



E\*ZINES

February 2001 Vol. 3

**Government Relations  
(Louisiana Legislative Developments)**

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## GOVERNOR'S OFFICE CONFIRMS SPECIAL SESSION ON THE NEW ORLEANS CASINO

Governor Foster's office confirmed the Governor will call a special session to deal with the problems of the land based casino in New Orleans commencing Sunday, March 11<sup>th</sup> and ending no later than Friday, March 23<sup>rd</sup>, which is only three (3) days before the Regular Session begins. The land based casino's parent company, JCC Holding Company, has filed for Chapter 11 bankruptcy protection and has stated it cannot continue to operate without a reduction in the \$100 million minimum annual tax it must pay the State of Louisiana. This will be one item on the call for the Special Session.

The only other item that the Governor's office has stated will definitely be on the call as well is riverboat gambling. The Governor is willing to allow dockside gambling if the boat agrees to pay a 21.5% tax rate versus the current 18.5%. Additionally, if the boat is willing to pay a 23.5% rate the Governor will support legislation allowing the requirement for a Coast Guard approved vessel to be waived. Doing this makes it possible for the riverboat to increase the number of slot machines, etc.

There may be other items on the call before it is issued but at this time, this appears unlikely.

Remember that these legal principles may change and vary widely in their application to specific factual circumstances. You should consult with counsel about your individual circumstances. For further information regarding these issues, contact:

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