

2018 Regular Session

HOUSE BILL NO. 833

BY REPRESENTATIVE JAY MORRIS

FUNDS/FUNDING: Provides for reduction to revenues into certain statutory funds

1 AN ACT

2 To amend and reenact R.S. 3:227, R.S. 11:544(B)(3)(a), R.S. 27:27.1(F), 92(B)(2), 249(A),
3 270(A)(2) and (3)(a), 392(B)(2)(a) and (4), and (C)(7), and 437(B)(2)(a), R.S.
4 33:9551(E)(3), 9561(E)(3), and 9571(E)(3), R.S. 47:318(B)(1), 841(G)(2), and
5 841.1(A), and R.S. 51:2315(A), and to enact R.S. 39:100.151, relative to dedications
6 of state revenue; to provide for a reduction to the revenue deposited into certain
7 treasury funds; to establish the TOPS Stability Fund as a special treasury fund; to
8 provide for the deposit, use, and investment of monies in the TOPS Stability Fund;
9 to provide for an effective date; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 3:277 is hereby amended and reenacted to read as follows:

12 §277. Trust funds

13 Subject to the exceptions contained in Article VII, Section 9 of the
14 Constitution of Louisiana, all funds received by the authority shall be deposited
15 immediately upon receipt in the state treasury and shall be credited to the Bond
16 Security and Redemption Fund. After a sufficient amount is allocated from the fund
17 to pay all obligations secured by the full faith and credit of the state which become
18 due and payable within any fiscal year, the state treasurer, prior to placing the
19 remaining funds in the state general fund, shall pay an amount equal to fifty percent
20 of the total amount of funds paid into the state treasury by the authority into the

1 TOPS Stability Fund and an amount equal to fifty percent of the total amount of
2 funds paid into the state treasury by the authority into a special fund which is hereby
3 created in the state treasury and designated as the Louisiana Agricultural Finance
4 Authority Fund. The monies in the Louisiana Agricultural Finance Authority Fund
5 shall be used solely for the programs and purposes of the authority and only in the
6 amount appropriated each year to the authority by the legislature. All unexpended
7 and unencumbered monies in the fund at the end of the fiscal year shall remain in the
8 fund. The monies in the fund shall be invested by the state treasurer in the same
9 manner as monies in the state general fund. All interest earned from the investment
10 of the monies in the Louisiana Agricultural Finance Authority Fund shall be
11 deposited in that fund.

12 Section 2. R.S. 11:544(B)(3)(a) is hereby amended and reenacted to read as follows:

13 §544. Department of Revenue Alcohol and Tobacco Control Officers Fund

14 * * *

15 B.

16 * * *

17 (3)(a) Beginning with the 2007-2008 Fiscal Year and for each fiscal year
18 thereafter, and after allocation of money to the Bond Security and Redemption Fund
19 as provided in Article VII, Section 9(B) of the Constitution of Louisiana and until
20 the actuarially accrued liability referenced in Subsection D of this Section has been
21 fully satisfied, the treasurer shall deposit on a monthly basis fifty percent of a sum
22 which would otherwise be allocated to the Tobacco Regulation Enforcement Fund,
23 pursuant to R.S. 47:841(F), in and credit to into the TOPS Stability Fund and the
24 treasurer shall deposit on a monthly basis fifty percent of a sum which would
25 otherwise be allocated to the Tobacco Regulation Enforcement Fund, pursuant to
26 R.S. 47:841(F) into the fund, in the fund on a monthly basis a sum which would
27 ~~otherwise be allocated to the Tobacco Regulation Enforcement Fund, pursuant to~~
28 ~~R.S. 47:841(F),~~ for the use of the Department of Revenue, office of alcohol and
29 tobacco control.

CODING: Words in struck through type are deletions from existing law; words underscoring
are additions.

1 * * *

2 Section 3. R.S. 27:27.1(F), 92(B)(2), 249(A), 270(A)(2) and (3)(a), 392(B)(2)(a) and
3 (4), and (C)(7), and 437(B)(2)(a) are hereby amended and reenacted to read as follows:

4 §27.1. Uniform compulsive and problem gambling program

5 * * *

6 F. In any proceeding brought against any licensee, permittee or casino
7 gaming operator and any employee thereof for a willful violation of the self-
8 exclusion rules of the board, the board may order the forfeiture of any money or
9 thing of value obtained by the licensee or the casino gaming operator from any self-
10 excluded person. ~~Any~~ Fifty percent of any money or thing of value so forfeited shall
11 be deposited into the TOPS Stability Fund. ~~The remaining fifty percent of any~~
12 money or thing of value so forfeited shall be deposited into the Compulsive and
13 Problem Gaming Fund established pursuant to R.S. 28:842.

