

# Louisiana Senate Finance Committee



## FY26 Executive Budget

### 01 – Executive Department 254 – Louisiana State Racing Commission

March 2025

*Senator Cameron Henry, President  
Senator Glen Womack, Chairman*





# FY26 Executive Budget

## Schedule 01 — Executive Department Agencies

### Executive Department

Management and  
Regulatory Agencies  
Supporting the  
Executive Branch of  
State Government

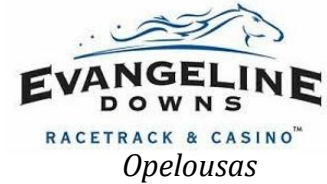
	Tab No.
Executive Department Overview	Overview
Executive Office	01-100 EXEC
Office of Indian Affairs	01-101 OIA
State Inspector General	01-102 SIG
Mental Health Advocacy Service	01-103 MHAS
Louisiana Tax Commission	01-106 LTC
Division of Administration	01-107 DOA
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# 01-254 Louisiana State Racing Commission Agency Overview



**Mission**  
Supervise, regulate and enforce all statutes concerning horse racing and pari-mutuel wagering for live horse racing on-track and off-track; to collect and record taxes due to the state.



## ACTIVITIES

### Administrative

- Public meetings, hearing cases & issue and collect fines.
- Collection of self-generated revenues.

### Veterinarian

- Perform pre-race examinations of all horses racing in Louisiana.
- Maintains the official veterinarian records and reports.

### Breeders Awards, Video Poker, Board of Regents

- **Breeders Awards** – awards paid to breeders of horses in LA bred races.
- **Video Draw Poker, Sports Wagering Supplement Funds** – disbursement to the horse associations and racetracks for LA bred purse supplements.
- **Board of Regents** – disburses 33% of the 1.5% license fee of the total amount of all wagers at off-track betting parlors (OTBs).
- **Historical Horse Racing License Fee** – disburses 33% of the historical horse racing fees to various stakeholders

### Regulatory & Licensing

- Operations of field offices and auditors at each racetrack in Louisiana.
- Issue licenses.
- Act 437 of the 2021 Regular Session authorized a new form of pari-mutuel wagering called Historical Horse Racing (HHR).

