

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, the Administrative Procedure Act, R.S. 49:950 et seq., and R.S. 22:439.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50: 1291 (September 2024).

**§19711. Effective Date**

A. This regulation shall become effective upon final publication in the *Louisiana Register*.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, the Administrative Procedure Act, R.S. 49:950 et seq., and R.S. 22:439.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1292 (September 2024).

Timothy J. Temple  
Commissioner

2409#026

**RULE**

**Department of Revenue  
Office of Charitable Gaming**

**Limited Raffle Licenses  
(LAC 42:I.1722)**

Under the authority of R.S. 4:707, 707.1, and 729, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Office of Charitable Gaming has adopted LAC 42:I.1722.

Revised Statute 4:707.1, enacted by 2023 Acts, No. 89, establishes a limited raffle license and provides exemptions from the requirements of R.S. 4:705(2)(c) (\$75 license fee) and 4:714(F)(1) (requiring a separate charitable gaming account). LAC 42:I.1722 sets forth the qualifications and requirements for a limited raffle license. The Rule establishes a reduced license and renewal fee of \$25. Limited raffle licenses are available to organizations who conduct one or more raffle games during the 12-month license period with aggregate total prize winnings that do not exceed \$10,000.

An Emergency Rule outlining the qualifications and requirements was issued on September 1, 2023 (*Louisiana Register*, Volume 49, Number 9). A revised Emergency Rule was issued on February 29, 2024. This Rule will adopt the provisions set forth in the February 29, 2024 Emergency Rule. This Rule is hereby adopted on the day of promulgation.

**Title 42**

**LOUISIANA GAMING**

**Part I. Charitable Bingo, Keno, Raffle**

**Subpart 1. Bingo**

**Chapter 17. Charitable Bingo, Keno and Raffle**

**Subchapter B. Gaming Requirements**

**§1722. Limited Raffle License Requirements**

A. A limited raffle license may be issued pursuant to R.S. 4:707.1 to an organization that:

1. qualifies under Louisiana law to conduct charitable gaming;
2. holds one or more raffle games during the 12-month license period for which the aggregate value of all

prizes to be awarded for all raffle games does not exceed \$10,000; and

3. the raffles are not conducted at a time and place other games of chance allowed under R.S. 4:707 are conducted.

B. Limited raffle licensees shall be subject to the same requirements as other licensed organizations conducting raffles except that:

1. the license and renewal fee shall be \$25;
2. a separate charitable gaming account shall not be required;
3. the information required by R.S. 4:716 shall be submitted annually rather than quarterly; and
4. the license renewal application may be submitted after June 30 without penalty, provided it is filed at least 30 days prior to the scheduled raffle unless the secretary waives this requirement for good cause.

C. Notwithstanding Paragraph B.1 of this Section, if the aggregate value of all prizes to be awarded during the license period will not exceed \$250, the license and renewal fees shall be waived.

D. Raffle games for which the prize value cannot reasonably be predetermined, such as 50/50 and split the pot raffles do not qualify for a limited raffle license. Similarly, raffles with prizes that by nature exceed \$10,000, such as automobiles and immovable property, do not qualify for the limited raffle license.

E. If the total prize winnings distributed by the licensee during the 12-month limited license period exceed \$10,000, the organization shall be prohibited from renewing its limited raffle license. In this case, the organization shall apply for a standard charitable gaming license. In the event that the organization does not apply for a standard charitable gaming license, the organization's limited raffle license will be deemed suspended for a calendar year. After the expiration of the calendar year, the organization may reapply for a limited raffle license.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:707.1 and 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Charitable Gaming, LR 50:1292 (September 2024).

Luke Morris  
Assistant Secretary

2409#028

**RULE**

**Department of Revenue  
Policy Services Division**

Aviation Fuel Dealer Sales Tax Returns,  
Form R-1029E—Electronic Filing  
and Payment Requirement  
(LAC 61.III.1549 and 1550)

Under the authority of R.S. 47:1511, 47:1519, 47:1520 and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, through this Notice of Intent, adopts rules to require electronic filing and payment requirements for aviation fuel dealers who are filing the Form 1029, *Louisiana Sales Tax Return*.