



# Louisiana Gaming Control Board



20<sup>th</sup> Annual 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.

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## State of Louisiana Gaming Control Board

JOHN BEL EDWARDS  
GOVERNOR

RONNIE JONES  
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 20<sup>th</sup> 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 is required by law to meet at least once a month. Minutes and transcripts of Board meetings are found on the Board's website and, when the technology is available, meetings are streamed live over the internet.

The Chairman serves in a full time capacity and fulfills the role of CEO for the Board in the conduct and management of its regulatory responsibilities. The Board has three other full time employees who manage the day-to-day affairs of the Board.

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

The Board's operating budget for FY 2014-2015 was \$863,315 funded through statutory dedicated funds of \$780,222 from the Riverboat Gaming Enforcement Fund and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

### **RIVERBOAT GAMING**

Fifteen riverboat casinos are authorized to operate in Louisiana. This report reflects the data for all fifteen riverboat casinos.

There are six riverboat casinos in the Shreveport-Bossier City area; three in Lake Charles; three in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 14,961 workers and, in 2014-2015, contributed \$405,832,843 in net revenue to the state. All of the four casino market areas experienced increases in adjusted gross revenue.

The Shreveport-Bossier City market had adjusted gross revenues of \$686,295,101 for fiscal year 2014-2015, an increase of \$10,191,272 from the previous fiscal year, with \$147,553,447 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$648,037,191, an increase of \$153,221,427 from the previous fiscal year, with \$139,521,496 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$267,445,634, an increase of \$5,807,466 from the previous year, with \$57,500,811 in fees paid to the state.

The riverboat casinos in East Baton Rouge Parish had adjusted gross revenues of \$284,916,691, an increase of \$4,837,543 over the previous year, with \$61,257,089 in fees paid to the state.

### **HARRAH'S NEW ORLEANS**

The landbased casino in New Orleans generated \$71,445,751 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 \$1,111,146 decrease from the previous year.

### **VIDEO POKER**

As of June 30, 2015, there were 1,911 video poker outlets and 14,171 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 \$178,926,575 for fiscal year 2014-2015, an increase of \$3,058,915 from the previous year.

### **RACETRACK GAMING**

Slot machine gaming at the racetracks adjusted gross revenue for 2014-2015 was \$380,051,515, a decrease of \$6,687,028 from the previous year. After subtracting the Support Contribution Deduction of \$68,409,273 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 \$57,653,815.

## INDIAN GAMING

This report contains limited statistical information on tribal gaming. None of the three tribes are required to pay any fees directly to the state nor can they be 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 \$713,858,984 in direct gaming revenue, an increase of \$38,355,754 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.

Historically, the Shreveport-Bossier City market has been heavily dependent on the densely populated Dallas-Fort Worth area for its customer base and, for that reason, it usually ranks as the highest grossing region in the state. However, the regional gaming environment continues to evolve and casino revenues in the Shreveport-Bossier City market have eroded with the rapid expansion of tribal casinos in Oklahoma. Concomitantly, the Lake Charles market has increased financial growth since the opening of Golden Nugget Lake Charles in December 2014. The Lake Charles market is projected to surpass the Shreveport-Bossier City market in the current year.

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 revenue or changes in statutory dedications could adversely affect 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 operations and the Louisiana citizens who are employed by and/or benefit from this industry.

### **Respectfully submitted by:**

Ronnie Jones, Chairman  
Franklin Ayres Bradford, Vice-Chairman  
Mark Stipe  
James Singleton  
Claude Mercer  
Claude Jackson  
Robert Gaston  
Julie Berry  
Wanda Theriot  
Colonel Mike Edmonson  
Secretary Kimberly Robertson



## **ATTORNEY GENERAL'S GAMING DIVISION**

Jeff Landry, Attorney General  
Wilbur Stiles, Jr., First Assistant Attorney General  
Christopher B. Hebert, Director, Gaming Division  
Charmaine Y. Moore, Deputy Director, Gaming Division  
Dawn M. Himel, Section Chief, Licensing and Compliance  
Olga M. Bogran, Section Chief, Adjudications

## **LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION**

Colonel Mike Edmonson, Superintendent  
Lieutenant Colonel Murphy Paul, Deputy Superintendent, Bureau of Investigations  
Major Michael Noel, Gaming Enforcement Division  
Captain Glen Hale, Gaming Southeast Region  
Captain Terry Chustz, Gaming Northwest Region  
Lieutenant Chris Baron, Gaming Central Operations  
Lieutenant Trevor Smith, Gaming Executive Officer  
Lieutenant Kenny Van Buren, Gaming Indian Gaming Field Office  
Lieutenant Mark Mix, Gaming Baton Rouge Field Office  
Lieutenant Keith Greene, Gaming Lake Charles Field Office  
Lieutenant Joe Ingram, Gaming Shreveport Field Office  
Lieutenant Robert Hodges, Gaming New Orleans Field Office  
Lieutenant Wade Savoy, Gaming Lafayette Field Office  
Jeff Traylor, Audit Director





## **ACKNOWLEDGMENTS**

The Board wishes to acknowledge those who made special contributions to the preparation of this report:

### **Department of Justice, Office of the Attorney General, Gaming Division**

Lori McKernan, Legal Secretary  
Christopher B. Hebert, Director, Gaming Division  
James A. Smith, Indian Gaming

### **Louisiana State Police**

Jeff Traylor, Audit Director  
Janice Adolph, Audit Manager  
Donna Jackson, Audit Supervisor  
Wanda Anderson, Auditor III

### **Gaming Control Board Staff**

Trudy Smith, Confidential Assistant  
Lana Tramonte, Principal Assistant  
Geraldyn Coleman, Appeal Docket Clerk  
Natalie Thurman, Executive Staff Officer

### **Louisiana Casino Association**

Wade Duty, Executive Director  
Vickie Duty, Executive Assistant

### **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 Gaming





**LOUISIANA STATE POLICE  
RIVERBOAT GAMING ACTIVITY SUMMARY  
FISCAL YEAR 2014-2015**

| Riverboat Licensee                         | D/B/A and Location                                   | Admissions        | Total AGR               | Fee Remittance        |
|--|--|-------------------|-------------------------|-----------------------|
| PNK (Baton Rouge) Partnership              | L' Auberge Casino & Hotel Baton Rouge - Baton Rouge  | 1,405,328         | \$ 152,342,427          | \$ 32,753,622         |
| Louisiana Riverboat Gaming Partnership     | DiamondJacks Casino & Resort - Bossier City          | 912,169           | 55,199,830              | 11,867,963            |
| Horseshoe Entertainment, L.P.              | Horseshoe Bossier City Casino & Hotel - Bossier City | 1,429,419         | 200,155,409             | 43,033,413            |
| Louisiana I Gaming, L.P.                   | Boomtown New Orleans - Harvey                        | 1,252,199         | 115,435,658             | 24,818,666            |
| Treasure Chest Casino, LLC                 | Treasure Chest Casino - Kenner                       | 1,084,801         | 101,491,263             | 21,820,622            |
| Catfish Queen Partnership in Commendam     | Belle of Baton Rouge - Baton Rouge                   | 875,595           | 62,316,421              | 13,398,031            |
| Louisiana Casino Cruises, Inc.             | Hollywood Casino Baton Rouge - Baton Rouge           | 765,190           | 70,257,843              | 15,105,436            |
| Belle of Orleans, LLC                      | Amelia Belle Casino - Amelia                         | 644,355           | 50,518,713              | 10,861,523            |
| St. Charles Gaming Company, LLC            | Isle of Capri Casino Hotel Lake Charles - Westlake   | 1,651,209         | 138,995,513             | 29,884,035            |
| PNK (Bossier City), Inc.                   | Boomtown Bossier City - Bossier City                 | 1,033,549         | 63,484,442              | 13,649,155            |
| Eldorado Casino Shreveport Joint Venture   | Eldorado Resort Casino Shreveport - Shreveport       | 2,434,709         | 140,655,796             | 30,240,996            |
| Red River Entertainment of Shreveport, LLC | Sam's Town Hotel & Casino - Shreveport               | 1,369,110         | 89,545,161              | 19,252,210            |
| PNK (Lake Charles), LLC                    | L' Auberge Lake Charles - Lake Charles               | 3,995,988         | 359,698,906             | 77,335,265            |
| Bossier Casino Venture, Inc.               | Margaritaville Resort Casino - Bossier City          | 2,133,887         | 137,254,463             | 29,509,710            |
| Golden Nugget Lake Charles, LLC            | Golden Nugget - Lake Charles                         | 2,431,419         | 150,242,772             | 32,302,196            |
| <b>TOTALS</b>                              |  | <b>23,418,927</b> | <b>\$ 1,887,594,617</b> | <b>\$ 405,832,843</b> |

Source: Louisiana State Police (Gaming Audit Section)