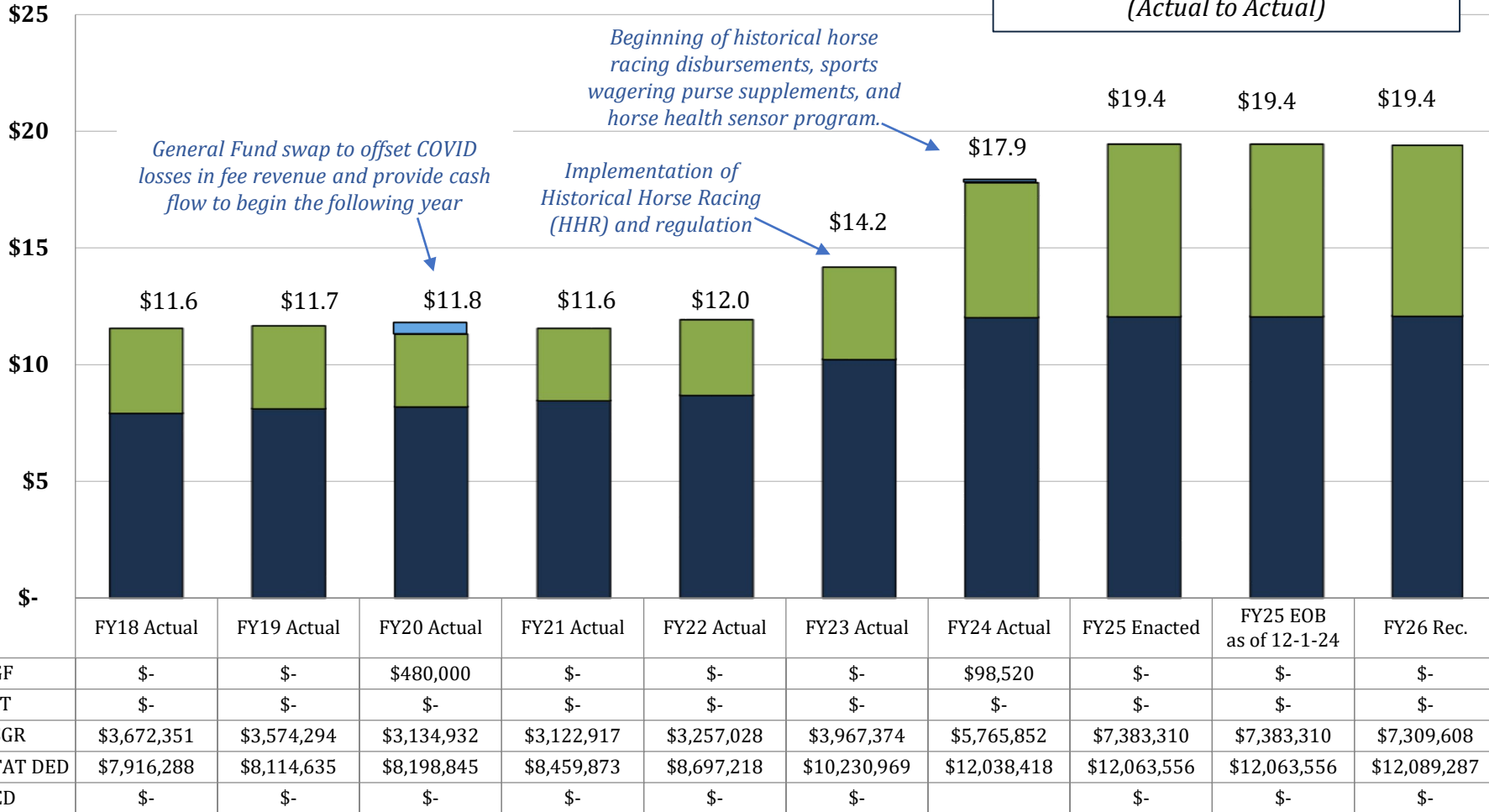


# 01-254 Louisiana State Racing Commission

## Changes in Funding since FY18

### Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 67.4%.  
(Actual to Recommended)  
Change from FY18 to FY24 is 54.5%.  
(Actual to Actual)





# 01-254 Louisiana State Racing Commission

## Statewide Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$7,383,310	\$12,063,556	\$0	\$19,446,866	89	FY25 Existing Operating Budget as of 12/1/24
\$0	\$0	\$55,000	\$0	\$0	\$55,000	0	Acquisitions & Major Repairs
\$0	\$0	(\$91,200)	\$0	\$0	(\$91,200)	0	Attrition Adjustment
\$0	\$0	\$867	\$0	\$0	\$867	0	Civil Service Fees
\$0	\$0	\$14,848	\$0	\$0	\$14,848	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$3,211	\$0	\$0	\$3,211	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$2,446	\$0	\$0	\$2,446	0	Legislative Auditor Fees
\$0	\$0	\$10,474	\$34,458	\$0	\$44,932	0	Market Rate Classified
\$0	\$0	(\$55,000)	\$0	\$0	(\$55,000)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$525)	\$0	\$0	(\$525)	0	Office of State Procurement
\$0	\$0	(\$12,316)	\$0	\$0	(\$12,316)	0	Office of Technology Services (OTS)
\$0	\$0	\$110,778	\$0	\$0	\$110,778	0	Related Benefits Base Adjustment
\$0	\$0	(\$59,721)	\$0	\$0	(\$59,721)	0	Retirement Rate Adjustment
\$0	\$0	\$0	\$16,581	\$0	\$16,581	0	Risk Management
\$0	\$0	\$122,866	\$0	\$0	\$122,866	0	Salary Base Adjustment
\$0	\$0	(\$430)	\$0	\$0	(\$430)	0	UPS Fees
\$0	\$0	\$101,298	\$51,039	\$0	\$152,337	0	<b>Total Statewide Adjustments</b>
\$0	\$0	(\$175,000)	(\$25,308)	\$0	(\$200,308)	0	Total Other Adjustments
\$0	\$0	\$7,309,608	\$12,089,287	\$0	\$19,398,895	89	<b>TOTAL FY 26 Recommended Budget</b>
\$0	\$0	(\$73,702)	\$25,731	\$0	(\$47,971)	0	Total Adjustments (Statewide and Agency-specific)



