

2025 Regular Session

HOUSE BILL NO. 639

BY REPRESENTATIVE RISER

GAMING/REVENUE: Provides relative to taxation of online sports wagering and video poker and dedicates certain gaming revenues

1 AN ACT

2 To amend and reenact R.S. 27:625(B) and (G)(8) and to enact R.S. 17:1792 and R.S.  
3 27:625(G)(9) and (10), relative to online sports wagering tax revenue and student  
4 athletes; to provide for the tax rate on online sports wagering; to allocate online  
5 sports wagering tax revenue; to create a fund for the benefit of university athletic  
6 departments; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

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

10 §625. State tax; levy

11 \* \* \*

12 B. There is hereby levied a ~~fifteen~~ twenty-one and one-half percent tax upon  
13 the net gaming proceeds from sports wagering offered to consumers within this state  
14 pursuant to this Title electronically through a website or mobile application. The  
15 provisions of this Subsection shall not apply to electronic sports wagering conducted  
16 through a sports 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. Twenty-~~  
2           five percent of the monies collected pursuant to Subsection B of this Section shall  
3           be credited to the Supporting Programs, Opportunities, Resources, and Teams Fund  
4           established by R.S. 17:1792.

5           (9) Three percent of the monies collected pursuant to Subsection B of this  
6           Section shall be credited to the Louisiana Postsecondary Inclusive Education Fund  
7           established by R.S. 17:3138.11.

8           (10) Any remaining funds shall be available as state general funds.

9           Section 2. R.S. 17:1792 is hereby enacted to read as follows:

10          §1792. Supporting Programs, Opportunities, Resources, and Teams Fund

11           A. There is hereby created in the state treasury a special fund to be known  
12           as the Supporting Programs, Opportunities, Resources, and Teams Fund, hereafter  
13           in this Section referred to as the "fund".

14           B. Monies in the fund shall be invested by the state treasurer in the same  
15           manner as monies in the state general fund. Interest earned on the investment of  
16           monies in the fund shall be deposited in and credited to the fund. Unexpended and  
17           unencumbered monies in the fund at the end of the fiscal year shall remain in the  
18           fund.

19           C. After compliance with the provisions of Article VII, Section 9(B) of the  
20           Constitution of Louisiana relative to the Bond Security and Redemption Fund, the  
21           state treasurer shall deposit into the fund all monies dedicated, transferred, or  
22           appropriated to the fund. Monies in the fund shall be appropriated to the Board of  
23           Regents for distribution to athletic departments at public universities that are  
24           members of conferences that compete in NCAA Division One athletics at the  
25           Football Bowl Subdivision and Football Championship Subdivision levels in  
26           Louisiana for the benefit of student athletes. For the purposes of this Section,  
27           "benefit" means scholarships, insurance, medical coverage, facility enhancements,  
28           litigation settlement fees, and Alston awards. Each university shall establish  
29           eligibility criteria for benefits awarded pursuant to the provisions of this Section.

1                    E. Monies from the fund shall not be used to displace, replace, or supplant  
2                    any other awards or scholarships.

3                    F. The Board of Regents shall distribute funds received pursuant to the  
4                    provisions of this Section equally among eligible institutions. Each eligible  
5                    university athletic department shall receive an equal distribution of funds for use in  
6                    accordance with the provisions of this Section.

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#### 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)]

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HB 639 Reengrossed

2025 Regular Session

Riser

**Abstract:** Changes the tax rate associated with online sports wagering and allocates revenue.

Present law provides for a 15% tax on online sports wagering.

Proposed law changes the online sports wagering tax from 15% to 21.5%.

Present law dedicates revenue generated from the online sports wagering tax to various funds.

Proposed law dedicates 25% of the monies generated by the online sports wagering tax to the Supporting Programs, Opportunities, Resources, and Teams Fund (SPORT Fund) and 3% of the monies generated by the online sports wagering tax to the La. Postsecondary Inclusive Education Fund.

Proposed law establishes the SPORT Fund as a special fund in the state treasury and provides for the deposit, use, and investment of monies in the fund.

Proposed law requires appropriation of SPORT Fund monies to the Board of Regents for use by athletic departments at public universities that are members of conferences that compete in NCAA Division One athletics at the Football Bowl Subdivision and Football Championship Subdivision levels in La. for the benefit of student athletes. Proposed law defines "benefit" as scholarships, insurance, medical coverage, facility enhancements, litigation settlement fees, and Alston awards. Prohibits monies awarded from the SPORT Fund from being used to displace other awards or scholarships.

Proposed law requires the Board of Regents to distribute monies received from the SPORT Fund equally to eligible institutions. Further requires each eligible university athletic department to receive an equal distribution of funds for use in accordance with proposed law.

(Amends R.S. 27:625(B) and (G)(8); Adds R.S. 17:1792 and R.S. 27:625(G)(9) and (10))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the original bill:

1. Require monies in the SPORT Fund be appropriated to the Board of Regents.
2. Require credit to the Bond Security and Redemption Fund prior to deposit into the SPORT Fund.
3. Remove definition of "benefit award" and add definition of "benefit" for the purposes of proposed law.
4. Require funds to be distributed equally by the Board of Regents to eligible institutions. Requires equal distribution between university athletic departments.
5. Make effectiveness contingent upon passage of HB 594 of the 2025 R.S.

The House Floor Amendments to the engrossed bill:

1. Change the rate of the tax from 32.5% (the same rate as video draw poker devices at qualified truck stop facilities pursuant to R.S. 27:435) to 21.5%.
2. Remove provisions that make the effectiveness of proposed law contingent upon passage of HB 594 of the 2025 R.S.