
DIGEST

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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))