**RIVERBOAT GAMING LICENSEES**

| <b>Current Licensee</b>   | <b>Original Name of Licensee</b>                 | <b>Date of Issuance</b> | <b>Current Berth Site Location</b>            | <b>Original Berth Site Location</b>           |
|---|--|-------------------------|---|---|
| PNK (Baton Rouge) Partnership d/b/a L' Auberge Casino & Hotel Baton Rouge R011000801        | Showboat Star Partnership                        | 8/19/1993               | Mississippi River, East Baton Rouge           | Lake Pontchartrain, Orleans                   |
| Eldorado Casino Shreveport Joint Venture d/b/a Eldorado Resort Casino Shreveport R013600005 | Queen of New Orleans Joint Venture               | 10/14/1993              | Red River, Caddo/Bossier                      | Mississippi River, Orleans                    |
| Horseshoe Entertainment, L.P. d/b/a Horseshoe Bossier City Casino & Hotel R010800198        | Horseshoe Entertainment, L.P.                    | 11/22/1993              | Red River, Bossier                            | Red River, Bossier                            |
| Golden Nugget Lake Charles, LLC d/b/a Golden Nugget R016502995                              | Creative Casinos of Louisiana, LLC               | 5/19/2011               | Calcasieu River, Calcasieu                    | Calcasieu River, Calcasieu                    |
| Louisiana Riverboat Gaming Partnership d/b/a DiamondJacks Casino & Resort R010800195        | Louisiana Riverboat Gaming Partnership           | 12/9/1993               | Red River, Bossier                            | Red River, Bossier                            |
| Bossier Casino Venture, Inc. d/b/a Margaritaville Resort Casino R011000841                  | Grand Palais Riverboat, Inc.                     | 1/9/1994 <sup>1</sup>   | Red River, Bossier                            | Mississippi River, Orleans                    |
| PNK (Bossier City), Inc. d/b/a Boomtown Bossier City R016500701                             | Crescent City Capital Development, Corp.         | 2/11/1994 <sup>2</sup>  | Red River, Bossier                            | Mississippi River, Orleans                    |
| Red River Entertainment of Shreveport, LLC d/b/a Sam's Town Hotel & Casino R016500097       | Red River Entertainment Partnership in Commendam | 3/8/1994                | Red River, Caddo/Bossier                      | Red River, Caddo/Bossier                      |
| Louisiana I Gaming L.P. d/b/a Boomtown New Orleans R012600196                               | Louisiana I Gaming, L.P.                         | 3/22/1994               | Harvey Canal/Intracoastal Waterway, Jefferson | Harvey Canal/Intracoastal Waterway, Jefferson |
| Belle of Orleans, LLC d/b/a Amelia Belle Casino R013600020                                  | Belle of Orleans, LLC                            | 3/24/1994               | Intracoastal Waterway/Bayou Boeuf, St. Mary   | Lake Pontchartrain, Orleans <sup>3</sup>      |
| St. Charles Gaming Company, LLC d/b/a Isle of Capri Hotel Lake Charles R011700174           | St. Charles Gaming Company, Inc.                 | 3/29/1994               | Calcasieu River, Calcasieu                    | Calcasieu River, Calcasieu <sup>4</sup>       |
| Treasure Chest Casino, LLC d/b/a Treasure Chest Casino R012600098                           | Treasure Chest Casino, LLC                       | 5/18/1994               | Lake Pontchartrain, Jefferson                 | Lake Pontchartrain, Jefferson                 |
| Louisiana Casino Cruises, Inc. d/b/a Hollywood Casino Baton Rouge R011700193                | Louisiana Casino Cruises                         | 7/18/1994               | Mississippi River, East Baton Rouge           | Mississippi River, East Baton Rouge           |
| Catfish Queen Partnership in Commendam d/b/a Belle of Baton Rouge R011700009                | Catfish Queen Partnership in Commendam           | 7/18/1994               | Mississippi River, East Baton Rouge           | Mississippi River, East Baton Rouge           |
| PNK (Lake Charles), LLC d/b/a L' Auberge Lake Charles R022001707                            | PNK (Lake Charles) LLC                           | 4/19/2002               | Calcasieu River, Calcasieu                    | Calcasieu River, Calcasieu                    |

Information Source: Louisiana State Police (Gaming Audit Section)

<sup>1</sup> This licensee was acquired by Isle of Capri from the Grand Palais bankruptcy. The licensee was given credit for 263 days in bankruptcy, making its first expiration date September 21, 1999.  
<sup>2</sup> This licensee was acquired by Casino Magic from the Crescent City bankruptcy. The licensee was given credit for 291 days in bankruptcy, making its first expiration date November 28, 1999.  
<sup>3</sup> The Riverboat Gaming Commission originally approved the berth site for the Julia Street Wharf on the Mississippi River in Orleans Parish. The licensee never operated at this site.  
<sup>4</sup> The Riverboat Gaming Commission originally approved the berth site for St. Charles Parish. The licensee never operated at this site.



**LOUISIANA RIVERBOAT CASINO INDUSTRY  
ECONOMIC IMPACT FIGURES FY 2014-2015**

| License  | Amelia Belle Casino | Belle of Baton Rouge | Boomtown New Orleans | Boomtown Bossier City | Hollywood Casino Baton Rouge | Golden Nugget <sup>5</sup> | L'Auberge Casino & Hotel Baton Rouge <sup>6</sup> | Eldorado Casino Resort Shreveport | L'Auberge Lake Charles |
|--|---------------------|----------------------|----------------------|-----------------------|------------------------------|----------------------------|---|-----------------------------------|------------------------|
| Location   | Amelia              | Baton Rouge          | Harvey               | Bossier City          | Baton Rouge                  | Lake Charles               | Baton Rouge                                       | Shreveport                        | Lake Charles           |
| State franchise tax (21.5%)                          | \$10,861,523        | \$13,398,031         | \$24,818,666         | \$13,649,155          | \$15,105,436                 | \$32,302,196               | \$32,753,622                                      | \$30,240,996                      | \$77,335,265           |
| Local fees   | \$1,500,000         | \$1,246,328          | \$6,926,139          | \$3,428,160           | \$1,405,167                  | \$3,937,501                | \$6,856,255                                       | \$6,092,259                       | \$14,184,141           |
| Property taxes                                       | \$419,465           | \$1,014,212          | \$657,329            | \$930,645             | \$717,972                    | \$2,753,821                | \$3,039,011                                       | \$2,712,000                       | \$4,278,674            |
| Payroll(includes tips)                               | \$8,038,122         | \$16,516,652         | \$14,742,623         | \$16,621,979          | \$13,498,825                 | \$44,701,497               | \$22,285,338                                      | \$32,757,433                      | \$194,573,973          |
| Benefits <sup>1</sup>                                | \$526,390           | \$3,903,592          | \$5,696,605          | \$3,641,260           | \$3,830,480                  | \$5,218,386                | \$7,020,390                                       | \$8,516,933                       | \$50,589,233           |
| Employment (F/T)                                     | 333                 | 548                  | 475                  | 596                   | 332                          | 2,358                      | 773   | 929                               | 1,446                  |
| Employment (fte)                                     | 276                 | 468                  | 526                  | 459                   | 366                          | 1,934                      | 859   | 995                               | 1,661                  |
| Procurement (total) <sup>2</sup>                     | \$6,486,506         | \$7,719,151          | \$20,569,059         | \$8,861,686           | \$6,141,116                  | \$16,690,438               | \$26,346,641                                      | \$25,973,229                      | \$162,350,929          |
| Minority   | \$375,305           | \$1,465,374          | \$1,655,448          | \$940,498             | \$642,212                    | \$1,441,695                | \$3,604,637                                       | \$4,210,259                       | \$9,411,417            |
| Female   | \$1,606,928         | \$1,384,740          | \$3,086,024          | \$2,604,820           | \$454,516                    | \$3,529,117                | \$6,536,313                                       | 7,623,878                         | \$16,112,340           |
| Capital investments/improvements (2014-2015)         | \$2,547,000         | \$2,711,000          | \$20,453,421         | \$1,029,406           | \$2,054,168                  | \$605,190,086              | \$979,852   | \$5,056,514                       | \$8,804,555            |
| Capital investments/improvements cumulative          | \$73,692,376        | \$125,536,578        | \$148,135,851        | \$160,573,682         | \$132,769,832                | \$605,190,086              | \$390,299,615                                     | \$253,487,607                     | \$495,146,422          |
| Charitable contributions (2014-2015)                 | \$0                 | \$2,733              | \$34,175             | \$14,203              | \$59,782                     | \$73,822                   | \$176,963   | \$100,725                         | \$130,507              |
| Charitable contributions (cumulative)                | \$101,560           | \$1,444,687          | \$2,259,045          | \$2,713,851           | \$3,371,904                  | \$73,822                   | \$490,776   | \$2,669,725                       | \$11,222,415           |
| Development plans                                    | \$0                 | \$3,496,000          | \$1,403,115          | \$2,200,000           | \$2,673,174                  | \$36,000,000               | \$1,050,310                                       | \$4,500,000                       | \$0                    |
| Admissions   | 644,355             | 875,595              | 1,252,199            | 1,033,549             | 765,190                      | 2,431,419                  | 1,405,328   | 2,434,709                         | 3,995,988              |
| Percentage of visitors from out-of-area <sup>3</sup> | 11%                 | 14.2%                | 82.5%                | 46%                   | 20%                          | 86.4%                      | 23.5%   | 48%                               | 82%                    |
| Estimate of number of out-of-area visitors           | 7,087               | 12,433               | 1,033,064            | 475,432               | 153,038                      | 2,100,746                  | 33,025  | 1,168,660                         | 3,276,710              |
| Visitors spending <sup>4</sup>                       | \$354,395           | \$621,672            | \$51,653,208         | \$23,771,627          | \$22,995,700                 | \$105,037,300              | \$1,651,260                                       | \$58,433,016                      | \$163,835,508          |

<sup>1</sup> Estimated from previous studies to be 26% of payroll.

<sup>2</sup> Excludes gaming equipment.

<sup>3</sup> Percentage of patrons who originate from more than 150 miles or from another state.

<sup>4</sup> 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.

<sup>5</sup> Former Harrah's Lake Charles property, now owned by Golden Nugget, opened December 2014.

<sup>6</sup> Former Harrah's Star Partnership purchased by Pinnacle in August 2006.



