

## RÉSUMÉ DIGEST

ACT 258 (SB 294)

2026 Regular Session

Talbot

Existing law provides for license and franchise fees to be charged to all riverboat gaming licensees for the right to conduct gaming activities on a riverboat. Further provides for the fees to be a percentage of the net gaming proceeds.

New law authorizes a licensee to assign all or part of the amount of the allowable deduction directly to promotional play that is not claimed by the licensee for the same fiscal year to another licensee licensed pursuant to existing law regarding riverboats, the land-based casino, or slot machines at racetracks. Requires that the assignment be in writing and both the licensee assigning the deduction and the licensee to which the deduction is assigned are required to report the assignment to the La. Gaming Control Board.

Existing law, regarding land-based casino operations, defines "gross revenue" as the total of all value received by the casino gaming operator from gaming operations, less the total of all value or amounts paid out as winnings to patrons and credit instruments or checks which are uncollected as determined by rule of the corporation and \$5M annually directly attributable to promotional play.

Existing law provides that the casino operator must pay to the La. Gaming Control Board a minimum compensation of the greater of 18.5% of gross revenues or \$65M annually.

New law retains existing law and authorizes the casino operator to assign all or part of the amount of the allowable deduction directly to promotional play that is not claimed by the casino gaming operator for the same fiscal year to another licensee licensed pursuant to existing law regarding the riverboats and slot machines at racetracks. Requires that the assignment be in writing and both the casino gaming operator assigning the deduction and the licensee to which the deduction is assigned are required to report the assignment to the La. Gaming Control Board.

Existing law, regarding pari-mutuel wagering facilities (eligible facilities), defines "net slot machine proceeds" as the total of all cash and property received by a licensee from slot machine gaming operations minus the amount of cash or prizes paid to winners and \$5M annually directly attributable to promotional play. Existing law further defines "taxable net slot machine proceeds" as the "net slot machine proceeds" less the amount of required in support, payment, or contributions to the horsemen (18%).

Existing law provides for an 18.5% license tax on taxable net slot machine proceeds.

New law retains existing law and authorizes a licensee to assign all or part of the amount of the allowable deduction directly to promotional play that is not claimed by the licensee for the same fiscal year to another licensee licensed pursuant to existing law regarding the riverboats, the land-based casino, or slot machines at racetracks. Requires that the assignment must be in writing and both the licensee assigning the deduction and the licensee to which the deduction is assigned are required to report the assignment to the La. Gaming Control Board.

Effective July 1, 2026.

(Amends R.S. 27:44(15), 205(16), and 353(9))