

2026 Regular Session

SENATE BILL NO. 135

BY SENATOR MIZELL

GAMING. Provides relative to the dedication of revenue from sports wagering. (7/1/27)

1 AN ACT

2 To amend and reenact R.S. 27:625(G)(2) and (8), relative to sports wagering; to provide for
3 the crediting of funds from the proceeds of the tax on sports wagering net gaming
4 proceeds; to provide relative to the funds credited to the Louisiana Early Childhood
5 Education Fund; to provide relative to the funds credited to the Supporting Programs,
6 Opportunities, Resources, and Teams Fund; to provide for a cap; to provide for an
7 effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 27:625(G)(2) and (8) are hereby amended and reenacted to read as
10 follows:

11 §625. State tax; levy

12 * * *

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

16 * * *

17 (2) Twenty-five percent of the monies collected pursuant to **Subsection B of**

Summary of Amendments Adopted by SenateCommittee Amendments Proposed by Senate Committee on Finance to the original bill

1. Require the monies deposited into the La. Early Childhood Education Fund be 25% of the net mobile sports wagering proceeds.
2. Remove the \$20 million floor on the amount credited to the La. Early Childhood Education Fund.
3. Remove the requirement that the deposit to the La. Early Childhood Education Fund equal the greater of 25% of collections or \$20 million.
4. Require a \$20 million cap on the amount credited to the Supporting Programs, Opportunities, Resources, and Teams Fund.
5. Change the effective date from July 1, 2026 to July 1, 2027.
6. Make technical changes.