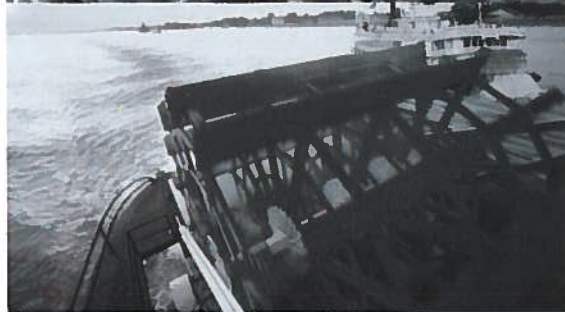




2013-2014

Louisiana Gaming Control Board



Report to the Louisiana State Legislature

MISSION STATEMENT OF THE LOUISIANA GAMING CONTROL BOARD

To regulate all gaming activities under its jurisdiction in a manner which instills public confidence and trust that gaming activities are conducted honestly and free from criminal and corruptive elements; to ensure the integrity of individual gaming activities by the regulation of persons, practices, associations and activities within the gaming industry.



State of Louisiana *Gaming Control Board*

BOBBY JINDAL
GOVERNOR

RONNIE JONES
CHAIRMAN

Mr. President, Mr. Speaker and Members of the Louisiana Legislature

The Louisiana Gaming Control Board submits the 17th annual comprehensive report to the Legislature in accordance with La. R.S. 27:15 (B)(9)(b).

Statutes legalizing and regulating gaming were enacted in 1991 by the Legislature, and in 1996 the Louisiana Gaming Control Board was created. The Board consists of nine members who are appointed by the Governor, confirmed by the Senate and serve staggered terms of six years. At least one member is appointed from each congressional district and is eligible to be reappointed for one additional term.

The Board has regulatory authority, control, and jurisdiction over all aspects of gaming activities and operations as authorized pursuant to the provisions of the Louisiana Riverboat Economic Development and Gaming Control Act, the Louisiana Economic Development and Corporation Act, the Video Draw Poker Devices Control Law, the Pari-Mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act, and limited authority as provided by law relative to gaming on sovereign Native American reservations.

The Board's operating budget for FY 2012-2013 was \$922,465, funded through statutory dedicated funds of \$839,372 from the Riverboat Gaming Enforcement Fund, and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund. The Board has three full time employees, in addition to the Chairman, who serves as the chief administrative officer supervising daily Board operations. The Board is required by law to meet at least once a month.

RIVERBOAT GAMING

Fifteen riverboat casinos are authorized to operate in Louisiana. There are currently fourteen operational riverboat casinos. The remaining riverboat casino license is held by Golden Nugget Lake Charles, LLC. Construction is underway for a \$600 million dollar project which is scheduled to open in December, 2014.

There are six riverboat casinos in Shreveport-Bossier, two in Lake Charles, three in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia. These riverboat casinos

employ approximately 13,007 workers, and in 2012-2013 contributed \$359,613,011 in net revenue to the state.

The Shreveport-Bossier market had adjusted gross revenues of \$635,529,214 for fiscal year 2012-2013, a decrease of \$16,717,807 from the previous fiscal year, with \$136,638,781 in fees paid to the state. Despite this decrease, the Shreveport-Bossier market continues to be the most prolific provider of income to the state.

The Lake Charles market had adjusted gross revenues of \$479,674,599, a decrease of \$29,611,593 from the previous fiscal year, with \$103,130,039 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$283,397,574, a decrease of \$12,851,323 from the previous year, with \$60,930,478 in fees paid to the state.

The riverboat casinos in Baton Rouge had adjusted gross revenues of \$274,017,267, an increase of \$77,828,803 over the previous year, with \$58,913,712 in fees paid to the state. These figures included the first full year of operation of L'Auberge Casino & Hotel Baton Rouge.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$72,577,347 in gaming revenue to the state. This exceeded the minimum payment requirement of \$60,000,000 pursuant to the Casino Operating Contract, but was a \$947,038 decrease from the previous year.

VIDEO POKER

As of June 30, 2013 there were 2,044 video poker outlets and 14,108 devices in the 31 parishes where video poker gaming had been approved in the local option election of November 5, 1996. These machines are authorized in bars, restaurants, hotels, off-track betting parlors and truckstops. Franchise fees to the state from video poker amounted to \$182,051,479 for fiscal year 2012-2013, an increase of \$967,193 from the previous year.

RACETRACK GAMING

The racetracks adjusted gross revenue for 2012-2013 was \$402,057,140, a decrease of \$261,598 from the previous year. After subtracting the Support Contribution Deduction of \$72,370,285 for Purse Supplements, Executive Committee of the Louisiana Thoroughbred Breeders' Association and Executive Committee of the Louisiana Quarter Horse Breeders Association, the State received fees in the amount of \$60,992,086.

INDIAN GAMING

This report contains limited statistical information on one of the three Indian-owned casinos in Louisiana. The tribes are not required to pay any fees directly to the state nor are they required to provide the Gaming Control Board with any financial figures. All of the tribes make contributions to local governments in their respective locations. The Board does wish to acknowledge the Chitimacha Tribe in Charenton for its continued cooperation in voluntarily providing the information shown in this and previous reports.

CONCLUSION

Gaming revenue continues to be a substantial part of the Louisiana economy, generating \$675,233,905 in direct gaming revenue, an increase of \$3,989,808 from the previous year. Riverboat gaming continues to be the most dominant area in gaming, providing more than half of the state's gaming revenue.

The Shreveport-Bossier market, largely dependent on the Dallas – Fort Worth area, remains the strongest market in the state, but has been financially impacted by the increase of Indian Casinos in Oklahoma.

The revenue generated from gaming operations funds various programs in the state and is a primary source of funding for the Support Education in Louisiana Fund (SELF). Any decline in gaming revenue adversely affects the SELF fund.

The Louisiana Legislature adopted public policy approving gaming as an economic opportunity for the state and its citizens. The Gaming Control Board is committed to the thorough regulation and control of gaming activities under its jurisdiction in a manner which instills public confidence and ensures that regulated activities are free from criminal and corruptive elements. Additionally, the Board strives to foster a regulatory environment that provides optimum economic opportunity for both gaming operators and the Louisiana citizens who are employed and/or benefit by this industry.

Respectfully submitted by:

The Louisiana Gaming Control Board

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Contributing Jurisdictions

All information regarding other jurisdictions was provided by persons from that jurisdiction or directly
obtained from that jurisdiction's website or postings.

Riverboat





LOUISIANA STATE POLICE
 RIVERBOAT GAMING ACTIVITY SUMMARY
 FISCAL YEAR 2012-2013

Licensee	D/B/A and Location	Date of Commencement ¹	Admissions	Total AGR	Fee Remittance
PNK Baton Rouge Partnership	L' Auberge Casino & Hotel Baton Rouge - Baton Rouge	10/24/93	1,380,063	122,459,041	26,328,694
Louisiana Riverboat Gaming Partnership	Diamond Jacks Casino & Resort - Bossier City	05/20/94	1,099,747	67,301,800	14,469,887
Horseshoe Entertainment, L.P.	Horseshoe Casino - Bossier City	07/09/94	1,631,623	220,702,123	47,450,957
Louisiana I Gaming, L.P.	Boomtown Belle Casino-Harvey	08/06/94	1,460,917	124,820,867	26,836,486
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	09/05/94	1,098,071	105,718,882	22,729,560
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	09/30/94	896,222	61,193,769	13,156,660
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge - Baton Rouge	12/28/94	927,612	90,364,457	19,428,358
Belle of Orleans, LLC ²	Amelia Belle Casino - Amelia	07/07/95	689,606	52,857,825	11,364,432
St. Charles Gaming Company, Inc.	Isle Lake Charles - Westlake	07/29/95	1,473,072	133,713,181	28,748,334
Golden Nugget Lake Charles, LLC ³	Golden Nugget - Lake Charles		0	0	0
PNK Bossier City, Inc.	Boomtown Casino Bossier City - Bossier City	10/04/96	1,240,232	82,536,900	17,745,433
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort - Shreveport	12/20/00	2,870,971	150,579,594	32,374,613
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town Shreveport - Shreveport	05/20/04	1,579,727	106,513,187	22,900,335
PNK Lake Charles, LLC	L' Auberge Lake Charles - Lake Charles	05/23/05	4,065,039	345,961,418	74,381,705
Bossier Casino Venture, Inc. ⁴	Margaritaville Resort Casino - Bossier City	06/13/13	128,134	7,895,610	1,697,556
TOTALS			\$20,541,036	\$1,672,618,654	\$359,613,011

Source: LOUISIANA STATE POLICE (Gaming Audit Section)

¹ See Riverboat Gaming Licenses Chart
² Relocated to St. Mary Parish from its original berth site on Lake Pontchartrain in Orleans Parish.
³ This project is currently under construction with a current completion date of July 20, 2014.
⁴ Bossier City Casino Ventures, Inc. was granted approval to acquire the ownership from Grand Palais Riverboat, Inc. and relocate operations to Bossier City.



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2013-2014

RIVERBOAT GAMING LICENSES

Current Licensee	Original Licensee	Date of Issuance	Current Berth Site Location	Original Berth Site Location
PNK (Baton Rouge) Partnership (L' Auberge Baton Rouge)	Showboat Star Partnership	8/19/1993	Mississippi River, East Baton Rouge	Lake Pontchartrain, Orleans
Eldorado Casino Shreveport Joint Venture	Queen of New Orleans Joint Venture	10/14/1993	Red River, Caddo/Bossier	Mississippi River, Orleans
Horseshoe Entertainment, L.P.	Horseshoe Entertainment, L.P.	11/22/1993	Red River, Bossier	Red River, Bossier
Golden Nugget Lake Charles, LLC	Creative Casinos of Louisiana, LLC	5/19/2011 ¹	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu
Louisiana Riverboat Gaming	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier Casino Ventures, Inc. (Margaritaville)	Grand Palais Riverboat, Inc.	1/9/1994 ²	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), Inc.	Crescent City Capital Development, Inc.	2/11/1994 ³	Red River, Bossier	Mississippi River, Orleans
Red River Entertainment Partnership in Commendam (Sam's Town)	Red River Entertainment Partnership in Commendam	3/8/1994	Red River, Caddo/Bossier	Red River, Caddo/Bossier
Louisiana - I Gaming L.P. (Boomtown Harvey)	Louisiana - I Gaming L.P.	3/22/1994	Harvey Canal/Intracoastal Waterway, Jefferson	Harvey Canal/Intracoastal Waterway, Jefferson
Belle of Orleans, LLC (Amelia Belle)	Belle of Orleans, LLC	3/24/1994	Intracoastal Waterway/Bayou Boeuf, St. Mary	Lake Pontchartrain, Orleans ⁴
St. Charles Gaming Company, Inc. (Isle of Capri)	St. Charles Gaming Company	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu ⁵
Treasure Chest Casino, LLC	Treasure Chest Casino, LLC	5/18/1994	Lake Pontchartrain, Jefferson	Lake Pontchartrain, Jefferson
Louisiana Casino Cruises, Inc. (Hollywood - B.R.)	Louisiana Casino Cruises	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
Catfish Queen Partnership in Commendam (Belle of Baton Rouge)	Catfish Queen Partnership in Commendam	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
PNK (Lake Charles) LLC (L' Auberge Lake Charles)	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Source: LOUISIANA STATE POLICE (Gaming Audit Section)

¹This license was originally issued to Players Lake Charles, LLC. It was acquired by Harrah's Entertainment, then by Pinnacle Entertainment with the intent to build and operate a new casino, Sugar cane Bay. However, Pinnacle surrendered the license to the Board in April, 2010.
²This license was acquired by Isle of Capri from the Grand Palais bankruptcy. The license was given credit for 263 days in bankruptcy, making its first expiration date September 21, 1999.
³This license was acquired by Casino Magic from the Crescent City bankruptcy. The license was given credit for 291 days in bankruptcy, making its first expiration date November 28, 1999.
⁴The Riverboat Gaming Commission originally approved the berth site for the Julia Street Wharf on the Mississippi River in Orleans Parish. The license never operated at this site.
⁵The Riverboat Gaming Commission originally approved the berth site for St. Charles Parish. However, the licensee never operated at this site.



