

RULE
Department of Revenue
Policy Services Division

Income Tax Withholding on Gaming Winnings
(LAC 61:I.1525)

Under the authority of R.S. 47:164(D), R.S. 47:241 et seq., and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.1525 relative to income tax withholding on gaming winnings. The primary purpose of this regulation is to require anyone paying gaming winnings to withhold on those winnings if the IRS requires withholding on the winnings.

Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered
by the Secretary of Revenue
Chapter 15. Income: Withholding Tax

§1525. Income Tax Withholding on Gaming Winnings

A. Withholding Requirement for Gaming Winnings

1. Every person or business that pays gaming winnings won in Louisiana is required to withhold individual income taxes at a rate of six percent if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings.

2. Additionally following current Department of Revenue practice, casinos that pay slot machine winnings in excess of \$1,200 should issue a form W2-G and withhold at a rate of 6 percent of the slot machine winnings regardless of the Internal Revenue Code withholding on such slot machine winnings.

B. Reporting Requirements for Gaming Winnings

1. Businesses that withhold income taxes on gaming winnings shall electronically report and remit the withholdings to the Louisiana Department of Revenue quarterly.

2. Businesses required to withhold and to submit income taxes on gaming winnings shall send the Department of Revenue a report electronically containing a list of all winners annually in a format approved by the department. The report shall contain the following information as printed on federal form W-2G:

a. the payor's name, address, and federal identification number;

b. the winner's name, address, social security number, gross winnings, amount of federal income taxes withheld, and amount of state income taxes withheld.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.71, R.S. 47:287.785, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Service Division, LR 36:2877 (December 2010).

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