# 01-254 Louisiana State Racing Commission Non-Statewide Adjustments for FY26

## Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	(\$175,000)	\$0	\$0	(\$175,000)	0	Aligns fees collected from off track wagering facilities with projected collections based on actuals collected over the past several years. A portion of these funds is sent to Board of Regents, per R.S. 4.218.
\$0	\$0	\$0	(\$25,308)	\$0	(\$25,308)	0	Decreases Statutory Dedications out of the Pari-mutuel Live Racing Facility Gaming Control Fund for the Equine Drug Testing Contract.
<b>\$0</b>	<b>\$0</b>	<b>(\$175,000)</b>	<b>(\$25,308)</b>	<b>\$0</b>	<b>(\$200,308)</b>	<b>0</b>	<b>Total Other Adjustments</b>

Act 437 of the 2021 Regular Session authorized a new form of pari-mutuel wagering called Historical Horse Racing (HHR) of which La. Racing Commission is responsible for regulation.

Act 381 of the 2022 Regular Session authorized the Louisiana State Racing Commission to collect a license fee not to exceed four percent of the total amount wagered at each off-track wagering facility on historical horse racing to cover administrative costs.

Act 258 of the 2023 Regular Session mandates the collection of historical horse racing license fees, now set at one and one-half percent of the total amount wagered at each off-track wagering facility on historical horse racing and allocates the fees to various stakeholders.

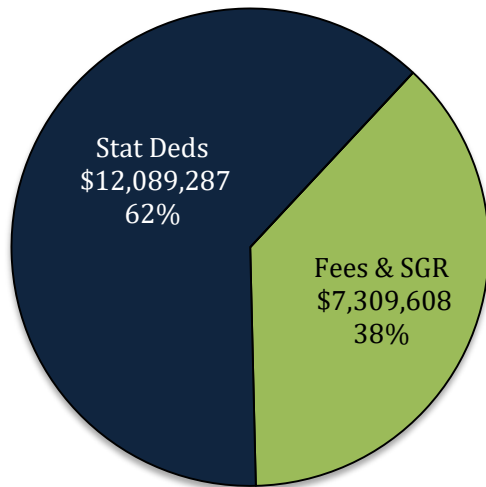


# 01-254 Louisiana State Racing Commission

## Agency Level Budget Overview

Total Funding	FY24 Actual	FY25 Enacted	FY25 EOB as of 12-1-24	FY26 Recommended	Difference FY25 EOB to FY26 Recommended
General Fund	\$98,520	\$0	\$0	\$0	\$0
Fees and Self Generated	\$5,765,852	\$7,383,310	\$7,383,310	\$7,309,608	(\$73,702)
Statutory Dedications					\$0
Video Draw Poker Device Purse Supplement Fund	\$4,090,804	\$4,090,804	\$4,090,804	\$4,090,804	\$0
Pari-mutuel Live Racing Facility Gaming Control Fund	\$6,147,614	\$6,172,752	\$6,172,752	\$6,198,483	\$25,731
Sports Wagering Purse Supplement Fund	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$0
<b>TOTAL LA Racing Commission</b>	<b>\$17,902,790</b>	<b>\$19,446,866</b>	<b>\$19,446,866</b>	<b>\$19,398,895</b>	<b>(\$47,971)</b>
T.O. Positions	89	89	89	89	0

### FY26 Recommended Total Means of Finance



**Total \$19.4 M**

*LSRC is authorized to retain excess fees to use as seed until the next year's fees are collected.*

**(-\$47,971) Budget Adjustments:** This net decrease is driven by a decrease of **(-\$175,000)** to align projected collected off track wagering facility fees with historical norms. This decrease is offset by a net increase of \$152,337 in standard statewide costs, largely driven by the realignment of payroll to projected FY 2026 levels of funding needed.

