



2022

Louisiana Gaming Control Board



26th 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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JOHN BEL EDWARDS
GOVERNOR

RONNIE S. JOHNS
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 26th 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. Chairman Mike Noel was appointed to the Board in July of 2020 and remained in that position until he resigned on June 9, 2021. It should be noted that I was appointed Chairman on July 23, 2021 in the beginning of fiscal year 2021-2022. During fiscal year 2020-2021, I was serving as Senator for District 27. 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, Gaming Control Act, Fantasy Sports Act, Sports Wagering Act.

The Board's operating budget for FY 2020-2021 was \$928,629 funded through statutory dedicated funds of \$845,536 from the Riverboat Gaming Enforcement Fund and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

On March 16, 2020 prior to fiscal year 2020-2021, all casinos and other gaming establishments were required to cease operations and close. With a lot of hard work, cooperation, commitment, and the implementation of significant safety and sanitation

protocols, re-opening of casinos and gaming establishments with limited capacity and limited gaming positions was authorized on May 18, 2020. Casinos and gaming establishments were allowed to stay open with varying phases of limitations and restrictions until March 30, 2021 when capacity and gaming position limitations were lifted. The mask mandate was lifted statewide on April 28, 2021. The short term impact of COVID 19 on the gaming industry has been unprecedented with significant impact to the workforce, local economies, and the obvious reduction in revenue. Upon closure, revenue ceased, employees were furloughed, and the purchase of good and services with local businesses reduced significantly.

Fiscal year 2020-2021 started off with optimism and potential for positive growth within the gaming industry in Louisiana. On June 10, 2021, the Louisiana State Legislature approved legislation establishing a licensing framework for retail and online sports betting in the fifty-five Louisiana parishes that voted to authorize sports betting in the November 2020 election. Fantasy Sports went live in July of 2021, retail sportsbooks went live in October of 2021, and mobile sports wagering went live in February of 2022. Those numbers will be considered in the annual report for fiscal year 2021-2022.

The fiscal year ended June 30, 2021 with adjusted gross revenue of \$1,620,222,548 which was down \$852,452,207 from the previous year. While all of the numbers and indicators are slowly improving, 2022 will hopefully give us some insight into the long term impact on the gaming industry in Louisiana.

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 8,407 individuals and, in FY 2020-2021, contributed \$348,347,848 in net revenue to the state. Adjusted gross revenue increased in Lake Charles, Baton Rouge, Shreveport/Bossier and New Orleans.

The Shreveport-Bossier City market had adjusted gross revenues of \$557,351,618 for FY 2020-2021, an increase of \$70,781,374 from the previous fiscal year, with \$119,830,598 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$583,685,535, an increase of \$12,245,797 from the previous fiscal year, with \$125,492,391 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$237,134,426, an increase of \$26,183,255 from the previous fiscal year, with \$50,983,902 in fees paid to the state.

The riverboat casinos in East Baton Rouge Parish had adjusted gross

revenues of \$242,053,268, an increase of \$54,735,267 over the previous fiscal year, with \$52,041,453 in fees paid to the state.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$213,188,698 in gaming revenue to the state. This was a \$2,848,650 increase from the previous fiscal year. Harrah's employed 1,671 individuals.

RACETRACK GAMING

Slot machine gaming at the racetracks adjusted gross revenue for FY 2020-2021 was \$321,486,615, an increase of \$44,075,292 from the previous fiscal year. After subtracting the Support Contribution Deduction of \$57,867,593 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 \$48,769,521. There were 1,085 individuals employed at the racing facilities.

VIDEO POKER

As of June 30, 2021, there were 1,522 video poker outlets and 12,445 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 \$233,252,094 for FY 2020- 2021, an increase of \$74,501,749 from the previous fiscal year.

FANTASY SPORTS

Act 141 of the 2020 Regular Legislative Session was signed by Governor Edwards on June 9, 2020. This piece of legislation provided the regulatory structure and laws for the operation of fantasy sports. It required the Louisiana Gaming Control Board to institute rulemaking procedures no later than August 1, 2020. During the Board's July 16, 2020 meeting, the Board approved the institution of rulemaking for Fantasy Sports. The Board, State Police Gaming Division, and the AG's Gaming Division worked diligently to promulgate rules and facilitate the applications for fantasy sports operations in Louisiana. Emergency rules were not authorized in the legislation. Therefore, in order to comply with the Administrative Procedures Act and due to substantive changes, the rulemaking process took from July 16, 2020 until February 20, 2021. Fantasy Sports went live on July 15, 2021. These numbers will be considered in the annual report for fiscal year 2021-2022.