14 * * *

15 §92. Collection and disposition of fees

16 * * *

17 B.

18 * * *

19 (2) After complying with the provisions of Paragraph (1) of this Subsection,
20 the state treasurer shall, each fiscal year, credit the following amounts to the
21 following funds:

22 (a)(i) ~~One percent~~ One-half of one percent, not to exceed five hundred
23 thousand dollars, to the Compulsive and Problem Gaming Fund established by R.S.
24 28:842 and one-half of one percent to the TOPS Stability Fund.

25 (ii) Fifty percent of the amounts of winnings withheld and remitted in
26 accordance with R.S. 27:85(B)(2), ~~which~~ shall be deposited into the Compulsive and
27 Problem Gaming Fund provided for in R.S. 28:842 and fifty percent of the amounts
28 of winnings withheld and remitted shall be deposited into the TOPS Stability Fund.

1 (b)(i) Except as provided in Item (ii) of this Subparagraph, the franchise fee
2 paid pursuant to R.S. 27:91(C)(1) to the state general fund.

3 (ii) Nine percent of the franchise fee paid pursuant to R.S. 27:91(C)(1) which
4 is attributable to any riverboat gaming licensee which pays additional franchise fees
5 pursuant to the provisions of R.S. 27:91(C)(2) through (4) to the Support Education
6 in Louisiana First Fund as provided in R.S. 17:421.7.

7 (iii) Nine percent of the license fee paid pursuant to R.S. 27:91(B)(2) which
8 is attributable to any riverboat gaming licensee which pays additional franchise fees
9 pursuant to the provisions of R.S. 27:91(C)(2) through (4) to the Support Education
10 in Louisiana First Fund as provided in R.S. 17:421.7.

11 (iv) The franchise fees paid pursuant to R.S. 27:91(C)(2) through (4) to the
12 Support Education in Louisiana First Fund as provided in R.S. 17:421.7.

13 (c) To a special fund, which is hereby created in the state treasury and
14 entitled the Riverboat Gaming Enforcement Fund, ~~an~~ fifty percent of the amount
15 ~~equal to the~~ of revenues received by the state pursuant to this Chapter, less any
16 monies credited to other funds pursuant to the provisions of Subparagraphs (a) and
17 (b) of this Paragraph. The remaining fifty percent of the amount of revenues
18 received by the state pursuant to this Chapter, less any monies credited to the other
19 funds pursuant to the provisions of Subparagraphs (a) and (b) of this Paragraph shall
20 be deposited into the TOPS Stability Fund.

21 * * *

22 §249. Compulsive gambling; posting information

23 A. The corporation shall include the cost of the transfer of its monies to the
24 state treasurer for deposit into the TOPS Stability Fund and the Compulsive and
25 Problem Gaming Fund as required by R.S. 27:270(A)(2) as a budgeted item and
26 expense of the corporation.

27 * * *

1 §270. Deposit of revenues; expenditures and investments authorized; transfer of
2 revenues to state treasury; corporation operating account; audit of
3 corporation books and records; audits

4 A.

5 * * *

6 (2)(a) Quarterly, the corporation shall transfer to the state treasury one
7 percent of its operating account, not to exceed five hundred thousand dollars per
8 fiscal year. These monies shall first be credited to the Bond Security and
9 Redemption Fund in accordance with Article VII, Section 9(B) of the Constitution
10 of Louisiana. Thereafter, the state treasurer shall deposit fifty percent of the monies
11 into the TOPS Stability Fund and fifty percent of the monies into the Compulsive
12 and Problem Gaming Fund established by R.S. 28:842.

