HLS 24RS-1029 REENGROSSED

A CONCURRENT RESOLUTION

2024 Regular Session

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HOUSE CONCURRENT RESOLUTION NO. 19

BY REPRESENTATIVE ECHOLS

TAX/GAMING: Requests a study of the land-based casino industry

| 2 | To urge and request the House Committee on Administration of Criminal Justice, or a |
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| 3 | subcommittee thereof, to study the brick-and-mortar casino operations in Louisiana |
| 4 | and to report its findings prior to the convening of the 2025 Regular Session of the |
| 5 | Legislature of Louisiana. |
| 6 | WHEREAS, in 1991, statutes were enacted to legalize and regulate gaming in the |
| 7 | state of Louisiana; and |
| 8 | WHEREAS, gaming revenue has long been a substantial part of Louisiana's |
| 9 | economy, generating seven hundred sixty-four million nine hundred fifty-one thousand two |
| 10 | hundred seventy-nine dollars in revenue for the state in Fiscal Year 2022-2023 alone; and |
| 11 | WHEREAS, Part I of Chapter 10 of Title 27 of the Louisiana Revised Statutes of |
| 12 | 1950 created the "Louisiana Sports Wagering Act" and allows certain casinos to provide for |
| 13 | in-person sports wagering at a retail sports book within a sports wagering lounge; and |
| 14 | WHEREAS, R.S. 27:270 provides for the allocation of gaming revenue derived from |
| 15 | casino gaming operations towards enumerated educational funds. |
| 16 | THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby |
| 17 | urge and request the House Committee on Administration of Criminal Justice, or a |
| 18 | subcommittee thereof, to study the brick-and-mortar casino operations in Louisiana and |
| 19 | receive information from the casino industry, Louisiana Gaming Control Board, operators |
| 20 | of brick-and-mortar casinos in Louisiana, and any other relevant stakeholders regarding all |
| 21 | of the following: |

| 1 | (1) The taxation challenges that negatively impact the Louisiana gaming market's |
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| 2 | ability to remain competitive among neighboring states and dissuade new investment and |
| 3 | reinvestment in existing properties. |
| 4 | (2) The factors that impact the casino operators' decisions regarding reinvestment |
| 5 | to brick-and-mortar facilities in Louisiana and what would incentivize investments similar |
| 6 | to what has been pursued in other large gaming markets in the range of one hundred million |
| 7 | dollars. |
| 8 | (3) The substantive reinvestment projects undertaken by each casino operator into |
| 9 | their brick-and-mortar facilities over the last ten years and each operator's current and future |
| 10 | projects, to assess possible taxation remedies that will equitably aid brick-and-mortar |
| 11 | operators and bring the highest possible benefit to the state. |
| 12 | (4) The business relationships between brick-and-mortar operators and out-of-state |
| 13 | companies without a physical presence in Louisiana from the following perspectives: |
| 14 | (a) The priorities and requirements of the brick-and-mortar operators. |
| 15 | (b) The considerations of out-of-state entities when deciding whether or not to |
| 16 | operate in Louisiana. |
| 17 | (5) The feasability of methods to encourage capital investment in brick-and-mortar |
| 18 | casinos by examining innovations in technology, emerging forms of gaming, and how other |
| 19 | successes were achieved in other large gaming markets. |
| 20 | BE IT FURTHER RESOLVED that the House Committee on Administration of |
| 21 | Criminal Justice, or a subcommittee thereof, shall report its findings to the Louisiana |
| 22 | Legislature prior to the convening of the 2025 Regular Session of the Legislature of |
| 23 | Louisiana. |
| 24 | BE IT FURTHER RESOLVED that one print copy and one electronic copy of any |
| 25 | report produced pursuant to this Resolution shall be submitted to the David R. Poynter |
| 26 | Legislative Research Library as required by R.S. 24:772. |

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 19 Reengrossed

2024 Regular Session

Echols

Requests the House Committee on Administration of Criminal Justice, or a subcommittee thereof, to conduct a joint study of the brick-and-mortar casino operations in La. and to report its findings prior to the convening of the 2025 R.S.

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

- 1. Change references <u>from</u> the land-based casino industry <u>to</u> brick-and-mortar casino operations.
- 2. Change language relative to the history of casinos in La., statutory references, and revenue generated by Harrah's New Orleans Casino in 2023.
- 3. Change the scope of the study regarding reinvestment projects, taxation remedies, and business relationships between brick-and-mortar operators and out-of-state companies without a physical presence in La., and include in the study incentives to encourage capital investment in brick-and-mortar casinos through an examination of other large gaming markets.
- 4. Remove the Senate Committee on Judiciary B from the proposed study.