SPORTS WAGERING

On June 10, 2021, the Louisiana State Legislature approved legislation establishing a licensing framework for retail and online sports betting in the fifty-five Louisiana parishes that voted to authorize sports betting in the November 2020 election.

During the 2021 Regular Session, the Louisiana Legislature adopted Act 440, which directs the Gaming Control Board to adopt emergency rules for the promulgation of the initial administrative rules pertaining to sports wagering that shall be considered to constitute a matter of imminent peril to public health, safety, and welfare. The proposed rules codify Acts 80,440, and 35 of the 2021 Regular Legislative Session and Act 215 of the 2020 Regular Legislative Session that enact the Louisiana Sports Wagering Act and authorize the conducting, application, licensing, permitting, enforcement, collection of fees and taxes, and regulation of racehorse wagering and sports wagering.

The Gaming Control Board determined that the Emergency Rules were necessary to comply with the legislative mandate in Act 440 of the 2021 Regular Session of the Louisiana Legislature. This Emergency Rules became effective August 23, 2021. Retail Sports wagering went live in October of 2021 and Mobile Sports Wagering went live in February of 2022. These numbers will be considered in the annual report for fiscal year 2021-2022.

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 \$690,369,463 in direct gaming revenue for FY 2020-2021, an increase of 116,394,930 from the previous fiscal 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:

Ronald S. Johns, Chairman
Julie Berry, Vice-Chairwoman
Harry Avant
Claude Jackson
O. Lamar Poole, Jr.
Julie Lewis
Franchesca Hamilton-Acker
Ronald Sholes
Ashley Traylor
Colonel Lamar Davis
Secretary Kevin Richard



ATTORNEY GENERAL'S GAMING DIVISION

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Olga M. Bogran, Section Chief, General Gaming
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LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION

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Lieutenant Colonel M. Doug Cain, II, Chief of Staff
Major Chuck McNeal, Gaming Enforcement Division
Captain Robert Hodges, Gaming Operations Section
Captain Saleem El-Amin, Administrative Support and Indian Gaming
Jeff Traylor, Audit Director
Lieutenant Eddie Daigle, Corporate Casino Licensing
Lieutenant Matt Sinanan, Video Poker Licensing
Lieutenant Michelle Jackson, Gaming Executive Officer
Lieutenant Robert Dowdy, Gaming Indian Gaming Field Office
Lieutenant Robert Soileau, Gaming Baton Rouge Field Office
Lieutenant John Faciane, Gaming Lake Charles Field Office
Lieutenant Michael Smith, Gaming Bossier Field Office
Lieutenant Raynell Theard, Gaming New Orleans Field Office
Lieutenant Steven McGovern, Gaming Breaux Bridge Field Office



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 M. Foret, Legal Secretary
Christopher B. Hebert, Director
Lisha C. Landry, Tribal Gaming

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Geraldyn Coleman, Appeal Docket Clerk

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 7/1/2020 – 6/30/2021**

Riverboat Licensee	D/B/A and Location	Admissions	Total AGR	Fee Remittance
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	273,112	\$ 33,191,070	\$ 7,136,080
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	184,925	\$ 16,474,142	\$ 3,541,941
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	551,165	\$ 58,218,425	\$ 12,516,961
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	965,506	\$ 167,360,701	\$ 35,982,551
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	1,448,532	\$ 192,370,883	\$ 41,359,740
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	975,111	\$ 160,948,222	\$ 34,603,868
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	0	\$ (2,300)	\$ (494)
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	593,827	\$ 50,607,457	\$ 10,880,603
Louisiana I Gaming, L.P.	Boomtown New Orleans - Harvey	839,296	\$ 116,860,318	\$ 25,124,969
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	744,069	\$ 87,083,038	\$ 18,722,853
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles – Lake Charles	2,245,828	\$ 292,278,478	\$ 62,839,873
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	1,934,437	\$ 281,216,951	\$ 60,461,645
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	1,266,199	\$ 97,434,403	\$ 20,948,397
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	639,225	\$ 55,990,653	\$ 12,037,990
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	91,576	\$ 10,190,106	\$ 2,190,873
TOTALS		12,752,808	\$ 1,620,222,548	\$ 348,347,848