LOUISIANA GAMING CONTROL BOARD
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2013-2014

LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 2012-2013

License	Amelia Belle Casino	Belle of Baton Rouge	Boomtown Belle Casino	Boomtown Bossier City	Hollywood Baton Rouge	Mojito Pointe ⁵	L'Auberge Casino & Hotel Baton Rouge ⁶	Eldorado Casino Resort Shreveport	L'Auberge Lake Charles
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Baton Rouge	Shreveport	Lake Charles
Start Date	Jul-95	Aug. - 94	Aug. - 94	Oct. - 96	Dec. - 94	Dec. - 93	Oct. - 93	Dec. - 00	May - 05
State franchise tax 21.5%	\$11,364,432	\$13,156,660	\$26,836,486	\$17,745,433	\$19,428,358		\$26,328,694	\$32,374,613	\$74,381,705
Local fees	\$1,500,000	\$1,223,875	\$7,489,252	\$4,456,993	\$2,591,667		\$7,626,671	\$6,418,000	\$13,633,288
Property taxes	\$523,604	\$1,066,043	\$659,464	\$1,036,847	\$756,873		\$1,532,915	\$2,479,000	\$4,085,902
Payroll(includes tips)	\$8,983,510	\$14,997,638	\$16,152,299	\$20,357,090	\$15,849,425		\$30,396,917	\$34,812,000	\$68,481,591
Benefits ¹	\$787,613	\$3,980,608	\$4,416,738	\$5,631,934	\$4,628,809		\$4,719,897	\$6,770,000	\$14,106,909
Employment (F/T)	330	714	541	629	416		1,298	1,165	1,366
Employment (fte)	315	541	570	535	454		1,021	1,064	1,656
Procurement (total) ²	\$11,639,559	\$12,920,430	\$13,824,825	\$10,455,388	\$6,222,952		\$39,628,875	\$99,705,776	\$65,326,483
Minority	\$667,778	\$900,525	\$2,413,197	\$1,337,426	\$579,656		\$2,375,487	\$4,371,997	\$6,841,693
Female	\$1,705,949	\$1,525,626	\$4,449,026	\$4,119,801	\$953,210		\$12,868,466	\$6,553,006	\$20,842,613
Capital investments/improvements 12-13	\$2,025,017	\$3,458,015	\$2,433,792	\$2,356,487	\$2,517,417		\$20,331,841	\$6,319,000	\$22,266,810
Capital investments/improvements cumulative	\$67,159,750	\$120,331,938	\$126,403,913	\$156,918,246	\$127,403,542		\$20,331,841	\$246,170,232	\$486,341,867
Charitable contributions 2012-2013	\$970	\$29,250	\$140,684	\$34,138	\$61,219		\$139,354	\$181,000	\$563,304
Charitable contributions cumulative	\$101,560	\$1,430,419	\$2,192,208	\$2,668,873	\$3,255,559		\$139,354	\$2,403,422	\$10,433,453
Development plans	\$2,436,315	\$4,785,900	\$24,000,000	\$2,154,758	\$2,814,195		\$4,610,525	\$4,000,000	\$44,853,000
Admissions	689,606	896,222	1,460,917	1,240,232	927,612		1,380,063	2,870,971	4,065,039
Percentage of Visitors ³	9.2%	16.4%	10%	40%	17.5%		24.9%	30%	82.9%
Estimate of visitors	63,444	146,980	146,091	496,093	162,332		343,635	861,291	3,369,917
Visitors spending ⁴	\$3,172,187	\$7,349,020	\$7,304,585	\$24,804,640	\$8,116,605		17,181,784	\$43,064,565	\$168,496,866

¹ Estimated from previous studies to be 26% of payroll.

² Excludes gaming equipment.

³ Percentage of patrons who originate from more than 150 miles or from another state.

⁴ Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation, and retail. For the purpose of this survey, the Louisiana Casino Association conservatively calculates a visitor spends \$50/day.

⁵ Former Harrah's Lake Charles purchased by Pinnacle in August, 2006, surrendered to LGCB 2010, now licensed by Ameristar Casino, Lake Charles, LLC.

⁶ Former Harrah's Star Partnership purchased by Pinnacle in August 2006, opened September, 2012.



LOUISIANA GAMING CONTROL BOARD
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2013-2014

LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 2012-2013

Licensee	Horseshoe Casino	Diamond Jacks Casino & Resort	Margaritaville Resort Casino ¹	Isle Lake Charles	Treasure Chest Casino	Sam's Town Shreveport	Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport	
Start Date	Jul-94	May-94	June - 13	Jul-95	Sept. - 94	May-04	
State franchise (21.5%)	\$47,450,957	\$14,469,887	\$1,697,556	\$28,748,334	\$22,729,560	\$22,900,335	\$359,613,010
Local fees	\$9,944,416	\$3,044,889		\$7,521,184	\$4,759,313	\$5,067,238	\$75,276,786
Property taxes	\$2,690,169	\$1,370,539		\$1,422,289	\$364,736	\$2,224,351	\$20,212,732
Payroll(includes tips)	\$27,580,270	\$17,704,621		\$30,140,286	\$19,724,364	\$25,747,883	\$330,927,894
Benefits ²	\$12,312,973	\$4,057,948		\$8,423,219	\$6,237,954	\$9,065,128	\$85,139,730
Employment (F/T)	929	601	2,854,943	730	624	919	10,262
Employment (fte)	1,023	544	1,210	829	594	862	10,008
Procurement (total) ³	\$26,405,213	\$11,954,537	\$38,422,293 ⁴	\$23,510,662	\$11,264,948	\$19,881,379	\$352,741,027
Minority	\$2,501,567	\$1,328,706	\$1,105,828	\$1,518,834	\$1,061,969	\$2,998,718	\$28,897,553
Female	\$5,045,874	\$1,703,202	\$1,036,475	\$4,952,045	\$3,704,586	\$5,132,031	\$73,555,435
Capital investments/improvements 11-12	\$3,494,211	\$560,877		\$21,324,728	\$2,951,634	\$2,292,468	\$92,332,297
Capital investments/improvements cumulative	292,885,577	219,082,863		195,983,829	285,519,854	292,525,245	2,637,058,697
Charitable contributions 2011-2012	\$97,605	\$6,450		\$169,865	\$28,070	\$23,880	\$1,475,789
Charitable contributions cumulative	\$7,796,643	\$4,145,167		\$4,061,796	\$3,160,181	\$4,608,386	\$46,397,021
Development plans	\$0	\$3,000,000		\$4,033,414	\$2,248,400	\$1,277,000	\$100,213,507
Admissions	1,631,623	1,099,747	128,134	1,473,072	1,098,071	1,579,727	20,541,036
Percentage of Visitors ⁵	35%	75.61%		73%	14.7%	66%	45.14%
Estimate of visitors	571,068	831,519		1,075,343	161,416	1,042,620	9,271,749
Visitors spending ⁶	\$28,553,402	\$41,575,950		\$53,767,128	\$8,070,800	\$52,130,991	\$463,588,523

Source: Louisiana Casino Association

¹ Opened June 15, 2013, therefore, the report is limited
² Estimated from previous studies to be 26% of payroll.
³ Excludes gaming equipment.
⁴ Opened June 15, 2013, includes some construction costs.
⁵ Percentage of patrons who originate from more than 150 miles or from another state.
⁶ Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation, and retail. For the purpose of this survey, the Louisiana Casino Association conservatively calculates a visitor spends \$50/day.

Demographics





LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2013-2014

RIVERBOAT GAMING FISCAL YEAR 2012-2013

LICENSEE	D/B/A and LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, LLC	Amelia Belle Casino--Amelia	\$ 9,035,786	335	330	181	219
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	18,326,569	650	642	530	395
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort-Shreveport	24,703,085		1,175	835	727
Grand Palais Riverboat, Inc.	Isle of Capri - Westlake	0	0	0	0	0
Horseshoe Entertainment, L.P.	Horseshoe Casino-Bossier City	46,064,385	1,243	1,223	821	704
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge-Baton Rouge	16,317,348	496	492	342	251
Louisiana I Gaming, L.P.	Boomtown Belle Casino-Harvey	13,476,161	603	601	424	324
Louisiana Riverboat Gaming Partnership	Diamond Jacks Casino & Resort-Bossier City	18,710,035	661	657	501	410
PNK (SCB) LLC ¹	(formally)Sugar Cane Bay-Lake Charles	0	0	0	0	0
PNK Baton Rouge Partnership	L'Auberge Casino & Hotel Baton Rouge -Baton Rouge	24,162,076	1,189	1,180	743	579
PNK Bossier City, Inc.	Boomtown Casino Bossier City-Bossier City	17,571,414	547	624	451	366
PNK Lake Charles, LLC	L'Auberge Lake Charles-Lake Charles	73,815,001	2,306	2,167	1,045	1,281
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town Shreveport-Shreveport	28,284,562	1,081	1,071	819	646
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	20,698,636	1,039	1,012	534	589
Treasure Chest Casino, LLC	Treasure Chest Casino-Kenner	21,994,296	709	703	405	360
Bossier Casino Venture, Inc. ²	Margaritaville Resort Casino - Bossier City	2,854,943	1,347	1,324	914	808
TOTAL		\$ 336,014,297	12,206	13,201	8,545	7,659

Dollar figure amounts are rounded to the nearest dollar

Source: Louisiana Attorney General's Office, Quarterly Compliance Reports

* Average over calendar year
¹ License surrendered on April 14, 2010.
² Margaritaville Resort Casino opened June 15, 2013.



LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
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RIVERBOAT GAMING FISCAL YEAR 2012-2013

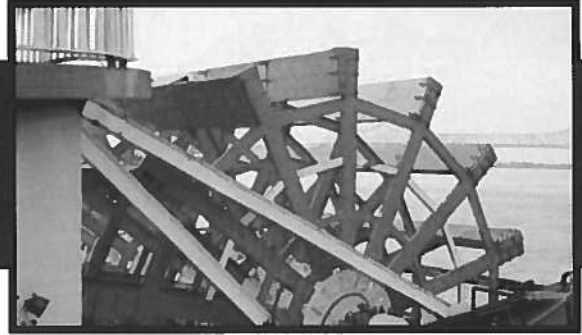
LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino—Amelia	\$ 5,334,490	\$ 559,159	\$ 1,518,401
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	9,569,714	1,246,643	1,512,341
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort-Shreveport	21,517,443	4,392,389	6,765,419
Grand Palais Riverboat, Inc.	Isle of Capri –Westlake	0	0	0
Horseshoe Entertainment, L.P.	Horseshoe Casino-Bossier City	17,493,861	2,712,414	5,407,680
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge-Baton Rouge	5,259,072	1,015,258	714,196
Louisiana I Gaming, L.P.	Boomtown Belle Casino-Harvey	13,375,045	2,340,489	4,318,208
Louisiana Riverboat Gaming Partnership	Diamond Jacks Casino & Resort-Bossier City	10,210,073	1,403,093	1,933,470
PNK (SCB) LLC ¹	(formally)Sugar Cane Bay-Lake Charles	0	0	0
PNK Baton Rouge Partnership	L' Auberge Casino & Hotel Baton Rouge – Baton Rouge	26,327,588	3,638,867	11,607,377
PNK Bossier City, Inc.	Boomtown Casino Bossier City-Bossier City	8,047,297	1,198,470	3,391,765
PNK Lake Charles, LLC	L' Auberge Lake Charles-Lake Charles	65,812,457	7,056,392	21,012,347
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town Shreveport-Shreveport	10,782,700	2,809,571	5,152,441
St. Charles Gaming Company, Inc.	Isle of Lake Charles-Westlake	16,999,058	1,623,795	5,365,371
Treasure Chest Casino, LLC	Treasure Chest Casino-Kenner	6,813,880	1,005,875	3,539,125
Bossier Casino Venture, Inc.	Margaritaville Resort Casino – Bossier City ²	5,577,062	1,105,828	1,036,475
TOTAL		\$ 223,119,740	\$ 32,108,243	\$ 73,334,616

Dollar figure amounts are rounded to the nearest dollar

Source: Louisiana Attorney General's Office, Quarterly Compliance Reports

¹ License surrendered on April 14, 2010.
² Casino opened June 15, 2013, figures include some construction procurement

Riverboat Gaming - Other States





LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
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RIVERBOAT SELECT DATA COMPARISON - OTHER STATES

	Illinois FY 2013	Indiana FY 2013	Iowa FY 2013	Missouri FY 2013	Mississippi FY 2013	Louisiana FY 2012- 2013
Number of Vessels	10	13	15	13	30	15 (14 in operation)
Casino Type	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased	Dockside	Dockside/Landbased ¹	Dockside
AGR	\$ 1,640,583,304	\$ 2,723,375,818	\$ 991,280,826	\$ 1,744,767,104	\$ 2,136,623,830	\$ 1,672,618,654
State Gaming Taxes	\$ 449,864,178	\$ 685,631,207	\$ 98,172,673	\$ 378,654,936	\$ 263,760,722	\$ 359,613,011
Local Taxes or Fees	\$ 98,396,966	\$ 66,748,299	\$ 9,632,004	\$ 81,870,051	\$ 88,130,528	\$ 72,577,346
Total Employees	7,786	12,900	6,579	10,061	18,998	12,077
Gaming Square Footage	366,022	877,432	474,633	849,600	1,416,579	818,275
Total Admissions	16,367,807	22,249,433	15,721,892	51,634,580	24,776,610*	20,541,036
Tax Rate and/or Admission Charges:	Graduated % of AGR 15% 0 to \$ 25 M 22.5% \$25 to \$ 50 M 27.5% \$50 to \$75 M 32.5% 75 to \$ 100 M 37.5% \$100 to \$150 M 45% \$150 to \$200 M 50% over \$200 M Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals.)	Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission Or \$ 4.00 per admission * The two newest locations: Hoosier Park (5/29/08) and Indiana Live (6/6/08) do not collect admissions.	State Gaming Tax Rate: 5% \$ 0 - \$1 M 10% \$ 1 M - \$3 M 22% over \$3 M	21% of AGR (18.9% to State 2.1% to local) & \$ 2.00 per admission (\$1.00 to state and \$1.00 to local government.)	8% of AGR & 3.2% to local governments *Mississippi does not track, tax or charge admission fees. Patron data is gathered through a quarterly survey.	21.5 % of AGR

¹ Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



ILLINOIS GAMING BOARD

Administrator: Mark Ostrowski

801 S. 7th Street
 Suite 400-S
 Springfield, Illinois 62703
 Phone: (217) 524-0226
 Fax: (217) 524-0228
 Website: www.igb.illinois.gov

The Illinois Gaming Board (IGB) administers a regulatory and tax collection system for casino and video gambling in Illinois. The IGB also has comprehensive law enforcement responsibilities associated with casino and video gambling operations in Illinois.

The Board itself consists of five members appointed by the Governor and confirmed by the Senate. The Board’s staff conducts audit, legal, enforcement, investigative, operational and financial analysis activities to ensure the integrity of riverboat and video gambling in Illinois as mandated by the Riverboat Gambling and Video Gaming Acts. The Board ensures the integrity of the gambling operations through the regulatory oversight and the licensing of gaming operations and personnel. The Board’s staff conducts criminal background and financial investigations of riverboat and video gaming personnel to ensure that an applicant has no felony convictions or criminal history which would make him or her ineligible for licensure.

TOTAL OPERATING BUDGET

FY 14 Appropriations	\$ 57,423,000
FY 13 Appropriations	\$ 58,023,200

SOURCE OF FUNDING

The Illinois Gaming Board’s operating budget is appropriated by the Illinois General Assembly, payable from the State Gaming Fund.

EXPENDITURES ON SALARIES

Riverboat Gaming: The Illinois Gaming Board has a cooperative relationship with the Illinois State Police, providing staffing for the IGB’s Investigative, Riverboat and Video Gaming Enforcement Divisions.

Estimated FY 14	\$ 31,042,704
Actual FY 13	\$ 27,232,665

ALLOCATION OF EMPLOYEES

Authorized Headcount – FY14	350
Actual Headcount – FY13 (as of June 30, 2013)	259



INDIANA GAMING COMMISSION

Executive Director: Ernest E. Yelton
Controller: Kendra Nigg

101 W. Washington Street
 East Tower, Suite 1600
 Indianapolis, Indiana 46204-3408
 Phone: (317) 233-0046
 Fax: (317) 233-0047
 Website: www.in.gov/igc/index.htm

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 2013 Indiana Gaming Commission.

COMMISSION OPERATING BUDGET

FY 2013	\$ 3,483,092
FY 2012	\$ 3,483,092

SOURCES OF FUNDING

The Indiana Gaming Commission’s funding is appropriated from Wagering Taxes.

SALARIES EXPENDITURE - INDIANA GAMING COMMISSION

FY 2013	\$ 2,995,583
FY 2012	\$ 2,967,653

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE¹

FY 2013	\$ 13,062,867
FY 2012	\$ 12,296,044

¹ Gaming Enforcement – fully reimbursed by the riverboat casinos and horse track facilities.



IOWA RACING AND GAMING COMMISSION

Administrator: Brian J. Ohorilko

1300 Des Moines St., Suite 100
 Des Moines, Iowa 50309
 Phone: (515) 281-7352
 Fax: (515) 242-6560
 Website: www.iowa.gov/irgb/

The following data reflects employment and budgetary information for the Iowa Racing and Gaming Commission which regulates Riverboat Gaming and Pari-mutuel Track Racing. The data source is the Iowa Racing and Gaming Commission's Riverboat Revenue Report.

TOTAL OPERATING BUDGET

Riverboat Gaming FY 2013	\$3,045,719
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SOURCE OF FUNDING

The Riverboat Gaming Operations budget is a revolving fund. Regulatory fees received from each riverboat maintain the revolving operations fund.

EXPENDITURES ON SALARIES

Expenditures on Salaries FY 2013	\$2,615,061
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ALLOCATION OF EMPLOYEES

FY 2013	44	Full Time Equivalent Employees
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REVENUES TO STATE

FY 2013	\$198,172,673
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REVENUES TO LOCAL GOVERNMENT (City and County Total)

FY 2013	\$9,632,004
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MISSISSIPPI GAMING COMMISSION

Director of Accounting & Personnel: Shelly LeGrand
 Staff Officer: Patsy Knowles

P.O. Box 23577
 Jackson, Mississippi 39225
 Phone: (601) 576-3800
 Fax: (601) 576-3810
 Website: www.mgc.state.ms.us

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. The data source is the Mississippi Gaming Commission's Budget Request.

TOTAL OPERATING BUDGET

FY 2013	\$ 9,368,966
FY 2012	\$ 8,680,492

SOURCES OF FUNDING

For those licensees with 1,500 or more gaming devices, the fee is \$325,000 per year. For those with 1,000 to 1,499 gaming devices, the fee will be \$250,000 per year. For those with less than 1,000 devices, the fee is \$150,000 per year.

EXPENDITURES ON SALARIES

The Mississippi Gaming Commission has a cooperative relationship with the Mississippi Highway Patrol. However, the Mississippi Gaming Commission performs all regulatory and law enforcement functions for casinos and bingo halls. The State Tax Commission also has authority over casinos for tax collection purposes.

Total Salary Expenditure FY 2013	\$ 6,731,139
Total Salary Expenditure FY 2012	\$ 6,211,125

ALLOCATION OF EMPLOYEES

Total Number FY 2013	131
Total Number FY 2012	131

ALLOCATION BY DEPARTMENT

FY 2013	
Charitable Gaming	14
Enforcement	56
Investigations	23
Others	42



MISSOURI GAMING COMMISSION

Deputy Director of Administration: Alden Henrickson

3417 Knipp Drive
 Jefferson City, MO 65102
 Phone: (573) 526-4080
 Fax: (573) 526-1999
 Website: www.mgc.dps.mo.gov

Missouri currently has thirteen (13) riverboat licenses issued.

The following data reflects employment and budgetary information for the Missouri Gaming Commission which regulates Charitable Bingo and Riverboat Gaming. The data source is the Missouri Gaming Commission's Annual Report.

