





1 **§395. Deduction of qualified wagers from net slot machine proceeds;**  
2 **procedures; limitations**

3 **A. On and after July 1, 2020, a licensee may apply to the board to**  
4 **establish a baseline amount of taxes and contributions paid on the portion of net**  
5 **slot machine proceeds attributable to qualified wagering. The taxes and**  
6 **contributions paid pursuant to R.S. 27:361(B)(4) and 393 shall be used to**  
7 **determine the baseline amount.**

8 **B. In any subsequent year and on an annual basis, if the portion of the**  
9 **taxes and contributions attributable to qualified wagering exceeds the baseline**  
10 **amount, a licensee may deduct the difference of the amount of the taxes and**  
11 **contributions paid on qualified wagering and the baseline amount from that**  
12 **year's net slot machine proceeds.**

13 **C. In any subsequent year, if a licensee is unable to utilize the deduction**  
14 **provided in Subsection B of this Section, the licensee may reapply to the board**  
15 **to establish a new baseline amount.**

16 **D. The board shall prescribe the form and manner of the deduction and**  
17 **shall promulgate rules in accordance with the Administrative Procedure Act to**  
18 **implement the provisions of this Section."**