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## DIGEST

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HB 22 Original

2024 Third Extraordinary Session

Wilder

**Abstract:** Increases the tax on net gaming proceeds from electronic sports wagering on websites and mobile applications. Repeals the provision authorizing promotional play and amends the definition of "net gaming proceeds".

Present law levies a tax of 15% on net gaming proceeds from electronic sports wagering on websites and mobile applications.

Proposed law increases the present law tax from 15% to 51%.

Present law authorizes promotional play in sports wagering.

Proposed law repeals that authorization.

(Amends R.S. 27:602(13) and 625(B); Repeals R.S. 27:627)