
DIGEST

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CONFERENCE COMMITTEE REPORT DIGEST

HB 75

2026 Regular Session

Jackson

Keyword and oneliner of the instrument as it left the House

GAMING: Provides for the allowable amount of promotional play offered by certain gaming operators and for deductions regarding promotional play

Report adopts Senate amendments to:

1. Create a pilot program that increases the amount of untaxable promotional play wagers from five million dollars to seven million dollars.

Report rejects Senate amendments which would have:

1. Increased the amount of untaxable promotional play wagers from five million dollars to seven million dollars for riverboat casinos, the official gaming establishment in New Orleans, and racetracks.

Report amends the bill to:

1. Clarify that the increase in promotional play wagers shall not diminish the amount of locally dedicated funds relative to the 2025-2026 fiscal year.

Digest of the bill as proposed by the Conference Committee

Present law provides for promotional play wagers by licensees operating slot machines at racing facilities. Proposed law retains present law.

Proposed law temporarily redefines "net slot machine proceeds," notwithstanding present law (R.S. 27:353(9)), and provides for the application and distribution of such proceeds from July 1, 2026, through June 30, 2027.

Proposed law creates a pilot program to increase the amount of promotional play wagers available to licensees from \$5M to \$7M.

Proposed law prohibits the additional \$2M directly attributable to promotional play wagers from

being assigned to another licensee or casino gaming operator.

Proposed law requires licensees, by March 1, 2027, to provide a report to the Gaming Control Bd., the Senate Committee on Judiciary B, and the House Committee on Administration of Criminal Justice demonstrating any additional net slot machine proceeds and the effect on collecting and disposing of fees and taxes.

Proposed law ensures, notwithstanding a force majeure, that local entities and authorities receive an amount not less than the amount received in the 2025-2026 fiscal year.

Proposed law terminates on June 30, 2027.

Effective July 1, 2026.

(Adds R.S. 27:393(D) and 393.2)