

2024 Regular Session

HOUSE RESOLUTION NO. 244

BY REPRESENTATIVE ECHOLS

TAX/GAMING: Requests a study of the brick-and-mortar casino operations in La.

1 A RESOLUTION

2 To urge and request the House Committee on Administration of Criminal Justice, or a
3 subcommittee thereof, to study the brick-and-motor casino operations in Louisiana
4 and to report its findings prior to the convening of the 2025 Regular Session of the
5 Legislature of Louisiana.

6 WHEREAS, in 1991, statutes were enacted to legalize and regulate gaming in the
7 state of Louisiana; and

8 WHEREAS, gaming revenue has long been a substantial part of Louisiana's
9 economy, generating seven hundred sixty-four million nine hundred fifty-one thousand two
10 hundred seventy-nine dollars in revenue for the state in Fiscal Year 2022-2023 alone; and

11 WHEREAS, Part I of Chapter 10 of Title 27 of the Louisiana Revised Statutes of
12 1950 created the "Louisiana Sports Wagering Act" and allows certain casinos to provide for
13 in-person sports wagering at a retail sports book within a sports wagering lounge; and

14 WHEREAS, R.S. 27:270 provides for the allocation of gaming revenue derived from
15 casino gaming operations towards enumerated educational funds.

16 THEREFORE, BE IT RESOLVED that the House of Representatives of the
17 Legislature of Louisiana does hereby urge and request the House Committee on
18 Administration of Criminal Justice, or a subcommittee thereof, to study the brick-and-motor
19 casino operations in Louisiana and receive information from the casino industry, Louisiana
20 Gaming Control Board, operators of brick-and-mortar casinos in Louisiana, and any other
21 relevant stakeholders regarding all of the following:

1 (1) The taxation challenges that negatively impact the Louisiana gaming market's
2 ability to remain competitive among neighboring states and dissuade new investment and
3 reinvestment in existing properties.

4 (2) The factors that impact the casino operators' decisions regarding reinvestment
5 to brick-and-mortar facilities in Louisiana and what would incentivize investments similar
6 to what has been pursued in other large gaming markets in the range of one hundred million
7 dollars.

8 (3) The substantive reinvestment projects undertaken by each casino operator into
9 their brick-and-mortar facilities over the last ten years and each operator's current and future
10 projects, to assess possible taxation remedies that will equitably aid brick-and-mortar
11 operators and bring the highest possible benefit to the state.

12 (4) The business relationships between brick-and-mortar operators and out-of-state
13 companies without a physical presence in Louisiana from the following perspectives:

14 (a) The priorities and requirements of the brick-and-mortar operators.

15 (b) The considerations of out-of-state entities when deciding whether or not to
16 operate in Louisiana.

17 (5) The feasibility of methods to encourage capital investment in brick-and-mortar
18 casinos by examining innovations in technology, emerging forms of gaming, and how other
19 successes were achieved in other large gaming markets.

20 BE IT FURTHER RESOLVED that the House Committee on Administration of
21 Criminal Justice, or a subcommittee thereof, shall report its findings to the Louisiana
22 Legislature prior to the convening of the 2025 Regular Session of the Legislature of
23 Louisiana.

24 BE IT FURTHER RESOLVED that one print copy and one electronic copy of any
25 report produced pursuant to this Resolution shall be submitted to the David R. Poynter
26 Legislative Research Library as required by R.S. 24:772.

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)]

HR 244 Original

2024 Regular Session

Echols

Requests the House Committee on Administration of Criminal Justice, or a subcommittee thereof, to conduct a joint study of the brick-and-mortar casino operations in La. and to report its findings prior to the convening of the 2025 R.S.