**LOUISIANA RIVERBOAT CASINO INDUSTRY  
ECONOMIC IMPACT FIGURES FY 2014-2015**

| Licensee   | Horseshoe Bossier City | DiamondJacks Casino & Resort | Margaritaville Resort Casino | Isle of Capri Casino Hotel Lake Charles | Treasure Chest Casino | Sam's Town Hotel & Casino | Totals          |
|--|------------------------|------------------------------|------------------------------|---|-----------------------|---------------------------|-----------------|
| Location   | Bossier City           | Bossier City                 | Bossier City                 | Lake Charles                            | Kenner                | Shreveport                |                 |
| State franchise tax (21.5%)                          | \$43,033,413           | \$11,867,963                 | \$29,509,710                 | \$29,884,035                            | \$21,820,622          | \$19,252,210              | \$405,832,843   |
| Local fees   | \$9,010,964            | \$2,505,627                  | \$6,672,468                  | \$6,997,225                             | \$4,642,432           | \$4,253,395               | \$79,658,061    |
| Property taxes                                       | \$2,809,170            | \$1,420,776                  | \$2,045,664                  | \$1,316,475                             | \$347,652             | \$1,078,783               | \$25,541,649    |
| Payroll (includes tips)                              | \$27,181,588           | \$14,641,211                 | \$27,978,597                 | \$31,373,773                            | \$18,731,920          | \$23,150,604              | \$506,794,135   |
| Benefits <sup>1</sup>                                | \$11,466,552           | \$4,509,371                  | \$7,274,435                  | \$9,084,084                             | \$6,581,600           | \$6,770,353               | \$ 134,629,664  |
| Employment (F/T)                                     | 908                    | 480                          | 827                          | 1,029                                   | 613                   | 695                       | 12,342          |
| Employment (fte)                                     | 926                    | 458                          | 838                          | 892                                     | 563                   | 832                       | 12,053          |
| Procurement (total) <sup>2</sup>                     | \$25,590,284           | \$9,464,621                  | \$17,778,682                 | \$21,678,959                            | \$16,414,838          | \$17,530,394              | \$389,596,533   |
| Minority   | \$1,941,560            | \$583,647                    | \$1,306,511                  | \$1,429,668                             | \$402,120             | \$1,140,058               | \$30,550,409    |
| Female   | \$7,510,100            | \$1,379,706                  | \$3,597,471                  | \$3,832,750                             | \$2,043,016           | \$2,259,232               | \$63,560,951    |
| Capital investments/improvements (2014-2015)         | \$517,000              | \$369,104                    | \$7,636,541                  | \$6,674,925                             | \$2,439,124           | \$3,473,315               | \$669,936,011   |
| Capital investments/improvements cumulative          | \$298,002,577          | \$219,768,425                | \$164,579,910                | \$205,354,988                           | \$298,361,718         | \$298,369,186             | \$3,869,268,853 |
| Charitable contributions (2014-2015)                 | \$88,368               | \$6,632                      | \$39,748                     | \$133,108                               | \$39,263              | \$19,136                  | \$919,165       |
| Charitable contributions (cumulative)                | \$8,010,474            | \$4,160,816                  | \$58,648                     | \$4,312,898                             | \$3,265,959           | \$4,656,508               | \$48,813,088    |
| Development plans                                    | \$1,000,000            | \$875,000                    | \$4,800,000                  | \$5,089,621                             | \$915,500             | \$453,000                 | \$64,455,720    |
| Admissions   | 1,429,419              | 912,169                      | \$2,133,887                  | 1,651,209                               | 1,084,801             | 1,369,110                 | 23,418,927      |
| Percentage of visitors from out-of-area <sup>3</sup> | 63%                    | 74%                          | 45.82%                       | 72.6%                                   | 17.36%                | 78.6%                     | 76.6%           |
| Estimate of number of out-of-area visitors           | 900,533                | 675,005                      | 977,794                      | 1,198,777                               | 1,888,321             | 1,076,120                 | 14,976,745      |
| Visitors' spending <sup>4</sup>                      | \$4,502,669            | \$33,750,253                 | \$4,888,735                  | \$5,993,888                             | \$8,753,607           | \$53,806,023              | \$540,048,831   |

Source: Louisiana Casino Association

<sup>1</sup> Estimated from previous studies to be 26% of payroll.

<sup>2</sup> Excludes gaming equipment.

<sup>3</sup> Percentage of patrons who originate from more than 150 miles or from another state.

<sup>4</sup> 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.



**RIVERBOAT GAMING FISCAL YEAR 2014-2015  
EMPLOYMENT**

| LICENSEE                                     | D/B/A and LOCATION                                 | TOTAL EMPLOYMENT      |                  |                       |              |              |
|--|--|-----------------------|------------------|-----------------------|--------------|--------------|
|  |  | Total Payroll         | Total Employed * | Louisiana Residents * | Minorities * | Female *     |
| Belle of Orleans, LLC                        | Amelia Belle Casino-Amelia                         | \$ 8,138,382          | 332              | 332                   | 171          | 219          |
| Catfish Queen Partnership in Commendam       | Belle of Baton Rouge-Baton Rouge                   | 19,745,896            | 584              | 576                   | 455          | 349          |
| Eldorado Casino Shreveport Joint Venture     | Eldorado Resort Casino Shreveport-Shreveport       | 25,124,273            | 1,158            | 1,144                 | 846          | 731          |
| Horseshoe Entertainment, L.P.                | Horseshoe Bossier City Casino & Hotel-Bossier City | 40,504,674            | 1,168            | 1,148                 | 737          | 658          |
| Louisiana Casino Cruises, Inc.               | Hollywood Casino Baton Rouge-Baton Rouge           | 14,550,914            | 434              | 430                   | 308          | 222          |
| Louisiana I Gaming L.P.                      | Boomtown New Orleans – New Orleans                 | 15,422,877            | 661              | 658                   | 452          | 368          |
| Louisiana Riverboat Gaming Partnership       | DiamondJacks Casino & Resort-Bossier City          | 15,925,346            | 531              | 527                   | 408          | 318          |
| Golden Nugget Lake Charles, LLC <sup>1</sup> | Golden Nugget - Lake Charles                       | 35,832,823            | 2,234            | 2,052                 | 1,099        | 1,183        |
| PNK (Baton Rouge) Partnership                | L’Auberge Casino & Hotel Baton Rouge -Baton Rouge  | 22,086,864            | 1,126            | 1,109                 | 731          | 572          |
| PNK (Bossier City), Inc.                     | Boomtown Bossier City-Bossier City                 | 16,390,695            | 581              | 570                   | 441          | 346          |
| PNK (Lake Charles), LLC                      | L’Auberge Lake Charles-Lake Charles                | 66,360,866            | 2,389            | 2,347                 | 1,195        | 1,350        |
| Red River Entertainment of Shreveport, LLC   | Sam’s Town Hotel & Casino-Shreveport               | 25,054,403            | 1,021            | 1,008                 | 811          | 627          |
| St. Charles Gaming Company, Inc.             | Isle of Capri Hotel Lake Charles-Westlake          | 24,095,271            | 995              | 967                   | 491          | 560          |
| Treasure Chest Casino, LLC                   | Treasure Chest Casino-Kenner                       | 20,957,728            | 702              | 697                   | 407          | 350          |
| Bossier Casino Venture, Inc.                 | Margaritaville Resort Casino – Bossier City        | 29,932,052            | 1,045            | 1,036                 | 731          | 618          |
| <b>TOTAL</b>                                 |  | <b>\$ 380,123,064</b> | <b>14,961</b>    | <b>14,601</b>         | <b>9,283</b> | <b>8,441</b> |

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

Dollar figure amounts are rounded to the nearest dollar.

\* Average over calendar year.

<sup>1</sup> Golden Nugget, Lake Charles, LLC opened late December 2014.



**RIVERBOAT GAMING FISCAL YEAR 2014-2015  
PROCUREMENT**

| LICENSEE                                   | D/B/A and LOCATION                                 | TOTAL PROCUREMENT     |                      |                      |
|--|--|-----------------------|----------------------|----------------------|
|  |  | Louisiana Owned       | Minorities           | Female               |
| Belle of Orleans, LLC                      | Amelia Belle Casino-Amelia                         | \$ 5,696,834          | \$ 1,057,774         | \$ 1,946,557         |
| Catfish Queen Partnership in Commendam     | Belle of Baton Rouge-Baton Rouge                   | 7,946,995             | 1,624,340            | 1,605,686            |
| Eldorado Casino Shreveport Joint Venture   | Eldorado Resort Casino Shreveport-Shreveport       | 17,593,800            | 3,412,034            | 7,490,574            |
| Horseshoe Entertainment, L.P.              | Horseshoe Bossier City Casino & Hotel-Bossier City | 19,962,883            | 2,253,708            | 7,976,715            |
| Louisiana Casino Cruises, Inc.             | Hollywood Casino Baton Rouge-Baton Rouge           | 4,252,320             | 546,794              | 430,657              |
| Louisiana I Gaming L.P.                    | Boomtown New Orleans – New Orleans                 | 13,264,777            | 1,747,872            | 2,793,045            |
| Louisiana Riverboat Gaming Partnership     | DiamondJacks Casino & Resort-Bossier City          | 7,780,477             | 527,760              | 1,610,485            |
| Golden Nugget Lake Charles, LLC            | Golden Nugget - Lake Charles                       | 37,019,702            | 2,700,417            | 5,510,428            |
| PNK (Baton Rouge) Partnership              | L’Auberge Casino & Hotel Baton Rouge – Baton Rouge | 22,423,872            | 3,225,854            | 5,704,913            |
| PNK (Bossier City), Inc.                   | Boomtown Bossier City-Bossier City                 | 7,589,886             | 645,732              | 1,940,780            |
| PNK (Lake Charles), LLC                    | L’Auberge Lake Charles-Lake Charles                | 50,428,651            | 7,791,064            | 12,253,801           |
| Red River Entertainment of Shreveport, LLC | Sam’s Town Hotel & Casino-Shreveport               | 8,070,515             | 843,284              | 1,709,033            |
| St. Charles Gaming Company, Inc.           | Isle of Capri Hotel Lake Charles-Westlake          | 17,435,393            | 2,201,802            | 4,435,462            |
| Treasure Chest Casino, LLC                 | Treasure Chest Casino-Kenner                       | 6,667,714             | 736,894              | 1,931,524            |
| Bossier Casino Venture, Inc.               | Margaritaville Resort Casino – Bossier City        | 16,933,108            | 1,468,896            | 4,056,990            |
| <b>TOTAL</b>                               |  | <b>\$ 243,066,927</b> | <b>\$ 30,784,225</b> | <b>\$ 61,396,650</b> |

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

Dollar figure amounts are rounded to the nearest dollar.



# Riverboat Gaming - Other States





**RIVERBOAT SELECT DATA COMPARISON - OTHER STATES<sup>1</sup>**

|   | <b>Illinois<br/>CY 2015</b>   | <b>Indiana<br/>FY 2015</b>  | <b>Iowa<br/>FY 2015</b>  | <b>Missouri<br/>FY 2015</b>  | <b>Mississippi<br/>FY 2015</b>  | <b>Louisiana<br/>FY 2015</b> |
|---|---|---|--|--|---|------------------------------|
| <b>Number of Vessels</b>                  | 10  | 11  | 15   | 13   | 29  | 15                           |
| <b>Casino Type</b>                        | Dockside/Landbased  | Dockside/Landbased  | Dockside/Landbased   | Dockside   | Dockside/Landbased <sup>2</sup>   | Dockside                     |
| <b>AGR</b>                                | \$ 1,438,834,867  | \$ 2,297,775,488  | \$ 958,108,325   | \$ 1,662,476,829   | \$ 2,085,379,164.53   | \$ 1,887,594,619             |
| <b>State Gaming Taxes</b>                 | \$ 403,167,011  | \$ 595,653,809  | \$ 198,172,673   | \$ 359,051,155   | \$ 167,274,838  | \$ 359,613,011               |
| <b>Local Taxes or Fees</b>                | \$ 84,871,611   | \$ 66,748,299   | \$ 9,632,004   | \$ 79,162,640  | \$ 82,911,112.08  | \$ 88,333,826                |
| <b>Total Employees</b>                    | 7,474   | 13,427  | 0  | 9,623  | 17,439  | 14,961                       |
| <b>Gaming Square Footage</b>              | 359,306   | 839,692   | 459,143  | 849,600  | 1,291,443   | 417,966                      |
| <b>Total Admissions</b>                   | 12,929,868  | 57,691,761  | 15,009,754   | 43,838,862   | 22,139,962*   | 23,418,927                   |
| <b>Tax Rate and/or Admission Charges:</b> | Graduated % of AGR<br>15%: \$ 0 to \$ 25 M<br>22.5%: \$25 to \$ 50 M<br>27.5%: \$50 to \$75 M<br>32.5% : 75 to \$ 100 M<br>37.5% : \$100 to \$150 M<br>45% : \$150 to \$200 M<br>50% : over \$200 M<br><br>Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals.) | Graduated % of AGR<br>15% \$ 0 - \$25 M<br>20% \$25 - \$50 M<br>25% \$50 - \$75 M<br>30% \$75-\$150 M<br>35% over \$150 M<br>\$ 3.00 per admission<br>\$ 4.00 per admission<br><br>* The two newest locations, Hoosier Park (5/29/08) and Indiana Live (6/6/08), do not collect admissions. | State Gaming Tax Rate:<br>5%: \$ 0 - \$1 M<br>10%: \$ 1 M - \$3 M<br>22%: over \$3 M<br><br>*Number of employees as of the end of fiscal year 2014 is no longer available. | 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 to State & 3.2% of AGR to Local Governments<br><br>*Mississippi does not track, tax or charge admission fees. Patron data is gathered through a quarterly survey. | 21.5 % of AGR                |

<sup>1</sup> Information provided by individual states.

