The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

DIGEST

SB 135 Engrossed | 2026 Regular Session | Mizell

Present law requires that amounts collected from the tax on net gaming proceeds from sports wagering be credited to various funds described in present law, including the La. Early Childhood Education Fund and the Supporting Programs, Opportunities, Resources, and Teams Fund.

Present law requires the amount credited to the La. Early Childhood Education Fund be 25%, not to exceed $20 million from the net proceeds of onsite and mobile sports wagering.

Proposed law removes the $20 million cap on amounts credited to the La. Early Childhood Education Fund. Proposed law further requires that 25% of the net mobile sports wagering proceeds be credited to the La. Early Childhood Education Fund.

Present law requires the amount credited to the Supporting Programs, Opportunities, Resources, and Teams Fund be 25% of the net mobile sports wagering proceeds.

Proposed law requires a $20 million cap on the amounts credited to the Supporting Programs, Opportunities, Resources, and Teams Fund.

Effective July 1, 2027.

(Amends R.S. 27:625(G)(2) and (8))

Summary of Amendments Adopted by Senate

Committee 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.