**Fees and Self-Generated Revenue** = licenses, fees on wagering, admission, examinations, fines, and reimbursement of certain salaries by racing associations

**Statutory Dedications:**

**Video Draw Poker Device Purse Supplement Fund** = 1.5% of VDP net proceeds disbursed for purse supplements

**Pari-mutuel Live Racing Facility Gaming Control Fund** = a portion of net proceeds from slots at the tracks to be used for LA Racing Commission operating expenses

**Sports Wagering Purse Supplement Fund** = 2.5% of a 10% tax on net gaming proceeds from sports wagering disbursed for purse supplements



# Categorical Expenditures

## Examples of Categories

**Departments expend funding in the five major categories listed below.**

### **Personal Services**

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

### **Total Operating Expenses**

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

**Professional Services** – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

### **Total Other Charges**

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

### **Acquisitions and Major Repairs**

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.





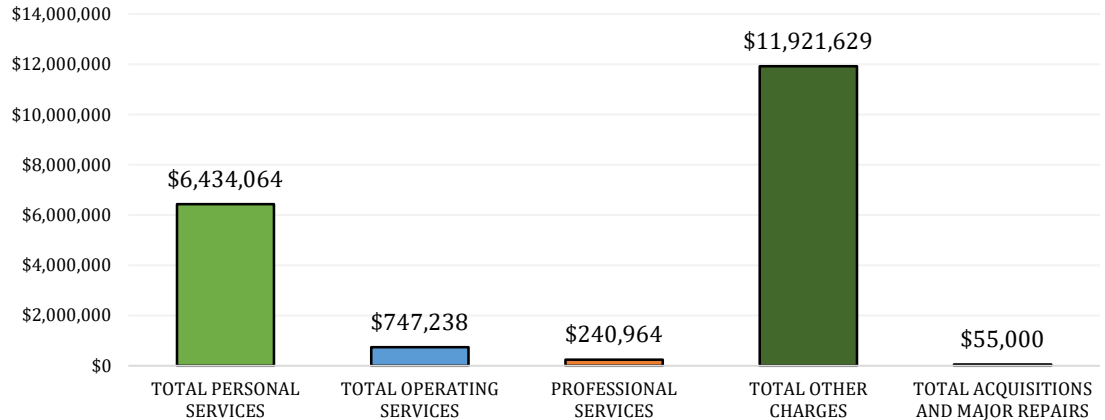
# 01-254 Louisiana State Racing Commission Categorical Expenditures at FY26 Recommended

The largest expenditure category in the Louisiana State Racing Commission is Total Other Charges, which comprises 62 percent of the agency's budget.

Other Charges houses funding for various purse supplements (\$5.9 m.), breeder awards (\$1.7 m.), lab analysis costs for equine specimens by the Industrial Laboratories (\$1.3 m.), and HHR distributions to breeder associations, law enforcement & local governments (\$1.5 m.).

Personal Services make up the second largest portion of the agency's budget at 33 percent. Salaries make up 69 percent of expenditures, while Related Benefits contributes 30 percent.

### FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$3,828,041	\$4,359,328	\$4,359,328	\$4,453,127	\$93,799
Other Compensation	\$149,489	\$77,592	\$77,592	\$77,592	\$0
Related Benefits	\$1,609,876	\$1,851,430	\$1,851,430	\$1,903,345	\$51,915
<b>TOTAL PERSONAL SERVICES</b>	<b>\$5,587,406</b>	<b>\$6,288,350</b>	<b>\$6,288,350</b>	<b>\$6,434,064</b>	<b>\$145,714</b>
Travel	\$213,190	\$156,589	\$206,589	\$206,589	\$0
Operating Services	\$369,642	\$456,899	\$456,899	\$456,899	\$0
Supplies	\$59,416	\$83,750	\$83,750	\$83,750	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$642,248</b>	<b>\$697,238</b>	<b>\$747,238</b>	<b>\$747,238</b>	<b>\$0</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$175,002</b>	<b>\$290,964</b>	<b>\$240,964</b>	<b>\$240,964</b>	<b>\$0</b>
Other Charges	\$10,373,465	\$10,494,667	\$10,494,667	\$10,469,359	(\$25,308)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,073,775	\$1,620,647	\$1,620,647	\$1,452,270	(\$168,377)
<b>TOTAL OTHER CHARGES</b>	<b>\$11,447,240</b>	<b>\$12,115,314</b>	<b>\$12,115,314</b>	<b>\$11,921,629</b>	<b>(\$193,685)</b>
Acquisitions	\$50,894	\$55,000	\$55,000	\$55,000	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$50,894</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,902,790</b>	<b>\$19,446,866</b>	<b>\$19,446,866</b>	<b>\$19,398,895</b>	<b>(\$47,971)</b>