13 (b) Quarterly, the corporation shall transfer to the state treasury the amount
14 of revenues withheld and remitted in accordance with R.S. 27:260(D). Fifty percent
15 of the revenues transferred pursuant to this Subparagraph shall be deposited into the
16 TOPS Stability Fund and fifty percent of the revenues shall be deposited for deposit
17 into the Compulsive and Problem Gaming Fund provided for in R.S. 28:842 ~~the~~
18 ~~amount of revenues withheld and remitted in accordance with R.S. 27:260(D).~~

19 (3)(a) Daily, the corporation shall transfer to the state treasury for deposit
20 into certain funds in the treasury, as provided in this Paragraph, the amount of net
21 revenues which the corporation determines are surplus to its needs. After first being
22 credited to the Bond Security and Redemption Fund in accordance with Article VII,
23 Section 9(B) of the Constitution of Louisiana, and after satisfying any other
24 requirements of the Constitution and laws of Louisiana, such net revenues shall be
25 deposited as follows:

26 (i) In each year for which the Joint Legislative Committee on the Budget
27 disapproves or does not act upon the amount of the casino support services contract
28 as provided in R.S. 27:247 and no monies are deposited in and credited to the Casino
29 Support Services Fund:

1 (aa) Ten percent shall be deposited in and credited to the Support Education
2 in Louisiana First Fund as provided in R.S. 17:421.7 and shall be used solely and
3 exclusively for the same purposes provided for in Paragraph (B)(1) of that Section.

4 (bb) Ninety percent shall be deposited in and credited to the Support
5 Education in Louisiana First Fund as provided in R.S. 17:421.7.

6 (ii) In each year for which the Joint Legislative Committee on the Budget
7 approves the amount of the casino support services contract as provided in R.S.
8 27:247:

9 (aa) The first ~~one million eight~~ nine hundred thousand dollars shall be
10 deposited in and credited to the Casino Support Services Fund and the next nine
11 hundred thousand dollars shall be deposited in and credited to the TOPS Stability
12 Fund.

13 (bb) The next sixty million dollars shall be deposited in and credited to the
14 Support Education in Louisiana First Fund as provided in R.S. 17:421.7.

15 (cc) After satisfying the requirements of Subitems (aa) and (bb) of this Item,
16 monies shall be deposited into the Casino Support Services Fund until the casino
17 support services contract is fully funded for that year.

18 (dd) After satisfying the requirements of Subitem (cc) of this Item, the
19 remainder of the monies shall be deposited in and credited to the Support Education
20 in Louisiana First Fund as provided for in R.S. 17:421.7.

21 * * *

22 §392. Collection and disposition of fees and taxes

23 * * *

24 B.

25 * * *

26 (2)(a) After complying with the provisions of Paragraph (1) of this
27 Subsection, the state treasurer shall, each fiscal year, credit ~~one~~ one-half of one
28 percent from the combined net slot machine proceeds collected by the state from
29 each licensed facility, not to exceed five hundred thousand dollars, to the

1 Compulsive and Problem Gaming Fund established by R.S. 28:842 and deposit one-
2 half of one percent from the combined net slot machine proceeds collected by the
3 state from each licensed facility into the TOPS Stability Fund. After crediting such
4 proceeds to the Compulsive and Problem Gaming Fund and the TOPS Stability
5 Fund, the state treasurer shall, each fiscal year, credit fifty percent of the remainder
6 of all taxes generated pursuant to R.S. 27:393 and fifty percent of all fines and other
7 monies collected by the division into the TOPS Stability Fund and fifty percent of
8 all fines and other monies collected by the division into ~~to~~ a special fund which is
9 hereby created in the state treasury and entitled the "Pari-mutuel Live Racing Facility
10 Gaming Control Fund", hereinafter referred to as the "Gaming Control Fund".

11 * * *

12 (4) After complying with the provisions of Paragraphs (1) through (3) of this
13 Subsection, the state treasurer shall, each fiscal year, credit a total of ~~twelve~~ six
14 million dollars from the combined taxable net slot machine proceeds collected by the
15 state from each licensed eligible facility, as defined herein, to the TOPS Stability
16 Fund and credit a total of six million dollars from the combined taxable net slot
17 machine proceeds collected by the state from each licensed eligible facility, as
18 defined herein, to the fund previously established by R.S. 3:277. These proceeds
19 shall be expended, utilizing any or all powers granted to the Louisiana Agricultural
20 Finance Authority, including the funding or securing of revenue bonds, exclusively
21 for meeting the needs of the Boll Weevil Eradication program and other agricultural,
22 agronomic, horticultural, silvicultural or aquacultural, industrial, or economic
23 development programs.