TOTAL OPERATING BUDGET

FY 2014 Budget

Personnel Services including fringe benefits	\$ 24,197,542
Expense and Equipment	\$ 1,726,519
Total Budgeted	\$ 25,924,061

Full Time Equivalent Employees	239
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FY 2013 Total

Personnel Services including fringe benefits	\$ 20,791,423
Expense and Equipment	\$ 1,506,617
Total Expended	\$ 22,298,040

Full Time Equivalent Employees	232
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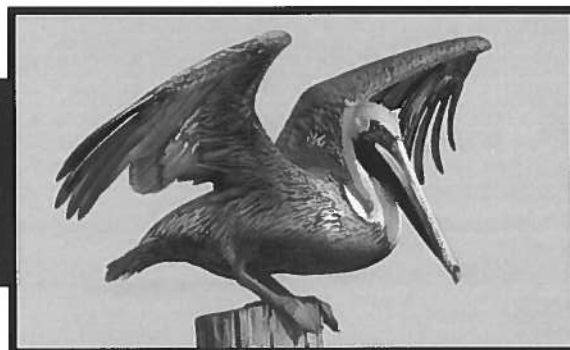
SOURCE OF FUNDING

Riverboat and Charitable Gaming operating funds are allocated through the state gaming commission fund upon recommendation of the Governor and approval of the Legislature. Funding sources for the Missouri Gaming Commission fund include licensing, admission, and other fees and reimbursable costs.

EXPENDITURES ON SALARIES

The Missouri Gaming Commission is assigned to the Missouri Department of Public Safety for budget purposes only. The Gaming Commission has a signed Memorandum of Understanding (MOU) with the Highway Patrol whose officers provide enforcement and regulatory services. These officers' salaries are paid by the Commission.

Video Poker





FRANCHISE FEES BY TYPE¹
FY 2012 - 2013

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	3,440	1,147	\$ 295,031,732	\$ 186,805,302	\$ 108,226,430	\$ 28,138,982
RESTAURANTS (Type 2)	1,970	672	124,838,133	79,678,969	45,159,165	11,741,441
HOTELS (Type 3)	56	9	5,183,690	3,522,058	1,661,632	432,026
RACE TRACKS & OTBs (Type 4)	975	15	129,390,839	87,324,567	42,066,271	7,571,943
TRUCK STOPS (Type 5)	7,667	201	1,243,358,250	830,536,782	412,821,469	134,167,087
TOTALS	14,108	2,044	\$ 1,797,802,644	\$ 1,187,867,678	\$ 609,934,966	\$ 182,051,479

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	227,400
RENEWAL FEES	1,357,600
DEVICE OPERATION FEES	10,367,655
CIVIL PENALTIES & INTEREST	174,999
PROCESSING FEES	93,000
TOTAL	\$ 12,220,654
TOTAL FEES COLLECTED	\$ 194,272,133

¹ Numbers are rounded to the nearest whole dollar amount



**VIDEO GAMING DATA BY PARISH
 FY 2012 - 2013**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	43	503	\$70,939,924	\$47,826,854	\$23,113,070	\$7,330,726	\$1,686,849	\$5,643,877
Assumption	24	164	\$16,149,935	\$10,669,080	\$5,480,855	\$1,669,232	\$395,010	\$1,304,222
Avoynes	25	156	\$13,357,841	\$8,626,567	\$4,731,274	\$1,468,334	\$333,406	\$1,134,929
Bossier	53	264	\$25,883,473	\$16,031,022	\$9,852,451	\$2,946,584	\$679,552	\$2,267,032
Caddo	103	727	\$89,526,455	\$56,593,199	\$32,933,257	\$10,155,718	\$2,337,349	\$7,818,369
Calcasieu	100	1,030	\$118,434,223	\$77,102,068	\$41,332,154	\$13,049,401	\$3,011,424	\$10,037,977
Cameron	5	15	\$1,079,988	\$606,814	\$473,173	\$123,025	\$27,163	\$95,862
Desoto	9	201	\$23,794,022	\$15,816,612	\$7,977,410	\$2,577,354	\$593,387	\$1,983,967
East Carroll	8	41	\$5,753,286	\$3,771,158	\$1,982,128	\$599,349	\$139,505	\$459,843
Iberville	32	229	\$38,769,170	\$25,424,510	\$13,344,660	\$4,214,954	\$961,689	\$3,253,265
Jefferson	463	1,938	\$245,198,406	\$158,438,902	\$86,759,504	\$21,803,156	\$5,220,511	\$16,582,645
Jefferson Davis	21	172	\$21,068,056	\$14,630,051	\$6,438,006	\$2,022,374	\$465,323	\$1,557,051
Lafourche	106	875	\$103,600,076	\$69,415,599	\$34,184,476	10,625,687	\$2,453,017	\$8,172,669
Madison	17	237	\$27,804,895	\$17,683,625	\$10,121,271	\$3,248,090	\$750,035	\$2,498,055
Orleans	353	1,262	\$112,733,245	\$71,664,821	\$41,068,424	\$11,577,696	\$2,658,090	\$8,919,606



LOUISIANA GAMING CONTROL BOARD
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Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	32	136	\$18,915,429	\$11,970,606	\$6,944,822	\$2,007,852	\$455,279	\$1,552,573
Pointe Coupee	28	189	\$20,380,179	\$13,570,069	\$6,810,110	\$2,109,175	\$483,911	\$1,625,264
Red River	6	89	\$12,305,022	\$8,348,892	\$3,956,130	\$1,260,820	\$289,205	\$971,615
St. Bernard	58	329	\$43,129,484	\$28,322,324	\$14,807,160	\$3,897,818	\$935,816	\$2,962,002
St. Charles	37	245	\$29,370,875	\$19,667,050	\$9,703,825	\$2,677,038	\$641,673	\$2,035,365
St. Helena	14	528	\$79,880,195	\$53,080,270	\$26,799,925	\$8,688,011	\$1,998,888	\$6,689,123
St. James	24	336	\$46,643,697	\$31,190,886	\$15,452,810	\$4,960,046	\$1,136,688	\$3,823,358
St. John	47	441	\$57,869,003	\$39,520,231	\$18,348,772	\$5,260,197	\$1,243,178	\$4,017,019
St. Landry	71	579	\$64,570,332	\$43,721,106	\$20,849,226	\$6,244,908	\$1,461,345	\$4,783,563
St. Martin	81	918	\$154,494,360	\$105,624,836	\$48,869,525	\$15,068,702	\$3,507,090	\$11,561,612
St. Mary	57	391	\$47,571,496	\$31,912,332	\$15,659,164	\$4,823,238	\$1,110,424	\$3,712,815
Tensas	9	27	\$2,512,275	\$1,549,460	\$962,815	\$250,333	\$57,796	\$192,536
Terrebonne	139	943	\$149,562,678	\$101,617,449	\$47,945,229	\$14,528,753	\$3,390,355	\$11,138,397
Webster	24	370	\$50,481,771	\$33,689,429	\$16,792,342	\$5,389,593	\$1,240,851	\$4,148,742
West Baton Rouge	42	672	\$93,134,031	\$61,478,048	\$31,655,985	\$10,001,516	\$2,299,404	\$7,702,112
West Feliciana	13	101	\$12,888,824	\$8,303,810	\$4,585,014	\$1,441,801	\$332,867	\$1,108,934
TOTALS	2,044	14,108	\$1,797,802,644	\$1,187,867,678	\$609,634,966	\$182,051,479	\$42,297,080	\$139,754,400

Source: Louisiana State Police, Video Gaming Division, and State Treasury

The 31 parishes listed above voted to continue video poker on November 5, 1996.
 Figures are rounded to the nearest whole dollar amount.



**VIDEO GAMING DATA BY CLASSIFICATION
 FY 2012-2013**

Video gaming devices are classified into five (5) different types according to the establishment in which the devices are located. The amount of the franchise payments are based on a percentage of net device revenue (“Net Gaming Proceeds”) of each video gaming device. The percentage is based on the type of establishment in which the devices are located according to the following table:

Type	Description	Franchise Fee %
1	Bars and Lounges	26.0%
2	Restaurants	26.0%
3	Hotels/Motels	26.0%
4	Racetracks & OTB's	22.5%
5	Truck Stops	32.5%

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2013.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 108,226,430	\$ 28,138,982	3,440	1,147
2	45,159,165	11,741,441	1,970	672
3	1,661,632	432,026	56	9
4	42,066,271	7,571,943	975	15
5	412,821,469	134,167,087	7,667	201
TOTAL	\$ 609,934,966	\$ 182,051,479	14,108	2,044

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE, Video Gaming Division, and Department of the Treasury



**DISTRIBUTION OF VIDEO POKER REVENUE
FY 2012-2013**

RECEIPTS	2012/2013
Franchise Fees	\$ 182,051,479
Other Fees and Penalties	12,220,654
TOTAL COLLECTED	\$ 194,272,133
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	42,297,004
Horsemen's Purse Supplemental Fund	2,982,918
Louisiana State Police Budget	4,912,829
Attorney General Budget	1,872,208
Management and Finance Budget	1,985,619
Compulsive and Problem Gaming Fund	500,000
TOTAL EXPENDITURES	\$ 59,950,578
TRANSFERRED TO GENERAL FUND	\$ 134,321,555

Figures are rounded to the nearest whole dollar amount.



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	1991-93	1993/94	1994/95	1995/96	1996/97
NUMBER OF DEVICES	10,074	13,490	15,414	15,719	14,851
RECEIPTS:					
Franchise Fees	\$42,669,000	\$92,910,000	\$141,489,000	\$163,856,000	\$173,327,000
Statutory Fairgrounds					
Exemption				\$ (-2,500,000)	\$ (-2,500,000)
Other Fees, Interest and Penalties	\$13,100,000	\$14,875,000	\$10,770,000	\$11,165,000	\$10,262,000
Total Fees Collected	\$55,769,000	\$107,785,000	\$152,259,000	\$172,521,000	\$181,089,000
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$4,744,000	\$4,845,000	\$5,400,000	\$5,348,000	\$5,400,000
Local Government	\$9,084,000	\$20,142,000	\$32,029,000	\$37,636,000	\$37,525,000
Horsemen's Purse Supplement Fund	\$0	\$0	\$2,541,000	\$2,880,000	\$3,037,000
Budget - LSP/AG/OMV	\$5,468,000	\$2,816,000	\$4,516,000	\$4,515,000	\$4,347,000
Compulsive and Problem Gaming Fund	\$0	\$0	\$0	\$150,000	\$150,000
Total Expenditures	\$19,296,000	\$27,803,000	\$44,486,000	\$50,529,000	\$50,459,000
Seed Adv/Carry	\$0	\$0	(\$137,000)	\$137,000	\$0
Amount Transferred to General Fund (Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$0	\$0	\$0
Transferred to General Fund	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000

Figures are rounded to the nearest whole dollar amount.
 Source: Louisiana State Police, Video Gaming Division, and Department of the Treasury



LOUISIANA GAMING CONTROL BOARD
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	1997/98	1998/99	1999/00	2000/01	2001/02
NUMBER OF DEVICES	14,996	15,638	12,937	13,424	13,720
RECEIPTS:					
Franchise Fees	\$183,579,000	\$188,714,000	\$135,242,000	\$144,764,070	\$155,942,916
Statutory Fairgrounds					
Exemption	(-566,000)				
Other Fees, Interest and Penalties	\$ 10,585,000	\$10,370,000	\$9,717,000	\$10,099,001	\$8,658,592
Total Fees Collected	\$ 193,598,000	\$199,084,000	\$144,959,000	\$154,863,071	\$164,601,508
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,205,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$40,848,000	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308
Horsemen's Purse Supplement Fund	\$3,250,000	\$3,360,000	\$2,417,000	\$2,554,664	2,719,186
Budget - LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$150,000	\$500,000	\$500,000	\$500,000	500,000
Total Expenditures	\$53,853,000	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0
Amount Transferred to General Fund					
(Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$0	\$0	\$0
Transferred to General Fund	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000