Source: Louisiana State Police (Gaming Audit Section)



RIVERBOAT GAMING LICENSEES

Current Licensee	Original Name of Licensee	Date of Issuance	Current Berth Site Location	Original Berth Site Location
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
Premier Entertainment Shreveport, LLC d/b/a Bally's Shreveport Casino & Hotel 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 R010800198	Horseshoe Entertainment, L.P.	11/22/1993	Red River, Bossier	Red River, Bossier
Golden Nugget Lake Charles, LLC d/b/a Golden Nugget Lake Charles 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	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), LLC d/b/a Boomtown Bossier City R016500701	Crescent City Capital Development, Corp.	2/11/1994	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 ¹
St. Charles Gaming Company, LLC d/b/a Horseshoe Casino Lake Charles R011700174	St. Charles Gaming Company, Inc.	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu ²
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 R011001707	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Source: Louisiana State Police (Gaming Audit Section)

¹ 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.

² 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 7/1/2020 – 6/30/2021

Licensee	Amelia Belle Casino	Belle of Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	Hollywood Casino Baton Rouge	Golden Nugget	L'Auberge Casino & Hotel Baton Rouge	Bally's ¹ Shreveport Casino & Hotel	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%)	\$7,136,080	\$3,541,941	\$25,124,969	\$10,880,603	\$12,516,961	\$62,839,873	\$35,982,551	\$20,948,397	\$60,461,645
Local fees	\$1,400,000	\$329,483	\$7,011,619	\$2,732,803	\$1,164,260	\$7,059,511	\$7,531,232	\$4,158,603	\$11,784,172
Property taxes	\$392,671	\$744,314	\$978,215	\$841,672	\$512,609	\$5,146,876	\$2,058,336	\$1,507,767	\$3,510,153
Payroll (includes tips)	\$4,789,068	\$7,273,638	\$15,395,679	\$6,064,290	\$10,423,485	\$40,431,447	\$23,101,369	\$17,832,895	\$54,573,649
Benefits ²	\$1,245,158	\$1,562,930	\$3,772,592	\$1,050,174	\$3,301,860	\$10,512,176	\$4,695,186	\$3,362,652	\$13,149,149
Employment (F/T) ³	154	139	343	193	225	977	480	587	959
Employment (FTE) ⁴	120	135	316	204	240	1,045	486	441	1,954
Procurement (total) ⁵	\$53,689,874	\$3,999,660	\$13,946,978	\$3,002,009	\$2,477,191	\$36,363,928	\$28,441,461	\$7,999,791	\$45,004,674
Minority	\$146,579	\$196,918	\$1,694,353	\$461,791	\$325,851	\$2,003,019	\$2,032,754	\$1,627,734	\$2,844,217
Women	\$159,273	\$279,772	\$1,529,845	\$609,508	\$483,766	\$2,330,737	\$2,277,773	\$1,488,295	\$12,332,579
Capital investments/improvements (2020-2021)	\$234,427	\$500,000	\$2,413,724	\$341,090	\$2,684,096	\$1,242,318	\$1,818,953	\$3,293,170	\$5,347,235
Capital investments/improvements cumulative	\$78,206,973	\$132,162,627	\$159,208,494	\$5,078,549	\$143,219,258	\$653,721,404	\$405,227,842	\$278,961,365	\$538,369,517
Charitable contributions (2020-2021)	\$41,649	\$12,000	\$30,997	\$13,323	\$30,959	\$10,000	\$92,357	\$3,963	\$124,474
Charitable contributions (cumulative)	\$144,860	\$1,477,976	\$2,474,387	\$168,866,620	\$3,575,523	\$975,763	\$1,092,401	\$3,085,123	\$1,062,549
Development plans	\$200,000	\$25,000,000	\$2,922,245	\$750,000	\$28,645,946	\$11,000,000	\$7,500,000	\$0	\$30,382,544
Admissions	273,052	184,925	839,192	593,827	551,227	2,245,828	963,524	1,266,199	1,934,101
Percentage of visitors from out-of-area ⁶	6.7%	4%	16.8%	38.3%	17.1%	75.8%	19%	64%	73%
Estimate of number of out-of-area visitors	18,294	7,397	140,984	227,435	94,260	1,702,337	183,069	810,367	1,411,893
Visitors spending ⁷	\$914,724	\$369,850	\$7,049,212	\$11,371,787	\$4,712,990	\$85,116,881	\$9,153,478	\$40,518,368	\$70,594,686

Source: Louisiana Casino Association

¹ F/K/A Eldorado Resort Casino Shreveport.

