

Regular Session, 2012

HOUSE BILL NO. 1092

BY REPRESENTATIVE FANNIN

REVENUE DEPARTMENT: Authorizes the Dept. of Revenue to make payment of tax refunds by means of a debit card at the option of the taxpayer and prohibits the use of the debit cards in gaming establishments

1 AN ACT

2 To amend and reenact R.S. 27:65(B)(11), 239.1, and 361(F) and R.S. 47:1621(D)(1),  
3 relative to the payment and uses of tax refunds; to authorize the payment of refunds  
4 for overpayments by means of a debit card under certain circumstances; to provide  
5 for exceptions for uses of certain refunds; to prohibit the use of certain refunds for  
6 wagering; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 27:65(B)(11), 239.1, and 361(F) are hereby amended and reenacted  
9 to read as follows:

10 §65. Licenses to conduct gaming activities upon riverboats; limitations

11 \* \* \*

12 B. Gaming shall be conducted aboard riverboats, subject to the following  
13 requirements:

14 \* \* \*

15 (11) Except for racehorse wagering and the play of slot machines, gaming  
16 wagers may be made only with tokens, chips, vouchers, coupons, or electronic cards  
17 issued by the licensee. Such tokens, chips, vouchers, coupons, or electronic cards  
18 may be used while aboard the riverboat only for the purpose of making wagers on  
19 gaming games. Electronic cards may be used which are affixed with a magnetic

1 storage media, a "smart card" or those containing an integrated circuit chip, but  
2 excluding credit cards issued by any other entity or institution or any debit cards  
3 issued under authority of the Department of Revenue to make payment of tax  
4 refunds.

5 \* \* \*

6 §239.1. Wagering at the official gaming establishment

7 Wagering at the official gaming establishment may be made with tokens,  
8 chips, vouchers, coupons, or electronic cards issued by the casino gaming operator  
9 or an approved casino manager acting on behalf of the casino gaming operator.  
10 Electronic cards may be used which are affixed with a magnetic storage media, a  
11 "smart card" or those containing an integrated circuit chip, but excluding credit cards  
12 issued by any other entity or institution or any debit cards issued under authority of  
13 the Department of Revenue to make payment of tax refunds.

14 \* \* \*

15 §361. Conduct of slot machine gaming; temporary conduct

16 \* \* \*

17 F. Wagering at an eligible live racing facility may be made with tokens,  
18 chips, vouchers, coupons, or electronic cards issued by the licensed eligible facility  
19 or an approved facility manager acting on behalf of the facility. Electronic cards  
20 may be used which are affixed with a magnetic storage media, a "smart card" or  
21 those containing an integrated circuit chip, but excluding credit cards issued by any  
22 other entity or institution or any debit cards issued under authority of the Department  
23 of Revenue to make payment of tax refunds.

24 Section 2. R.S. 47:1621(D)(1) is hereby amended and reenacted to read as follows:

25 §1621. Refunds of overpayments authorized

26 \* \* \*

27 D.

28 \* \* \*

(1) Such refunds shall be made out of any current collections of the particular tax which was overpaid. The secretary may make payment of refunds by means of a debit card at the option of the taxpayer. In the event the taxpayer chooses the payment of refunds by means of a debit card, such card shall not be used in any transaction in a gaming establishment. For the purpose of this Paragraph, "gaming establishment" shall mean any establishment which provides gaming activities which are subject to regulation by the Louisiana Gaming Control Board.

\* \* \*

# 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)]

Fannin

HB No. 1092

**Abstract:** Provides for the payment of tax refunds by the secretary of the Dept. of Revenue by means of a debit card and prohibits the use of the debit card in gaming establishments.

Present law authorizes the secretary of the Dept. of Revenue to pay refunds for overpayments of tax. Refund payments are made from the current collections of taxes imposed by present law.

Proposed law retains present law and authorizes the secretary to make payment of refunds by means of a debit card at the option of the taxpayer. Proposed law further provides that if the taxpayer chooses to have payment of refunds by means of a debit card, the card cannot be used in any transaction in a gaming establishment.

**Present law** provides that wagering on a licensed riverboat, at the land-based casino, or at slots at track facilities may be made with tokens, chips, vouchers, coupons, or electronic cards issued by the licensed eligible facility or an approved facility manager acting on behalf of the facility. Prohibits the use of credit cards issued by any other entity or institution.

Proposed law retains present law and also prohibits the use of any debit cards issued under authority of the Dept. of Revenue to make payment of tax refunds.

(Amends R.S. 27:65(B)(11), 239.1, and 361(F) and R.S. 47:1621(D)(1))