



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 109** HLS 26RS 765
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 3, 2026 4:49 PM	Author: DOMANGUE
Dept./Agy.: Department of Public Safety: Gaming Control Board	Analyst: Mimi Blanchard
Subject: Dedication of Sports Wagering Revenues	

GAMING/REVENUE OR -\$2,415,000 GF RV See Note Page 1 of 1
 Provides funding for the Imported Seafood Safety Fund

Current law imposes a 15% tax on net gaming proceeds from online sports wagering conducted electronically and a 10% tax on net proceeds from onsite sports wagering, conducted in Louisiana. Current law dedicates a portion of the proceeds of all sports wagering to various funds (listed in the revenue explanation) with the remainder flowing to the state general fund.

Proposed law retains current law in regard to tax rates, and creates a new dedication of 2.5% of all sports wagering revenues to the Imported Seafood Safety Fund.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	(\$2,415,000)	(\$2,415,000)	(\$2,415,000)	(\$2,415,000)	(\$2,415,000)	(\$12,075,000)
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$2,415,000	\$2,415,000	\$2,415,000	\$2,415,000	\$2,415,000	\$12,075,000
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

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

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 Imported Seafood Safety Fund are estimated to increase by approximately \$2.4 M from the addition of the 2.5% dedication to the fund 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	Changes	Rates
Behavioral Health & Wellness	\$ 1,932,000	\$ 1,932,000	\$ 0	2% or \$500,000 (greater value)
LA Early Childhood Education	\$20,000,000	\$20,000,000	\$ 0	25% not to exceed \$20M
Sports Wagering Local Allocation	\$ 9,660,000	\$ 9,660,000	\$ 0	10%
Sports Wagering Purse Supplement	\$ 2,415,000	\$ 2,415,000	\$ 0	2.50%
Disability-Focused Disaster Preparedness & Response	\$ 500,000	\$ 500,000	\$ 0	2% not to exceed \$500,000
Compulsive & Problem Gaming	\$ 2,898,000	\$ 2,898,000	\$ 0	3% or \$500,000 (greater value)
Louisiana Equine Promotion & Research	\$ 500,000	\$ 500,000	\$ 0	2.5% not to exceed \$500,000
Supporting Programs, Opportunities, Resources, & Teams	\$24,150,000	\$24,150,000	\$ 0	25%
LA Postsecondary Inclusive Education	\$ 2,898,000	\$ 2,898,000	\$ 0	3%
*Imported Seafood Safety Fund	\$ 0	\$ 2,415,000	\$ 2,415,000	2.5%
SGF	<u>\$31,647,000</u>	<u>\$29,232,000</u>	<u>(\$2,415,000)</u>	remaining balance
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