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DIGEST

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HB 542 Original

2025 Regular Session

Jackson

**Abstract:** Changes the amount of promotional play wagers from \$5M to \$10M over three years.

Present law provides that \$5M attributable to promotional play wagers shall not be defined as "net gaming proceeds" and "gross revenue".

Proposed law provides that a licensee or gaming operator may subtract \$5M in promotional play wagers or the percentage cap when calculating net gaming proceeds and gross revenue.

Proposed law provides the following schedule for increasing the percentage caps:

- (1) In 2026, the percentage cap shall be 4% of taxable revenue.
- (2) In 2027, the percentage cap shall be 7% of taxable revenue.
- (3) In 2028 and every year after, the percentage cap shall be 10% of taxable revenue.

(Amends R.S. 27:44(15) and 205(16))