

NOTICE OF INTENT

Department of Public Safety and Corrections

Louisiana Gaming Control Board

The Department of Public Safety and Corrections, Louisiana Gaming Control 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 LAC 42:III.2325 and LAC 42:III.2723. The rule change allows for LAC 42:III.2325 and LAC 42:III.2723 to comply with newly enacted federal law One, Big, Beautiful Bill Act (Public Law 119-21) and allow the reporting threshold to conform to the federal reporting requirement.

Title 42

LOUISIANA GAMING

Part III. Gaming Control Board

Chapter 23. Compliance, Inspections and Investigations

§2325. Administrative Actions and Penalty Schedule

A. – G. ...

H. Penalty Schedule

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
Louisiana Administrative Code, Title 42, Part III			
Chapter 21. Licenses and Permits			

Chapter 23. Compliance, Inspections, and Investigations			

Chapter 25. Transfers of Interest in Licensees and Permittees; Loans and Restrictions			

Chapter 27. Accounting Regulation			

Section Reference	Description	Base Penalty	Proscriptive Period (Months)

2723.E	Jackpot Payout Slips greater than the amount required to file a W2-G (\$2,000 as of 1/1/26. After 2026, the amount grows with inflation.) \$1,200	\$1,000	12

Chapter 29. Operating Standards			

Chapter 31. Rules of Play			

Chapter 33. Surveillance			

Chapter 34. Security			

Chapter 35. Patron Disputes			

Chapter 40. Designated Check Cashing Representatives			

Chapter 42. Electronic Gaming Devices			

Chapter 43. Specifications for Gaming Devices and Equipment			

Revised Statues, Title 27. Louisiana Gaming Control Law			
Chapter 2. Louisiana Gaming Control Board			

Chapter 4. The Louisiana Riverboat Economic Development and Gaming Control Act			
Part III. Gaming Enforcement Division			

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
Part V. Conducting of Gaming Operations			
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Part VIII. Issuance of Permits to Manufacturers, Suppliers, and Others			
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Chapter 5. The Louisiana Economic Development And Gaming Corporation Law			
Part V. General Corporation Gaming Operations			
* * *			
Part VI. Land-Based Casino Operating Contract			
* * *			
Part VII. Licenses, Fees, and Registration			
* * *			
Part IX. Prohibitions, Exclusions, and Gaming Offenses			
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Chapter 7. Pari-Mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act			
Part II. O Conduct of Slot Machine Gaming Activity			
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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 38:1620 (July 2012), amended LR 40:1381 (July 2014), amended LR 45:582 (April 2019).

Chapter 27. Accounting Regulations

§2723. Internal Controls; Slots

A. – D.1.i ...

j. verification and witness by an additional permitted gaming employee if the jackpot is less than the amount required for the filing of a W2-G or similar federal tax withholding form \$1,200. This signature is not required if the jackpot is paid in accordance with § 2723.C.9. If the jackpot is ~~\$1,200 or greater~~ requires federal reporting, the additional permitted gaming employee shall be an employee from a department independent of the department performing the payout.

D.2 - D.6 ...

E. If a jackpot requires federal reporting is ~~\$1,200 or greater in value~~, the following shall be obtained by the slot attendant prior to payout and for preparation of a Form W-2G:

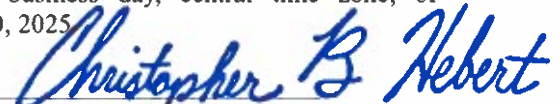
E.1 – R.11 ...

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 38:1641 (July 2012), amended LR 44:1449 (August 2018), amended LR 44:2014 (November 2018).

Public Comments

Interested persons may submit written comments to Cathryn E. Gits, 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 November 10, 2025.



Christopher B. Hebert
Chairman