24 * * *

25 C. Notwithstanding the provisions of Subsection B of this Section to the
26 contrary and after complying with the provisions of Paragraphs (1) through (3) of
27 Subsection B of this Section, the state treasurer shall in each fiscal year deposit and

1 credit the remaining portion of taxable net slot machine proceeds collected from the
2 licensed eligible facility in Orleans Parish as follows:

3 * * *

4 (7) After making the deposits as required by Paragraphs (1) through (6) of
5 this Subsection, the state treasurer shall deposit in and credit fifty percent of the
6 remaining amount to the New Orleans Sports Franchise Assistance Fund which is
7 hereby created in the state treasury and which for purposes of this Paragraph shall
8 be known as the "assistance fund" and fifty percent of the remaining amount into the
9 TOPS Stability Fund. Monies in the assistance fund shall be appropriated and
10 distributed each fiscal year to the Louisiana Stadium and Exposition District for use
11 only to fund contractual obligations of the state to any National Football League or
12 National Basketball Association franchise located in Orleans Parish. Monies in the
13 assistance fund shall be invested in the same manner as monies in the state general
14 fund. Interest earned on the investment of monies in the assistance fund shall be
15 credited to the assistance fund. Unexpended and unencumbered monies in the
16 assistance fund at the end of the fiscal year shall remain in the assistance fund.

17 * * *

18 §437. Video Draw Poker Device Fund; distribution and expenditure

19 * * *

20 B.

21 * * *

22 (2) After complying with the provisions of Paragraph (1) of this Subsection,
23 the state treasurer shall, each fiscal year, credit the following amounts to the
24 following special funds:

25 (a) ~~One percent~~ One-half of one percent, not to exceed two hundred fifty
26 thousand dollars, to the TOPS Stability Fund and one-half of one percent, not to
27 exceed ~~five hundred~~ two hundred fifty thousand dollars, to the Compulsive and
28 Problem Gaming Fund established by R.S. 28:842.

29 * * *

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 Section 4. R.S. 33:9551(E)(3), 9561(E)(3), and 9571(E)(3) are hereby amended and
2 reenacted to read as follows:

3 §9551. St. Landry Parish Pari-mutuel Live Racing Economic Redevelopment and
4 Gaming Control Assistance District

5 * * *

6 E. Tax.

7 * * *

8 (3) The district is specifically authorized to transfer to the state such amounts
9 as are necessary to address the policies established by this Chapter and Chapter 7 of
10 Title 27 of the Louisiana Revised Statutes of 1950. Specifically: (a) the district shall
11 transfer one-fourth of the net proceeds of such tax to the state and the state treasurer
12 is directed to deposit fifty percent of any such amount received ~~in~~ into the TOPS
13 Stability Fund and fifty percent of any such amount received into the Pari-mutuel
14 Live Racing Facility Gaming Control Fund to be administered and expended as
15 provided in R.S. 27:392(B)(1) and (2), and (b) the district shall transfer three-fourths
16 of the net proceeds of such tax to the state and the state treasurer is directed to
17 deposit any such amount into the state general fund; however, five percent of the
18 total proceeds transferred to the state shall be deposited in the St. Landry Parish
19 Excellence Fund created by R.S. 27:392(B)(3)(b).

20 * * *

21 §9561. Bossier Parish Pari-Mutuel Live Racing Economic Redevelopment and
22 Gaming Control Assistance District

23 * * *

24 E. Tax.

25 * * *

26 (3) The district is specifically authorized to transfer to the state such amounts
27 as are necessary to address the policies established by this Chapter and Chapter 7 of
28 Title 27 of the Louisiana Revised Statutes of 1950. Specifically (a) the district shall
29 transfer one-fourth of the net proceeds of such tax to the state and the state treasurer

1 is directed to deposit fifty percent of any such amount received ~~in~~ into the TOPS
 2 Stability Fund and fifty percent of any such amount received into the Pari-mutuel
 3 Live Racing Facility Gaming Control Fund to be administered and expended as
 4 provided in R.S. 27:392(B)(1) and (2), and (b) the district shall transfer three-fourths
 5 of the net proceeds of such tax to the state and the state treasurer is directed to
 6 deposit any such amount into the state general fund; however, five percent of the
 7 total proceeds transferred to the state shall be deposited in the Bossier Educational
 8 Excellence Fund.

