

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 75** HLS 26RS 619

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action: **W/ SEN FLOOR AMD**

Proposed Amd.:

Sub. Bill For.:

Date: May 29, 2026	4:00 PM	Author: JACKSON
Dept./Agy.: Gaming Control Board		Analyst: Mimi Blanchard
Subject: Promotional Play Deductions		

GAMING REF -\$574,627 GF RV See Note Page 1 of 2
Provides for the allowable amount of promotional play offered by certain gaming operators and for deductions regarding promotional play

Current law provides for a deduction of up to \$5 M in promotional play wagers from gaming proceeds and gross revenue for riverboats, racetrack slots and the land-based casino. The deduction must be directly attributable to promotional play.

Proposed law creates a pilot program from July 1, 2026 to June 30, 2027 for racetrack slots, in which they may claim a deduction up to \$7 M in promotional play wagers from gaming proceeds and gross revenue for racetrack slots instead of the \$5 M provided for in current law. Proposed law provides that the additional \$2 M in promotional wagers is not eligible for transfer to other licensees or casino gaming operators as provided for by Act 258 of the 2026 RS. Proposed law requires a comprehensive report outlining any additional net slot machine proceeds directly attributable to the enhanced promotional play for the period of July 1 through December 31, 2026 and the impact on the collection and disposition of fees and taxes on credits deposited into local governing authority funds be provided to the Gaming Control Board, Senate Committee on Judiciary B, and the House Committee on Administration of Criminal Justice no later than March 1, 2027. Effective August 1, 2026.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	(\$574,627)	\$0	\$0	\$0	\$0	(\$574,627)
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	(\$8,375)	\$0	\$0	\$0	\$0	(\$8,375)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	(\$583,002)	\$0	\$0	\$0	\$0	(\$583,002)

EXPENDITURE EXPLANATION

Proposed law will decrease subsequent dedications from SGF into several statutory dedications by approximately \$280,816 in FY 27 (**see summary in Revenue Explanation on Page 2**). To the extent that the legislature may desire to maintain certain activities at the existing base level, an appropriation from an alternate MOF would be required, assumed in this fiscal note to be SGF.

***Note: Effective date of proposed law is August 1, 2026, however; proposed law provides that the pilot program begin July 1, 2026. This fiscal note reports impacts as beginning July 1, 2026 and ending June 30, 2027.**

REVENUE EXPLANATION

Based on FY 25 racetrack slot machine collections of \$48.2 M and weighted average gaming fees of 21.5%, DPS estimates that the deduction of promotional play wagers subject to the increased cap in proposed law would reduce state gaming revenue by approximately \$567,715 in FY 27. These estimates reflect the value of promotional wagers deducted from gross revenue for state tax and fee purposes, which is projected at \$5.4 M in FY 27. The bill provides for no carryforward of promotional play deduction so the note assumes all deductions are taken when available.

Scaling this aggregate approach to the official state revenue forecasts of gaming receipts (adopted 5/08/26), the loss of state gaming receipts attributable to the bill is estimated at \$583,002 in FY 27, with approximately 67% of the loss associated realized in SGF (\$574,627), and approximately 33% associated with the Compulsive and Problem Gaming Fund (\$8,375). Approximately \$280,816 of the SGF decrease attributable to racetrack slot machines are ultimately distributed to individual track-related statutory dedications itemized on page 2.

REVENUE EXPLANATION CONTINUED ON PAGE 2.

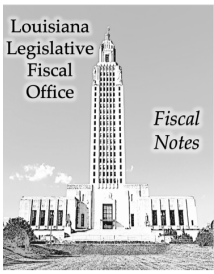
Senate
Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger

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CONTINUED EXPLANATION from page one:

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REVENUE EXPLANATION CONTINUED

***Note: While proposed law provides that the additional \$2 M in promotional play may not be transferred to other licensees or or casino gaming operators as provided for by Act 258 of the 2026 RS, any transfer of the existing \$5 M promotional play may change the impact of the fiscal note by an indeterminable amount.**

It is possible that increasing the cap on promotional play deductions from the tax base would encourage more use of it by the industry, and attract more taxable play. The fiscal note makes no assumption about increased play due to promotional wagers.

Subsequent impacts to other statutory dedications from SGF losses listed below (Racetrack Slot impacts):

Annual Loss (FY 27 and Beyond)

Calcasieu Parish Fund*	(\$ 14,064)
Bossier Truancy Program Fund	(\$ 14,150)
Orleans Parish Excellence Fund	(\$ 10,449)
Beautification and Improvement of N.O. City Park Fund	(\$ 77,592)
Greater New Orleans Sports Foundation	(\$ 41,716)
New Orleans Sports Franchise Assistance Fund	(\$ 122,846)
Total	(\$280,816)

*Monies in the Calcasieu Parish Fund are dedicated approximately 60% to the Calcasieu Parish School Board, 30% to McNeese State University, and 10% to Southwest Louisiana (SOWELA) Technical Institution. This would result in reductions to those entities listed below:

Annual Loss (FY 27 and Beyond)

Calcasieu School Board	(\$8,438)
McNeese State University	(\$4,219)
SOWELA	(\$1,406)

Senate

Dual Referral Rules

House

- 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
- 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

- 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
- 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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