<sup>2</sup> Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



**ILLINOIS GAMING BOARD<sup>1</sup>**

**Administrator: Mark Ostrowski**

801 S. 7<sup>th</sup> Street  
Suite 400-S  
Springfield, Illinois 62703  
Phone: (217) 524-0226  
Fax: (217) 524-0228  
Website: [www.igb.illinois.gov](http://www.igb.illinois.gov)

The Illinois Gaming Board (IGB) administers a regulatory and tax collection system for casino and video gaming in Illinois. The IGB also has comprehensive law enforcement responsibilities associated with casino and video gaming 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 gaming in Illinois as mandated by the Riverboat Gaming and Video Gaming Acts. The Board ensures the integrity of the gaming 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**

|                     |               |
|---------------------|---------------|
| 2015 Appropriations | \$ 60,319,000 |
| 2014 Appropriations | \$ 57,423,000 |

**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 2015 | \$ 55,856,800 |
| Actual 2014    | \$ 40,959,213 |

**ALLOCATION OF EMPLOYEES**

|                            |     |
|----------------------------|-----|
| Authorized Headcount –2015 | 350 |
| Actual Headcount – 2014    | 283 |

<sup>1</sup> Information provided by Illinois Gaming Board.



**INDIANA GAMING COMMISSION<sup>1</sup>**

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](http://www.in.gov/igc/index.htm)

**Executive Director: Sara G. Tait**  
**Controller: Kendra Nigg**

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

**TOTAL OPERATING BUDGET**

|         |              |
|---------|--------------|
| FY 2015 | \$ 3,370,402 |
| FY 2014 | \$ 3,370,402 |

**SOURCE OF FUNDING**

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

**EXPENDITURE ON SALARIES - INDIANA GAMING COMMISSION**

|         |              |
|---------|--------------|
| FY 2015 | \$ 2,703,711 |
| FY 2014 | \$ 2,808,150 |

**GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE<sup>2</sup>**

|         |               |
|---------|---------------|
| FY 2015 | \$ 13,633,340 |
| FY 2014 | \$ 13,200,432 |

<sup>1</sup> Information provided by Indiana Gaming Commission.  
<sup>2</sup> Gaming Enforcement – fully reimbursed by the riverboat casinos and horse track facilities.



**IOWA RACING AND GAMING COMMISSION<sup>1</sup>**

**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/](http://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.

**TOTAL OPERATING BUDGET**

|                          |             |
|--------------------------|-------------|
| Riverboat Gaming FY 2015 | \$3,045,719 |
|--------------------------|-------------|

**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**

|         |             |
|---------|-------------|
| FY 2015 | \$2,653,898 |
| FY 2014 | \$2,615,061 |

**ALLOCATION OF EMPLOYEES**

|         |    |                                |
|---------|----|--------------------------------|
| FY 2015 | 45 | Full Time Equivalent Employees |
| FY 2014 | 44 | Full Time Equivalent Employees |

**REVENUES TO STATE**

|         |               |
|---------|---------------|
| FY 2015 | \$189,417,764 |
| FY 2014 | \$198,172,673 |

**REVENUES TO LOCAL GOVERNMENTS (City & County Total)**

|         |             |
|---------|-------------|
| FY 2015 | \$9,215,178 |
| FY 2014 | \$9,632,004 |

<sup>1</sup> Information provided by Iowa Racing and Gaming Commission.



**MISSISSIPPI GAMING COMMISSION<sup>1</sup>**

**Director of Accounting & Personnel: Shelly LeGrand**

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

The following data reflects employment and budgetary information for the Mississippi Gaming Commission.

**TOTAL OPERATING BUDGET**

|         |              |
|---------|--------------|
| FY 2015 | \$ 9,877,315 |
| FY 2014 | \$ 9,618,233 |

**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 is \$250,000 per year. For those with less than 1,000 gaming 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.

|         |              |
|---------|--------------|
| FY 2015 | \$ 6,933,170 |
| FY 2014 | \$ 6,793,358 |

**ALLOCATION OF EMPLOYEES**

|         |     |
|---------|-----|
| FY 2015 | 129 |
| FY 2014 | 129 |

**ALLOCATION BY DEPARTMENT**

|                   |    |
|-------------------|----|
| FY 2015           |    |
| Charitable Gaming | 16 |
| Enforcement       | 40 |
| Investigations    | 9  |
| Others            | 64 |

<sup>1</sup> Information provided by Mississippi Gaming Commission.



**MISSOURI GAMING COMMISSION<sup>1</sup>**

**Executive Director: William K. Saibert, Jr.**  
**Assistant Deputy Director of Administration: Jennifer Wilbers**

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

**TOTAL OPERATING BUDGET**

**FY 2016 Budget**

|  |                     |
|--|---------------------|
| Personnel Services including Fringe Benefits | \$ 24,742,218       |
| Expense and Equipment                        | <u>\$ 1,726,519</u> |
| Total Budgeted                               | \$ 26,468,737       |

Full Time Equivalent Employees 239

**FY 2015 Total**

|  |                     |
|--|---------------------|
| Personnel Services including Fringe Benefits | \$ 23,265,866       |
| Expense and Equipment                        | <u>\$ 1,325,452</u> |
| Total Expended                               | \$ 24,591,318       |

Full Time Equivalent Employees 235

**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.

<sup>1</sup> Information provided by the Missouri Gaming Commission's annual report.

# Video Gaming







**VIDEO POKER  
FRANCHISE FEES BY TYPE<sup>1</sup>  
FY 2014 - 2015**

| TYPE OF LOCATION            | NO. OF VGD'S  | NO. OF LOCATIONS | DOLLARS IN              | DOLLARS OUT             | NET DEVICE REVENUE    | FRANCHISE FEES        |
|-----------------------------|---------------|------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| BARS & LOUNGES (Type 1)     | 3,371         | 1,084            | \$ 293,058,960          | \$ 190,973,242          | \$ 102,085,718        | \$ 26,542,376         |
| RESTAURANTS (Type 2)        | 1,809         | 607              | 116,102,997             | 76,056,003              | 40,046,995            | 10,412,264            |
| HOTELS (Type 3)             | 55            | 8                | 4,987,934               | 3,327,008               | 1,660,926             | 431,842               |
| RACE TRACKS & OTBs (Type 4) | 937           | 13               | 129,732,757             | 89,237,934              | 40,494,823            | 7,289,079             |
| TRUCK STOPS (Type 5)        | 7,999         | 199              | 1,289,015,998           | 875,936,273             | 413,079,725           | 134,251,014           |
| <b>TOTALS</b>               | <b>14,171</b> | <b>1,911</b>     | <b>\$ 1,832,898,646</b> | <b>\$ 1,235,530,460</b> | <b>\$ 597,368,187</b> | <b>\$ 178,926,575</b> |

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

| <b>NON-FRANCHISE FEES COLLECTED</b> |                       |
|-------------------------------------|-----------------------|
| APPLICATION FEES                    | \$ 248,000            |
| RENEWAL FEES                        | 1,066,700             |
| DEVICE OPERATION FEES               | 10,362,413            |
| CIVIL PENALTIES & INTEREST          | 67,507                |
| PROCESSING FEES                     | 83,000                |
| <b>TOTAL</b>                        | <b>\$ 11,827,620</b>  |
| <b>TOTAL FEES COLLECTED</b>         | <b>\$ 190,754,195</b> |

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

<sup>1</sup> Numbers are rounded to the nearest whole dollar amount.



**VIDEO GAMING DATA BY PARISH  
FY 2014 - 2015**

| Parish          | Locations | Devices | Dollars In    | Dollars Out   | Net Device Revenue | Franchise Fees | Local Share | State Share  |
|-----------------|-----------|---------|---------------|---------------|--------------------|----------------|-------------|--------------|
| Acadia          | 42        | 506     | \$76,937,990  | \$52,494,905  | \$24,443,085       | \$7,785,191    | \$1,768,502 | \$6,016,689  |
| Assumption      | 22        | 207     | \$18,837,202  | \$12,774,314  | \$6,062,888        | \$1,898,152    | \$434,487   | \$1,463,665  |
| Avoyelles       | 22        | 171     | \$12,884,218  | \$8,427,899   | \$4,416,319        | \$1,366,832    | \$309,428   | \$1,057,404  |
| Bossier         | 49        | 280     | \$26,907,299  | \$16,951,291  | \$9,956,009        | \$3,009,201    | \$679,722   | \$2,329,480  |
| Caddo           | 98        | 701     | \$88,904,633  | \$57,522,904  | \$31,381,730       | \$9,693,870    | \$2,196,293 | \$7,497,577  |
| Calcasieu       | 97        | 1,067   | \$125,227,648 | \$82,660,722  | \$42,566,926       | \$13,414,708   | \$3,036,631 | \$10,378,077 |
| Cameron         | 4         | 12      | \$1,249,530   | \$779,513     | \$470,017          | \$122,204      | \$27,539    | \$94,665     |
| Desoto          | 9         | 216     | \$22,714,628  | \$15,344,485  | \$7,370,143        | \$2,382,422    | \$537,027   | \$1,845,395  |
| East Carroll    | 7         | 38      | \$5,859,833   | \$3,962,749   | \$1,897,084        | \$577,751      | \$131,835   | \$445,917    |
| Iberville       | 32        | 231     | \$37,158,651  | \$25,196,838  | \$11,961,813       | \$3,770,500    | \$851,321   | \$2,919,178  |
| Jefferson       | 424       | 1,861   | \$240,078,310 | \$158,812,224 | \$81,266,087       | \$20,300,776   | \$4,793,059 | \$15,507,717 |
| Jefferson Davis | 18        | 176     | \$23,150,640  | \$16,010,502  | \$7,140,138        | \$2,254,924    | \$509,659   | \$1,745,265  |
| Lafourche       | 104       | 905     | \$104,643,043 | \$71,629,619  | \$33,013,424       | \$10,265,148   | \$2,330,738 | \$7,934,410  |
| Madison         | 15        | 238     | \$28,356,661  | \$18,274,023  | \$10,082,638       | \$3,245,796    | \$737,949   | \$2,507,847  |
| Orleans         | 337       | 1,218   | \$110,049,474 | \$72,204,338  | \$37,845,136       | \$10,688,011   | \$2,409,915 | \$9,278,096  |



