

2021 Regular Session

SENATE BILL NO. 121

BY SENATOR TALBOT

TAX/GAMING. Authorizes a parish governing authority to levy an excise tax on sports wagers. (gov sig)

1 AN ACT

2 To enact R.S. 27:503, relative to sports wagering; to authorize parish governing authorities

3 to levy an excise tax; to provide for enforcement; to provide for an effective date;

4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 27:503 is hereby enacted to read as follows:

7 **§503. Authorization for parish governing authority tax**

8 **A.(1) In any parish in which the majority of the electors of the parish**

9 **voted to approve a proposition authorizing sports wagering at the election**

10 **authorized by R.S. 18:1300.24, the parish governing authority may levy an**

11 **excise tax on sports wagers placed by players who are geographically located in**

12 **the parish at the time the wager is placed with a licensee.**

13 **(2) Any excise tax levied pursuant to Paragraph (1) of this Subsection**

14 **shall be a per-transaction tax on each wager that is placed by a player while the**

15 **player is geographically located within the parish and shall not exceed five**

16 **dollars per transaction.**

17 **B. Any excise tax levied by a parish governing authority as authorized**

1 by Subsection A of this Section, shall be paid monthly by the licensee directly  
 2 to the parish governing authority at the transaction rate determined by the  
 3 parish governing authority.

4 C. Any licensee or operator offering sports wagering to players located  
 5 in this state is considered to have consented to the jurisdiction of the courts of  
 6 Louisiana for the exclusive purpose of enforcing this Section. Notwithstanding  
 7 any other provision of law to the contrary, service of process upon licensees and  
 8 operators subject to this Section may be made by service outside this state in the  
 9 same manner provided for service within this state with the same force and  
 10 effect as though service had been made within this state.

11 Section 2. This Act shall become effective upon signature by the governor or, if not  
 12 signed by the governor, upon expiration of the time for bills to become law without signature  
 13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 14 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 15 effective on the day following such approval.

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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

SB 121 Original

2021 Regular Session

Talbot

Proposed law authorizes a parish governing authority in any parish that voted to approve sports wagering at the November 3, 2020, election to levy an excise tax on sports wagers placed by players who are geographically located in the parish at the time the wager is placed with a licensed sports wagering entity. Fifty-five parishes approved the sports wagering proposition at the November 3, 2020, election.

Proposed law provides that any excise tax levied pursuant to proposed law shall be a per-transaction tax on each wager that is placed by a player while the player is geographically located within the parish and shall not exceed \$5 per transaction.

Proposed law provides that any excise tax levied by a parish governing authority shall be paid monthly by the licensee directly to the parish governing authority at the rate determined by the local governing authority.

Proposed law provides that any licensee or operator offering sports wagering to players located in this state is considered to have consented to the jurisdiction of the courts of Louisiana for the exclusive purpose of enforcing proposed law and that service of process upon licensees and operators may be made by service outside Louisiana in the same manner provided for service within Louisiana with the same force and effect as though service had been made within Louisiana.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 27:503)