

Regular Session, 2014

SENATE BILL NO. 616

BY SENATOR LAFLEUR

GAMING. Provides with respect to certain receipts generated from slot machine gaming activity at live pari-mutuel wagering facilities. (7/1/14)

1 AN ACT

2 To enact R.S. 27:361(B)(5), relative to the conduct of slot machine gaming activity; to  
3 allocate revenue from slot machine gaming activity at the pari-mutuel live horse  
4 racing facility in Orleans Parish; to provide relative to classification of revenue; to  
5 provide for a termination date; to provide for an effective date; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 27:361(B)(5) is hereby amended and reenacted to read as follows:

9 §361. Conduct of slot machine gaming; temporary conduct

10 \* \* \*

11 B. As a condition of licensing and to maintain continued authority for the  
12 conduct of slot machine gaming at the licensed eligible facility, the owner of the  
13 licensed eligible facility shall:

14 \* \* \*

15 **(5)(a) Contribute to the support of the pari-mutuel live thoroughbred**  
16 **horse racing by paying annually a fixed percentage of thirty-three percent of the**  
17 **annual net slot machine proceeds received from slot machine gaming operations**

1 at the licensed eligible facility in Orleans Parish to supplement purses for  
2 thoroughbred races.

3 (b) Any contributions made pursuant to Subparagraph (a) of this  
4 Paragraph shall be included in taxable net slot machine proceeds for purposes  
5 of R.S. 27:391 and 393.

6 (c) The provision of this Paragraph shall be null and void and of no effect  
7 on and after July 1, 2017.

8 \* \* \*

9 Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor  
10 and subsequently approved by the legislature, this Act shall become effective on July 1,  
11 2014, or on the day following such approval by the legislature, whichever is later.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Dawn Romero Watson.

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DIGEST

LaFleur (SB 616)

Present law, generally, authorizes certain race tracks to conduct slot machine gaming (R.S. 27:361(A)) and imposes a state license tax of 18.5% (R.S. 27:393) and a local tax of up to 4% (R.S. 27:391) on net slot machine proceeds. Present law also requires 15% of net slot machine proceeds to be paid to supplement purses (R.S. 27:361(B)(4)(a)) and 3% to horse associations (R.S. 27:361(B)(4)(b) and (c)).

Present law defines "net slot machine proceeds" as gross revenue less the total amount or value paid out to winning patrons or players.

Proposed law retains present law and as a condition of licensing and in order to maintain continued authority for the conduct of slot machine gaming, requires 33% of net slot machine proceeds from gaming operations at the pari-mutuel facility in Orleans Parish to be contributed to supplemental purses for thoroughbred races.

Proposed law specifically provides that proposed law contribution will be included in taxable net slot machine proceeds for purposes of the state license tax and local tax. Also, provides that proposed law will be of no effect on and after July 1, 2017.

Effective July 1, 2014.

(Adds R.S. 27:361(B)(5))