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## DIGEST

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HB 886 Original

2024 Regular Session

Jackson

**Abstract:** Requires certain parishes to use sports wagering revenues received from the Sports Wagering Local Allocation Fund for infrastructure improvements in particular geographic areas.

Present law levies the following taxes on proceeds from sports wagering:

- (1) A 10% tax on net gaming proceeds from sports wagering offered to consumers within this state pursuant to present law (the La. Gaming Control Law, R.S. 27:1 et seq.) conducted onsite at a licensed sports wagering establishment.
- (2) A 15% tax on net gaming proceeds from sports wagering offered through a website or mobile application to consumers within this state pursuant to present law.

Present law requires that 10% of the revenues collected from these taxes be credited to the Sports Wagering Local Allocation Fund (referred to hereafter as the "fund") established by present law (R.S. 27:628). Requires that monies in the fund be remitted monthly, by proportionate distribution, to each parish governing authority in which the taxable conduct pursuant to present law occurred.

Proposed law retains present law.

Proposed law requires the governing authority of any parish with a population between 220,000 and 240,000 to expend in each fiscal year all monies it receives from the fund on infrastructure improvements in a census tract within the parish that meets all of the following criteria:

- (1) It encompasses more than one hospital licensed in accordance with present law (R.S. 40:2100 et seq.).
- (2) It comprises or falls within a zone that has been recognized as a priority area for revitalization in a comprehensive master plan adopted by a municipal planning agency created by present law.

Effective July 1, 2024.

(Adds R.S. 27:628(C))