

2025 Regular Session

HOUSE BILL NO. 650

BY REPRESENTATIVE JORDAN

TAX/GAMING: Increases the state tax levied on certain gaming and dedicates the proceeds of the tax for certain purposes

1 AN ACT

2 To amend and reenact R.S. 27:625(B) and (G)(8) and to enact R.S. 27:625(G)(9) and R.S.
3 15:572.10, relative to mobile sports wagering tax; to provide for a tax increase on
4 mobile sports wagering; to provide for a dedication of the tax revenue; to provide for
5 the creation of the Overdetention Compensation Fund; to provide for the availability
6 of civil remedies; to provide for the adoption of rules and regulations; and to provide
7 for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 27:625(B) and (G)(8) are hereby amended and reenacted and R.S.
10 27:625(G)(9) is hereby enacted to read as follows:

11 * * *

12 B. There is hereby levied a ~~fifteen~~ seventeen percent tax upon the net gaming
13 proceeds from sports wagering offered to consumers within this state pursuant to this
14 Title electronically through a website or mobile application. The provisions of this
15 Subsection shall not apply to electronic sports wagering conducted through a sports
16 wagering mechanism.

17 * * *

18 G. After complying with the provisions of Subsection D of this Section, each
19 fiscal year the state treasurer shall credit the following amounts to the following
20 funds:

21 * * *

1 (8) ~~Any remaining funds shall be available as state general funds.~~ Two
2 percent of the monies collected pursuant to Subsection B of this Section shall be
3 credited to the Overdetention Compensation Fund established by R.S. 15:572.10.

4 (9) Any remaining funds shall be available as state general funds.

5 Section 2. R.S. 15:572.10 is hereby enacted to read as follows:

6 §572.10. Overdetention compensation fund

7 A. There is hereby established in the state treasury a special fund to be
8 known as the Overdetention Compensation Fund, hereinafter referred to as the
9 "fund". The fund shall be administered by the Louisiana Commission on Law
10 Enforcement and Administration of Criminal Justice, hereinafter referred to as the
11 "commission". The source of monies for the fund shall be appropriations, donations,
12 grants, and other monies which may become available for the purposes of the fund.
13 No state agency, political subdivision, constitutional office, nor employee thereof
14 shall be liable for any payment required pursuant to this Section.

15 B. The monies in the fund shall be subject to appropriation and may only be
16 used as provided in Subsection C of this Section. The monies in the fund shall be
17 invested by the treasurer in the same manner as monies in the state general fund, and
18 interest earnings shall be deposited in and credited to the fund. All unexpended or
19 unencumbered monies remaining in the fund at the end of the fiscal year shall remain
20 to the credit of the fund.

21 C. Monies appropriated from the fund shall be used exclusively to
22 compensate persons who have been incarcerated one or more days beyond their
23 scheduled release date. The rate of compensation shall be seventy dollars per day
24 of incarceration beyond the scheduled release date, and payment shall be made
25 directly to the individual.

26 D. Receipt of monies pursuant to this Section shall not preclude any person
27 from pursuing civil remedies related to his overdetention.

28 E. The commission shall adopt rules and regulations in accordance with the
29 Administrative Procedure Act in order to implement the provisions of this Section.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 650 Original

2025 Regular Session

Jordan

Abstract: Changes the tax rate on mobile sports wagering and dedicates funds to the Overdetention Compensation Fund.

Present law provides for a tax on mobile sports wagering.

Present law allocates tax revenue from taxes on mobile sports wagering to various existing funds.

Proposed law changes the mobile sports wagering tax from 15% to 17%.

Proposed law creates the Overdetention Compensation Fund, to provide compensation for persons held in prison after their release date at the rate of \$70 per day.

Proposed law provides that compensation from the fund shall not preclude individuals from pursuing civil remedies related to their overdetention.

Proposed law provides that the La. Commission on Law Enforcement and Administration of Criminal Justice shall adopt rules and regulations to implement the provisions of proposed law.

(Amends R.S. 27:625(B) and (G)(8); Adds R.S. 27:625(G)(9) and R.S. 15:572.10)