
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Dawn Romero Watson.

DIGEST

SB 121 Original

2021 Regular Session

Talbot

Proposed law authorizes a parish governing authority in any parish that voted to approve sports wagering at the November 3, 2020, election to levy an excise tax on sports wagers placed by players who are geographically located in the parish at the time the wager is placed with a licensed sports wagering entity. Fifty-five parishes approved the sports wagering proposition at the November 3, 2020, election.

Proposed law provides that any excise tax levied pursuant to proposed law shall be a per-transaction tax on each wager that is placed by a player while the player is geographically located within the parish and shall not exceed \$5 per transaction.

Proposed law provides that any excise tax levied by a parish governing authority shall be paid monthly by the licensee directly to the parish governing authority at the rate determined by the local governing authority.

Proposed law provides that any licensee or operator offering sports wagering to players located in this state is considered to have consented to the jurisdiction of the courts of Louisiana for the exclusive purpose of enforcing proposed law and that service of process upon licensees and operators may be made by service outside Louisiana in the same manner provided for service within Louisiana with the same force and effect as though service had been made within Louisiana.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 27:503)