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	2002/03	2003/04	2004/05	2005/06	2006/07
NUMBER OF DEVICES	14,551	14,296	14297	13571	14014
RECEIPTS:					
Franchise Fees	\$162,156,607	\$165,991,242	\$172,156,682	\$203,062,421	\$203,869,961
Statutory Fairgrounds					
Exemption					
Other Fees, Interest and Penalties	\$12,799,529	\$11,118,335	\$11,613,093	\$11,022,428	\$10,476,413
Total Fees Collected	\$174,956,136	\$177,109,577	\$183,769,775	\$214,084,849	\$214,346,374
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$37,511,792	\$38,045,716	\$39,687,762	\$44,994,326	\$47,206,389
Horsemen's Purse Supplement Fund	\$2,809,653	\$2,830,005	\$2,919,077	\$3,407,143	\$3,420,394
Budget - LSP/AG/OMV	\$4,400,000	\$4,400,000	\$7,973,014	\$9,017,787	\$8,400,360
Compulsive and Problem Gaming Fund	500,000	500,000	500,000	500,000	500,000
Total Expenditures	\$50,621,445	\$51,175,721	\$56,479,853	\$63,319,256	\$64,927,143
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0
Amount Transferred to General Fund					
Amount Transferred to Gen Fund					
5% Budget Reduction				\$2,150,000	
(Act 67/XO KBB 2005-82)					\$0
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$2,862,500	\$2,862,500	
Transferred to General Fund	\$124,334,691	\$125,933,855	\$124,427,422	\$151,478,093	\$149,419,231



LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2013-2014

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	TOTAL
NUMBER OF DEVICES	14,571	14,727	14,665	14,467	14,108	
RECEIPTS:						
Franchise Fees	\$200,082,048	\$180,406,985	\$182,748,588	\$181,084,286	\$182,051,479	\$3,457,334,211
Statutory Fairgrounds						\$0
Exemption						(\$-566,000)
Other Fees, Interest and Penalties	\$12,052,516	\$12,056,605	\$12,317,604	\$12,217,814	\$12,220,654	\$ 238,003,767
Total Fees Collected	\$212,134,564	\$192,463,590	\$195,066,192	\$193,302,100	\$194,272,133	\$3,107,131,553
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$111,942,000
Local Government	\$44,442,291	\$41,847,270	\$42,487,855	\$42,055,165	\$42,297,004	\$785,449,509
Horsemen's Purse Supplement Fund	\$3,294,216	\$2,976,971	\$3,015,623	\$2,981,439	\$2,982,918	\$56,719,874
Budget – LSP/AG/OMV	\$8,848,937	\$8,192,681	\$8,312,216	\$8,596,468	\$8,770,656	\$128,944,302
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$550,000	\$7,950,000
Total Expenditures	\$62,485,444	\$58,916,923	\$59,715,694	\$59,533,072	\$59,950,578	\$911,806,341
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0	\$0
Amount Transferred to						
General Fund						\$2,150,000
(Act 67/XO KBB 2005-82)						
Amount Transferred to Current Year (Act 16)	\$2,242,500	\$2,976,971				\$6,840,489
Transferred to General Fund	\$147,406,620	\$133,546,667	\$135,350,498	\$133,769,028	\$134,321,555	\$2,192,048,201



OTHER STATES

MONTANA

Administrator: Rick Ask

Montana Department of Justice
 Gambling Control Division
 2550 Prospect Avenue
 P. O. Box 201424
 Helena, Montana 59620-1424
 Phone: (406) 444-1971
 Fax: (406) 444-9157
 Website: www.mt.gov/gaming

Montana has had video poker since 1985. The legislature enacted a 15% tax on video gambling machines (“VGM”) in 1987. An individual VGM permit fee is \$240 for the full fiscal year. That amount is reduced each subsequent quarter by a pro-rated amount. Approximately 41% of the fee goes to the local government where the machine is located, and the balance goes to the Gambling Special Revenue Fund.

FY 2013 Montana Video Lottery Revenue	
Total Annual Net Income	\$ 380.33 million
Video Gambling Tax Collected	\$ 57.05 million
Approximate Average Daily Gross Income Per Machine	53.05
Total Establishments at end of FY 2012	1,463
Average Number of Machines Reporting	16,695

As fiscal year 2013 ended, approximately 99% of all video gambling machines were reporting taxes and processing permits online. According to the Montana Department of Justice, online services have made the permitting of video gambling machines much more convenient for gambling operators, and have substantially improved the accuracy of video gambling machine tax reporting.



OREGON

Director: Larry Niswender

Oregon State Lottery Commission
 500 Airport Road SE
 Salem, Oregon 97301
 Phone: (503) 540-1000
 Fax: (503) 541-1168
 Website: www.oregonlottery.org

Oregon began operating Video Lottery terminals (“VLTs”) in 1992 and now offers both line games and poker games. Oregon law permits qualifying retailers to have up to six VLTs. Oregon’s Video Lottery business model of state ownership and control is unique among U.S. lotteries. Oregon does have the lowest video retailer compensation rate in the U.S., but Oregon also purchases and services all the capital equipment for its Video Lottery System.

Video Lottery revenue for fiscal year 2013 increased by \$6.6 million as compared to the prior fiscal year, while revenue from traditional games increased by \$5.7 million.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 69.1 percent of total sales revenue.

FY 2013 Oregon Video Lottery Revenue	
Video Lottery Sales	\$727,124,878

Distribution of Lottery Revenue¹	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	523,652,688
Total Revenue Returned to the Public	\$9,722,697,988
Administrative Expenses	303,150,700
Retained for Contingency Reserve	2,996,234
Total Revenue Distribution	\$10,028,844,922

¹ These figures are the combined total of Lottery and Video Lottery revenue distribution.



WEST VIRGINIA

Director: John C. Musgrave

West Virginia Lottery Commission
 312 MacCorkle Avenue S.E.
 Post Office Box 2067
 Charleston, West Virginia 25327
 Phone: (304) 558-0500
 Fax: (304) 558-3870
 Website: www.wvlottery.com

Limited Video Lottery games were approved by the West Virginia Legislature in April of 2001. The legislation provides for the operation of up to 9,000 video lottery terminals. Presently 7,465 devices are in operation, limited to 5 devices per bar or 10 devices per fraternal organization.

In general, profits from video lottery gaming fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State's Excess Lottery Revenue Fund, used to provide West Virginia students with college scholarships and to back bonds for economic development endeavors. West Virginia cities and counties also receive two percent of the State's revenues produced by the limited video lottery machines located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2012 and June 30, 2013 follows.

WV Video Lottery Revenue	2012	2013
Total Credits played	\$ 4,781,734,000	\$ 4,728,660,000
Credits (prizes) won	4,375,626,000	4,329,436,000
Gross terminal income	406,108,000	399,224,000
Administrative Costs	8,122,000	7,984,000
Gross profit	397,986,000	391,240,000
Commissions	198,993,000	195,620,000
Distributions to municipalities and counties	7,960,000	7,825,000
Limited video lottery revenues available for distribution	\$ 191,033,000	\$ 187,795,000

Landbased





LOUISIANA LANDBASED CASINO GAMING

FY 2013

Admissions for fiscal year 2012 - 2013 were 4,827,329. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 23,907,519	\$ 5,095,890
August	22,930,304	5,095,890
September	25,248,720	4,931,507
October	28,490,907	5,095,890
November	28,534,645	4,931,507
December	34,685,815	5,095,890
January	27,009,209	5,095,890
February	31,725,017	4,602,740
March	31,588,280	17,673,238
April	25,801,196	4,931,507
May	29,799,247	5,095,890
June	27,128,219	4,931,507
TOTAL	\$ 336,849,078	\$ 72,577,346

FY 2012

Admissions for fiscal year 2011 - 2012 were 5,057,997. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 27,438,205	\$ 5,081,967
August	24,648,187	5,081,967
September	30,761,612	4,918,033
October	27,007,045	5,081,967
November	20,980,749	4,918,033
December	32,118,047	5,081,967
January	26,962,106	5,081,967
February	28,911,670	4,754,098
March	35,755,891	18,454,480
April	26,838,327	4,931,507
May	28,454,539	5,095,890
June	28,155,778	4,931,507
TOTAL	\$ 338,032,156	\$ 73,413,383



OTHER STATES

COLORADO

Division of Gaming

Director: Ron Kammerzell

Golden (main office)
 17301 W. Colfax Avenue, Suite 135
 Golden, Colorado 80401
 Phone: (303) 205-1355
 Fax: (303) 205-1342
 Website: www.colorado.gov/revenue/gaming

Colorado casinos allow \$100 maximum bets, offer the games of craps, roulette, black jack and poker and remain open 24 hours a day, 7 days a week. Colorado is unique in the fact that the Gaming Commission establishes the tax rates on casino revenues and it does so on an annual basis.

FY 2013 TAX YEAR BASIS	
Total Devices	14,875
Total AGP	\$ 761,421,032
Gaming Taxes	\$ 104,134
No. of Accounts	41

Colorado Limited Gaming Fund Distribution Formula (after retention of expenses to operate the Division of Gaming and related expenses) are:

50% to the “state share,” which was statutorily distributed to:

- the State General Fund
- the Local Government Limited Gaming Impact Fund
- the Colorado Travel and Tourism Promotion Fund
- the Bioscience Discovery Evaluation Cash Fund
- the Innovative Higher Education Research Fund
- the Creative Industries Cash Fund

28% to the State Historical Fund

- 20% (of 28%) distributed by the State Historical Society to the governing bodies of Cripple Creek, Central and Black Hawk (in proportion to the revenues generated in the respect cities.
- 8% (of the 28%) used for historic preservation and restoration throughout the state.



KANSAS

Deputy Executive Director: Neysa Thomas

Kansas Lottery

Kansas Lottery Headquarters
 128 N Kansas Avenue
 Topeka, Kansas 66603
 Phone: (785) 296-5700
 Fax: (785) 296-7210
 Website: www.kslottery.com

Fiscal year 2013 was notable for Expanded Lottery Operations (Casinos). It marked the first full fiscal year of operations for Kansas Star Casino in Mulvane and Hollywood Casino at Kansas Speedway which opened December 2011 and February 2012 respectively. Boot Hill Casino and Resort continued operations for a third full fiscal year, having opened December 2009. Expanded Lottery transfers totaled \$79 million in fiscal year 2013, an increase of \$36 million over the prior fiscal year.

Casino revenue is deposited into the Expanded Lottery Act Revenues Fund for purposes of reduction of State debt, State infrastructure improvements, reduction of local ad valorem tax, and other purposes as directed by the Kansas Legislature. The casinos generate revenue, not only for the State but also for local communities in which they are located.