² Estimated from previous studies to be 26% of payroll.

³ Full time employment was heavily impacted by COVID and related mandatory operating limitations.

⁴ Part time employment was heavily impacted by COVID and related mandatory operating limitations.

⁵ Excludes gaming equipment.

⁶ Percentage of patrons who originate from more than 150 miles or from another state.

⁷ 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.



LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 7/1/2020 – 6/30/2021

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	FY 2019-2020 Totals	FY 2020-2021 Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport		
State franchise tax (21.5%)	\$34,603,868	\$0	\$41,359,532	\$2,190,873	\$18,650,241	\$12,037,990	\$313,100,017	\$348,275,524
Local fees	\$7,244,020	\$0	\$8,656,690	\$438,794	\$3,549,479	\$2,695,558	\$67,268,846	\$65,756,224
Property taxes	\$1,806,855	\$815,600	\$1,374,377	\$947,895	\$378,815	\$1,286,042	\$28,587,258	\$22,332,197
Payroll (includes tips)	\$18,075,087	\$2,186,455	\$23,246,002	\$10,062,557	\$11,413,146	\$11,724,790	\$315,368,095	\$256,593,557
Benefits ¹	\$10,167,017	\$351,463	\$6,043,960	\$2,616,264	\$2,967,418	\$2,876,830	\$75,397,327	\$67,674,829
Employment (F/T) ²	541	42	468	372	280	330	7,189	6,090
Employment (FTE) ³	413	53	510	445	243	265	6,778	6,870
Procurement (total) ⁴	\$12,054,583	\$4,545,621	\$9,890,296	\$4,170,269	\$7,447,181	\$15,850,732	\$255,285,498	\$248,884,248
Minority	\$1,465,628	\$121,421	\$1,207,048	\$301,021	\$331,129	\$254,129	\$29,038,489	\$15,013,592
Women	\$1,933,565	\$1,207	\$1,522,396	\$385,621	\$389,474	\$878,813	\$36,778,861	\$26,602,624
Capital investments/improvements (2020-2021)	\$1,470,197	\$0	\$1,992,315	\$72,868	\$1,281,607	\$857,500	\$72,076,782	\$23,549,500
Capital investments/improvements cumulative	\$307,658,929	\$223,599,166	\$237,866,093	\$229,271,517	\$311,188,257	\$307,931,929	\$3,988,122,420	\$4,011,671,920
Charitable contributions (2020-2021)	\$19,900	\$0	\$2,500	\$25,000	\$123,176	\$14,169	\$1,433,105	\$544,467
Charitable contributions (cumulative)	\$8,336,013	\$4,285,905	\$1,055,644	\$4,826,439	\$4,891,915	\$4,801,838	\$210,398,489	\$210,952,956
Development plans	\$276,626	\$0	\$0	\$27,007,233	\$345,000	\$3,020,000	\$71,655,615	\$137,049,594
Admissions	975,111	0	1,448,532	89,611	744,069	652,661	14,997,047	12,761,859
Percentage of visitors from out-of-area ⁵	41%	0	73.78%	19%	13.8%	72.4%		
Estimate of number of out-of-area visitors	399,795	0	1,068,726	17,026	102,681	472,526	8,493,492	\$100,822,347
Visitors' spending ⁶	\$19,989,775	\$0	\$51,436,345	\$851,304	\$5,134,076	\$23,626,328	\$424,674,951	\$370,839,804

Source: Louisiana Casino Association

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

² Full time employment was heavily impacted by COVID and related mandatory operating limitations.

³ Part time employment was heavily impacted by COVID and related mandatory operating limitations.

⁴ Excludes gaming equipment.

⁵ Percentage of patrons who originate from more than 150 miles or from another state.

