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**Title 42
Louisiana Gaming
Part III. Gaming Control Board**

Chapter 27. Accounting Regulations

§2737. Casino Gaming Payment Interception

A. The Department of Children and Family Services (DCFS) shall provide real-time or immediate electronic access to a database containing current information for persons having child support arrearages or overpayments. This access shall be available to the entities licensed or permitted under Chapters 1, 4, 5, or 7 of R.S. 27 et seq.

B.1. Prior to issuing payment of winnings (either cash or a second or later progressive slot machine annuity payment) in an amount requiring the filing of a W-2G or substantially equivalent form, the payor shall access the DCFS database to determine if the winning patron is recorded as owing overdue child support or receiving child support overpayments.

2. If the patron is recorded by DCFS as owing overdue child support or as having received overpayments, the payor may deduct up to \$35 as an administrative fee and shall then intercept the amount noted in the DCFS database from the patron's winnings. Any amount remaining following the deduction of the administrative fee, intercept amount, and any other deductions required by law shall then be paid to the winning patron.

3. If the winning patron's information is not recorded in the DCFS database, a licensee shall maintain a record of the negative search results for each payment made to a cash prize winner by attaching a print out of a negative results, or similar "No Record Found" page generated by the DCFS database to the jackpot payout slip. A DCFS generated log of all searches made may be printed and maintained in the licensee's accounting records in lieu of attaching a negative results record to each jackpot payout slip.

4. If the winning patron's information is not recorded in the DCFS database, a permittee who issues a second or later progressive slot annuity payment shall maintain a copy of the negative results or other "No Record Found" page generated by the DCFS database for each payment made to a progressive slot jackpot annuitant.

C.1. Intercepted amounts shall be forwarded to DCFS within seven business days in accordance with R.S. 27:24(A)(5)(c) and shall include a record of the identifying information for the individual from whom the payment was intercepted and the amount intercepted from each individual.

2. Licensees may aggregate multiple interception amounts for transfer to DCFS provided they provide a simultaneous record of the identifying information for the individuals from whom the payment was intercepted and the amount intercepted from each individual.

D.1. Licensee's internal controls shall include, but not be limited to, the following:

- a. the amount of the administrative fee charged for processing DCFS interceptions;
- b. either a list of employees authorized to access the DCFS database or an authorization noted in an authorized employee's job description;
- c. procedures designed to prevent employees from willfully failing to withhold intercept payments from persons who have outstanding child support arrearages or child support overpayments;
- d. procedures for restricting access to any DCFS database to authorized employees in such a manner that identifies the employee accessing the database;
- e. procedures for ensuring only authorized employees access the database;
- f. procedures for accessing and searching the DCFS database;
- g. procedures for preserving the confidentiality of the information retrieved from the DCFS database;
- h. procedures for ensuring the amount paid to a winning patron shall equal the jackpot or cash prize less the administrative fee, the interception amount, and tax withholdings if any;
- i. procedures for preventing patrons with outstanding child support arrearages or overpayments to transfer or assign their jackpots to another patron;
- j. procedures for withholding payment from patrons listed in the database;

- k. procedures for notifying patrons subject to interception of the withholding by providing them with a receipt stating the reason for the interception, the amount withheld, and contact numbers for DCFS;
- l. procedures for attaching a copy of the winning patron's interception receipt to the jackpot slip maintained by the cashier;
- m. procedures for attaching the documentation required by Subsection F to the jackpot slip in the event the DCFS database is inaccessible; and
- n. procedures for the timely forwarding intercepted payments to DCFS.

E. Any licensee or permittee who issues a second or later progressive slot machine annuity payment shall include in its internal controls, the procedures required in this section for jackpot intercepts.

F. Any licensee or permittee searching the database or withholding money in accordance with R.S. 27:24(A) and this Section, shall submit a monthly report to the division by the twentieth day of the month detailing the total number of searches of the DCFS database, the number of matches found, the amount of jackpot winnings withheld, and the amount of administrative fees retained for the preceding month.

G.1. In the event the DCFS database is off-line when a search is made, a licensee shall not be responsible for intercepting cash winnings provided it prints a copy of the screen notification that the system is inaccessible, records the name and prize amount for the winning patron, and timely notifies DCFS of the error to ensure the technical difficulty is not with the licensee. The unavailability of the DCFS database shall not affect interception requirements for second or later progressive slot machine annuity payments.

2. Licensees may notify DCFS that the database is either off-line or experiencing other technical difficulties by electronic mail sent to an address provided by DCFS and approved by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Louisiana Gaming Control Board, LR 37:1415 (May 2011).