Income Tax Withholding on Gaming Winnings 
(LAC 61:1.1525)

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 61:1.1525 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.