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## DIGEST

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Connick

HB No. 848

**Abstract:** Requires 10% of net slot machine proceeds from the gaming operations at the race track in New Orleans be used for capital improvements at that facility.

Present law, generally, authorizes certain race tracks to conduct slot machine gaming (R.S. 27:361(A)) and imposes a state license tax of 18.5% (R.S. 27:393) and a local tax of 4% (R.S. 2:391) of net slot machine proceeds. Present law also requires 15% of net slot machine proceeds to be paid to supplement purses (R.S. 27:361(B)(4)(a)) and 3% to horse associations (R.S. 27:361(B)(4)(b) and (c)).

Proposed law retains present law and as a condition of licensing and in order to maintain continued authority for the conduct of slot machine gaming, requires 10% of net slot machine proceeds from gaming operations at the pari-mutuel facility in Orleans Parish be used for capital improvements at that facility.

Proposed law specifically provides for capital improvements to both frontside and backside projects of the facility, including improvements to grandstands, stables, and racetrack surfaces. Proposed law requires plans for capital improvements to be submitted annually to the Louisiana State Racing Commission for approval of the projects, establishes criteria and standards for capital improvements, and requires the commission to set a time by which the projects must be completed. Proposed law also requires the commission to certify satisfactory completion to the Louisiana Gaming Control Board.

Proposed law requires the initial set of plans to be submitted to the racing commission by October, 2014.

(Adds R.S. 27:361(B)(5))