9 * * *

10 §9571. Calcasieu Parish Pari-mutuel Live Racing Economic Redevelopment and
 11 Gaming Control Assistance District

12 * * *

13 E. Tax.

14 * * *

15 (3) The district is specifically authorized to transfer to the state such amounts
 16 as are necessary to address the policies established by this Chapter and Chapter 7 of
 17 Title 27 of the Louisiana Revised Statutes of 1950. Specifically: the district shall
 18 transfer one-fourth of the net proceeds of such tax to the state, and the state treasurer
 19 is directed to deposit fifty percent of any such amount received ~~in~~ into the TOPS
 20 Stability Fund and fifty percent of any such amount received into the Pari-mutuel
 21 Live Racing Facility Gaming Control Fund to be administered and expended as
 22 provided in R.S. 27:392(B)(1) and (2); and the district shall transfer three-fourths of
 23 the net proceeds of such tax to the state, and the state treasurer is directed to deposit
 24 any such amount into the state general fund. However, five percent of the total
 25 proceeds transferred to the state shall be deposited in the Calcasieu Parish Excellence
 26 Fund created by R.S. 27:392(B)(3)(c).

27 * * *

1 Section 5. R.S. 39:100.151 is hereby enacted to read as follows:

2 §100.151. TOPS Stability Fund

3 A. There is hereby established in the state treasury, as a special fund, the
4 TOPS Stability Fund, hereinafter referred to as the "fund".

5 B. The source of monies deposited into the fund shall be any monies
6 appropriated annually by the legislature including donations, gifts, grants, or any
7 other monies which may be provided by law. All unexpended and unencumbered
8 monies in the fund at the end of the fiscal year shall remain in the fund. The monies
9 in the fund shall be invested by the state treasurer in the same manner as monies in
10 the state general fund, and interest earned on the investment of monies shall be
11 credited to the fund.

12 C. The monies in the fund shall be appropriated and used solely to provide
13 funding for the Taylor Opportunity Program for Students, also known as TOPS.

14 Section 6. R.S. 47:318(B)(1), 841(G)(2), and 841.1(A) are hereby amended and
15 reenacted to read as follows:

16 §318. Disposition of collections

17 * * *

18 B.(1) There is hereby established in the state treasury a special fund which
19 shall be designated the "Marketing Fund". Of the amount determined pursuant to
20 Subsection A of this Section, ~~two~~ one million dollars annually shall be deposited in
21 and credited to the TOPS Stability Fund and one million dollars annually shall be
22 deposited in and credited to the Marketing Fund. Monies in the fund shall be
23 invested by the treasurer in the same manner as the monies in the state general fund,
24 and all interest earned on the investment of such monies shall be deposited in the
25 state general fund. All unencumbered and unexpended monies in the fund at the end
26 of each fiscal year shall remain in the fund.

27 * * *

28 §841. Imposition of tax

29 * * *

1 G.

2 * * *

3 (2) After compliance with the requirements of Article VII, Section 9(B) of
4 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,
5 and after a sufficient amount is allocated from that fund to pay all of the obligations
6 secured by the full faith and credit of the state which become due and payable within
7 any fiscal year, the state treasurer shall annually deposit ~~into the fund~~ an amount
8 equal to fifty percent of the avails of one-quarter of one-twentieth of one cent per
9 cigarette from the tax on cigarettes imposed pursuant to this Section into the TOPS
10 Stability Fund and an amount equal to fifty percent of the avails of one-quarter of
11 one-twentieth of one cent per cigarette from the tax on cigarettes imposed pursuant
12 to this Section into the Tobacco Regulation Enforcement Fund. Monies in the fund
13 shall be subject to appropriation by the legislature and then only to the office of
14 alcohol and tobacco control for purposes of tobacco regulation enforcement. All
15 unexpended and unencumbered monies in the fund shall be invested by the state
16 treasurer in the same manner as monies in the state general fund, and all earnings on
17 investment of the fund shall be deposited into the fund.