# 01-254 Louisiana State Racing Commission Categorical Expenditures at FY26 Recommended

## Professional Services

Amount	Description
\$138,317	Contract with Gaming Laboratories International to assist with the development of technical standards and regulations for Historical Horse Racing
\$60,000	Contract with Thoroughbred Racing Protective Bureau to assist with the development of technical standards and regulations for Historical Horse Racing
\$19,596	Lagniappe Court Reporting, Inc. - Court Reporters to record and transcribe proceedings at commission hearings
\$12,871	Travel allowances related to legal services for the Commission, including professional and expert witnesses
\$10,000	Veterinarian services
\$180	Legal services related to Racing Commission matters, personnel-related matters, and other miscellaneous services deemed necessary
<b>\$240,964</b>	<b>Total Professional Services</b>

## Other Charges

Amount	Description
\$4,090,804	Video Draw Poker Device Purse Supplement Fund - Purse Supplements
\$1,800,000	Sports Wagering Purse Supplement Fund - Purse Supplements
\$1,557,864	HHR distributionsto Breeder Associations, Law Enforcement, and Local Governments as per Act 258 of the 2023 Regular Session.
\$1,317,955	Industrial Labs - Chemical and other analysis on equine specimens
\$800,000	Quarterhorse Breeder Awards
\$700,000	Thoroughbred Breeder Awards
\$202,736	Off-track Breeder Awards
<b>\$10,469,359</b>	<b>Total Other Charges</b>

## Interagency Transfers Expenses

Amount	Description
\$698,207	State Police - Security, investigations and searches of any type, as provided by the Rules of Racing and the statutes including background, criminal history, and police report checks
\$235,000	Board of Regents
\$155,000	Department of Justice - Legal services
\$94,028	Office of Risk Management (ORM) Premiums
\$89,148	Telephone and Data Service - Office of Technology Services
\$60,000	La. Department of Agriculture and Forestry
\$48,602	Office of Technology Services (OTS) Fees
\$26,615	Legislative Auditor Fees
\$26,481	Division of Administration - State Printing Fees
\$7,576	Civil Service Fees
\$4,472	LA Register and LA Roster
\$3,610	Office of State Procurement (OSP) Fees
\$3,199	Uniform Payroll System (UPS) Fees
\$332	Louisiana Property Assistance Agency
<b>\$1,452,270</b>	<b>Total IAT Expenses</b>

## Acquisitions & Major Repairs

Amount	Description
\$25,000	Replacement computers
\$25,000	Replacement office furniture
\$5,000	Replacement lab equipment
<b>\$55,000</b>	<b>Total Acquisitions &amp; Major Repairs</b>

