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## DIGEST

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HB 587 Original

2025 Regular Session

Mena

**Abstract:** Creates a tax rate on net gaming proceeds from sports wagering. Increases the amount of sports wagering tax revenue to be dedicated to the Louisiana Early Childhood Education Fund.

Present law provides for a 15% tax on net gaming proceeds from sports wagering offered electronically through a website or mobile application.

Present law provides for a 10% tax on net gaming proceeds from sports wagering offered onsite at a retail establishment through a sports wagering mechanism.

Proposed law provides for a tax rate that applies to all sports wagering, whether onsite or via a website or mobile application, to be levied at the following rates:

- (1) 20% of proceeds up to and including \$30,000,000
- (2) 25% of proceeds over \$30,000,000 but not over \$50,000,000
- (3) 30% of proceeds over \$50,000,000 but not over \$100,000,000
- (4) 35% of proceeds over \$100,000,000 but not over \$200,000,000
- (5) 40% of proceeds over \$200,000,000

Proposed law increases the amount of tax revenue from sports betting at casinos to be dedicated to the Louisiana Early Childhood Education Fund from 25% to 40% and increases the cap from \$20,000,000 to \$30,000,000.

(Amends R.S. 27:625 and R.S. 47:9105)