

CONFERENCE COMMITTEE REPORT

HB 75

2026 Regular Session

Jackson

June 1, 2026

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 75 by Representative Jackson, recommend the following concerning the Reengrossed bill:

1. That the set of Senate Committee Amendments by the Senate Committee on Judiciary B (#4494) be rejected.
2. That the set of Senate Floor Amendments by Senator Reese (#4582) be adopted.
3. That the following amendments be adopted:

AMENDMENT NO. 1

In Senate Floor Amendment No. 2 by Senator Reese (#4582), on page 1, delete line 7 and insert the following:

"enact R.S. 27:392(D) and 393.2, relative to gaming activity; to provide for the collection and disposition of fees and taxes; to provide for an enhanced"

AMENDMENT NO. 2

In Senate Floor Amendment No. 3 by Senator Reese (#4582), on page 1, line 13, delete "R.S. 27:393.2 is" and insert "R.S. 27:393(D) and 393.2 are"

AMENDMENT NO. 3

In Senate Floor Amendment No. 3 by Senator Reese (#4582), on page 1, between lines 13 and 14, insert the following:

"§392. Collection and disposition of fees and taxes

* * *

D. Notwithstanding any other law to the contrary, absent a force majeure event, the local governing authorities in the parish in which the licensed eligible facility is located, and any other entities described in Subsections B and C of this Section, shall not receive an amount less than the amount received during the 2025-2026 fiscal year.

* * *"

AMENDMENT NO. 4

In Senate Floor Amendment No. 3 by Senator Reese (#4582), on page 1, delete line 31 and insert the following:

"Section 2. This Act shall become effective on July 1, 2026.

Section 3. The provisions of this Act shall cease to be effective as of June 30, 2027.

Respectfully submitted,

Representative Steven Jackson

Senator Mike Reese

Representative Debbie Villio

Senator Kirk Talbot

Representative Aimee Freeman

Senator Jimmy Harris

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)]

CONFERENCE COMMITTEE REPORT DIGEST

HB 75

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Keyword and oneliner of the instrument as it left the House

GAMING: Provides for the allowable amount of promotional play offered by certain gaming operators and for deductions regarding promotional play

Report adopts Senate amendments to:

1. Create a pilot program that increases the amount of untaxable promotional play wagers from five million dollars to seven million dollars.

Report rejects Senate amendments which would have:

1. Increased the amount of untaxable promotional play wagers from five million dollars to seven million dollars for riverboat casinos, the official gaming establishment in New Orleans, and racetracks.

Report amends the bill to:

1. Clarify that the increase in promotional play wagers shall not diminish the amount of locally dedicated funds relative to the 2025-2026 fiscal year.

Digest of the bill as proposed by the Conference Committee

Present law provides for promotional play wagers by licensees operating slot machines at racing facilities. Proposed law retains present law.

Proposed law temporarily redefines "net slot machine proceeds," notwithstanding present law (R.S. 27:353(9)), and provides for the application and distribution of such proceeds from July 1, 2026, through June 30, 2027.

Proposed law creates a pilot program to increase the amount of promotional play wagers available to licensees from \$5M to \$7M.

Proposed law prohibits the additional \$2M directly attributable to promotional play wagers from being assigned to another licensee or casino gaming operator.

Proposed law requires licensees, by March 1, 2027, to provide a report to the Gaming Control Bd., the Senate Committee on Judiciary B, and the House Committee on Administration of Criminal Justice demonstrating any additional net slot machine proceeds and the effect on collecting and disposing of fees and taxes.

Proposed law ensures, notwithstanding a force majeure, that local entities and authorities receive an amount not less than the amount received in the 2025-2026 fiscal year.

Proposed law terminates on June 30, 2027.

Effective July 1, 2026.

(Adds R.S. 27:393(D) and 393.2)