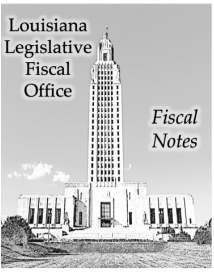


LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 135** SLS 26RS 408
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 9, 2026 3:32 PM	Author: MIZELL
Dept./Agy.: Gaming Control Board	Analyst: Mimi Blanchard
Subject: Sports Wagering Dedications to Early Childhood	

GAMING OR -\$20,750,000 GF RV See Note Page 1 of 1
 Provides relative to the dedication of revenue from sports wagering. (7/1/26)

Current law dedicates 25% of mobile and retail sports wagering revenues to the Louisiana Early Childhood Education Fund, not to exceed \$20 M.

Proposed law dedicates the greater of 25% or \$20 M of mobile and retail sports wagering revenues to the Louisiana Early Childhood Education Fund.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	(\$4,150,000)	(\$4,150,000)	(\$4,150,000)	(\$4,150,000)	(\$4,150,000)	(\$20,750,000)
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$4,150,000	\$4,150,000	\$4,150,000	\$4,150,000	\$4,150,000	\$20,750,000
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION
 Proposed law would shift deposits from the SGF into the La Early Childhood Education Fund by approximately \$4.2 M annually (see revenue explanation below). Monies deposited into the Fund are awarded to local entities approved by the State Board of Elementary and Secondary Education for the purpose of funding early childhood care and education slots through the Child Care Assistance Program in Type III early learning centers that have at least one classroom with children age fifteen months or younger if a local entity provides one-to-one funds from nonstate and nonfederal sources.

REVENUE EXPLANATION
 Based on the most recent REC forecast (12/11/2025), tax revenue from mobile and retail sports wagering is predicted to be \$96.6 M annually from FY 26 to FY 30. Dedications to the Louisiana Early Childhood Education Fund are estimated to increase by approximately \$4.2 M by dedicating the greater of 25% or \$20 M from sports wagering revenues, which will result in an equal reduction in SGF. Actual impacts will vary depending on annual wagering activity and net proceeds.

Fund	Current Law	Proposed Law	Dedication Changes
Behavioral Health & Wellness	\$ 1,932,000	\$ 1,932,000	\$ 0
LA Early Childhood Education	\$ 20,000,000	\$ 24,150,000	\$ 4,150,000
Sports Wagering Local Allocation	\$ 9,660,000	\$ 9,660,000	\$ 0
Sports Wagering Purse Supplement	\$ 2,415,000	\$ 2,415,000	\$ 0
Disability-Focused Disaster Preparedness & Response	\$ 500,000	\$ 500,000	\$ 0
Compulsive & Problem Gaming	\$ 2,898,000	\$ 2,898,000	\$ 0
Louisiana Equine Promotion & Research	\$ 500,000	\$ 500,000	\$ 0
SPORT Fund	\$ 24,150,000	\$ 24,150,000	\$ 0
LA Postsecondary Inclusive Education	\$ 2,898,000	\$ 2,898,000	\$ 0
SGF	\$ 31,647,000	\$ 27,497,000	(\$4,150,000)
Total	\$96,600,000	\$96,600,000	\$ 0

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger
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Legislative Fiscal Officer