

HOUSE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by House Committee on Administration of Criminal Justice to
Original House Bill No. 542 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 2, after "reenact" and before "relative" change "R.S. 27:44(15) and 205(16)," to "R.S. 27:44(15), 205(16), and 353(9),"

AMENDMENT NO. 2

On page 1, line 7, after "Section 1." and before "are" change "R.S. 27:44(15) and 205(16)" to "R.S. 27:44(15), 205(16), and 353(9)"

AMENDMENT NO. 3

On page 3, after line 4, add the following:

§353. Definitions

When used in this Chapter, the following terms shall have these meanings:

* * *

(9) "Net slot machine proceeds" means the total of all cash and property received by a licensee from slot machine gaming operations minus the amount of cash or prizes paid to winners and promotional play wagers received. However, the maximum amount of promotional play wagers that an eligible facility may deduct from its net slot machine proceeds in any calendar year shall not exceed five million dollars annually directly attributable to promotional play wagers. or the percentage cap, whichever is greater. For the purposes of this Section, the percentage cap shall be as follows:

(a) Beginning in the tax year of 2026, the percentage cap shall be equal to four percent of an eligible facility's taxable revenue for that tax year.

(b) Beginning in the tax year of 2027, the percentage cap shall be equal to seven percent of an eligible facility's taxable revenue for that tax year.

(c) Beginning in the tax year of 2028 and every year thereafter, the percentage cap shall be equal to ten percent of an eligible facility's taxable revenue for a tax year.

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