LOUISIANA GAMING CONTROL BOARD  
20<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

| Parish           | Locations    | Devices       | Dollars In             | Dollars Out            | Net Device Revenue   | Franchise Fees       | Local Share         | State Share          |
|------------------|--------------|---------------|------------------------|------------------------|----------------------|----------------------|---------------------|----------------------|
| Plaquemines      | 35           | 148           | \$17,510,379           | \$11,529,272           | \$5,981,107          | \$1,733,931          | \$391,705           | \$1,342,225          |
| Pointe Coupee    | 29           | 197           | \$22,063,615           | \$15,057,410           | \$7,006,204          | \$2,178,242          | \$494,223           | \$1,684,019          |
| Red River        | 3            | 80            | \$11,023,845           | \$7,650,768            | \$3,373,077          | \$1,089,906          | \$248,274           | \$841,632            |
| St. Bernard      | 56           | 373           | \$43,820,094           | \$29,301,839           | \$14,518,254         | \$3,789,686          | \$895,021           | \$2,894,666          |
| St. Charles      | 28           | 223           | \$28,725,877           | \$19,696,073           | \$9,029,804          | \$2,512,631          | \$589,916           | \$1,922,714          |
| St. Helena       | 13           | 482           | \$81,603,118           | \$55,529,345           | \$26,073,773         | \$8,456,049          | \$1,843,059         | \$6,612,990          |
| St. James        | 21           | 298           | \$44,782,273           | \$30,830,630           | \$13,951,644         | \$4,477,224          | \$1,011,475         | \$3,465,749          |
| St. John         | 40           | 413           | \$57,188,618           | \$39,829,904           | \$17,358,714         | \$5,025,399          | \$1,174,317         | \$3,851,081          |
| St. Landry       | 66           | 608           | \$69,177,486           | \$47,321,945           | \$21,855,541         | \$6,600,956          | \$1,515,171         | \$5,085,785          |
| St. Martin       | 78           | 930           | \$168,597,985          | \$116,347,189          | \$52,250,796         | \$16,240,263         | \$3,967,168         | \$12,273,095         |
| St. Mary         | 52           | 390           | \$47,058,278           | \$32,244,798           | \$14,813,480         | \$4,562,412          | \$1,032,052         | \$3,530,360          |
| Tensas           | 8            | 25            | \$2,364,893            | \$1,520,523            | \$844,370            | \$219,537            | \$50,858            | \$168,679            |
| Terrebonne       | 127          | 1,001         | \$154,966,187          | \$106,542,886          | \$48,423,301         | \$14,628,090         | \$3,340,473         | \$11,287,617         |
| Webster          | 19           | 438           | \$52,445,912           | \$35,803,008           | \$16,642,903         | \$5,350,752          | \$1,212,447         | \$4,138,305          |
| West Baton Rouge | 43           | 632           | \$95,547,246           | \$64,616,690           | \$30,930,555         | \$9,878,370          | \$2,252,693         | \$7,625,677          |
| West Feliciana   | 13           | 106           | \$13,103,084           | 8,661,856              | \$4,441,228          | \$1,407,640          | \$319,449           | \$1,088,192          |
| <b>TOTALS</b>    | <b>1,911</b> | <b>14,171</b> | <b>\$1,832,938,650</b> | <b>\$1,235,530,462</b> | <b>\$597,368,188</b> | <b>\$178,926,574</b> | <b>\$41,092,406</b> | <b>\$138,834,168</b> |

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 2014-2015**

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, 2015.

| Type         | Net Gaming Proceeds   | Franchise Fees        | Devices       | Establishments |
|--------------|-----------------------|-----------------------|---------------|----------------|
| 1            | \$ 102,085,718        | \$ 26,542,376         | 3,371         | 1,084          |
| 2            | 40,046,995            | 10,412,264            | 1,809         | 607            |
| 3            | 1,660,926             | 431,842               | 55            | 8              |
| 4            | 40,494,823            | 7,289,079             | 937           | 13             |
| 5            | 413,079,725           | 134,251,014           | 7,999         | 199            |
| <b>TOTAL</b> | <b>\$ 597,368,187</b> | <b>\$ 178,926,575</b> | <b>14,171</b> | <b>1,911</b>   |

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



**DISTRIBUTION OF VIDEO POKER REVENUE  
FY 2014-2015**

| <b>RECEIPTS</b>                               | <b>2014/2015</b>      |
|---|-----------------------|
| Number of Devices                             | 14,171                |
| Franchise Fees                                | \$ 178,926,575        |
| Other Fees and Penalties                      | 11,837,620            |
| <b>TOTAL COLLECTED</b>                        | <b>\$ 190,764,195</b> |
| <b>EXPENDITURES</b>                           |                       |
| District Attorneys & Asst. District Attorneys | \$ 5,400,000          |
| Local Governments                             | 40,917,526            |
| Horsemen's Purse Supplemental Fund            | 2,931,418             |
| Louisiana State Police Budget                 | 5,297,174             |
| Attorney General Budget                       | 2,430,489             |
| Management and Finance Budget                 | 1,985,619             |
| Compulsive and Problem Gaming Fund            | 500,000               |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 59,462,226</b>  |
| <b>TRANSFERRED TO GENERAL FUND</b>            | <b>\$ 127,701,969</b> |

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



**DISTRIBUTION OF VIDEO POKER REVENUE PREVIOUS YEARS  
FY 2014-2015**

|  | <b>1991-93</b> | <b>1993/94</b> | <b>1994/95</b> | <b>1995/96</b> | <b>1996/97</b> |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>NUMBER OF DEVICES</b>   | 10,074         | 13,490         | 15,414         | 15,719         | 14,851         |
| <b>RECEIPTS:</b>   |                |                |                |                |                |
| 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  |
| <b>EXPENDITURES:</b>   |                |                |                |                |                |
| 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<br>General Fund<br>(Act 67/XO KBB 2005-82) |                |                |                |                |                |
| Amount Transferred to Current Year (Act 16)                      | \$0            | \$0            | \$0            | \$0            | \$0            |
| <b>Transferred to General Fund</b>                               | \$36,473,000   | \$79,982,000   | \$107,636,000  | \$122,129,000  | \$130,630,000  |

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



LOUISIANA GAMING CONTROL BOARD  
20<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

|   | 1997/98       | 1998/99       | 1999/00       | 2000/01       | 2001/02       |
|---|---------------|---------------|---------------|---------------|---------------|
| <b>NUMBER OF DEVICES</b>                    | 14,996        | 15,638        | 12,937        | 13,424        | 13,720        |
| <b>RECEIPTS:</b>                            |               |               |               |               |               |
| 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 |
| <b>EXPENDITURES:</b>                        |               |               |               |               |               |
| 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           |
| <b>Transferred to General Fund</b>          | \$139,745,000 | \$142,000,000 | \$102,135,000 | \$109,456,407 | \$116,637,014 |



LOUISIANA GAMING CONTROL BOARD  
20<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

|   | 2002/03       | 2003/04       | 2004/05       | 2005/06       | 2006/07       | 2007/08       |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>NUMBER OF DEVICES</b>                    | 14,551        | 14,296        | 14,297        | 13,571        | 14,014        | 14,561        |
| <b>RECEIPTS:</b>                            |               |               |               |               |               |               |
| Franchise Fees                              | \$162,156,607 | \$165,991,242 | \$172,156,682 | \$203,062,421 | \$203,869,961 | \$201,230,926 |
| Statutory Fairgrounds                       |               |               |               |               |               |               |
| Exemption                                   |               |               |               |               |               |               |
| Other Fees, Interest and Penalties          | \$12,799,529  | \$11,118,335  | \$11,613,093  | \$11,022,428  | \$10,476,413  | \$10,507,183  |
| Total Fees Collected                        | \$174,956,136 | \$177,109,577 | \$183,769,775 | \$214,084,849 | \$214,346,374 | \$211,738,109 |
| <b>EXPENDITURES:</b>                        |               |               |               |               |               |               |
| District Attorneys & Asst. Dist. Attys.     | \$5,400,000   | \$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  | \$46,581,631  |
| Horsemen's Purse Supplement Fund            | \$2,809,653   | \$2,830,005   | \$2,919,077   | \$3,407,143   | \$3,420,394   | \$3,323,584   |
| Budget – LSP/AG/OMV                         | \$4,400,000   | \$4,400,000   | \$ 7,973,014  | \$9,017,787   | \$8,400,360   | \$8,370,183   |
| Compulsive and Problem Gaming Fund          | \$500,000     | \$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  | \$64,175,398  |
| Seed Adv/Carry                              | \$0           | \$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   |               | \$1,115,489   |
| <b>Transferred to General Fund</b>          | \$124,334,691 | \$125,933,855 | \$124,427,422 | \$151,478,093 | \$149,419,231 | \$148,678,200 |





