# 2024 Regular Session

## HOUSE CONCURRENT RESOLUTION NO. 19

## BY REPRESENTATIVE ECHOLS

# TAX/GAMING: Requests a study of the land-based casino industry

1	A CONCURRENT RESOLUTION
2	To urge and request the House Committee on Administration of Criminal Justice and the
3	Senate Committee on Judiciary B, or a subcommittee of each, to conduct a joint
4	study of the land-based casino industry and to report their findings prior to the
5	convening of the 2025 Regular Session of the Legislature of Louisiana.
6	WHEREAS, the first land-based casino ever to be opened on American soil was the
7	Crescent City House in 1827 in New Orleans; and
8	WHEREAS, since the founding of the Crescent City House, a multitude of casinos
9	have become operational in Louisiana; and
10	WHEREAS, a majority of these casinos are riverboats located on various waterways
11	throughout the state; and
12	WHEREAS, Part VI of Chapter 5 of Title 27 of the Louisiana Revised Statutes of
13	1950 provides for the land-based casino operating contract that established the only land-
14	based casino in the state within New Orleans; and
15	WHEREAS, that land-based casino, Harrah's New Orleans Casino, generated nearly
16	one hundred forty million dollars of revenue in 2023; and
17	WHEREAS, Part I of Chapter 10 of Title 27 of the Louisiana Revised Statutes of
18	1950 created the "Louisiana Sports Wagering Act" and allows certain casinos to provide for
19	in-person sports wagering at a retail sports book within a sports wagering lounge; and
20	WHEREAS, R.S. 27:270 provides for the allocation of gaming revenue derived from
21	casino gaming operations towards enumerated educational funds.

### HLS 24RS-1029

1	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
2	urge and request the House Committee on Administration of Criminal Justice and the Senate
3	Committee on Judiciary B, or a subcommittee of each, to conduct a joint study of the land-
4	based casino industry and receive information from the casino industry, Louisiana Gaming
5	Control Board, members of existing land-based casinos, and any other relevant stakeholders
6	regarding all of the following:
7	(1) The taxation challenges that are currently in place that dissuade the industry from
8	making substantive new investment and reinvestment in existing water or land-based
9	facilities.
10	(2) Incentives to encourage the industry to invest at least one hundred million dollars
11	per facility for expansion involving a large multi-use food, beverage, and entertainment-
12	based facility similar to what has been pursued in other large gaming expansion markets.
13	(3) The Louisiana Lottery Corporation for the purposes of exploring additional
14	gaming options in Louisiana.
15	(4) The impacts of letting non-facility owning operators come into the state.
16	(5) Any other innovations that would bring capital investment to the state in the
17	land-based gaming industry.
18	BE IT FURTHER RESOLVED that the House Committee on Administration of
19	Criminal Justice and the Senate Committee on Judiciary B, or a subcommittee of each, shall
20	report their findings to the Louisiana Legislature prior to the convening of the 2025 Regular
21	Session of the Legislature of Louisiana.
22	BE IT FURTHER RESOLVED that one print copy and one electronic copy of any
23	report produced pursuant to this Resolution shall be submitted to the David R. Poynter
24	Legislative Research Library as required by R.S. 24:772.

### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

Echols

Requests the House Committee on Administration of Criminal Justice and the Senate Committee on Judiciary B, or a subcommittee of each, to conduct a joint study of the landbased casino industry and to report their findings prior to the convening of the 2025 R.S.