
19 States Internal Revenue Service.

20 B. If the licensee determines that the winner of a progressive slot  
21 machine annuity or cash gaming winner is a person to whom Subsection A  
22 applies, the licensee shall deduct the amount of the fee from the payment of the  
23 progressive slot machine annuity or cash gaming winnings. Deducted amounts  
24 shall be accumulated by the licensee and remitted on a monthly basis to the  
25 local governing authority.

26 C. Deductions pursuant to Subsection B of this Section shall be after any  
27 administrative fee and child support arrearages or child support overpayments  
28 have been deducted.

29 D. Funds derived from the fee authorized by a local governing authority