LOUISIANA GAMING CONTROL BOARD  
20<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

|   | 2008/09       | 2009/10       | 2010/11       | 2011/12       | 2012/13       | 2013/14       | 2014/15       | TOTAL           |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| <b>NUMBER OF DEVICES</b>                            | 14,571        | 14,727        | 14,665        | 14,467        | 14,108        | 14,081        | 14,171        |                 |
| <b>RECEIPTS:</b>                                    |               |               |               |               |               |               |               |                 |
| Franchise Fees                                      | \$200,082,048 | \$180,406,985 | \$182,748,588 | \$181,084,286 | \$182,051,479 | \$175,867,660 | \$178,926,575 | \$3,812,128,446 |
| Statutory Fairgrounds                               |               |               |               |               |               |               |               | \$0             |
| Exemption   |               |               |               |               |               |               |               | (\$5,566,000)   |
| Other Fees, Interest and Penalties                  | \$12,052,516  | \$12,056,605  | \$12,317,604  | \$12,217,814  | \$12,220,654  | \$11,895,796  | \$11,837,620  | \$261,737,183   |
| Total Fees Collected                                | \$212,134,564 | \$192,463,590 | \$195,066,192 | \$193,302,100 | \$194,272,133 | \$187,763,456 | \$190,764,195 | \$4,068,299,629 |
| <b>EXPENDITURES:</b>                                |               |               |               |               |               |               |               |                 |
| District Attorneys & Asst. Dist. Attys.             | \$5,400,000   | \$5,400,000   | \$5,400,000   | \$5,400,000   | \$5,400,000   | \$5,400,000   | \$5,400,000   | \$122,742,000   |
| Local Government                                    | \$44,442,291  | \$41,847,270  | \$42,487,855  | \$42,055,165  | \$42,297,004  | \$40,685,838  | \$40,917,526  | \$867,055,873   |
| Horsemen's Purse Supplement Fund                    | \$3,294,216   | \$2,976,971   | \$3,015,623   | \$2,981,439   | \$2,982,918   | \$2,910,005   | \$2,931,418   | \$62,661,297    |
| Budget – LSP/AG/OMV                                 | \$8,848,937   | \$8,192,681   | \$8,312,216   | \$8,596,468   | \$8,770,656   | \$8,936,772   | \$9,713,282   | \$147,594,356   |
| Compulsive and Problem Gaming Fund                  | \$500,000     | \$500,000     | \$500,000     | \$500,000     | \$500,000     | \$500,000     | \$500,000     | \$8,950,000     |
| Total Expenditures                                  | \$62,485,444  | \$58,916,923  | \$59,715,694  | \$59,533,072  | \$59,950,578  | \$58,432,615  | \$59,462,226  | \$1,208,900,526 |
| Seed Adv/Carry                                      | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0             |
| Amount Transferred to                               |               |               |               |               |               |               |               |                 |
| General Fund  |               |               |               |               |               |               |               | \$2,150,000     |
| (Act 67/XO KBB 2005-82)                             |               |               |               |               |               |               |               |                 |
| Transfer 5% Deficit Reduction (T130)                |               |               |               |               |               |               | \$515,843     | \$515,843       |
| Transfer to General Fund J3 148#5737 for Deficit #2 |               |               |               |               |               |               | \$100,000     | \$100,000       |
| Transfer to General Fund J3 148 #5737 per act 121   |               |               |               |               |               |               | \$3,500,000   | \$3,500,000     |
| Amount Transferred to Current Year (Act 16)         | \$2,242,500   | \$2,976,971   |               |               |               |               |               | \$6,840,489     |
| <b>Transferred to General Fund</b>                  | \$147,406,620 | \$133,546,667 | \$135,350,498 | \$133,769,028 | \$134,321,555 | \$129,330,841 | \$127,701,969 | \$2,852,006,250 |

# Video Gaming – Other States





**OTHER STATES**

**MONTANA**<sup>1</sup>

**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.dojmt.gov/gaming](http://www.dojmt.gov/gaming)

Montana legalized and implemented video poker in 1985. Its Legislature enacted a 15% tax on video gambling machines (“VGM”) in 1987. Currently, 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.

| <b>2015 Montana Video Lottery Revenue</b>          |                  |
|--|------------------|
| Total Annual Net Income                            | \$ 398.2 million |
| Video Gambling Tax Collected                       | \$ 59.73 million |
| Approximate Average Daily Gross Income Per Machine | 56.00            |
| Total Establishments at end of FY 2012             | 1,428            |
| Average Number of Machines Reporting               | 16,415           |

As fiscal year 2015 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.

<sup>1</sup> Information provided by Montana Department of Justice, Gambling Control Division.



**OREGON**<sup>1</sup>

**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](http://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. While Oregon has the lowest video retailer compensation rate in the U.S., Oregon also purchases and services all of the capital equipment for its Video Lottery System.

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

| <b>2015 Oregon Video Lottery Revenue</b> |                |
|--|----------------|
| Video Lottery Sales                      | \$ 798,578,183 |

| <b>Distribution of Lottery Revenue<sup>2</sup></b>                                 |                         |
|--|-------------------------|
| Transfers Paid/Due to Economic Development Department (including unclaimed prizes) | \$ 536,472,523          |
| Total Revenue Returned to the Public   | \$ 544,463,005          |
| Administrative Expenses  | \$ 315,126,496          |
| Retained for Contingency Reserve   | \$ 49,677,363           |
| <b>Total Revenue Distribution</b>  | <b>\$ 9,822,727,762</b> |

<sup>1</sup> Information provided by Oregon State Lottery Commission.

<sup>2</sup> These figures are the total lottery amounts and include traditional and video lottery games.



**WEST VIRGINIA<sup>1</sup>**

**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](http://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 Limited Video Lottery Terminals. Presently, 6,464 terminals are in operation, limited to 5 terminals per bar or 10 terminals per fraternal organization.

In general the profits from video lottery gaming are used to fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State’s Excess Lottery Revenue Fund. This fund is 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 Terminals located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2014, and June 30, 2015, follows.

| <b>West Virginia Video Lottery Revenue</b>                | <b>2014</b>      | <b>2015</b>      |
|---|------------------|------------------|
| Total Credits played                                      | \$ 4,482,939,000 | \$ 4,462,898,000 |
| Credits (prizes) won                                      | 4,105,717,000    | 4,089,677,000    |
| Gross terminal income                                     | 377,222,000      | 373,221,000      |
| Administrative Costs                                      | 7,544,000        | 7,465,000        |
| Gross profit  | 369,678,000      | 365,756,000      |
| Commissions   | 184,839,000      | 182,878,000      |
| Distributions to municipalities and counties              | 7,394,000        | 7,315,000        |
| Limited video lottery revenues available for distribution | \$ 177,445,000   | \$ 175,563,000   |

<sup>1</sup> Information provided by West Virginia Lottery Commission.

# Landbased Casino





**LOUISIANA LANDBASED CASINO GAMING<sup>1</sup>**

**FY 2014-2015**

Admissions for fiscal year 2014 - 2015 were 4,847,730. Revenue data is as follows:

|              | <b>Gross Gaming Revenue</b> | <b>State Tax Remittance</b> |
|--------------|-----------------------------|-----------------------------|
| July         | \$ 28,502,826               | \$ 5,095,890                |
| August       | 27,203,002                  | 5,095,890                   |
| September    | 24,037,906                  | 4,931,507                   |
| October      | 27,373,126                  | 5,095,890                   |
| November     | 26,814,327                  | 4,931,507                   |
| December     | 30,347,674                  | 5,095,890                   |
| January      | 26,216,771                  | 5,095,890                   |
| February     | 26,393,892                  | 4,602,740                   |
| March        | 30,209,516                  | 16,582,512                  |
| April        | 25,485,274                  | 4,918,033                   |
| May          | 24,113,961                  | 5,081,967                   |
| June         | 20,727,527                  | 4,918,033                   |
|              |                             |                             |
| <b>TOTAL</b> | <b>\$ 317,425,803</b>       | <b>\$ 71,445,751</b>        |

**FY 2013-2014**

Admissions for fiscal year 2013 - 2014 were 5,006,736. Revenue data is as follows:

|              | <b>Gross Gaming Revenue</b> | <b>State Tax Remittance</b> |
|--------------|-----------------------------|-----------------------------|
| July         | \$ 25,350,462               | \$ 5,095,890                |
| August       | 27,881,192                  | 5,095,890                   |
| September    | 23,857,960                  | 4,931,507                   |
| October      | 25,938,473                  | 5,095,890                   |
| November     | 31,039,629                  | 4,931,507                   |
| December     | 28,497,981                  | 5,095,890                   |
| January      | 26,806,315                  | 5,095,890                   |
| February     | 32,765,995                  | 4,902,740                   |
| March        | 32,607,271                  | 17,652,788                  |
| April        | 26,660,838                  | 4,931,507                   |
| May          | 28,808,900                  | 5,095,890                   |
| June         | 29,927,133                  | 4,931,507                   |
|              |                             |                             |
| <b>TOTAL</b> | <b>\$ 340,142,149</b>       | <b>\$ 72,856,896</b>        |

<sup>1</sup> Information provided by Louisiana State Police, Gaming Audit Section.

# Landbased Casino – Other States







**OTHER STATES**

**COLORADO**<sup>1</sup>

**Director: Ron Kammerzell**

**Division of Gaming**

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](http://www.colorado.gov/revenue/gaming)

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

| <b>FY 2015 TAX YEAR BASIS</b> |                |
|-------------------------------|----------------|
| Total Devices                 | 13,612         |
| Total AGP                     | \$ 766,202,304 |
| Gaming Taxes                  | \$ 110,083,089 |
| No. of Accounts               | 36             |

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 Innovative Higher Education Research Fund
- the Creative Industries Cash Fund
- the Advanced Industries Acceleration Cash Fund
- the Colorado Office of Film, Television and media Operational Account 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.

<sup>1</sup> Information provided by Colorado Division of Gaming.



**KANSAS<sup>1</sup>**

**Executive Director: Terry Presta**

**Kansas Lottery**

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

The Kansas Expanded Lottery Act (“KELA”) was enacted in 2007. KELA authorized the Kansas Lottery to own and operate casino gaming in four “gaming zones.” Through a competitive bid process, the Kansas Lottery now holds contracts with companies that manage the State’s casino games in three of the four gaming zones. All three casinos are now fully open to the public and generating revenue for the State, Local Governments, Problem Gambling and Addictions Grant Fund, and Casino Mangers. Fiscal Year 2014 revenues and transfers are noted below.

The State’s share of 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. All expenses related to casino operations, including all expenses of the Kansas Lottery and the Kansas Racing and Gaming Commission, are reimbursed by the casino managers.

| <b>Expanded Lottery</b>                       |                |
|---|----------------|
| Expanded Lottery Revenue                      | \$ 365,026,302 |
| Payment to Expanded Lottery Act Revenues Fund | \$ 80,305,786  |
| Local Units of Government                     | \$ 10,950,790  |
| Problem Gambling and Addictions Grant Fund    | \$ 7,300,526   |
| Casino Manager                                | \$ 266,469,200 |

<sup>1</sup> Information provided by Kansas Lottery.