Expanded Lottery	
Expanded Lottery Revenue	\$ 360,534,392
Expanded Lottery Reimbursements	\$ 3,453,148
Casino Operator Management Fee	\$ 263,126,108
Salaries and Benefits	\$ 1,022,434
Payment to State General Fund	\$ 78,811,882



MICHIGAN

Executive Director: Richard Kalm

Michigan Gaming Control Board

Cadillac Place
 3062 West Grand Boulevard, L-700
 Detroit, MI 48202-6062
 Phone: (313) 456-4100
 Fax: (313) 456-4200
 Website: www.michigan.gov/mgcb

In November 1996, Michigan voters approved Proposal E, effectively authorizing three licensed casinos to be built in Detroit. Proposal E was later amended and then signed into law as the *Michigan Gaming Control & Revenue Act*.

• **MGM Grand Detroit, LLC Casino**

On July 28, 1999, the MGCB issued a commercial casino license to MGM Grand Detroit, LLC (d/b/a MGM Grand Detroit Casino).

• **MotorCity Casino**

On December 14, 1999, the MGCB issued a commercial casino license to Detroit Entertainment, LLC (d/b/a Motor City Casino).

• **Greektown Casino, LLC**

On November 8, 2000, the MGCB issued a commercial casino license to Greektown Casino, LLC (d/b/a Greektown Casino).

State of Michigan wagering tax rate

The tax rate paid to the State Gaming Casino Fund is currently 8.1%. City wagering tax rates for Detroit are 10.9%.

Calendar Year 2013 Revenue Data	
Total Adjusted Gross Receipts	\$1,349,503,669.26
Total State Wagering Tax	\$ 109,309,797.21

- The city wagering tax rate may be used by the City of Detroit for street patrol officers, neighborhood and downtown economic development programs to create local jobs, public safety programs, anti-gang and youth development programs, programs designed to improve quality of life in Detroit, tax relief, capital improvements, and road repair and improvements. State Wagering Tax paid by the Detroit casino licensees goes to the State School Aid Fund to provide additional funding for K-12 public classroom education.



NEVADA

Nevada Gaming Control Board
 1919 E. College Parkway
 Carson City, Nevada 89706
 Phone: (775) 684-7750
 Fax: (775) 684-7787
 Website: www.gaming.nv.gov

Senior Research Analyst: Michael Lawton

At the end of FY 12-13 there were (184,150) slot machines in Nevada, (5,887) table games and (1,016) poker tables.

Revenue Data for FY 2013	
Gaming Win (Statewide)	\$ 10,905,399,242
Slots	\$ 6,761,831,150
Table games	\$ 4,143,568,092
State Gaming Taxes	\$ 892,106,457

Distribution of Funds	
General Fund	\$ 844,176,348
Dedicated funds (Schools, Counties)	\$ 47,930,109

**STATE GAMING LICENSE FEE AND TAX RATE SCHEDULE
 FOR NON-RESTRICTED AND RESTRICTED LICENSEES**

I. Non-restricted Gaming License: Issued for the operation of games and/or tables only; or, for the operation of 16 or more slot machines only; or, for the operation of games and/or tables in conjunction with slot machines.

A. Slot Machines:

1. Annual Tax (NRS 463.385)

Rates are \$250.00 per machine, payable in advance; computed on a prorated basis.

2. Quarterly License Fee (NRS 463.375)

Rates are \$20.00 per machine, payable in advance; no proration.

B. Games:

1. Annual License Fee (NRS 463.380)

Payable in advance; no proration, except that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.



Number of Games	Fee Due
1 game	\$100.00 total
2 games	\$200.00 total
3 games	\$400.00 total
4 games	\$750.00 total
5 games	\$1,750.00 total
6-7 games	\$3,000.00 total
8-10 games	\$6,000.00 total
11-13 games	\$650.00 for each game
14-16 games	\$1,000.00 for each game
17 or more games	\$16,000.00 plus \$200.00 for each game over 16

2. **Quarterly License Fee (NRS 463.383)** Payable in advance; no proration.

For non-restricted licensees operating 10 or less games	
Number of Games	Fee Due
1 game	\$12.50 total
2 games	\$25.00 total
3 games	\$50.00 total
4 games	\$93.75 total
5 games	\$218.75 total
6-7 games	\$375.00 total
8-10 games	\$750.00 total

For non-restricted licensees operating more than 10 games	
Number of Games	Fee Due
1-16 games	\$125.00 each game
17-26 games	\$2,000.00 plus \$1,200.00 for each game
27-35 games	\$14,000.00 plus \$700.00 for each game
36 or more games	\$20,300.00 plus \$25.00 for each game

B. **Monthly Percentage Fee (NRS 463.370)**

Based on gross gaming revenue - payable on or before the 24th day of each month covering the preceding calendar month at the following rates:

- 3.5% of the first \$50,000 during the month plus
- 4.5% of the next \$84,000 plus
- 6.75% of revenue exceeding \$134,000.

D. **Live Entertainment Tax (NRS 368A)**

Restricted licensees are subject to a Live Entertainment Tax if all of the following three criteria are met:

1. Live entertainment is offered on the premises.
2. An admission charge or drink minimum is collected.



3. The facility in which the live entertainment is provided has a maximum seating/occupancy capacity of at least 200 as determined by the state fire marshal or other official.

The tax is paid quarterly and is payable on or before the 10th day of the month following the end of the preceding calendar quarter.

Non-restricted licensees who license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7500 are subject to a Live Entertainment Tax. For non-restricted locations that license less than 51 slot machines, less than 6 games or any combination thereof, the tax applies only if entertainment is provided in a facility with a maximum occupancy/seating of at least 200 and an admission charge is collected.

The tax rate is 10% of all amounts paid for food, refreshment, merchandise, and admission or similar charges while in live entertainment status. Live entertainment status commences either at the time entertainment starts or at the time when any charge such as admission, entertainment fee, minimum, cover, or similar charge is paid, whichever is earlier. Non-restricted licensees who offer live entertainment in an area with a maximum occupancy/seating of at least 7,500 are subject to a 5% tax on admission sales only.

Non-restricted licensees who offer live entertainment in an area with a maximum occupancy/seating of at least 7,500 are subject to a 5% tax on admission sales.

The tax for non-restricted licensees is payable on or before the 15th day of each month covering the preceding calendar month.

II. "Restricted" Gaming License: Issued for the operation of not more than 15 slot machines and no other games.

A. Slot Machines:

1. **Annual Tax (NRS 463.385)**
\$250.00 per machine payable in advance; computed on a prorated basis
2. **Quarterly License Fee (NRS 463.373)**
Maximum \$1815, payable in advance; no proration.



NEW JERSEY

New Jersey Casino Control Commission
 Tennessee Avenue and Boardwalk
 Atlantic City, New Jersey 08401
 Phone: (609) 441-3799
 Fax: (609) 441-3329
 Website: www.state.nj.us/casinos

Public Information Officer: Daniel Heneghan

On February 1, 2011, Governor Chris Christie signed into law Bill S-12, which transferred regulatory power over the casinos from the Casino Control Commission to the Division of Gaming Enforcement, and eliminated many regulations. Eleven (11) landbased casinos were in operation in New Jersey at the end of calendar year 2013.

Calendar Year 2013	
Casino Revenue	\$ 2,862,068,918
Internet Gaming Revenue	\$ 8,368,837
Gross Revenue (8% Adjust Gross Revenue and 15% Internet Gross Revenue	\$ 205,220,831
Reinvestment obligations *	\$ 35,953,375

*Casinos are required to reinvest 1.25% of gross revenues in projects approved by the Casino Reinvestment Development Authority.

Use of Funds

New Jersey law requires that the state tax, 8% of casino adjusted gross revenue, shall be used for programs aiding senior citizens and the disabled, specifically including a pharmaceutical drug assistance program, an annual cash credit toward utility costs, a transportation assistance program and others.



PENNSYLVANIA

Pennsylvania Gaming Control Board
 P.O. Box 69060
 Harrisburg, Pennsylvania 17106-9060
 Phone: (717) 346-8321
 Fax: (717) 346-8350
 Website: www.gamingcontrolboard.pa.gov
 Email: PGCB@pa.gov

Chairman: William H. Ryan, Jr.
Executive Director: Kevin O’Toole

The Pennsylvania Gaming Control Board was established in 2004 with passage of Act 71, also known as the Race Horse Development and Gaming Act. Pennsylvania’s first new state agency in nearly 40 years, the Gaming Control Board is tasked to oversee all aspects of the state’s casino industry with the administrative cost of regulation borne directly by applicants and the licensed operators. At present, 12 casinos are in operation that offer both slot machine and table game gambling, employing over 16,000 people. To date, the casino industry has generated more than \$9.1 billion in tax and license fee revenue since the first casino opened in November 2006. A portion of that money has delivered property tax reduction in each of the past 7 years for all Pennsylvania homeowners, provided needed funding to the Commonwealth’s horse racing industry, fire companies, water/sewer projects, and the state’s General Fund, along with establishing a new stream of tax revenue to local governments for community projects.

There are a total of 14 licenses available in Pennsylvania. Each horse racing (7) or stand alone (5) venue is authorized to operate up to 5,000 slot machines and 250 table games. Each resort license (2) is authorized to operate up to 600 slot machines and 50 table games.

Casino slot machine revenue is taxed at roughly 54 percent of the gross slot revenue. Casino tables games revenue is taxed at 14 percent of gross tables games revenue (see chart below).

FY 2013 Gross Revenue and Distribution	
2013 Gross Revenue	\$ 2,428,887,429.81
State Tax – Property Tax Reduction (34%)	825,821,726.34
Local Tax Government Tax (4%)	97,155,497.20
Economic development Tax (5%)	121,444,372.27
Race Horse Development Tax (roughly 12%)	264,200,661.77
FY 2013 Table Games Gross Revenue	713,107,163
State Tax – General Fund Budget (14%)	88,693,533
Local Host Government Tax (2%)	14,262,144



SOUTH DAKOTA

Executive Secretary: Larry Eliason
Director of Operations/Enforcement: Craig Sparrow

Commission on Gaming
 221 West Capitol Avenue
 Suite 101
 Pierre, South Dakota 57501
 Phone: (605) 773-6050
 Fax: (605) 773-6053
 Website: www.dor.sd.gov/gaming

Deadwood Office:
 696 Main Street, 2nd Floor
 Phone: (605) 578-3074
 Fax: (605) 578-2263

DEADWOOD, SOUTH DAKOTA¹		
LANDBASED CASINO GAMING REVENUE		
GAMING ACTION	FY 12	FY 13
Total Gaming Action	\$ 1,143,131,192	\$ 1,150,628,289
Won By Bettors	1,038,806,677	1,043,798,518
Total Gross Revenue	104,324,515	106,829,770
LESS: City Slot Revenue	3,135,991	3,520,471
Adjusted Gross Revenue	\$ 101,188,524	103,309,298
Number of Licensed Devices	3,667	3,644
Device Tax	7,334,000	7,288,000
Gross Revenue Tax	9,181,798	9,305,309
City Slot Tax	266,818	257,647

The tax rate is defined by SDCL 42-7B-28 and is 9% of the adjusted gross revenue. SDCL 42-7B-48, 42-7B-48.1 and 42-7B-48.3 establish the distribution structure of these taxes.

