

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 500

2024 Regular Session

Reese

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/TAXATION. Provides for the levy of local fees and taxes on certain non-gaming incentives or inducements granted by certain licensees. (gov sig)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Changes the requirement from both statutory authority in present law relative to the complimentary hotel room tax levied by the Southwest La. Convention and Visitors Bureau *and* the signed agreement and consent of a local governing authority and a riverboat gaming or certain slot machine licensees are required before a local fee or tax can be charged on nongaming incentives or inducements to a requirement that *either* of those conditions are required before a local fee or tax can be charged on nongaming incentives or inducements.
2. Removes references to admissions to entertainment venues or parking charges from the restriction of the levy of a fee or tax on nongaming incentives or inducements granted by a riverboat gaming or certain slot machine licensees on a complimentary basis or through loyalty rewards programs.
3. Prohibits provisions of proposed law from being construed to change the definition of "net gaming proceeds" for purposes of the taxes provided for in present law or from increasing any allowance for promotional play provided for in present law.
4. Provides that local sales and use taxes due upon the purchase or the use of tangible personal property by certain licensees includes meals and beverages used as complimentary incentives or inducements.
5. Provides that local sales and use taxes are due upon parking or admissions to entertainment provided on a complimentary or discounted basis by certain licensees, if local tax is otherwise due under present law.
6. Makes technical changes.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 500 Reengrossed

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Present law (R.S. 33:4574.11) provides for the levy of a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping by the Southwest La. Convention and Visitors Bureau.

Proposed law retains present law.

Present law provides for the imposition of local sales and use tax upon the sales of the furnishing of sleeping rooms by hotels and motels, the sales of meals, admissions to places of amusement, athletic, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement or entertainment, and parking.

Proposed law retains present law but prohibits a local governing authority, including a local political subdivision or school board, from levying any fee or tax on nongaming incentives or inducements granted by the holder of a riverboat license or the holder of a license to operate slot machine gaming to a patron on a complimentary basis or solely through the redemption of rewards from a loyalty rewards program, including room stays, except for taxes authorized by the Southwest La. Convention and Visitors Bureau as provided for in present law or by express written agreement by a local governing authority and the holder of a riverboat license or the holder of a license to operate slot machine gaming.

Proposed law provides that if nongaming incentives or inducements are granted to a patron by a licensee on a discounted basis, any local fee or taxes levied shall be limited to the actual cash portion, if any, paid by the patron and no sales and use tax shall be applied to the extent of the discount.

Proposed law provides that there shall be no restriction upon the imposition of local sales and use taxes levied pursuant to present law upon the purchase or upon the use by a licensee of tangible personal property, including meals and beverages, used as complimentary incentives or inducements.

Proposed law provides that nothing shall restrict the imposition of local sales or use tax upon parking or admissions to entertainment provided on a complimentary or discounted basis, if that tax is otherwise due under present law.

Proposed law is interpretative and not substantive; it does not change the law or establish new rules, rights, or duties to any person.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:337.11.4)

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