



**September 26, 2024<sup>1</sup>**

**Sales and Use Tax**

**Discounted and Complimentary Items Provided by a  
Casino, Pari-Mutuel Facility, or Gaming Establishment**

For purposes of Louisiana state sales tax, the sales price of discounted items and/or complimentary items provided by a casino, pari-mutuel facility, or other gaming establishment as an incentive to the patrons of that casino, pari-mutuel facility, or gaming establishment, and its affiliates, and those similarly situated, shall be the actual cash amount paid, if any, by the patron specifically for the discounted items and/or complimentary items at the time it is provided to the patron. Any “theoretical win” or casino winnings actually realized by the casino, pari-mutuel facility, or gaming establishment will not be imputed as consideration given for any of the items, and no state sales or use tax is due on the complimentary items.

For purposes of this Notice, complimentary items include, but are not limited to, complimentary rooms, cabanas, meeting space, meals, priority services, VIP experiences, admissions to entertainment venues, audio/visual equipment, parking/valet, and other like goods and services. Discounted items are goods or services including, but not limited to, rooms, cabanas, meeting space, meals, priority services, VIP experiences, admissions to entertainment venues, audio/visual equipment, parking/valet, and other like goods and services.

This Notice does not apply to sales or use tax levied upon the purchase or use of tangible personal property by a casino, pari-mutuel facility, or gaming establishment, including meals and beverages, used as a complimentary incentive or inducement, or to any other sale or use otherwise subject to Louisiana sales and use tax. For instance, the casino, pari-mutuel facility, or gaming establishment is required to remit use tax on food purchased from its vendor using a resale certificate if that food is later provided as a discounted or complimentary meal to a patron.

Questions concerning this Notice should be directed to the Louisiana Department of Revenue’s Tax Policy and Planning Division at [Policy@LA.gov](mailto:Policy@LA.gov).

Richard Nelson  
Secretary

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<sup>1</sup> Updated October 21, 2024 to include references to pari-mutuel facilities.