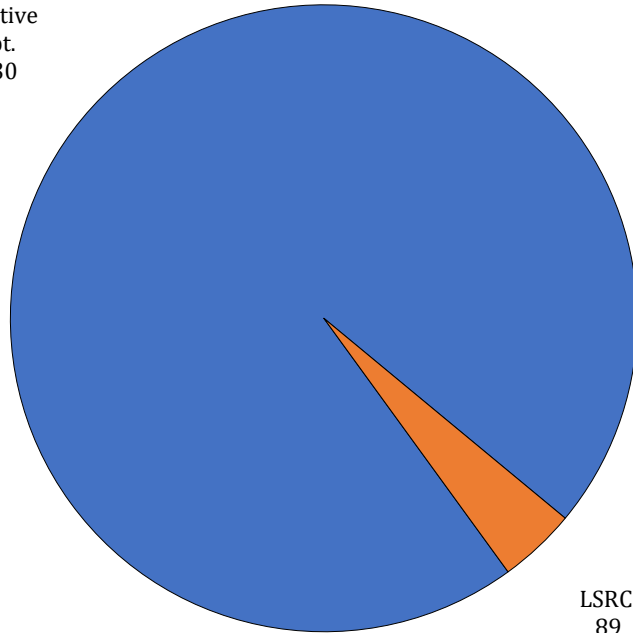


# 01-254 Louisiana State Racing Commission

## FTEs, Authorized T.O., and Other Charges Positions

**FY26 Agency Employees  
as a portion of  
FY26 Total Department Employees**

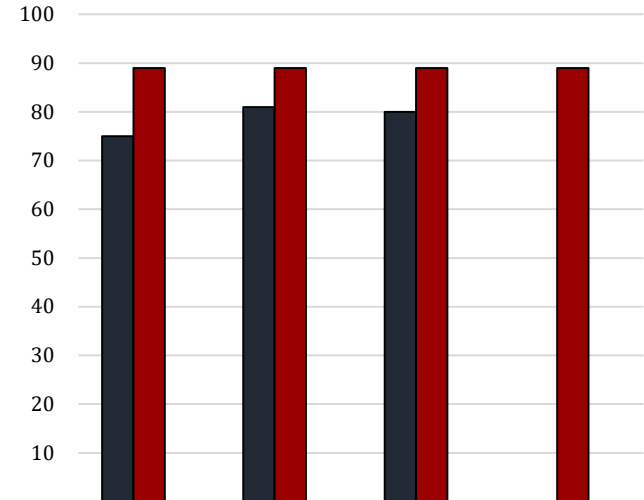
Total  
Executive  
Dept.  
2,230



LSRC  
89  
4%

FY25 number of funded, but not filled, positions as of December 30, 2024 = 7

**Number  
and  
Types  
of  
Positions**



	2023	2024	2025	2026 Rec.
■ Total FTEs (1st July Report)	75	81	80	-
■ Authorized T.O. Positions	89	89	89	89
■ Other Charges Positions	-	-	-	-

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies included in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



# 01-254 Louisiana State Racing Commission

## Related Employment Information

Salaries and Related Benefits for the 89 Authorized Positions are listed below in Chart 1.  
 In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.  
 This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$3,448,927	\$3,828,041	\$4,359,328	\$4,453,127
Other Compensation	\$103,280	\$149,489	\$77,592	\$77,592
Related Benefits	\$1,461,202	\$1,609,876	\$1,851,430	\$1,903,345
<b>Total Personal Services</b>	<b>\$5,013,409</b>	<b>\$5,587,406</b>	<b>\$6,288,350</b>	<b>\$6,434,064</b>

Average T.O Salary = \$58,608

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY26 Recommended	Total Funding	%
Total Related Benefits	\$1,903,345	
UAL payments	\$920,369	48%
Retiree Health Benefits	\$86,072	
Remaining Benefits*	\$896,904	
Means of Finance	General Fund = 0%	Other = 100%

Department Demographics	Total	%
<b>Gender</b>		
Female	44	56
Male	35	44
<b>Race/Ethnicity</b>		
White	48	62
Black	13	16
Asian	3	4
Hispanic	15	19
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	0	0
<b>Currently in DROP or Eligible to Retire</b>	<b>17</b>	<b>22</b>

\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

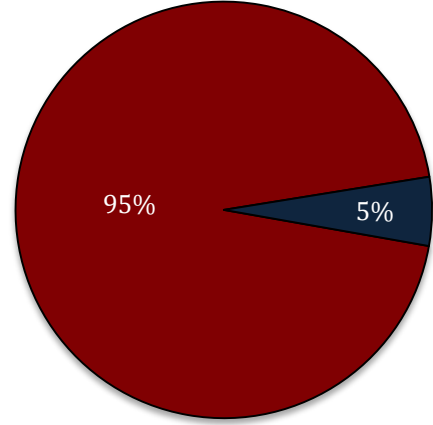
Other Charges Benefits  
\$0



# 01-254 Louisiana State Racing Commission FY26 Discretionary/Non-Discretionary Comparison

**FY26 Recommended  
Discretionary —  
\$18,365,839**

- Discretionary SGF = \$0
- Discretionary IAT = \$0
- Discretionary FSGR = \$6,897,000
- Discretionary DEDS = \$11,468,839
- Discretionary FED = \$0
- Discretionary T.O. = 89