⁶ Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation, and retail. For the purpose of this survey, the Louisiana Casino Association conservatively calculates a visitor spends \$50/day.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2020 – 6/30/2021
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	\$ 4,777,274	156	156	72	95
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 6,175,647	153	150	114	79
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	\$ 22,895,415	620	608	471	364
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 23,263,217	624	616	402	346
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 12,488,790	294	293	215	167
Louisiana I Gaming L.P.	Boomtown New Orleans – New Orleans	\$ 13,834,168	413	406	279	228
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 1,767,508	39	37	27	14
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 59,895,358	1,603	1,538	754	825
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	\$ 17,876,397	685	682	428	327
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 9,430,514	279	277	193	159
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 62,652,189	1,595	1,545	768	825
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 11,439,183	375	372	276	219
St. Charles Gaming Company, Inc.	Horseshoe Casino Lake Charles - Westlake	\$ 15,055,703	494	490	245	277
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 11,933,910	307	301	170	139
Bossier Casino Venture, Inc.	Margaritaville Resort Casino – Bossier City	\$ 14,900,510	771	755	525	470
TOTAL		\$ 288,385,783	8,407	8,224	4,938	4,533

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

Dollar figure amounts are rounded to the nearest dollar.

* Average over fiscal year 07/01/2020 – 06/30/2021.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2020 – 6/30/2021
PROCUREMENT**

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino – Amelia	\$ 763,896	\$ 174,697	\$ 199,171
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 1,083,827	\$ 216,759	\$ 244,350
Premier Entertainment Shreveport, LLC	Bally’s Shreveport Casino & Hotel - Shreveport	\$ 7,713,372	\$ 1,787,374	\$ 1,649,157
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 10,683,666	\$ 1,288,667	\$ 2,189,338
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 2,024,154	\$ 484,505	\$ 652,315
Louisiana I Gaming L.P.	Boomtown New Orleans - New Orleans	\$ 7,107,307	\$ 1,486,428	\$ 1,224,175
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 979,099	\$ 0	\$ 123,045
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 21,949,230	\$ 2,413,731	\$ 2,822,985
PNK (Baton Rouge) Partnership	L’Auberge Casino & Hotel Baton Rouge – Baton Rouge	\$ 16,549,499	\$ 2,308,258	\$ 2,109,075
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 2,732,276	\$ 543,168	\$ 587,133
PNK (Lake Charles), LLC	L’Auberge Lake Charles - Lake Charles	\$ 24,659,168	\$ 3,876,901	\$ 3,489,362
Red River Entertainment of Shreveport, LLC	Sam’s Town Hotel & Casino - Shreveport	\$ 5,366,950	\$ 354,025	\$ 871,931
St. Charles Gaming Company, Inc.	Horseshoe Casino Lake Charles - Westlake	\$ 289,601	\$ 2,973	\$ 10,183
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 2,020,073	\$ 410,034	\$ 426,516
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	\$ 9,119,514	\$ 1,416,918	\$ 1,571,309
TOTAL		\$ 113,041,632	\$ 16,764,438	\$ 18,170,045

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 STATES¹

	Illinois CY 2021	Indiana FY 2021	Iowa FY 2021	Missouri FY 2021	Mississippi FY 2021	Louisiana FY 2021
Number of Vessels	11	13	18	13	26	15
Casino Type	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased ²	Dockside	Dockside/Landbased ³	Dockside
AGR	\$ 1,187,308,323	\$ 2,134,515,976	\$ 1,575,410,909	\$ 1,726,261,904	\$ 2,457,879,292	\$ 1,620,222,548
State Gaming Taxes	\$ 248,688,721	\$ 518,177,109	\$ 314,542,846	\$ 362,515,000	\$ 189,724,705	\$ 348,275,524
Local Taxes or Fees	\$ 67,022,120	\$ 42,002,260	\$ 15,735,938	\$ 63,873,534	\$ 93,364,358	\$ 65,756,224
Total Employees	6,210	9,784	6,690	5,805	12,879	8,407
Total Admissions	7,684,535	n/a	16,394,655	27,622,034	19,646,772*	12,761,859
Tax Rate and/or Admission Charges:	Graduated % of AGR 15%: \$ 0 to \$ 25 M 22.5%: \$25 to \$ 50 M 27.5%: \$50 to \$75 M 32.5% : 75 to \$ 100 M 37.5% : \$100 to \$150 M 45% : \$150 to \$200 M 50% : over \$200 M Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals). Due to COVID-19, casino operations were suspended from March 16, 2020 – June 30, 2020	Graduated % of AGR 2.5% \$ 0 - \$25 M 10% \$25 - \$50 M 20% \$50 - \$75 M 30% \$75-\$150 M 35% \$150-\$600 M 40% over \$600 M Does not collect admission data.	State Gaming Tax Rate: 5%: \$ 0 - \$1 M 10%: \$ 1 M - \$3 M 22%: over \$3 M	21% of AGR (90% / 10% Split – State/home dock community respectively) and \$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 *Mississippi does not track, tax, or charge admission fees. Patron data is gathered through a quarterly survey.	21.5 % of AGR

