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## DIGEST

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HB 639 Original

2025 Regular Session

Riser

**Abstract:** Changes the tax rate associated with online sports wagering and allocates revenue.

Present law provides for a 15% tax on online sports wagering.

Proposed law changes the online sports wagering tax from 15% to the same rate as video draw poker devices at qualified truck stop facilities pursuant to present law (R.S. 27:435).

Present law allocates revenue generated from the online sports wagering tax to various funds.

Proposed law credits 25% of the monies generated by the online sports wagering tax to the Supporting Programs, Opportunities, Resources, and Teams Fund (SPORT).

Proposed law credits 3% of the monies generated by the online sports wagering tax to the La. Postsecondary Inclusive Education Fund.

Proposed law creates the SPORT Fund.

Proposed law describes who is eligible to receive money from the SPORT Fund.

Proposed law provides that monies awarded from the SPORT Fund shall not be used to displace other awards or scholarships.

Proposed law directs the Board of Regents to promulgate rules to administer the distribution of funds from the SPORT Fund.

(Amends R.S. 27:625(B) and (G)(8); Adds R.S. 17:1792 and R.S. 27:625(G)(9) and (10))