

ACT No. 963

2026 Regular Session

HOUSE BILL NO. 75

BY REPRESENTATIVES JACKSON AND KNOX

1 AN ACT

2 To enact R.S. 27:392(D) and 393.2, relative to gaming activity; to provide for the collection
3 and disposition of fees and taxes; to provide for an enhanced promotional play pilot
4 program; to provide for limitations; to provide for a termination date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 27:393(D) and 393.2 are hereby enacted to read as follows:

8 §392. Collection and disposition of fees and taxes

9 * * *

10 D. Notwithstanding any other law to the contrary, absent a force majeure
11 event, the local governing authorities in the parish in which the licensed eligible
12 facility is located, and any other entities described in Subsections B and C of this
13 Section, shall not receive an amount less than the amount received during the 2025-
14 2026 fiscal year.

15 * * *

16 §393.2. Enhanced promotional play pilot program

17 A. Notwithstanding R.S. 27:353(9) or any other law to the contrary,
18 beginning on July 1, 2026 and terminating on June 30, 2027, for the purposes of this
19 Chapter, "net slot machine proceeds shall mean the total of all cash and property
20 received by a licensee from slot machine gaming operations minus the amount of
21 cash or prizes paid to winners and seven million dollars directly attributable to
22 promotional play wagers.

1 B. The additional two million dollars directly attributable to promotional
2 play wagers provided by this Section shall not be assigned to another licensee or
3 casino gaming operator as provided by Act No. 258 of the 2026 Regular Session.

4 C. No later than March 1, 2027, the licensees shall provide a comprehensive
5 report to the Gaming Control Board, the Senate Committee on Judiciary B, and the
6 House Committee on Administration of Criminal Justice demonstrating any
7 additional net slot machine proceeds directly attributable to the enhanced
8 promotional play for the period of July 1 through December 31, 2026, and the effect
9 on the collection and disposition of fees and taxes on credits deposited into local
10 governing authority funds described in R.S. 27:392.

11 Section 2. This Act shall become effective on July 1, 2026.

12 Section 3. The provisions of this Act shall cease to be effective as of June 30, 2027.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____