18 * * *

19 §841.1. Tobacco Tax Health Care Fund

20 A. There is hereby created as a special fund in the state treasury the
21 "Tobacco Tax Health Care Fund", hereinafter referred to as the "fund". After
22 compliance with the requirements of Article VII, Section 9(B) of the Constitution of
23 Louisiana relative to the Bond Security and Redemption Fund, and after a sufficient
24 amount is allocated from that fund to pay all of the obligations secured by the full
25 faith and credit of the state which become due and payable within any fiscal year, the
26 state treasurer shall annually deposit ~~to the fund~~ an amount equal to fifty percent of
27 the avails of the tax imposed under the provisions of R.S. 47:841(B)(4) and (5) into
28 the TOPS Stability Fund and an amount equal to fifty percent of the avails of the tax
29 imposed under the provisions of R.S. 47:841(B)(4) and (5) into the Tobacco Tax

1 Health Care Fund. The monies in this fund shall be used solely as provided by this
2 Section and only in the amounts appropriated by the legislature.

3 * * *

4 Section 7. R.S. 51:2315(A) is hereby amended and reenacted to read as follows:

5 §2315. Louisiana Economic Development Fund

6 A. There is hereby established within the state treasury a fund to be known
7 as the "Louisiana Economic Development Fund". ~~At~~ Fifty percent of the monies
8 received by the corporation shall be deposited to the account of the Louisiana
9 Economic Development Fund and fifty percent of the monies received by the
10 corporation shall be deposited into the TOPS Stability Fund.

11 * * *

12 Section 8. This Act shall become effective on July 1, 2018; if vetoed by the governor
13 and subsequently approved by the legislature, this Act shall become effective on July 1,
14 2018, or on the day following such approval by the legislature, whichever is later.

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 833 Engrossed 2018 Regular Session Jay Morris

Abstract: Reduces certain revenue dedications by 50% and requires the amount by which
the revenue dedications are reduced to be deposited into the TOPS Stability Fund to
fund the Taylor Opportunity Program for Students (TOPS).

L.a. Agricultural Finance Authority Fund

Present law (R.S. 3:277) requires the state treasurer to deposit the total amount of funds paid
into the state treasury by the La. Agricultural Finance Authority into the La. Agricultural
Finance Authority Fund.

Proposed law reduces the amount the state treasurer is required to deposit into the La.
Agricultural Finance Authority Fund by 50% and requires the remaining 50% of the funds
to be deposited into the TOPS Stability Fund.

Present law (R.S. 27:392) requires the state treasurer, each fiscal year, to credit \$12 million
from combined taxable net slot machine proceeds into the La. Agricultural Finance
Authority Fund.

Proposed law reduces the amount the state treasurer is required to deposit each fiscal year
into the La. Agricultural Finance Authority Fund to \$6 million of the combined taxable net

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are additions.

slot machine proceeds and requires the remaining \$6 million of the funds to be deposited each fiscal year into the TOPS Stability Fund.

Dept. of Revenue Alcohol and Tobacco Control Officers Fund

Present law (R.S. 11:544) requires each fiscal year, until the Dept. of Revenue law enforcement actuarially accrued liability has been fully satisfied, the treasurer to deposit on a monthly basis a sum allocated to the Dept. of Revenue Alcohol and Tobacco Control Officers Fund pursuant to present law for use by the Dept. of Revenue, office of alcohol and tobacco control. The monthly sum is the lesser of 25% of the sum allocated to the Tobacco Regulation Enforcement Fund or \$14,000.

Proposed law reduces the monthly sum to be deposited into the Dept. of Revenue Alcohol and Tobacco Control Officers Fund by 50% and requires the remaining 50% to be deposited into the TOPS Stability Fund.

Compulsive and Problem Gaming Fund

Present law (R.S. 27:27.1) authorizes the La. Gaming Control Board to order the forfeiture of any money or thing of value obtained by a licensee or casino gaming operator from any self-excluded person in a proceeding for a willful violation of the self-exclusion rules of the board. Any money or thing of value forfeited shall be deposited into the Compulsive and Problem Gaming Fund.

Proposed law reduces the amount of the forfeited proceeds deposited into the Compulsive and Problem Gaming Fund by 50% and requires the remaining 50% to be deposited into the TOPS Stability Fund.

