

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 620** HLS 22RS 610

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 12, 2022	2:11 PM	<b>Author:</b> STEFANSKI
<b>Dept./Agy.:</b> Department of Revenue		<b>Analyst:</b> Prashant Sastry
<b>Subject:</b> Authorizes private nonprofit schools to conduct charitable gaming		

GAMBLING/CHARITABLE RE INCREASE SG RV See Note Page 1 of 1  
Provides relative to the authority of private nonprofit elementary or secondary schools to conduct certain games of chance

Present law provides that that Louisiana Department of Revenue’s (LDR) Office of Charitable Gaming may license charitable organizations to hold and operate certain games of chance without the organization having to qualify with the IRS for a federal income tax exemption.

Proposed law adds private nonprofit elementary or secondary schools and public elementary or secondary schools to present law and and provides for a definition of a “private nonprofit elementary or secondary school” and “public elementary or secondary schools”.

<b>EXPENDITURES</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. There are no costs anticipated by LDR’s Office of Charitable Gaming to implement the proposed law.

**REVENUE EXPLANATION**

Proposed law will increase self-generated revenues within LDR. Under the proposed law, private nonprofit elementary or secondary schools and public elementary or secondary schools that wish to hold and operate certain games of chance must apply to the Office of Charitable Gaming for a license. The application fee for a license is currently \$75 annually, and it must be paid prior to the conducting of any raffles or other games under the purview of the Office of Charitable Gaming. It is unknown the number of private nonprofit elementary or secondary schools that will choose to apply for a license to conduct charitable gaming. To the extent that applications for licenses increase under this proposed law, self-generated revenues to LDR will increase by an indeterminable amount.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Evan Brasseaux*  
**Evan Brasseaux**  
**Interim Deputy Fiscal Officer**