- Non-Discretionary SGF = \$0
- Non-Discretionary IAT = \$0
- Non-Discretionary FSGR = \$412,608
- Non-Discretionary DEDS = \$620,448
- Non-Discretionary FED = \$0
- Non-Discretionary T.O. = 0

**FY26 Recommended  
Non-Discretionary —  
\$1,033,056**

Total Discretionary Funding by Office		
Executive Office	\$20,202,700	0.42%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,896,717	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,513,598	0.09%
Division of Administration	\$1,525,940,875	31.83%
Coastal Protection and Restoration Authority	\$200,940,516	4.19%
GOHSEP	\$2,630,341,107	54.86%
Department of Military Affairs	\$118,484,655	2.47%
Louisiana Public Defender Board	\$48,406,641	1.01%
Louisiana Stadium and Exposition District	\$95,266,309	1.99%
Louisiana Commission on Law Enforcement	\$48,066,304	1.00%
Governor's Office of Elderly Affairs	\$69,737,153	1.45%
<b>Louisiana State Racing Commission</b>	<b>\$18,365,839</b>	<b>0.38%</b>
Office of Financial Institutions	\$12,431,249	0.26%
<b>Total Discretionary</b>	<b>\$4,794,593,663</b>	<b>100.00%</b>

Total Non-Discretionary Funding by Type		
UAL Obligation	\$ 920,369	89%
Retirees Group Insurance	\$ 86,072	8%
Legislative Auditor Fees	\$ 26,615	3%
<b>Total Non-Discretionary</b>	<b>\$ 1,033,056</b>	<b>100%</b>

