

NOTICE OF INTENT

Department of Public Safety and Corrections

Louisiana Gaming Control Board

Fixed Odds Wagers on Horse Races
(LAC 42:VI.103, 303, 521, 523, and 701)

Sports Wagering Events
(LAC 42:VI.501)

The Department of Public Safety and Corrections, Louisiana Gaming Control Board ("board"), in accordance with R.S. 27:15, R.S. 27:24, and the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., hereby gives notice that it intends to amend the following rules: LAC 42:VI.103; LAC 42:VI.303; LAC 42:VI.501; LAC 42:VI.521; LAC 42:VI.523; and LAC 42:VI.701. The rules are intended to provide uniform guidelines for the acceptance of fixed odds horse race wagers for sports wagering in accordance with Act 291 of the 2025 Regular Session. It also provides uniform guidelines for the submission of special events or competition of relative skill for board approval and reporting requirements for fixed odds and sports wagering licensees and operators.

Part VI. Sports Wagering

Chapter 1. General Provisions

§103. Definitions

A. ...

B. As used in this Chapter, the following words and terms shall have the following meanings:

Act - Financial Statements or Financial Records...

Fixed odds wager on horse races—the same meaning as the term has in R.S. 27:612(B).

Fixed odds wagering on horse races—the same meaning as the term has in R.S. 27:602(19)(b).

Gaming Employee - Voucher...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:48 (January 2022), LR 48:1860 (July 2022).

Chapter 3. Licensing

§303. Permits, General

A. -E. ...

F. Sports Wagering Service Providers

1. ...

2. Entities that must submit as a sports wagering service provider include, but are not limited to, those providing geolocation, geofencing, patron identification, risk management, player account system, data supply, and integrity monitoring services.

3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:50 (January 2022).

Chapter 5. Rules; Operations

§501. Sports Wagering Operator Requirements and Restrictions; Internal Controls; Comprehensive Rules

A.- E. ...

F. Licensees and operators shall implement internal controls and commercially reasonable procedures for sports wagering to ensure compliance with all requirements of the Act and these regulations including, but not limited to:

1.- 28. ...

29. ensuring fixed odds wagers on horse races are offered and accepted in accordance with R.S. 27:612 and the board's sports wagering catalog.

G. - I. ...

J. Operators shall adopt comprehensive rules governing sports wagering transactions with its patrons. The operator's rules shall comply with R.S. 27:607(C) and shall be submitted to the division for approval. The comprehensive rules shall include, at a minimum:

1, - 12. ...

13. For fixed odds wagering on horse races conducted pursuant to R.S. 27:612, additional rules governing the acceptance and settlement of wagers on horse racing events, including but not limited to:

a. treatment of scratched horses; and

b. treatment of dead heats,

K. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:55 (January 2022), LR 48:1860 (July 2022).

§521. Sports Events

A. ...

B. Special event or competition of relative skill.

1. ...

2. A request for approval to accept wagers on any other event shall be made by an operator at least 14 days prior to such event on such forms approved by the board, and shall include:

a. - f. ...

3. - 4. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:60 (January 2022).

§523. Sports Wagers

A. An operator shall not accept any sports wager on a sports event unless it has received approval from the board to conduct that type or category of sports wager. The chairman has the authority to approve, reject, and unapprove categories and types of sports wagers on behalf of the board. A type of sports wager refers to the method of determining the outcome of the sports wager. The category refers to the kind of event being wagered on. With the exception of fixed odds wagering on horse races or as otherwise specified in the board's sports wagering catalog, all particular categories or sports wager types approved by the Act or these regulations or later approved by the board for its first use may be used on multiple events by all operators without further approval.

