The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Emily Toler.

SB 500 Original

DIGEST 2024 Regular Session

Reese

<u>Present law</u> (R.S. 33:4574.11) provides for the levy of a tax upon the occupancy of hotel rooms, motel rooms and overnight camping by the Southwest Louisiana Convention and Visitors Bureau.

Proposed law retains present law.

<u>Present law</u> provides for the imposition of local sales and use tax upon the sales of the furnishing of sleeping rooms by hotels and motels, the sales of meals, admissions to places of amusement, athletic, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement or entertainment, and parking.

<u>Proposed law</u> retains <u>present law</u> but prohibits a local governing authority, including a local political subdivision or school board, from levying any fee or tax on non-gaming incentives or inducements granted by the holder of a riverboat license or the holder of a license to operate slot machine gaming to a patron on a complimentary basis, discounted basis, or through the redemption of rewards from a loyalty rewards program, including but not limited to room stays, meals, admissions to entertainment venues, or parking charges except for taxes authorized by the Southwest Louisiana Convention and Visitors Bureau as provided for in <u>present law</u> and by express written agreement by a local governing authority and the holder of a riverboat license or the holder of a license to operate slot machine gaming.

<u>Proposed law</u> provides that if non-gaming incentives or inducements are granted to a patron by a licensee on a discounted basis, any fee or taxes levied shall be limited to the actual cash portion, if any, paid by the patron and no tax shall be applied to the extent of the discount.

<u>Present law</u> (R.S.27:93) authorizes the governing authority of a parish or municipality in which a licensed riverboat is berthed to levy an admission fee for each passenger boarding or embarking, or to levy a fee on a percentage of the net gaming proceeds.

<u>Proposed law</u> provides that for the purposes of local fees or taxes, net gaming proceeds are exclusively subject to the fees or taxes provided for pursuant to present law (R.S. 27:93).

<u>Present law</u> authorizes a local governing authority to levy a tax on a percentage of the net slot machine proceeds, if the slot machine gaming is located at an eligible pari-mutuel live racing facility (R.S. 27:391).

<u>Proposed law</u> provides that for the purposes of local fees or taxes, taxable net slot machine proceeds are exclusively subject to the fees or taxes provided for pursuant to <u>present law</u> (R.S. 27:391).

<u>Proposed law</u> provides that promotional play wagers or redemption of awards from a loyalty rewards program with a licensee shall not be deemed consideration for any non-gaming incentives or inducements granted by a licensee to a patron.

<u>Proposed law</u> further prohibits increasing any allowance for promotional play pursuant to <u>present</u> <u>law</u>.

<u>Proposed law</u> authorizes the Louisiana Gaming Control Board to exclusively interpret and to enforce the provisions of <u>proposed law</u> and to adopt regulations related thereto.

<u>Proposed law</u> is interpretative and not substantive; it does not change the law or establish new rules, rights, or duties to any person, and it shall apply retroactively to the date that Act No. 753 of the 1991 Regular Session referred to as "Louisiana Riverboat Economic Development and Gaming Control Act" and Act No. 721 of the 1997 Regular Session referred to as the "Louisiana Pari-mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act" were originally enacted.

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

(Adds R.S. 47:337.11.4)