

2025 Regular Session

HOUSE BILL NO. 639

BY REPRESENTATIVE RISER

GAMING/REVENUE: Provides relative to taxation of online sports wagering and video poker and dedicates certain gaming revenues

1 AN ACT

2 To amend and reenact R.S. 27:625(B) and (G)(8) and to enact R.S. 17:1792 and R.S.
3 27:625(G)(9) and (10), relative to online sports wagering tax revenue and student
4 athletes; to provide for the tax rate on online sports wagering; to allocate online
5 sports wagering tax revenue; to create a fund for the benefit of university athletic
6 departments; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 27:625(B) and (G)(8) are hereby amended and R.S. 27:625(G)(9) and
9 (10) are hereby enacted to read as follows:

10 §625. State tax; levy

11 * * *

12 B. There is hereby levied a ~~fifteen percent~~ tax upon the net gaming proceeds
13 from sports wagering offered to consumers within this state pursuant to this Title
14 electronically through a website or mobile application. The tax rate shall be equal
15 to the tax rate provided in R.S. 27:435(D)(1)(b). The provisions of this Subsection
16 shall not apply to electronic sports wagering conducted through a sports wagering
17 mechanism.

18 * * *

1 G. After complying with the provisions of Subsection D of this Section, each
2 fiscal year the state treasurer shall credit the following amounts to the following
3 funds:

4 * * *

5 ~~(8) Any remaining funds shall be available as state general funds.~~ Twenty-
6 five percent of the monies collected pursuant to Subsection B of this Section shall
7 be credited to the Supporting Programs, Opportunities, Resources, and Teams Fund
8 established by R.S. 17:1792.

9 (9) Three percent of the monies collected pursuant to Subsection B of this
10 Section shall be credited to the Louisiana Postsecondary Inclusive Education Fund
11 established by R.S. 17:3138.11.

12 (10) Any remaining funds shall be available as state general funds.

13 Section 2. R.S. 17:1792 is hereby enacted to read as follows:

14 §1792. Supporting Programs, Opportunities, Resources, and Teams Fund

15 A. There is hereby created in the state treasury a special fund to be known
16 as the Supporting Programs, Opportunities, Resources, and Teams Fund, hereafter
17 in this Section referred to as the "fund".

18 B. Monies in the fund shall be invested by the state treasurer in the same
19 manner as monies in the state general fund. Interest earned on the investment of
20 monies in the fund shall be deposited in and credited to the fund. Unexpended and
21 unencumbered monies in the fund at the end of the fiscal year shall remain in the
22 fund.

23 C. The fund shall be administered by the Board of Regents. Subject to
24 legislative appropriation, monies in the fund shall be dedicated to athletic
25 departments at public universities competing in NCAA Division One athletics at the
26 Football Bowl Subdivision and Football Championship Subdivision levels in
27 Louisiana for the benefit of student athletes. For the purposes of this Section,
28 "benefit awards" means scholarships, insurance, medical coverage, facility

1 enhancements, litigation settlement fees, and Alston awards. Each university shall
2 establish eligibility criteria for the benefit awards.

3 E. Monies from the fund shall not be used to displace, replace, or supplant
4 any other awards or scholarships.

5 F. The Louisiana Board of Regents shall promulgate rules and regulations
6 in accordance with the Administrative Procedure Act to administer the distribution
7 of monies from the fund to the universities and student athletes.

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)]

HB 639 Original

2025 Regular Session

Riser

Abstract: Changes the tax rate associated with online sports wagering and allocates revenue.

Present law provides for a 15% tax on online sports wagering.

Proposed law changes the online sports wagering tax from 15% to the same rate as video draw poker devices at qualified truck stop facilities pursuant to present law (R.S. 27:435).

Present law allocates revenue generated from the online sports wagering tax to various funds.

Proposed law credits 25% of the monies generated by the online sports wagering tax to the Supporting Programs, Opportunities, Resources, and Teams Fund (SPORT).

Proposed law credits 3% of the monies generated by the online sports wagering tax to the La. Postsecondary Inclusive Education Fund.

Proposed law creates the SPORT Fund.

Proposed law describes who is eligible to receive money from the SPORT Fund.

Proposed law provides that monies awarded from the SPORT Fund shall not be used to displace other awards or scholarships.

Proposed law directs the Board of Regents to promulgate rules to administer the distribution of funds from the SPORT Fund.

(Amends R.S. 27:625(B) and (G)(8); Adds R.S. 17:1792 and R.S. 27:625(G)(9) and (10))