**MICHIGAN<sup>1</sup>**

**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](http://www.michigan.gov/mgcb)

In November of 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%.

| <b>Calendar Year 2015 Revenue Data</b> |                    |
|--|--------------------|
| Total Adjusted Gross Receipts          | \$1,376,408,436.95 |
| Total State Wagering Tax               | \$111,489,083.39   |

- The City of Detroit uses its city wagering tax 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. Revenue from the state wagering tax goes to the State School Aid Fund to provide additional funding for K-12 public classroom education.

<sup>1</sup> Information provided by Michigan Gaming Control Board.



**NEVADA<sup>1</sup>**

Senior Research Analyst: Michael Lawton

**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](http://www.gaming.nv.gov)

At the end of fiscal year 2014 – 2015, there were a combined total of 174,548 slot machines, 5,818 table games, and 871 poker tables throughout the state of Nevada.

| <b>FY 2015 Revenue Data</b> |                   |
|-----------------------------|-------------------|
| Gaming Win (Statewide)      | \$ 11,048,775,285 |
| Slots                       | \$ 6,862,225,480  |
| Table games                 | \$ 4,186,549      |
| State Gaming Taxes          | \$ 909,857,085    |

| <b>Distribution of Funds</b>        |                |
|-------------------------------------|----------------|
| General Fund                        | \$ 864,002,481 |
| Dedicated funds (Schools, Counties) | \$ 45,854,604  |

**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.

<sup>1</sup> Information provided by the Nevada 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   |

**C. 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 7,500 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 \$1,815.00, payable in advance; no proration.



**NEW JERSEY<sup>1</sup>**

**Public Information Officer: Daniel Heneghan**

**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](http://www.state.nj.us/casinos)

On February 1, 2011, Governor Chris Christie signed Bill S-12 into law 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 2015.

| Calendar Year 2015         |                  |
|----------------------------|------------------|
| Total Gaming Win           | \$ 2,563,117,556 |
| Internet Gaming Win        | \$ 148,880,180   |
| Gross Revenue Tax          | \$ 197,024,198   |
| Reinvestment obligations * | \$ 33,904,675    |

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

**Internet Gaming**

On February 26, 2013, Governor Christie signed A-2578 into law as P.L. 2013, c.27. This law authorizes internet gaming in New Jersey for a period of ten years following the operative date of the law as determined by the Division of Gaming Enforcement, The operative date was November 25, 2013, and casinos began full internet gambling on November 26, 2013.

(Note: The Division of Gaming Enforcement adopted Internet gaming regulations effective October 21, 2013.)

**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.

<sup>1</sup> Information provided by New Jersey Casino Control Commission.



**PENNSYLVANIA<sup>1</sup>**

**Chairman: William H. Ryan, Jr.**

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](http://www.gamingcontrolboard.pa.gov)  
Email: [PGCB@pa.gov](mailto:PGCB@pa.gov)

The Pennsylvania Gaming Control Board was established in 2004 with the 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 licensed operators. At present, 12 casinos are in operation, offering both slot machine play and table games, and employing over 17,700 people. To date, the casino industry has generated more than \$9.7 billion in tax and license fee revenue since the first casino opened in November 2006. Portions of that money have delivered property tax reductions in each of the past 7 years for all Pennsylvania homeowners, and provided funding needed for the Commonwealth’s horse racing industry, fire companies, water/sewer projects, and the state’s General Fund. The casino industry has also established a new stream of tax revenue to local governments for community projects.

There are a total of 14 games 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 was taxed at roughly 53.49 percent of gross slot revenue in fiscal year 2014/2015. Casino table game revenue is taxed at 14 percent of gross table game revenue (see chart below).

| <b>FY 2015 Gross Revenue and Distribution</b> |                  |
|---|------------------|
| 2013 Gross Revenue                            | \$ 2,335,787,919 |
| State Tax – Property Tax Reduction (34% )     | 794,167,893      |
| Local Tax Government Tax (4%)                 | 93,431,517       |
| Economic development Tax (5%)                 | 116,789,397      |
| Race Horse Development Tax 2014/2015          | 242,628,093      |
| FY 2015 Table Games Gross Revenue             | 779,738,065      |
| State Tax – General Fund Budget (12%)         | 96,563,827       |
| Local Host Government Tax (2%)                | 15,594,762       |

<sup>1</sup> Information provided by Pennsylvania Gaming Control Board.





**SOUTH DAKOTA<sup>1</sup>**

**Executive Secretary: Larry Eliason**

**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](http://www.dor.sd.gov/gaming)

**Deadwood Office:**

696 Main Street, 2<sup>nd</sup> Floor  
Phone: (605) 578-3074  
Fax: (605) 578-2263

| <b>DEADWOOD, SOUTH DAKOTA<sup>2</sup></b> |                  |                  |                  |
|---|------------------|------------------|------------------|
| <b>LANDBASED CASINO GAMING REVENUE</b>    |                  |                  |                  |
| <b>GAMING ACTION</b>                      | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b>   |
| Total Gaming Action                       | \$ 1,150,628,289 | \$ 1,103,182,108 | \$ 1,149,608,285 |
| Won By Bettors                            | 1,043,798,518    | 1,000,976,821    | 1,043,619,486    |
| Total Gross Revenue                       | 106,829,770      | 102,205,287      | 105,988,799      |
| LESS: City Slot Revenue                   | 3,520,471        | 3,565,072        | 3,698,618        |
| Adjusted Gross Revenue                    | 103,309,298      | 98,640,214       | 102,290,180      |
| Number of Licensed Devices                | 3,644            | 3,406            | 3,270            |
| Device Tax %                              | 7,288,000        | 6,812,000        | 6,540,000        |
| Gross Revenue Tax %                       | 9,305,309        | 8,885,345        | 8,993,841        |
| City Slot Tax %                           | 257,647          | 257,647          | 295,352          |

The tax rate is defined by SDCL 42-7B-28 and 42-7B-28.1 and total 9% of the adjusted gross revenue. SDCL 42-7B-28.1, 42-7B-48, 42-7B-48.1, 42-7B-48.3 establish the distribution structure of these taxes collected.

Per 42-7B-28.1, 1% of the adjusted gross revenue goes directly to the State General Fund.

According to 42-7B-48, 8% of the adjusted gross revenue is distributed as follows:

- 40% of the tax is transferred to the Department of Tourism;
- 10% is paid to Lawrence County;
- 50% stays in the commission fund.

In addition, each device which includes both table games and slot machines is assessed an annual device fee of \$2,000.00 payable before July 1st of each year. These device fees, all licensing fees and all other miscellaneous revenue received by this office are deposited with the state treasury in the commission fund.

When the net municipal proceeds paid to the City of Deadwood reaches \$6,800,000 and in accordance with SDCL 42-7B-48.1, the distribution of funds in excess of this amount changes to:

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

Per 42-7B-48.2, the amount which is distributed to the school districts is offset by a dollar for dollar reduction in state aid which the district receives.

<sup>1</sup> Information provided by South Dakota Commission on Gaming.  
<sup>2</sup> 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.

| <b>DELTA DOWNS RACETRACK &amp; CASINO</b>  |                |
|--|----------------|
| <b>Revenue for FY 2014-2015</b>  | <b>Total</b>   |
| Delta Downs' Adjusted Gross Revenue  | \$ 190,374,774 |
| Less Purse Supplements   | \$ 285,556,216 |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$ 5,711,243   |
| Taxable Net Slot Machine Proceeds  | \$ 154,848,856 |
| State Tax (18.5%)  | \$ 28,879,853  |

| <b>HARRAH'S RACETRACK &amp; CASINO</b>   |               |
|--|---------------|
| <b>Revenue for FY 2014-2015</b>  | <b>Total</b>  |
| Harrah's Louisiana Downs' Adjusted Gross Revenue                                   | \$ 52,809,553 |
| Less Purse Supplements   | \$ 7,921,433  |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$ 1,584,287  |
| Taxable Net Slot Machine Proceeds  | \$ 50,389,382 |
| State Tax (18.5%)  | \$ 8,011,209  |



| <b>EVANGELINE DOWNS</b>  |               |
|--|---------------|
| <b>Revenue for FY 2014-2015</b>  | <b>Total</b>  |
| Evangeline Downs' Adjusted Gross Revenue   | \$ 91,352,284 |
| Less Purse Supplements   | \$ 13,702,843 |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$ 2,704,566  |
| Taxable Net Slot Machine Proceeds  | \$ 74,754,866 |
| State Tax (18.5%)  | \$ 13,858,142 |

| <b>FAIR GROUNDS</b>  |               |
|--|---------------|
| <b>Revenue for FY 2013-2014</b>  | <b>Total</b>  |
| Fair Grounds' Adjusted Gross Revenue   | \$ 45,514,904 |
| Less Purse Supplements   | \$ 6,827,236  |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$ 1,365,447  |
| Taxable Net Slot Machine Proceeds  | \$ 37,632,501 |
| State Tax (18.5%)  | \$ 6,904,611  |

**Total State Tax.....\$ 57,653,815**

# Racetracks – Other States





**OTHER STATES**

**ARKANSAS<sup>1</sup>**

**Manager: Smokey Campbell**

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](http://www.dfa.arkansas.gov)

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

2015: \$ 3,988,273,084.07  
2014: \$ 3,386,295,266.61  
2013: \$ 3,004,434,771.79

<sup>1</sup> Information provided by Arkansas Racing Commission.



**DELAWARE**<sup>1</sup>

**Assistant Operations Manager: Ed Parseghian**

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](http://www.delottery.com)

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          | \$ 35.2 Million         |
| Vendor Fees <sup>2</sup> | \$ 25.6 Million         |
| State Share <sup>3</sup> | \$ 141.7 Million        |
| Track Commissions        | \$ 147 Million          |
| <b>Net Proceeds</b>      | <b>\$ 349.5 Million</b> |

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.

<sup>1</sup> Information provided by Delaware State Lottery Office.

<sup>2</sup> Central computer and terminal equipment.

<sup>3</sup> Before operating expenses of Lottery and State Police.



