

2025 Regular Session

HOUSE BILL NO. 587

BY REPRESENTATIVE MENA

GAMING/REVENUE: Provides relative to gaming revenue

## 1 AN ACT

2 To amend and reenact R.S. 27:625 and R.S. 47:9105, relative to sports wagering taxes; to  
3 set a progressive tax rate on sports wagering; to provide tax revenue for early  
4 childhood education; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 27:625 is hereby amended and reenacted to read as follows:

7 §625. State tax; levy

8 A. There is hereby levied a ~~ten percent~~ tax rate upon the net gaming proceeds  
9 from sports wagering offered to consumers within this state pursuant to this Title  
10 ~~conducted onsite at a licensed sports wagering establishment. The tax rate shall apply~~  
11 to all sports wagering conducted onsite at a licensed sports wagering establishment  
12 or through a mobile application or website. Any sports wagering conducted through  
13 ~~a mobile application or a website on the premises of a licensed sports wagering~~  
14 ~~establishment shall be considered electronic wagering and shall be taxed pursuant~~  
15 ~~to Subsection B of this Section. The tax shall be levied at the following rates:~~

16 (1) 20% of net gaming proceeds from sports wagering up to and including  
17 \$30,000,000.

18 (2) 25% of net gaming proceeds from sports wagering in excess of  
19 \$30,000,000 but not exceeding \$50,000,000.

1           (3) 30% of net gaming proceeds from sports wagering in excess of  
2           \$50,000,000 but not exceeding \$100,000,000.

3           (4) 35% of net gaming proceeds from sports wagering in excess of  
4           \$100,000,000 but not exceeding \$200,000,000.

5           (5) 40% of net gaming proceeds from sports wagering in excess of  
6           \$200,000,000.

7           ~~B. There is hereby levied a fifteen percent tax upon the net gaming proceeds~~  
8           ~~from sports wagering offered to consumers within this state pursuant to this Title~~  
9           ~~electronically through a website or mobile application. The provisions of this~~  
10          ~~Subsection shall not apply to electronic sports wagering conducted through a sports~~  
11          ~~wagering mechanism.~~

12          ~~C. B.~~ Within twenty days of the last day of each calendar month the division  
13          shall collect the taxes imposed pursuant to the provisions of this Section for the  
14          immediately preceding calendar month.

15          ~~D. C.~~ All taxes collected by the division pursuant to this Section shall be  
16          forwarded upon receipt to the state treasurer for immediate deposit into the state  
17          treasury. Funds deposited into the treasury shall first be credited to the Bond  
18          Security and Redemption Fund in accordance with Article VII, Section 9(B) of the  
19          Constitution of Louisiana.

20          ~~E. D.~~ In a month when the amount of net gaming proceeds of an operator  
21          from sports wagering is a negative number, the operator may carry over the negative  
22          amount to the return filed for the subsequent month. However, no amount shall be  
23          carried over in any period more than twelve months after the month in which the  
24          amount carried over was originally due.

25          ~~F. E.~~ The provisions of this Section shall not apply to any sports wagering  
26          offered in this state by the Louisiana Lottery Corporation pursuant to Title 47 of the  
27          Louisiana Revised Statutes of 1950.

~~G. F.~~ After complying with the provisions of Subsection D of this Section, each fiscal year the state treasurer shall credit the following amounts to the following funds:

\* \* \*

(2) ~~Twenty-five~~ Forty percent of the monies collected pursuant to this Section, not to exceed ~~twenty~~ thirty million dollars, shall be credited to the Louisiana Early Childhood Education Fund established by R.S. 17:407.30.

\* \* \*

Section 2. R.S. 47:9105 is hereby amended and reenacted to read as follows:

§9105. State tax; levy

A. There is hereby levied a ~~ten percent~~ tax rate upon the net gaming proceeds of an operator from sports wagering offered to consumers within this state pursuant to this Title ~~onsite at a permitted retail establishment through a sports wagering mechanism.~~ The tax rate shall apply to all sports wagering conducted onsite at a licensed sports wagering establishment or through a mobile application or website.

The tax shall be levied based on the following rates:

(1) 20% of net gaming proceeds from sports wagering up to and including \$30,000,000.

(2) 25% of net gaming proceeds from sports wagering in excess of  
\$30,000,000 but not exceeding \$50,000,000.

(3) 30% of net gaming proceeds from sports wagering in excess of  
\$50,000,000 but not exceeding \$100,000,000.

(4) 35% of net gaming proceeds from sports wagering in excess of  
\$100,000,000 but not exceeding \$200,000,000.

(5) 40% of net gaming proceeds from sports wagering in excess of  
\$200,000,000.

~~B. There is hereby levied a fifteen percent tax upon the net gaming proceeds of an operator from sports wagering offered to consumers within this state pursuant to this Title electronically through a website or mobile application.~~

1           ~~€.~~ B. Within twenty days of the last day of each calendar month the  
2           corporation shall collect the taxes imposed pursuant to the provisions of this Section  
3           for the immediately preceding calendar month.

4           ~~Đ.~~ C. All taxes collected by the corporation pursuant to this Section shall be  
5           deposited into the Disability Services Fund as provided by R.S. 28:826. These  
6           monies shall be forwarded upon receipt to the state treasury. Funds deposited into the  
7           treasury shall first be credited to the Bond Security and Redemption Fund in  
8           accordance with Article VII, Section 9(B) of the Constitution of Louisiana.

9           ~~E.~~ D. In a month when the amount of net gaming proceeds of an operator  
10          from sports wagering is a negative number, the operator may carry over the negative  
11          amount to the return filed for the subsequent month. However, no amount shall be  
12          carried over in any period more than twelve months after the month in which the  
13          amount carried over was originally due.

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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 587 Original

2025 Regular Session

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**Abstract:** Creates a tax rate on net gaming proceeds from sports wagering. Increases the amount of sports wagering tax revenue to be dedicated to the Louisiana Early Childhood Education Fund.

Present law provides for a 15% tax on net gaming proceeds from sports wagering offered electronically through a website or mobile application.

Present law provides for a 10% tax on net gaming proceeds from sports wagering offered onsite at a retail establishment through a sports wagering mechanism.

Proposed law provides for a tax rate that applies to all sports wagering, whether onsite or via a website or mobile application, to be levied at the following rates:

- (1) 20% of proceeds up to and including \$30,000,000
- (2) 25% of proceeds over \$30,000,000 but not over \$50,000,000
- (3) 30% of proceeds over \$50,000,000 but not over \$100,000,000
- (4) 35% of proceeds over \$100,000,000 but not over \$200,000,000
- (5) 40% of proceeds over \$200,000,000

Proposed law increases the amount of tax revenue from sports betting at casinos to be dedicated to the Louisiana Early Childhood Education Fund from 25% to 40% and increases the cap from \$20,000,000 to \$30,000,000.

(Amends R.S. 27:625 and R.S. 47:9105)