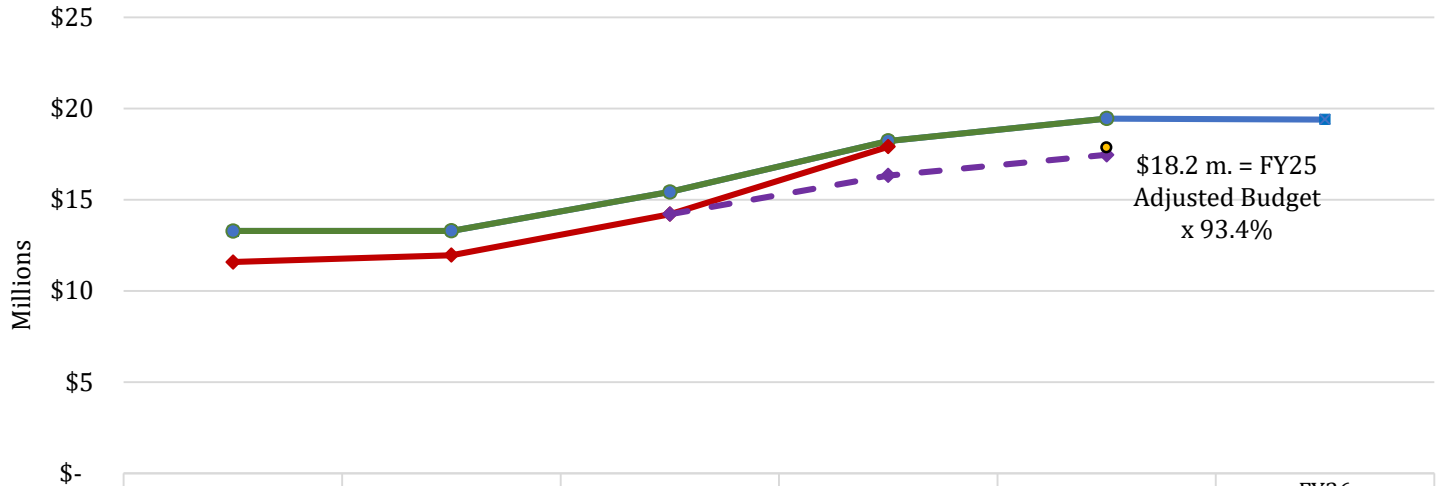


# 01-254 Louisiana State Racing Commission Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:  
\$0**

**FY24 General Fund  
Reversions:  
\$1,480**



	FY21	FY22	FY23	FY24	FY25 EOB	FY26 Recommended
Enacted Budget	\$13,280,865	\$13,292,042	\$15,417,730	\$18,223,945	\$19,446,866	\$19,398,895
FYE Budget	\$13,280,865	\$13,292,042	\$15,417,730	\$18,223,945	\$19,446,866	
Actual Expenditures	\$11,582,791	\$11,954,246	\$14,198,343	\$17,902,790		
FY25 Expenditure Trend			\$14,198,343	\$16,323,267	\$17,452,697	

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 19,446,866	\$ 513,686	\$ 18,933,180	2.6%
Aug-24	\$ 19,446,866	\$ 2,109,555	\$ 17,337,311	10.8%
Sep-24	\$ 19,446,866	\$ 3,103,815	\$ 16,343,051	16.0%
Oct-24	\$ 19,446,866	\$ 5,757,279	\$ 13,689,587	29.6%
Nov-24	\$ 19,446,866	\$ 7,104,483	\$ 12,342,383	36.5%
Dec-24	\$ 19,446,866	\$ 8,126,598	\$ 11,320,268	41.8%
Jan-25	\$ 19,446,866	\$ 10,180,740	\$ 9,266,126	52.4%

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 19,446,866	\$ 11,635,131	\$ 7,811,735	59.8%
Mar-25	\$ 19,446,866	\$ 13,089,523	\$ 6,357,343	67.3%
Apr-25	\$ 19,446,866	\$ 14,543,914	\$ 4,902,952	74.8%
May-25	\$ 19,446,866	\$ 15,998,306	\$ 3,448,560	82.3%
Jun-25	\$ 19,446,866	\$ 17,452,697	\$ 1,994,169	89.7%
Historical Year End Average				93.4%



# 01-254 Louisiana State Racing Commission

## Agency Specific Issues

### Pass-Through and Mandatory Funding FY 26 Recommended Budget

\$	4,090,804	Purse supplement pass through funds ( <i>dedicated video draw poker revenue</i> )
\$	1,800,000	Purse supplement pass through funds ( <i>dedicated sports wagering revenue</i> )
\$	1,702,736	Breeder Awards ( <i>minimum statutory payout is budgeted</i> )
\$	1,557,864	Historical horse racing disbursements to various entities ( <i>statutory</i> )
\$	1,317,955	Industrial lab contract for equine testing ( <i>mandatory for races to occur</i> )
\$	235,000	Board of Regents Payment ( <i>statutory; portion of off-track betting revenues</i> )
\$	155,000	Attorney General for legal services ( <i>statutory</i> )
\$	60,000	La. Dept. of Agriculture pass-through to promote horse racing industry ( <i>statutory</i> )
<b>\$</b>	<b>10,919,359</b>	<b>TOTAL (~57.2% of Recommended Budget)</b>



# 01-254 Louisiana State Racing Commission

## Agency Specific Issues

Historical Horse Racing or HHR (Act 437 of 2021) was authorized by the legislature in 2021 that tasked the LSRC with its regulation. Since then, the LSRC has approved the operation of Historic Horse Racing in 18 off-track betting locations. Currently there are 473 certified and approved HHR terminals that allow pari-mutuel wagering on horse races that already occurred, or Historic Horse Races. The legislation limited the number of terminals to 50 per location.

Act 258 of the 2023 Regular Session established a license fee of 1.5% of the total amount wagered at each off track wagering facility on historical horse racing, the distribution of which can be found below:

### Total FY 26 Projected Historical Horse Racing Collections \$4,729,758