**FLORIDA<sup>1</sup>**

**Director: Leon M. Biegalski**

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/>

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, 2015, 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<br>FISCAL YEAR 2014 - 2015                               | TOTAL                 |
|--|-----------------------|
| State Revenue From Pari-Mutuel <sup>2</sup>                            | \$ 12,589,460         |
| Other State Gaming Revenue <sup>3</sup>                                | \$ 1,696,325          |
| Total Pari-Mutuel State Revenue  | \$ 12,589,460         |
| Total State Revenue from Cardrooms <sup>4</sup>                        | \$ 14,467,291         |
| Total State Revenue from Slots <sup>5</sup>                            | \$ 198,719,075        |
| Total State Revenue Generated from Pari-Mutuel,<br>Cardrooms and Slots | \$ 225,775,610,619    |
| State Revenue from Indian Gaming Compact <sup>6</sup>                  | \$ 255,864,391        |
| <b>Total State Revenue Generated</b>                                   | <b>\$ 481,640,217</b> |

<sup>1</sup> Information provided by Florida Division of Pari-Mutuel Wagering.  
<sup>2</sup> Daily license and fees and taxes reported above are amounts collected, and not reflect amounts due.  
<sup>3</sup> Escheated tickets from greyhound racing and jai alai gaming and Racing Scholarship Funds are distributed to the Department of Education.  
<sup>4</sup> One-half of cardroom gross receipts is deposited into General Revenue.  
<sup>5</sup> Slot taxes are distributed to the Department of Education.  
<sup>6</sup> Indian Gaming Compact payments are deposited into the General Revenue Fund.





LOUISIANA GAMING CONTROL BOARD  
20<sup>TH</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

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| <b>STATE REVENUE<br/>FISCAL YEAR 2013-2014</b>                        | <b>TOTAL</b>          |
|---|-----------------------|
| State Revenue From Pari-Mutuel  | \$ 11,950,635         |
| Other State Gaming Revenue <sup>1</sup>                               | \$ 1,835,046          |
| Total Pari-Mutuel State Revenue                                       | \$ 13,785,681         |
| Total State Revenue from Cardrooms <sup>2</sup>                       | \$ 14,453,737         |
| State Revenue from Slots <sup>3</sup>                                 | \$ 190,162,235        |
| Total State Revenue Generated from Pari-Mutuel,<br>Cardroom and Slots | \$ 218,401,653        |
| State Revenue from Indian Gaming Compact <sup>4</sup>                 | \$ 237,582,735        |
| <b>Total State Revenue Generated</b>                                  | <b>\$ 455,984,388</b> |

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

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

<sup>3</sup> Slot taxes are distributed to the Department of Education.

<sup>4</sup> Indian Gaming Compact payments are deposited into the General Revenue Fund.



**IOWA<sup>1</sup>**

**Administrator: Brain J. Ohorilko**

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](http://www.iowa.gov/irgc)

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 2015:

| <b>FY 2015</b>         |               |
|------------------------|---------------|
| Admissions             | 5,889,673     |
| Casino Square Footage  | 216,361       |
| Adjusted Gross Revenue | \$430,090,657 |
| City Tax               | \$ 2,150,451  |
| County Tax             | \$ 2,150,451  |
| State Tax              | \$96,526,775  |
| Regulatory Fee         | \$3,023,450   |
| Daily License Fee      | \$196,800     |

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<sup>1</sup> Information provided by Iowa Racing and Gaming Commission.



**MAINE<sup>1</sup>**

**Executive Director: Robert P. Welch**

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](http://www.maine.gov/dps/gamingboard)  
Email: [Gambling.Board@maine.gov](mailto:Gambling.Board@maine.gov)

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.

| <b>2015 State Revenue from Racino Operation - Bangor</b> |                    |                                 |                                 |
|--|--------------------|---------------------------------|---------------------------------|
| <b>Gross Revenue</b>                                     | <b>Net Revenue</b> | <b>1% Tax<br/>(Gross x .01)</b> | <b>39% Tax<br/>(Net-1%x.39)</b> |
| \$ 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

<sup>1</sup> Information provided by Maine Gambling Control Board.



**NEW MEXICO<sup>1</sup>**

**Interim Executive Director: Frank Baca**

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](http://www.nmgcb.org)

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 fiscal year 2015:

| <b>REVENUE FOR FY 2015</b>             |                |
|--|----------------|
| Gaming Machine Net Win                 | \$ 275,397,585 |
| Gaming Tax                             | \$ 70,609,681  |
| Amount Paid Into Horse Racing Purses   | \$ 53,017,947  |
| Amount Designated for Problem Gambling | \$ 662,724     |
| Gaming Machines at end of FY 2015      | 3631           |

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<sup>1</sup> Information provided by New Mexico Gaming Control Board.



**NEW YORK**<sup>1</sup>

**Executive Director: Robert Williams**

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](http://www.gaming.ny.gov)

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 fiscal year 2015. The fiscal year in New York covers 4/1/2014 – 3/31/2015.

| <b>REVENUE FOR FY 2015</b>                    |   |
|---|---|
| Current Number of Operating Racinos           | 9   |
| Public/Private Arrangement                    | Publicly run video lottery terminals with commissions retained by operators |
| Active Licensed Facility Employees            | 5,065   |
| Net Machine Income (FY 2013 ending – 3/31/14) | \$ 1,905,308,534  |
| State Education Fund (FY 2014)                | \$ 866,900,960  |
| Revenue Retained by Operator                  |   |
| Commission                                    | \$ 669,820,255  |
| Marketing Allowance                           | \$ 162,231,768  |
| Capital Award <sup>2</sup>                    | \$ 15,824,698   |
| Lottery Administration Costs                  | \$ 190,530,856  |
| How Taxes are Spent                           | Public Education  |
| Legalization Date                             | 2001  |
| First Racino Opening Date                     | 2004  |

<sup>1</sup> Information provided by New York State Gaming Commission.

<sup>2</sup> Allocated to operators for capital projects, which improve facility and promote increased attendance.



**PENNSYLVANIA<sup>1</sup>**

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](http://www.gamingcontrolboard.pa.gov)  
Email: [pgcb@.pa.gov](mailto: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 15<sup>th</sup> license available in July 2017. Of the 15 available licenses, 7 (referred to as Category 1 Licenses) were initially allocated to racetracks, an additional 5 (referred to as Category 2 Licenses) were anticipated to be stand-alone land based casinos, and the remaining 2 (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 2015, a total of 12 Pennsylvania facilities were in operation.

| <b>Fiscal Year 2015 Revenues:</b> |        |                   |       |
|-----------------------------------|--------|-------------------|-------|
| Total Slot Machines               | 26,388 | Total Table Games | 1,132 |

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.

<sup>1</sup> Information provided by Pennsylvania Gaming Control Board.



**RHODE ISLAND<sup>1</sup>**

**Executive Director: Mr. Gerald S. Aubin**

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

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, 2014, Twin River has 4,540 VLTs and Newport Grand has 1,097 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.

| <b>Fiscal Year 2015</b>    |                  |
|----------------------------|------------------|
| Cash In                    | \$ 3,387,479,215 |
| Cash Out                   | \$ 2,871,216,816 |
| Net Terminal Income        | \$ 516,262,399   |
| Cash In/Cash Out Ratio     | 84.76%           |
| Average Number of Machines | 5,636            |

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.

<sup>1</sup> Information provided by Rhode Island Lottery Commission.



**WEST VIRGINIA<sup>1</sup>**

**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) 558-3321  
Website: [www.wvlottery.com](http://www.wvlottery.com)

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.

| <b>Revenue for FY 2015</b>                                  |                  |
|---|------------------|
| Credits played  | \$ 6,269,246,000 |
| Credits won   | \$ 5,624,402,000 |
| Promotional Credits   | \$ 86,704,000    |
| MWAP Contributions  | \$ 337,000       |
| Gross Terminal Revenue                                      | \$ 557,803,000   |
| Administrative Costs  | \$ 15,800,000    |
| Net Terminal Revenue  | \$ 542,003,000   |
| Commissions   | \$ 286,778,000   |
| Racetrack video lottery revenues available for distribution | \$ 255,225,000   |

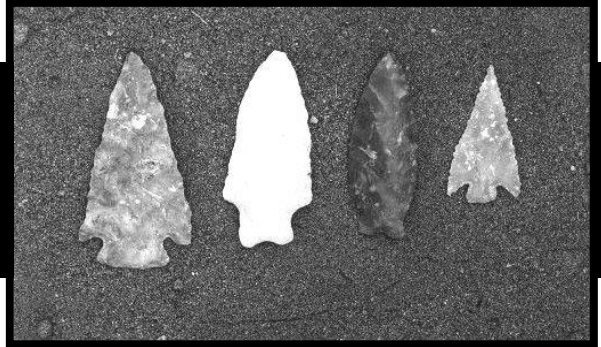
FY- 2015 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

|                                   |                |
|-----------------------------------|----------------|
| State Lottery Fund                | \$ 114,965,000 |
| State Excess Lottery Revenue Fund | \$ 134,504,000 |
| Capital Reinvestment Fund         | \$ 5,756,000   |
| Total non-operating distributions | \$ 255,225,000 |

<sup>1</sup> Information provided by West Virginia Lottery Commission.



# Indian Gaming





**INDIAN GAMING**

**CHITIMACHA TRIBE OF LOUISIANA**  
**CYPRESS BAYOU CASINO**  
**ST. MARY PARISH**

**FISCAL YEAR 2014-2015**

|   |               |
|---|---------------|
| Total Casino Employees                                | 819           |
| Native American Employees                             | 45            |
| Employee Wages Paid                                   | \$ 19,413,956 |
| Social Security and Medicare Taxes (employee portion) | \$ 1,718,092  |
| Unemployment Compensation Insurance                   | \$ 65,245     |
| Advertising   | \$ 1,843,520  |
| Expenditures for goods and services                   | \$ 59,001,854 |
| a. Paid to Louisiana vendors                          | \$ 41,761,315 |
| b. Paid to out of state vendors                       | \$ 17,240,539 |
| Number of Louisiana based vendors                     | 854           |
| Other Donations Within the State                      | \$ 253,404    |
| State and/or Parish Sales Taxes                       | \$ 267,002    |

**COUSHATTA TRIBE OF LOUISIANA**  
**COUSHATTA CASINO RESORT**  
**ALLEN PARISH**

**FISCAL YEAR 2014-2015**

|   |              |
|---|--------------|
| 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 2014-2015**

|   |              |
|---|--------------|
| 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 2014 - 2015**

| <b>Quarter</b> | <b>Chitimacha<br/>St. Mary</b> | <b>Coushatta<br/>Allen</b> | <b>Tunica-Biloxi<br/>Avoyelles</b> |
|----------------|--------------------------------|----------------------------|------------------------------------|
| 1              | Not Provided                   | Not Provided               | Not Provided                       |
| 2              | Not Provided                   | Not Provided               | Not Provided                       |
| 3              | Not Provided                   | Not Provided               | Not Provided                       |
| 4              | Not Provided                   | Not Provided               | Not Provided                       |
| <b>Total</b>   | Not Provided                   | Not Provided               | Not Provided                       |

**If You or Someone You  
Know May Have a  
Gambling Problem, Call  
Toll-Free: 1-877-770-STOP (7867)**