

2024 Regular Session

HOUSE BILL NO. 480

BY REPRESENTATIVE MYERS

TAX/INCOME TAX: Provides relative to income tax withholding on gaming winnings

1 AN ACT

2 To enact R.S. 47:164(D)(3) and (E), relative to income tax withholding; to provide  
3 requirements for income tax withholdings on gaming winnings; to provide for  
4 procedures of the Department of Revenue with respect to such withholdings; to  
5 require reporting in connection with such withholdings; to require promulgation of  
6 administrative rules; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:164(D)(3) and (E) are hereby enacted to read as follows:

9 §164. Information required and withholding of tax at source

10 \* \* \*

11 D. Withholding of tax at source.

12 \* \* \*

13 (3)(a)(i) Any person that pays gaming winnings won in this state shall  
14 withhold individual income taxes at the highest rate provided for in R.S. 47:32(A)  
15 if federal income taxes are required to be withheld on those winnings pursuant to 26  
16 U.S.C. 3402.

17 (ii) Notwithstanding Item (i) of this Subparagraph, casinos that pay slot  
18 machine winnings in excess of one thousand two hundred dollars shall issue an IRS  
19 Form W2-G and withhold individual income taxes on those winnings at the highest

1 rate provided for in R.S. 47:32(A) regardless of whether the winnings are exempt  
2 from federal withholding.

3 (iii) Any person that pays sports wagering or fantasy sports contest winnings  
4 won in this state shall withhold individual income taxes at the highest rate provided  
5 for in R.S. 47:32(A) if federal income taxes are required to be withheld on those  
6 winnings pursuant to 26 U.S.C. 3402.

7 (b) The requirements of Subparagraph (a) of this Paragraph shall apply with  
8 respect to gaming winnings of all individuals, whether residents or nonresidents of  
9 this state.

10 (c) Any person that withholds income taxes on gaming winnings in  
11 accordance with the requirements of Subparagraph (a) of this Paragraph shall do all  
12 of the following:

13 (i) On a quarterly basis, electronically report and remit the withholdings to  
14 the Department of Revenue.

15 (ii) On an annual basis, electronically submit to the Department of Revenue  
16 a report listing the names of all persons whose winnings were subject to withholding  
17 in the reporting year and providing all other information in connection with such  
18 winnings as the department may require by rule.

19 E. The secretary of the Department of Revenue shall promulgate in  
20 accordance with the Administrative Procedure Act all such rules as are necessary to  
21 implement the provisions of this Section.

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#### 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)]

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HB 480 Original

2024 Regular Session

Myers

**Abstract:** Provides requirements for income tax withholding on gaming winnings.

Present law provides that for purposes of present law relative to revenue and taxation (Title 47 of the La. R.S.), "person" includes any natural person, firm, partnership, association, corporation, company, syndicate, estate, trust, business trust, or organization of any kind.

Present law provides that the highest rate of individual income tax is 4.25%.

Proposed law requires any person that pays gaming winnings won in this state to withhold individual income taxes at the highest rate provided for in present law if federal income taxes are required to be withheld on those winnings.

Proposed law provides that casinos which pay slot machine winnings in excess of \$1,200 shall issue an IRS Form W2-G and withhold individual income taxes on those winnings at the highest rate provided for in present law regardless of whether the winnings are exempt from federal withholding.

Proposed law requires any person that pays sports wagering or fantasy sports contest winnings won in this state to withhold individual income taxes at the highest rate provided for in present law if federal income taxes are required to be withheld on those winnings.

Proposed law stipulates that its requirements apply to gaming winnings of all individuals, whether residents or nonresidents of this state.

Proposed law requires any person that withholds income taxes on gaming winnings in accordance with proposed law to do all of the following:

- (1) On a quarterly basis, electronically report and remit the withholdings to the Department of Revenue (hereafter referred to as the "department").
- (2) On an annual basis, electronically submit to the department a report listing the names of all persons whose winnings were subject to withholding in the reporting year and providing all other information in connection with such winnings as the department may require by rule.

Proposed law requires the department to promulgate all such administrative rules as are necessary to implement proposed law.

(Adds R.S. 47:164(D)(3) and (E))