

# ACT No. 133

2024 Regular Session

HOUSE BILL NO. 480

BY REPRESENTATIVE MYERS

1 AN ACT

2 To enact R.S. 47:164(D)(3), (E), and (F), relative to income tax withholding; to provide  
3 requirements for income tax withholdings on certain winnings; to provide for  
4 procedures of the Department of Revenue with respect to certain income tax  
5 withholdings; to require reporting in connection with such withholdings; to require  
6 promulgation of 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), (E), and (F) 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 and are required to issue an IRS Form W2-G to the recipient shall  
19 withhold individual income taxes on those winnings at the highest rate provided for  
20 in R.S. 47:32(A).

21 (iii) Any person that pays sports wagering or fantasy sports contest winnings  
22 won in this state shall withhold individual income taxes at the highest rate provided

1           for in R.S. 47:32(A) if federal income taxes are required to be withheld on those  
2           winnings pursuant to 26 U.S.C. 3402.

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

5                   (c) On or before the thirty-first day of January of each year, any person  
6                   required to deduct and withhold income taxes on winnings in accordance with  
7                   Subparagraph (a) of this Paragraph shall submit to the secretary of the Department  
8                   of Revenue, in electronic format, a report listing the names of all persons whose  
9                   winnings were subject to withholding in the prior calendar year and provide all other  
10                  information in connection with such winnings as the department may require by rule.

11                  E.(1) Any person required to deduct and withhold any tax pursuant to this  
12                  Section shall electronically report and remit the withholdings to the secretary of the  
13                  Department of Revenue in accordance with the requirements provided in R.S.  
14                  47:112(L) and 114.

15                  (2) The provisions of R.S. 47:115 shall apply to this Section.

16                  F. The secretary of the Department of Revenue shall promulgate in  
17                  accordance with the Administrative Procedure Act all such rules as are necessary to  
18                  implement the provisions of this Section.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_