Present law (R.S. 27:92) requires the state treasurer to deposit 1% of the fees, fines, revenues, and other monies collected from annual racehorse wagering, not to exceed \$500,000 into the Compulsive and Problem Gaming Fund.

Proposed law reduces the amount required to be deposited into the Compulsive and Problem Gaming Fund to .5%, not to exceed \$500,000. Further requires the remaining .5% of the fees, fines, revenues, and other monies, not to exceed \$500,000, collected from annual racehorse wagering to be deposited into the TOPS Stability Fund.

Present law (R.S. 27:92) requires the winnings of persons found to be under the legal age to game in this state to be withheld from the underage patron and remitted to the state to be deposited into the Compulsive and Problem Gaming Fund.

Proposed law reduces the amount of winnings from underage patrons required to be deposited into the Compulsive and Problem Gaming Fund by 50% and requires the remaining 50% of these winnings to be deposited into the TOPS Stability Fund.

Present law (R.S. 27:270) requires quarterly casino gaming corporations to transfer 1% of operating accounts, not to exceed \$500,000, to the state treasury each fiscal year to be deposited into the Compulsive and Problem Gaming Fund.

Proposed law reduces the amount of the proceeds deposited each fiscal year into the Compulsive and Problem Gaming Fund by 50% and requires the remaining 50% of these monies to be deposited into the TOPS Stability Fund.

Present law (R.S. 27:270) requires quarterly casino gaming corporations to transfer the winnings of underage patrons to be withheld from the underage patron and remitted to the state for deposit into the Compulsive and Problem Gaming Fund.

Proposed law reduces the amount of winnings from underage patrons required to be deposited into the Compulsive and Problem Gaming Fund by 50% and requires the remaining 50% of these winnings to be deposited into the TOPS Stability Fund.

Present law (R.S. 27:392) requires 1% of combined net slot machine proceeds, not to exceed \$500,000, to be deposited into the Compulsive and Problem Gaming Fund.

Proposed law reduces the amount of slot machine proceeds to be deposited into the Compulsive and Problem Gaming Fund to .5%, not to exceed \$500,000, and requires the remaining .5% to be deposited into the TOPS Stability Fund.

Present law (R.S. 27:437) requires the state treasurer, each fiscal year, to deposit 1%, not to exceed \$500,000, of the fees, fines, and penalties related to video draw poker devices into the Compulsive and Problem Gaming Fund.

Proposed law reduces the amount of fees, fines, and penalties related to video draw poker devices required to be deposited into the Compulsive and Problem Gaming Fund to .5%, not to exceed \$250,000, and requires the remaining .5% of these fees, fines, and penalties to be deposited into the TOPS Stability Fund.

Riverboat Gaming Enforcement Fund

Present law (R.S. 27:92) requires the revenues received by the state from gaming activities less any monies credited to other funds in accordance with present law to be deposited into the Riverboat Enforcement Gaming Fund.

Proposed law reduces the amount of these monies required to be deposited into the Riverboat Enforcement Gaming Fund by 50% and requires the remaining 50% of these funds to be deposited into the TOPS Stability Fund.

Casino Support Services Fund

Present law (R.S. 27:270) requires daily casino gaming corporations to transfer surplus net revenues to the state treasury. Further requires the JLCB to approve of the amount of the casino support services contract each year and for the state treasurer to deposit \$1.8 million into the Casino Support Services Fund.

Proposed law reduces the amount of surplus net revenues deposited into the Casino Support Services Fund each year from \$1.8 million to \$900,000 and requires the deposit of the remaining \$900,000 into the TOPS Stability Fund.

Pari-mutuel Live Racing Facility Gaming Control Fund

Present law (R.S. 27:392) provides that after 1% of combined net slot machine proceeds, not to exceed \$500,000 each fiscal year, is credited to the Compulsive and Problem Gaming Fund, the state treasurer is required to deposit the remainder of all state taxes on slot machine proceeds levied pursuant to present law and all fines and other money collected by the division to the Pari-mutuel Live Racing Facility Gaming Control Fund.

Proposed law reduces the amount of combined net slot machine proceeds deposited into the Compulsive and Problem Gaming Fund to .5%, not to exceed \$500,000, and requires the remaining .5% of combined net slot machine proceeds, not to exceed \$500,000 to be deposited into the TOPS Stability Fund. Further reduces the amount of fines and other money collected by the division to be deposited into the Pari-mutuel Live Racing Facility Gaming Control Fund by 50% and requires the remaining 50% to be deposited into the TOPS Stability Fund.