¹ Information provided from individual states.

² In fiscal year 2015-2016, Iowa began reporting figures as combined totals for its 18 casinos, 1 horse track, and 1 dog track.

³ Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



ILLINOIS GAMING BOARD¹

Chariman: Charles Schmadeke

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

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

The IGB itself consists of five members appointed by the Governor and confirmed by the Senate. The IGB’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 IGB ensures the integrity of the gaming operations through the regulatory oversight and the licensing of gaming operations and personnel. The IGB’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

2021 Appropriations	\$ 44,660,134
2020 Appropriations	\$ 46,579,795

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Estimated 2022	\$ 48,654,000
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¹ Information obtained from Illinois Gaming Board website.



INDIANA GAMING COMMISSION¹

Executive Director: Greg Small

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

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

TOTAL OPERATING BUDGET

FY 2021	\$ 3,426,328
FY 2020	\$ 3,350,230
FY 2019	\$ 5,372,383

SOURCE OF FUNDING

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

EXPENDITURE ON SALARIES - INDIANA GAMING COMMISSION

FY 2021	\$ 2,857,951
FY 2020	\$ 2,969,016
FY 2019	\$ 2,878,251

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE²

FY 2021	\$ 18,871,710
FY 2020	\$ 18,751,871
FY 2019	\$ 17,676,402

¹ Information obtained from Indiana Gaming Commission Annual Report.

² Gaming Enforcement – fully reimbursed by the riverboat casinos and horse track facilities.



IOWA RACING AND GAMING COMMISSION¹

Administrator: Brian J. Ohorilko

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

The following data reflects employment and budgetary information for the Iowa Racing and Gaming Commission, which regulates Riverboat Gaming and Pari-mutuel Track Racing. In fiscal year 2015-2016, Iowa began reporting figures as combined totals for its 18 casinos, 1 horse track, and 1 dog track.

TOTAL OPERATING BUDGET

FY 2021	\$ 6,869,938
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SOURCE OF FUNDING

The riverboat gaming operations budget is a revolving fund. Regulatory fees received from each licensee maintain the revolving operations fund.

EXPENDITURES ON SALARIES

FY 2021	\$ 4,954,700
FY 2020	\$ 4,800,954

ALLOCATION OF EMPLOYEES

FY 2021	53 Full Time Equivalent Employees
FY 2020	53 Full Time Equivalent Employees

REVENUES TO LOCAL GOVERNMENTS (City & County Total)

FY 2021	\$ 15,735,938
FY 2020	\$ 11,636,884

¹ Information provided from Iowa Racing and Gaming Commission.



MISSISSIPPI GAMING COMMISSION¹

P.O. Box 23577
Jackson, Mississippi 39225
Phone: (601) 576-3800
Fax: (601) 576-3810
Website: www.msgamingcommission.com

Executive Director: Jay McDaniel
Director of Accounting & Personnel: Shelly LeGrand

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. 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 Mississippi Department of Revenue also has authority over casinos for tax collection purposes.

TOTAL OPERATING BUDGET

FY 2021	\$ 8,737,678
FY 2020	\$ 9,202,434

SOURCES OF FUNDING²

For those licensees with 1,500 or more gaming devices, the fee is \$300,000 per year. For those with 1,000 to 1,499 gaming devices, the fee is \$225,000 per year. For those with less than 1,000 gaming devices, the fee is \$125,000 per year.

