



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 315** HLS 25RS 711

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 15, 2025	4:14 PM	Author: BRYANT
Dept./Agy.: Revenue/Office of Charitable Gaming		
Subject: Charitable Gaming		Analyst: Mimi Blanchard

GAMBLING/CHARITABLE

OR INCREASE SG RV See Note

Page 1 of 1

Provides relative to charitable gaming

Current law provides that municipalities and parishes may decide whether to allow charitable raffles, bingo, and keno within their jurisdictions. Local governing authorities may adopt rules, regulations, and ordinances to license and regulate charitable gaming conducted by charitable organizations.

Proposed law authorizes children’s charities to conduct charitable gaming activities, including bingo, keno, and video bingo. It prohibits local authorities from denying or revoking licenses for eligible charities holding a valid Louisiana charitable bingo license. Proposed law additionally exempts children’s charities from local sales and use tax, to the extent allowable by the Internal Revenue Code, and all local governing taxes, fees, permits, and reporting requirements. It also establishes requirements for non-charitable distributors, allows specific equipment use in gaming operations, and creates the crime of theft of bingo proceeds for employees convicted of stealing \$2,500 or more. Effective August 1, 2025.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						
REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	
Annual Total						

EXPENDITURE EXPLANATION

Proposed law may result in an indeterminable increase in SGF expenditures in the Department of Public Safety and Corrections – Corrections Services (DPS&C – CS) if an employee employed by a charitable gaming licensee is convicted of theft of keno, bingo, or video bingo proceeds in the amount of \$2,500 or more. The exact fiscal impact of the passage of this legislation to state and local governing authorities is indeterminable, since it creates a new crime, and it is not known how many people will be convicted, nor the length of the sentences assessed as a result of its potential enactment.

For those convicted, sentenced, and then subsequently housed in a state facility, DPS&C-CS will sustain expenditures of \$107.60 per offender per day. For those convicted, sentenced, and then subsequently housed in a local facility, DPS&C-CS will sustain expenditures of \$26.39 per offender per day. DPS&C-CS advises that impacts on offender populations are anticipated to impact the number of offenders held in local facilities, and in managing its offender population, it seeks to fill all beds in state facilities first, then assigns overflow offenders to local facilities.

The Office of Charitable Gaming reports one-time implementation costs of \$40,000 for system design, development, and testing, which can be absorbed within their existing budget using SGR derived from licenses and fees.

REVENUE EXPLANATION

The Office of Charitable Gaming reports an indeterminable increase (\$75 annually per application) in SGR dependent on the number of organizations that qualify as children’s charities and apply to conduct charitable gaming. This revenue increase could come from both newly formed organizations and existing nonprofits or licensed distributors that were not previously engaged in charitable gaming but choose to apply under the expanded authority granted to children’s charities. Organizations already licensed and conducting gaming would not generate new revenue, as they are already subject to existing fees.

The exemption of pull-tab sales from local sales and use tax may result in an indeterminable decrease in local revenue, depending on the volume of pull-tab sales and how the exemption is applied.

Senate

Dual Referral Rules

House

☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Deborah Vivien
Chief Economist