- 40% is transferred to the Department of Tourism
- 10% is paid to Lawrence County
- 50% remains in the Commission Fund

Each table game and slot machine is assessed an annual device fee of \$2,000, payable before July 1 of each year. These device fees, all licensing fees, and all other miscellaneous revenue received are deposited with the state treasury in the Commission Fund.

In FY 13, the municipal proceeds paid to the City of Deadwood reached \$6,800,000 and according to SDCL 42-7B-48.1, the distribution of funds in excess of this amount changed.

- 70% of excess transferred to the State's general fund
- 10% was distributed to other municipalities in Lawrence County (pro rata according to population)
- 10% distributed to school districts in Lawrence County (pro rata based upon previous year's average daily membership)
- 10% to City of Deadwood

¹ In South Dakota, casino gaming is conducted only in the City of Deadwood.

Racetracks





LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

By Act 721 of the 1997 Regular Session, the Legislature authorized slot machine gaming at live horse racing facilities in St. Landry, Bossier, and Calcasieu Parishes. Voters approved slot machine gaming in those parishes and taxing districts have been authorized and established.

By Act 352 of the 2003 Regular Session, the Legislature authorized limited slot machine gaming at the eligible facility in Orleans Parish. By Act 591 of the 2006 Regular Session, the Legislature authorized a maximum of seven hundred slot machines at the eligible facility in Orleans Parish.

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Harrah's Racetrack & Casino in Bossier Parish commenced slot operations on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003. Slot machine gaming at the Fair Grounds commenced operation in a temporary facility on September 19, 2007, with the permanent facility opening on November 7, 2008.

DELTA DOWNS RACETRACK & CASINO	
Revenue for FY 2012-2013	Total
Delta Downs' Adjusted Gross Revenue	\$ 188,627,720
Less Purse Supplements	\$ 28,294,158
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 5,658,832
Taxable Net Slot Machine Proceeds	\$ 154,674,730
State Tax (18.5%)	\$ 28,614,825

HARRAH'S RACETRACK & CASINO	
Revenue for FY 2012-2013	Total
Harrah's Louisiana Downs' Adjusted Gross Revenue	\$ 71,353,654
Less Purse Supplements	\$ 10,703,048
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 2,140,610
Taxable Net Slot Machine Proceeds	\$ 58,509,997
State Tax (18.5%)	\$ 10,824,349



EVANGELINE DOWNS	
Revenue for FY 2012-2013	Total
Evangeline Downs' Adjusted Gross Revenue	\$ 94,026,745
Less Purse Supplements	\$ 14,103,971
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 2,820,794
Taxable Net Slot Machine Proceeds	\$ 77,101,709
State Tax (18.5%)	\$ 14,263,816

FAIR GROUNDS	
Revenue for FY 2012-2013	Total
Fair Grounds' Adjusted Gross Revenue	\$ 48,049,291
Less Purse Supplements	\$ 7,207,394
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 1,441,479
Taxable Net Slot Machine Proceeds	\$ 39,400,419
State Tax (18.5%)	\$ 7,289,077

Total State Tax.....\$ 60,992,068



OTHER STATES

ARKANSAS

Arkansas Racing Commission
 1515 West Seventh Street
 Suite 505
 Little Rock, Arkansas 72203
 Phone: (501) 682-1467
 Fax: (501) 682-5273
 Website: www.dfa.arkansas.gov

Manager: Ron Oliver

Approval

Electronic games of skill at horse racing tracks were authorized in March 2005, approved by local referendum in November 2005, and regulated by the Arkansas Racing Commission. The first machines began operating at Southland Park in West Memphis and Oaklawn Park in Hot Springs in November 2006. Both tracks offer Instant Racing, which is pari-mutuel wagering based on historic races; those games are not included in these figures.

Machine Details

Machines are at racetracks only.
 Spinning reel or video electronic games of skill only; ticket or bills in, ticket out.
 Electronic games of skill (EGS) include automated versions of blackjack, video poker, and craps.

Limits

No limits on bets or prizes; minimum prize payout is 83% with a current average return of 94%.

Distribution of Gross Revenue

State tax	18%
City/town	1.5%
County	0.5%
Purses	14%
Tracks	65%

Total Wagers

2013:	\$ 2,801,063,331
2012:	\$ 2,718,258,561
2011:	\$ 1,835,686,786
2010:	\$ 1,019,919,973



DELAWARE

State Lottery Office
 McKee Business Park
 1575 McKee Road, Suite 102
 Dover, Delaware 19904-1903
 Phone: (302) 739-5291
 Fax: (302) 739-7586
 Website: www.delottery.com

Assistant Operations Manager: Ed Parseghian

Since Video Lottery operations began at Delaware Park and Dover Downs in 1995, the Lottery's contribution to the General Fund has increased significantly. Delaware Park and Dover Downs now have more than 2400 and 2700 Video Lottery machines, respectively. Harrington Raceway, which began operating in 1996, now has over 1800 Video Lottery machines. The Video Lottery has contributed over two billion dollars to the General Fund to date.

Prizes paid back to players:

By law, all games must return between 87% and 95% of all wagers on an annual basis. Games can return above 95% with the Lottery Director's approval.

Purse Increases	\$ 40,680,400
Vendor Fees ¹	\$ 21,437,100
State Share ²	\$ 161,821,200
Track Commissions	\$ 151,362,200
Net Proceeds	\$ 373,996,300

Revenue from Delaware Video Lottery games is distributed as follows:

- Approximately 40.5% is paid to the three tracks as commissions for operating the games.
- Approximately 43.5% is contributed to the State General Fund to help pay for state services.
- Approximately 10% goes toward increasing the size of the horse race purses.
- Approximately 6% goes toward leasing, servicing, and upgrading the games, and for monitoring the games with the Lottery's central computer system.

¹ Central computer and terminal equipment
² Before operating expenses of Lottery and State Police



FLORIDA

Division of Pari-Mutuel Wagering
 1940 North Monroe Street
 Tallahassee, Florida 32399
 Phone: (850) 487-1395
 Fax: (850) 488-0550
 Website: <http://myfloridalicense.com/dbpr/>

Director: Leon M. Biegalski

In Florida, pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade Counties. Florida is one of the primary pari-mutuel states in the nation, and is the leading state in greyhound racing, as well as a major horse racing state. Florida is also the only state in the United States where live jai alai games are conducted. As of June 30, 2013, there were 30 pari-mutuel facilities located throughout the state, with one of the facility's holding both limited intertrack wagering and pari-mutuel wagering.

STATE REVENUE FISCAL YEAR 2012-2013	TOTAL
State Revenue From Pari-Mutuel	\$ 11,510,699
Other State Gaming Revenue ¹	\$ 1,690,010
Total Pari-Mutuel State Revenue	\$,200,709
Total State Revenue from Cardrooms ²	\$ 14,246,997
State Revenue from Slots ³	\$ 170,983,965
Total State Revenue Generated from Pari-Mutuel, Cardroom and Slots	\$ 198,431,671
State Revenue from Indian Gaming Compact ⁴	\$ 226,352,068
Total State Revenue Generated	\$ 424,783,739

¹ Escheated tickets from greyhound racing and jai alai gaming; and Racing Scholarship Funds are distributed to the Department of Education.

² One-half of cardroom gross receipts is deposited into the General Revenue Fund.

³ Slot taxes are distributed to the Department of Education.

⁴ Indian Gaming Compact payments are deposited into the General Revenue Fund.



LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2013-2014

STATE REVENUE FISCAL YEAR 2011-2012	TOTAL
State Revenue From Pari-Mutuel	\$ 1,759,396
Other State Gaming Revenue ¹	\$ 2,043,327
Total Pari-Mutuel State Revenue	\$ 13,802,723
Total State Revenue from Cardrooms ²	\$ 14,337,787
Total State Revenue from Slots ³	\$ 158,037,211
Total State Revenue Generated	\$ 186,177,721

¹ Escheated tickets from greyhound racing and jai alai gaming; and Racing Scholarship Funds are distributed to the Department of Education.

² One-half of cardroom gross receipts is deposited into General Revenue.

³ Slot taxes are distributed to the Department of Education.



IOWA

Iowa Racing and Gaming Commission
 1300 Des Moines St., Suite 100
 Des Moines, Iowa 50309
 Phone: (515) 281-7352
 Fax: (515) 242-6560
 Website: www.iowa.gov/irgc

Administrator: Brain J. Ohorilko

In Iowa, slot machine gaming and table games are conducted at one (1) horse track and two (2) dog tracks. Revenue data is as follows for FY 2013:

FY 2013	
Admissions	6,138,393
Casino Square Footage	211,564
Adjusted Gross Revenue	\$ 452,927,688
City Tax	2,138,768
County Tax	2,138,768
State Tax	97,322,878
Regulatory Fee	4,134,693
Daily License Fee	197,400



MAINE

Maine Gambling Control Board
 87 State House Station
 45 Commerce Drive, Suite #3
 Augusta, Maine 04333-0087
 Phone: (207) 626-3900
 Fax: (207) 287-4356
 Website: www.maine.gov/dps/gamingboard
 Email: Gambling.Board@maine.gov

Executive Director: Robert P. Welch

The Maine Gambling Control Board was created as a result of the “Governor’s Gambling Control Legislation,” enacted by the Legislature and signed into law by Governor John E. Baldacci on May 6, 2004. Bangor Historic Track d/b/a Hollywood Slots Hotel and Raceway opened its permanent facility on July 1, 2008. This facility operates 1000 slot machines. This is approximately double the number that had been in operation at the temporary facility from November 5, 2005 until June 30, 2008.

2013 State Revenue from Racino Operation - Bangor			
Gross Revenue	Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1%x.39)
\$ 567,206,439	\$ 56,212,925	\$ 5,672,064	\$ 19,710,935

39% of slots revenue, as mandated by the Legislature, is distributed as follows:

- 4% General Fund for Board Administrative Expenses
- 10% Harness Racing purses
- 3% Sire Stakes Fund
- 3% Agricultural Fair Support Fund
- 10% Healthy Maine
- 2% University of Maine System Scholarships
- 1% Maine Community College System Scholarships
- 4% Fund to encourage racing at Maine commercial harness racing tracks
- 1% Fund to stabilize the state’s off-track betting facilities
- 1% City of Bangor, host municipality



NEW MEXICO

New Mexico Gaming Control Board
4900 Alameda Blvd. NE
Albuquerque, New Mexico 87113
Phone: (505) 841-9700
Fax: (504) 841-9725
Website: www.nmgcb.org

Interim Executive Director: Frank Baca

The New Mexico Gaming Control Board was established in 1997. In New Mexico, slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for FY 2013:

REVENUE FOR FY 2013	
Gaming Machine Net Win	\$ 246,755,881
Gaming Tax	\$ 63,370,107
Amount Paid Into Horse Racing Purses	\$ 47,237,191
Amount Designated for Problem Gambling	\$ 590,465
Gaming Machines at end of FY 2013	2,985



NEW YORK

New York State Gaming Commission
 Division of Gaming
 1 Broadway Center, Suite 600
 Schenectady, New York 12301-7500
 Phone: (518) 388-3400
 Fax: (518) 388-3403
 Website: www.gaming.ny.gov

Executive Director: Robert Williams

The New York State Gaming Commission (“Commission”) has authorized racetracks to install video lottery terminals (VLTs), with 10% of proceeds from these devices going to the Commission to administer the games (to include the costs of terminal providers, central system, and Commission personnel & administrative costs). Gaming facility operators receive a vendor fee, as noted below, and the remainder of the proceeds goes to the Education Fund. The following information has been provided for FY13. The fiscal year in New York covers 4/1/2013 – 3/31/2014.

