

2024 Third Extraordinary Session

HOUSE BILL NO. 22

BY REPRESENTATIVE WILDER

TAX/GAMING: Provides for taxation of sports wagering (Items #11 and #13)

1 AN ACT

2 To amend and reenact R.S. 27:602(13) and 625(B) and to repeal R.S. 27:627, relative to  
3 taxation of sports wagering; to provide for definitions; to provide for certain rates of  
4 taxation; to repeal certain provisions relative to promotional play; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 27:602(13) and 625(B) are hereby amended and reenacted to read  
8 as follows:

9 §602. Definitions

10 For purposes of this Chapter, the following terms shall have the following  
11 meanings ascribed to them unless the context clearly indicates otherwise:

12 \* \* \*

13 (13) "Net gaming proceeds" means the amount equal to the total gross  
14 revenue of all wagers placed by patrons less the total amount of all winnings paid out  
15 to patrons ~~and the amount of eligible promotional play determined pursuant to R.S.~~  
16 ~~27:627.~~ "Net gaming proceeds" shall not include wagers placed by patrons on  
17 racehorse wagering or winnings paid out to patrons on racehorse wagering.

18 \* \* \*

19 §625. State tax; levy

20 \* \* \*

