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## DIGEST

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HB 415 Engrossed

2025 Regular Session

Echols

**Abstract:** Provides for increasing the deduction on promotional play wagers.

Present law provides that gaming operators may have up to \$5,000,000 in promotional play wagers untaxed.

Proposed law provides that a gaming operator shall be entitled to a promotional play credit equal to the total dollar amount of the qualifying capital outlay.

Proposed law provides a maximum credit of 10% of the qualifying capital outlay or 20% of the gaming operator's gross gaming revenue, which is greater.

Proposed law uses the same definition for "capital outlay" as appears in present law.

Proposed law directs La. Economic Development to create and submit a strategic economic development plan and make recommendations as to gaming taxes and gaming tax incentives.

(Amends R.S. 27:44(15) and 205(16); Adds R.S. 27:270(B) and R.S. 36:101.1)