

**ACT No. 34**

2020 First Extraordinary Session

HOUSE BILL NO. 64

BY REPRESENTATIVE STEFANSKI

1 AN ACT

2 To amend and reenact R.S. 27:302(8) and (9) and to enact R.S. 27:302(10) and 316, relative  
3 to taxation of fantasy sports contests; to levy a state tax on certain fantasy sports  
4 contests; to provide for the disposition of the avails of certain taxes; to provide for  
5 definitions; to provide for certain requirements and limitations; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 27:302(8) and (9) are hereby amended and reenacted and R.S.  
9 27:302(10) and 316 are hereby enacted to read as follows:

10 §302. Definitions

11 For purposes of this Chapter:

12 \* \* \*

13 (8) "Location percentage" means, ~~for each fantasy sports contest,~~ the  
14 percentage rounded to the nearest tenth of a percent of the total of entry fees  
15 collected from fantasy sports contest players located in the state of Louisiana,  
16 divided by the total entry fees collected from ~~such~~ all fantasy sports contest players  
17 participating in fantasy sports contests.

18 (9) "Net revenue" means, for all fantasy sports contests, the amount equal  
19 to the total entry fees collected from all participants entering such fantasy sports  
20 contests, less the winnings paid to participants in the contests, multiplied by the  
21 location percentage for the state of Louisiana.