EXPENDITURES ON SALARIES

FY 2021	\$ 7,245,806
FY 2020	\$ 7,544,044

ALLOCATION OF EMPLOYEES

FY 2021	121
FY 2020	127

ALLOCATION BY DEPARTMENT

FY 2021	
Charitable Gaming	13
Enforcement	39
Investigations	9
Others	60

¹ Information provided from Mississippi Gaming Commission.
² Mississippi Legislature Regular Session 2016 (SB2362) – made MGC a General Fund agency beginning with FY2017 and fees collected are deposited into the state’s General Fund.



MISSOURI GAMING COMMISSION¹

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

Executive Director: Peggy D. Richardson
Assistant Director of Administration: Amy Blankenship

Missouri currently has thirteen (13) riverboat licenses issued.

The following data reflects employment and budgetary information for the Missouri Gaming Commission which regulates licensed bingo, riverboat gaming and fantasy sports contests. The data source is the Missouri Gaming Commission’s Annual Report.

TOTAL OPERATING BUDGET

FY 2022 Budget

Personnel Services including Fringe Benefits	\$ 31,365,140
Expense and Equipment	2,152,660
Total Budgeted	\$ 33,517,800

Full Time Equivalent Employees	232.75
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FY 2021 Actual Expenses

Personnel Services including Fringe Benefits	\$ 17,274,220
Expense and Equipment	1,678,712
Total Expended	\$ 18,952,932

SOURCE OF FUNDING

Riverboat, bingo and fantasy sports contests 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 Missouri 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.

¹ Information provided from the Missouri Gaming Commission.

Video Poker



**VIDEO POKER
FRANCHISE FEES BY TYPE¹
FY 7/1/2020 – 6/30/2021**

TYPE OF LOCATION	NO. OF VGD's	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	2,558	869	\$ 219,741,872	\$ 150,500,929	\$ 69,240,942	\$ 18,002,645
RESTAURANTS (Type 2)	1,244	435	\$ 119,087,131	\$ 80,821,411	\$ 38,265,720	\$ 9,949,087
HOTELS (Type 3)	52	8	\$ 4,247,254	\$ 2,933,385	\$ 1,313,869	\$ 341,606
RACE TRACKS & OTBs (Type 4)	1,174	15	\$ 229,706,799	\$ 165,984,234	\$ 63,722,565	\$ 11,470,062
TRUCK STOPS (Type 5)	7,417	195	\$ 2,080,831,778	\$ 1,485,481,951	\$ 595,349,827	\$ 193,488,694
TOTALS	12,445	1,522	\$ 2,653,614,834	\$ 1,885,721,910	\$ 767,892,924	\$ 233,252,094

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

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	\$ 139,100
RENEWAL FEES	\$ 1,093,100
DEVICE OPERATION FEES	\$ 10,007,882
CIVIL PENALTIES & INTEREST	\$ 16,750
PROCESSING FEES	\$ 42,400
TOTAL	\$ 11,299,231
TOTAL FEES COLLECTED	\$ 244,551,325

Source: Louisiana State Police, Gaming Enforcement Division (Video Poker Section) and State Treasury

¹ Numbers are rounded to the nearest whole dollar.



VIDEO GAMING DATA BY PARISH
FY 7/1/2020 – 6/30/2021

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	39	481	\$130,874,865	\$93,739,994	\$37,134,871	\$11,914,479	\$2,451,105	\$9,463,374
Assumption	18	147	\$31,754,059	\$23,033,125	\$8,720,934	\$2,776,896	\$563,565	\$2,213,331
Avoyelles	15	119	\$21,493,587	\$14,697,562	\$6,796,025	\$2,153,849	\$436,005	\$1,717,844
Bossier	38	225	\$34,302,226	\$23,495,390	\$10,806,836	\$3,336,664	\$672,198	\$2,664,466
Caddo	81	646	\$129,908,731	\$89,910,181	\$39,998,550	\$12,562,099	\$2,543,290	\$10,018,808
Calcasieu	71	856	\$198,324,569	\$138,590,601	\$59,733,968	\$19,174,913	\$3,867,215	\$15,307,697
Cameron	2	6	\$1,108,435	\$706,145	\$402,290	\$104,596	\$19,490	\$85,105
DeSoto	8	167	\$37,806,362	\$26,999,721	\$10,806,641	\$3,508,557	\$715,286	\$2,793,271
East Carroll	4	29	\$8,977,680	\$6,479,881	\$2,497,799	\$771,428	\$159,942	\$611,486
Iberville	25	198	\$60,422,337	\$43,514,284	\$16,908,053	\$5,364,382	\$1,079,465	\$4,284,917
Jefferson	338	1,700	\$308,126,933	\$216,769,462	\$91,357,471	\$22,508,365	\$4,552,667	\$17,955,698
Jeff Davis	13	148	\$31,886,349	\$22,840,782	\$9,045,567	\$2,879,838	\$601,895	\$2,277,944
Lafourche	75	752	\$152,283,133	\$109,740,908	\$42,542,225	\$13,335,770	\$2,742,790	\$10,592,980
Madison	13	218	\$39,784,734	\$27,947,312	\$11,837,422	\$3,831,879	\$787,170	\$3,044,709
Orleans	248	809	\$56,370,814	\$39,174,138	\$17,196,676	\$4,789,060	\$943,097	\$3,845,963