REVENUE FOR FY 2013	
Current Number of Operating Racinos	9
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	5,900
Net Machine Income (FY 2013 ending – 3/31/14)	\$ 1,912,319,807
State Education Fund (FY 2013)	\$ 870,196,511
Revenue Retained by Operator	
Commission	\$ 671,689,283
Marketing Allowance	\$ 163,251,926
Capital Award ¹	\$ 15,944,109
Lottery Administration Costs	\$ 191,231,978
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

¹ Allocated to operators for capital projects which improve facility and promote increased attendance.



PENNSYLVANIA

Pennsylvania Gaming Control Board
 P.O. Box 69060
 Harrisburg, Pennsylvania 17106-9060
 Phone: (717) 346-8321 Fax: (717) 346-8321
 Website: www.gamingcontrolboard.pa.gov
 Email: pgcb@pa.gov

Chairman: William H. Ryan, Jr.
Executive Director: Kevin O'Toole

The Pennsylvania Race Horse Development and Gaming Act (signed into law on July 5, 2004) created the Pennsylvania Gaming Control Board and authorized the Board to award 14 slot machine licenses at locations throughout the Commonwealth. The Act was amended in 2010 to include the introduction of table games and added a 15th license available in July, 2017. Of the 15 available licenses, 7 (referred to as Category 1 Licenses) were initially allocated to racetracks, additional 5 (referred to as Category 2 Licenses) were anticipated to be stand-alone land based casinos, and the remaining two (referred to as Category 3 Licenses) were limited licenses to be located at resort facilities.

The first Pennsylvania casino, a Category 1 racetrack facility, opened to the public on November 14, 2006. By the end of fiscal year 2013, a total of 12 Pennsylvania facilities were in operation.

Fiscal Year 2013 Revenues:			
Total Slot Machines	26,045	Total Table Games	1,071
Wagers	\$ 30,819,486,036		
Payouts	27,778,710,113		
Slot Gross Terminal Revenue	2,428,887,430	Table Gross Revenue	\$ 713,107,163
State Tax (34%)	825,821,726	State Tax (14%)	88,693,533
Local Share Assessment (4%)	97,155,497	Local Share Assessment (2%)	14,262,144
Economic Development Fund (5%)	121,444,372		
Race Horse Development Fund	264,200,662		

The 34% State Tax and various license and fee revenue are deposited into the State Gaming Fund. Under current law, an amount equal to \$2 million or .2% of gross terminal revenue, whichever is greater, is transferred annually from the Gaming Fund to the Compulsive and Problem Gambling Treatment Fund. Additionally, annual transfers from the Gaming Fund include \$2 million for Local Law Enforcement Grants, \$30 million for Volunteer Fire Company Grants, \$2.40 per acre to local jurisdictions hosting specified forest reserves, and \$3 million for drug and alcohol addiction treatment services and repayments to the Lottery Fund for property tax relief. All remaining revenue in the State Gaming Fund is transferred to the Property Tax Relief Fund and distributed for general property tax relief.

Revenues deposited in the Economic Development Fund are used for projects throughout the state and are distributed based on a subsequently enacted capital budget. Revenues deposited in the PA Race Horse Development Fund are used to support various breeding programs, purses and health and pension benefits for horsemen, as well as a portion going to the State General Fund.



RHODE ISLAND

Rhode Island Lottery Commission
1425 Pontiac Avenue
Cranston, Rhode Island 02920
Phone: (401) 463-6500
Fax: (401) 463-7770
Website: www.rilot.com

Executive Director: Mr. Gerald S. Aubin

Video Lottery debuted in Rhode Island in September of 1992. There are a total of 5,849 video lottery terminals (VLTs) located in the State's two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2012, Twin River has 4,750 VLTs and Newport Grand has 1,099 VLTs. Various virtual and multi-layer display games are offered on the VLTs. The Cashola progressive game ended in May 2011, with a winning jackpot of \$4.8 million. The progressive game was replaced on July 15, 2011 with IGT's Mega Hits game.

Fiscal Year 2013	
Cash In	\$ 3,282,695,404
Cash Out	2,755,372,282
Net Terminal Income	527,323,122
Cash In/Cash Out Ratio	83.93%
Average Number of Machines	5,850

Chapter 42-61.2 of the General Laws authorizes the Division of Lotteries to conduct and control video lottery games. This chapter stipulates the allocation of video lottery net terminal income (video lottery credits purchased less credits redeemed or redeemable). Consistent with the General Laws, net terminal income is distributed to licensed video lottery facility operators, the technology providers (video lottery terminal providers), the central communications system provider, the city or town in which the video facility is licensed and the Narragansett Indian Tribe. All residual net terminal income after mandated commission payments and other transfers, is remitted to the State's General Fund.



WEST VIRGINIA

West Virginia Lottery Commission
 312 MacCorkle Avenue S.E.
 Post Office Box 2067
 Charleston, West Virginia 25327
 Phone: (304) 558-0500
 Fax: (304) 558-3321
 Website: www.wvlottery.com

Director: John C. Musgrave

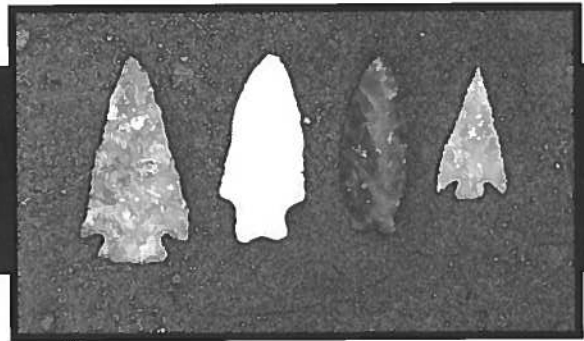
Racetrack Video Lottery games were implemented in 1994 when the West Virginia Legislature passed the Racetrack Video Lottery Act, making video lottery terminals available to the four racetracks in the state subject to passage of local referendums. In September, 1994, three racetracks began operating with 1,200 video lottery machines. A fourth racetrack began video gaming in September, 1997.

Revenue for FY 2013	
Credits played	\$ 7,293,271,000
Credits won	6,546,860,000
Promotional Credits	90,346,000
MWAP Contributions	389,000
Gross Terminal Revenue	\$ 655,676,000
Administrative Costs	\$ 17,475,000
Net Terminal Revenue	638,201,000
Commissions	370,000
Racetrack video lottery revenues available for distribution	\$ 267,373,000

FY- 2013 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 127,728,000
State Excess Lottery Revenue Fund	95,727,000
Capital Reinvestment Fund	8,555,000
Tourism Promotion Fund	8,375,000
Development Office Promotion Fund	2,284,000
Research Challenge Fund	3,045,000
Capitol Renovation & Improvement Fund	4,187,000
Parking Garage Fund	881,000
Cultural Facilities & Capitol Resources Fund	1,500,000
Capitol Dome & Capitol Improvements Fund	4,091,000
Workers Compensation Debt Reduction Fund	11,000,000
Total non-operating distributions	\$ 267,373,000

Indian Gaming





INDIAN GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 2012-2013

Total Casino Employees	1,107
Native American Employees	53
Employee Wages Paid	\$24,663,133
Social Security and Medicare Taxes (employee portion)	\$ 2,023,062
Unemployment Compensation Insurance	\$ 95,401
Advertising	\$ 2,470,492
Expenditures for goods and services	\$ 63,224,495.77
a. Paid to Louisiana vendors	\$ 40,467,307.78
b. Paid to out of state vendors	\$ 22,757,187.99
Number of Louisiana based vendors	1,022
Other Donations Within the State	\$ 2,493,771
State and/or Parish Sales Taxes	\$ 269,799

COUSHATTA TRIBE OF LOUISIANA
COUSHATTA CASINO RESORT
ALLEN PARISH

FISCAL YEAR 2012-2013

Total Casino Employees	Not Provided
Native American Employees	Not Provided
Employee Wages Paid	Not Provided
Social Security and Medicare Taxes (employee portion)	Not Provided
Unemployment Compensation Insurance	Not Provided
Advertising	Not Provided
Expenditures for goods and services	Not Provided
a. Paid to Louisiana vendors	Not Provided
b. Paid to out of state vendors	Not Provided
Number of Louisiana based vendors	Not Provided
Parish Contribution	Not Provided
Other Donations Within the State	Not Provided
State and/or Parish Sales Taxes	Not Provided



TUNICA-BILOXI TRIBE OF LOUISIANA
PARAGON CASINO RESORT
AVOUELLES PARISH

FISCAL YEAR 2012-2013

Total Casino Employees	Not Provided
Native American Employees	Not Provided
Employee Wages Paid	Not Provided
Social Security and Medicare Taxes (employee portion)	Not Provided
Unemployment Compensation Insurance	Not Provided
Advertising	Not Provided
Expenditures for goods and services	Not Provided
a. Paid to Louisiana vendors	Not Provided
b. Paid to out of state vendors	Not Provided
Number of Louisiana based vendors	Not Provided
Parish Contribution	Not Provided
Other Donations Within the State	Not Provided
State and/or Parish Sales Taxes	Not Provided



**TRIBAL PARISH CONTRIBUTIONS
(MADE BY SEPARATE AGREEMENT OR PURSUANT TO TRIBAL/STATE COMPACT)
FY 2012-2013**

Quarter	Coushatta Allen	Chitimacha St. Mary	Tunica-Biloxi Avoyelles	Total
1	Not Provided	Not Provided	\$ 226,374.18	\$ 226,374.18
2	Not Provided	Not Provided	74,894.54	74,894.54
3	Not Provided	Not Provided	255,475.86	255,475.86
4	Not Provided	Not Provided	96,974.52	96,974.52
Total	Not Provided	Not Provided	\$ 653,719.10	\$ 653,719.10

Note: These proceeds were collected by the Office of Finance and Support Services, Division of Administration and are subsequently remitted to the local parish governments. Pursuant to the terms of existing compacts, funds are no longer deposited with the Division of Administration for redistribution.

If You or Someone You

Know May Have a

Gambling Problem, Call

Toll-Free: 1-877-770-STOP (7867)