SENATE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by Senate Committee on Judiciary B to Original Senate Bill No. 320 by Senator Johns

1	AMENDMENT NO. 1
2 3	On page 1, line 2, after "(25)" insert a comma "," and "205(31) through (34), and 353(10) through (14)"
4	AMENDMENT NO. 2
5	On page 1, line 2, after "95," insert "205(35), 253, 353(15), and 395,"
6	AMENDMENT NO. 3
7	On page 1, delete line 3, and insert "relative to Louisiana Gaming Control Law;"

- 8 <u>AMENDMENT NO. 4</u>
- 9 On page 1, line 4, delete "Act;" and insert "to provide relative to riverboat gaming; to
- 10 provide relative to eligible live racing facilities; to provide relative to the Louisiana
- 11 Economic Development and Gaming Corporation;"
- 12 AMENDMENT NO. 5
- On page 1, line 7, after "proceeds;" insert "to provide for the portion of taxable net slot
- machine proceeds attributable to qualified wagering; to provide for a deduction from net slot
- machine proceeds; to provide for the portion of minimum compensation and annual fee
- 16 charged to the casino operator attributable to qualified wagering; to provide for a deduction
- 17 from gross revenues;"
- 18 <u>AMENDMENT NO. 6</u>
- 19 On page 1, line 12, after "(25)" insert a comma "," and "205(31) through (34), and 353(10)
- 20 through (14)"

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- 21 AMENDMENT NO. 7
- 22 On page 1, line 13, after "95" insert a comma "," and "205(35), 253, 353(15), and 395"
- 23 AMENDMENT NO. 8
- 24 On page 3, after line 19, insert the following:

25		"*	*	*		
26	§205. Definitions					
27		*	*	*		
28	(31) "Qualified	wager" or	r''quali	ified wag	ering" means	wagers

28 (31) "Qualified wager" or "qualified wagering" means wagers placed by
29 patrons using noncashable vouchers, promotional chips, coupons, electronic
30 promotions, scrips, or any other cash equivalent that is provided to the patron
31 by the licensee.

(31) (32) "Security" means the protection of information that would or could provide an unfair advantage to any individual involved in the operation of the casino gaming; protection and preservation of the integrity of casino gaming games and operations; as well as measures taken to prevent crimes against a gaming operator or the corporation.

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36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	

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(32) (33) "Slot machine" means any mechanical, electrical, or other device, contrivance, or machine which, upon insertion of a coin, token, or similar object therein or upon payment of any consideration whatsoever, is available to play or, operate the play or operation of which, whether by reason of the skill of the operator or application of the element of chance, or both, may deliver or entitle the person playing or operating the machine to receive cash, premiums, merchandise, tokens, or any thing of value, whether the payoff is made automatically from the machine or in any other manner.

(33) (34) "Suitable" or "suitability requirements" shall have the same meaning as that term defined in R.S. 27:3.

(34) (35) "Vendor" means any person who has entered into a major procurement contract with the corporation.

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§253. Deduction of qualified wagers from gross revenue; procedures; limitations

A. On and after July 1, 2020, the casino operator may apply to the board to establish a baseline amount of minimum compensation and licensing fee paid on the portion of gross revenue attributable to qualified wagering. The minimum compensation paid pursuant to R.S. 27:241 and 241.1 and annual licensing fee paid pursuant to R.S. 27:251 shall be used to determine the baseline amount.

B. In any subsequent year and on an annual basis, if the portion of the minimum compensation and licensing fee attributable to qualified wagering exceeds the baseline amount, a licensee may deduct the difference of the amount of the minimum compensation and licensing fee paid on qualified wagering and the baseline amount from that year's gross revenues.

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

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

E. The board shall amend the casino operating contract to reflect the provisions of this Section.

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§353. Definitions

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(10) "Qualified wager" or "qualified wagering" means wagers placed by patrons using noncashable vouchers, promotional chips, coupons, electronic promotions, scrips, or any other cash equivalent that is provided to the patron by the licensee.

(10) (11) "Service technician" means any person other than a licensee or manufacturer who repairs, services, inspects, or examines slot machines.

(11) (12) Repealed by Acts 2001, No. 1222, §2, eff. July 2, 2001.

(12) (13) "Slot machine gaming" means the use, operation, offering, or conducting of slot machines at an eligible facility in accordance with the provisions of this Chapter.

(13) (14) "Taxable net slot machine proceeds" means "net slot machine proceeds" less the amount of support, payment, or contributions required as provided in R.S. 27:361(B)(4).

(14) (15) "Slot machine" means any mechanical, electrical, or other device, contrivance, or machine which, upon insertion of a coin, token, or similar object therein or upon payment of any consideration whatsoever, is available to play or operate, the play or operation of which, whether by reason of the skill of the operator or application of the element of chance, or both, may deliver or entitle the person playing or operating the machine to receive cash, premiums, merchandise, tokens, or anything of value, whether the payoff is made automatically from the machine or in any other manner.

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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."