Present law (R.S. 33:9551) requires the state treasurer to deposit taxable net slot machine proceeds collected in St. Landry Parish into the Pari-mutuel Live Racing Facility Gaming Control Fund.

Present law (R.S. 33:9561) requires the state treasurer to deposit taxable net slot machine proceeds collected in Bossier Parish into the Pari-mutuel Live Racing Facility Gaming Control Fund.

Present law (R.S. 33:9571) requires the state treasurer to deposit taxable net slot machine proceeds collected in Calcasieu Parish into the Pari-mutuel Live Racing Facility Gaming Control Fund.

Proposed law reduces the amount of taxable net slot machine proceeds collected in St. Landry, Bossier, and Calcasieu Parishes deposited into the Pari-mutuel Live Racing Facility Gaming Control Fund by 50% and requires the remaining 50% to be deposited into the TOPS Stability Fund.

New Orleans Sports Franchise Assistance Fund

Present law (R.S. 27:392) requires the state treasurer each fiscal year to deposit the remaining portion of taxable net slot machine proceeds collected from licensed eligible Orleans Parish facilities into the New Orleans Sports Franchise Assistance Fund.

Proposed law reduces the amount of taxable net slot machine proceeds collected from licensed eligible Orleans Parish facilities that are deposited into the New Orleans Sports Franchise Assistance Fund by 50% and requires the remaining amount of these proceeds to be deposited into the TOPS Stability Fund.

Marketing Fund

Present law (R.S. 47:318) requires \$1 million of annual sales tax collections to be deposited into the Marketing Fund.

Proposed law reduces the annual amount of sales taxes deposited into the Marketing Fund to \$500,000 and requires the remaining \$500,000 to be deposited into the TOPS Stability Fund.

Tobacco Regulation Enforcement Fund

Present law (R.S. 47:841) requires the state treasurer to annually deposit a portion of the avails of the excise tax levied on cigarettes into the Tobacco Regulation Enforcement Fund.

Proposed law reduces the annual deposit of a portion of the excise tax levied on cigarettes deposited into the Tobacco Regulation Enforcement Fund by 50% and requires the remaining 50% to be deposited into the TOPS Stability Fund.

Tobacco Tax Health Care Fund

Present law (R.S. 47:841.1) requires the state treasurer to annually deposit the avails of a portion of the excise tax levied on cigarettes to be deposited into the Tobacco Tax Health Care Fund.

Proposed law reduces the amount of the excise tax levied on cigarettes deposited into the Tobacco Tax Health Care Fund by 50% and requires the remaining 50% to be deposited into the TOPS Stability Fund.

Louisiana Economic Development Fund

Present law (R.S. 51:1927.1) requires all monies received by certified capital companies to be deposited in the La. Economic Development Fund.

Proposed law reduces the amount of monies received by certified capital company deposited into the La. Economic Development Fund by 50% and requires the remaining 50% to be deposited into the TOPS Stability Fund.

TOPS Stability Fund

Proposed law establishes the TOPS Stability Fund as a special treasury fund. Monies in the fund shall be used to provide funding for TOPS and invested in the same manner as the state general fund. Unexpended and unencumbered monies remain in the fund at the end of the fiscal year.

Effective July 1, 2018.

(Amends R.S. 3:277, R.S. 11:544(B)(3)(a), R.S. 27:27.1(F), 92(B)(2), 249(A), 270(A)(2) and (3)(a), 392(B)(2)(a) and (4), and (C)(7), and 437(B)(2)(a), R.S. 33:9551(E)(3), 9561(E)(3), and 9571(E)(3), R.S. 47:318(B)(1), 841(G)(2), and 841.1(A), and R.S. 51:2315(A); Adds R.S. 39:100.151)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the original bill:

1. Remove the Forestry Productivity Fund, Video Draw Poker Device Purse Supplement Fund, La. State University Firemen Training Program Film Library Fund, Two Percent Fire Insurance Fund, La. Fire Marshall Fund, and Municipal Fire and Police Civil Service Operating Fund from proposed law.