1. If an operator would like to offer a new category of sports event, it must submit the request to the board on the approved form at least 14 days in advance of the proposed date of accepting sports wagers on such a category. The request shall include all requested information on the approved form including, but not limited to: a full description of the sports event and the manner which sports wagers would be placed and winning wagers would be determined; a full description of any technology which would be utilized to offer the sports event; information or documentation that demonstrates that the sports event meets the requirements of Subsection B of this Section; and any other information requested by the board or division.

a. For fixed odds wagering on horse racing, the request shall specify the types and wagers requested, track information, and the name(s) and permit number(s) of the permitted sports wagering service provider(s) who will provide the odds and content.

i. For horse races conducted out of state but within the United States, the request shall include proof of consents or authorization in accordance with the Interstate Horseracing Act of 1978, 15 U.S.C. 3001 et seq., which may include, but not be limited to, proof of consents of the: host racetrack; the host racing association; and the host racetrack's racing commission. The request shall also include a certification from the operator that it is allowed to offer and accept fixed odds wagering on horse racing and it complies with the requirements of Interstate Horseracing Act of 1978, 15 U.S.C. 3001 et seq. to offer the requested fixed odds wager on horse races.

ii. For horse races conducted in this state, the request shall include proof of consent of the host racetrack and proof of consent of the Horsemen's Benevolent and Protective Association.

2. – 3. ...

B. – G. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:61 (January 2022).

Chapter 7. Records; Accounting; Confidentiality

§701. Financial Statements and Records

A. – D. ...

E. Reporting net gaming proceeds.

1. Each licensee or its operators shall report the net gaming proceeds by providing the total gross revenue of all wagers placed by patrons, the total amount of all winnings paid out to patrons, and the total amount of all eligible promotional play wagers in accordance with requirements provided by the division. This report is due monthly by the tenth of the following month. Daily records shall be maintained,

including those providing revenues by event type (for example: NFL, NBA, MLB, NCAA by sports, parlay, etc.). For fixed odds wagering on horse races, a licensee or its operators shall report straight wagers, parlay wagers involving only horse racing events, and parlay wagers involving horse racing events combined with other approved sports events for calculation of taxes due in accordance with R.S. 27:612(B).

2. – 3. ...

F. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:64 (January 2022).

Public Comments

Interested persons may submit written comments to Amy Pirtle Danageozian, Assistant Attorney General, Louisiana Department of Justice, Gaming Division, 1885 North Third Street, Fifth Floor, Baton Rouge, LA 70802. All comments must be submitted no later than the end of business day, Central time zone, of September 10, 2026.



Christopher B. Hebert
Chairman

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F. Licensees and operators shall implement internal controls and commercially reasonable procedures for sports wagering to ensure compliance with all requirements of the Act and these regulations including, but not limited to:

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29. ensuring fixed odds wagers on horse races are offered and accepted in accordance with R.S. 27:612 and the board's sports wagering catalog.

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J. Operators shall adopt comprehensive rules governing sports wagering transactions with its patrons. The operator's rules shall comply with R.S. 27:607(C) and shall be submitted to the division for approval. The comprehensive rules shall include, at a minimum:

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§521. Sports Events

A. ...

B. Special event or competition of relative skill.

1. ...

2. A request for approval to accept wagers on any other event shall be made by an operator at least 7 14 days prior to such event on such forms approved by the board, and shall include:

a. - f. ...

3. - 4. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:60 (January 2022).

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1. If an operator would like to offer a new category of sports event, it must submit the request to the board on the approved form at least ~~seven~~ 14 days in advance of the proposed date of accepting sports wagers on such a category. The request shall include all requested information on the approved form including, but not limited to: a full description of the sports event and the manner which sports wagers would be placed and winning wagers would be determined; a full description of any technology which would be utilized to offer the sports event; information or documentation that demonstrates that the sports event meets the requirements of Subsection B of this Section; and any other information requested by the board or division.

a. For fixed odds wagering on horse racing, the request shall specify the types and wagers requested, track information, and the name(s) and permit number(s) of the permitted sports wagering service provider(s) who will provide the odds and content.

i. For horse races conducted out of state but within the United States, the request shall include proof of consents or authorization in accordance with the Interstate Horseracing Act of 1978, 15 U.S.C. 3001 et seq., which may include, but not be limited to, proof of consents of the: host racetrack; the host racing association; and the host racetrack's racing commission. The request shall also include a certification from the operator that it is allowed to offer and accept fixed odds wagering on horse racing and it complies with the requirements of Interstate Horseracing Act of 1978, 15 U.S.C. 3001 et seq. to offer the requested fixed odds wager on horse races.

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2. – 3. ...

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AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

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Public Comments

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Christopher B. Hebert
Chairman