LOUISIANA GAMING CONTROL BOARD
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Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	24	113	\$24,001,150	\$16,505,153	\$7,495,997	\$2,265,995	\$464,082	\$1,801,913
Pointe Coupee	23	163	\$29,844,416	\$21,169,871	\$8,674,546	\$2,707,033	\$560,253	\$2,146,780
Red River	3	78	\$14,746,130	\$10,629,291	\$4,116,839	\$1,332,074	\$271,586	\$1,060,488
St. Bernard	60	434	\$81,344,759	\$56,784,354	\$24,560,405	\$6,104,724	\$1,217,010	\$4,887,714
St. Charles	25	283	\$54,121,501	\$38,626,823	\$15,494,678	\$3,949,336	\$801,085	\$3,148,251
St. Helena	12	476	\$157,715,334	\$113,594,162	\$44,121,171	\$14,330,394	\$2,887,862	\$11,442,532
St. James	20	329	\$84,627,662	\$61,806,912	\$22,820,750	\$7,371,006	\$1,476,967	\$5,894,040
St. John	29	373	\$82,644,915	\$59,559,582	\$23,085,333	\$6,766,359	\$1,371,161	\$5,395,198
St. Landry	46	523	\$109,441,712	\$77,375,284	\$32,066,428	\$10,210,441	\$2,124,288	\$8,086,153
St. Martin	70	933	\$264,644,925	\$189,983,184	\$74,661,741	\$23,637,769	\$4,794,888	\$18,842,882
St. Mary	47	312	\$49,273,138	\$34,695,763	\$14,577,375	\$4,565,600	\$915,993	\$3,649,607
Tensas	5	15	\$2,315,563	\$1,546,317	\$769,246	\$200,004	\$40,163	\$159,841
Terrebonne	110	875	\$198,355,293	\$141,242,045	\$57,113,248	\$17,366,588	\$3,478,957	\$13,887,631
Webster	18	346	\$87,175,268	\$63,171,878	\$24,003,390	\$7,742,137	\$1,581,286	\$6,160,850
West Baton Rouge	33	597	\$150,414,918	\$107,653,613	\$42,761,305	\$13,844,040	\$2,800,760	\$11,043,280
West Feliciana	9	94	\$19,523,337	\$13,738,192	\$5,785,145	\$1,845,819	\$371,322	\$1,474,496
TOTALS	1,522	12,445	\$2,653,614,834	\$1,885,721,910	\$767,892,923	\$233,252,094	\$47,292,843	\$185,959,251

Source: Louisiana State Police, Gaming Enforcement Division (Video Poker Section) 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.



VIDEO GAMING DATA BY CLASSIFICATION
FY 7/1/2020– 6/30/2021

Video gaming is 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 amount of 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%

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts below represents the entire fiscal year and the number of devices and establishments are as of June 30, 2021.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 69,40,942	\$ 18,002,645	2,558	869
2	\$ 38,265,720	\$ 9,949,087	1,244	435
3	\$ 1,313,869	\$ 341,606	52	8
4	\$ 63,722,564	\$ 11,470,062	1,174	15
5	\$ 595,349,827	\$ 193,488,694	7,417	195
TOTAL	\$ 767,892,923	\$ 233,252,094	12,445	1,522

Source: Louisiana State Police, Gaming Enforcement Division (Video Poker Section) and State Treasury
Figures are rounded to the nearest whole dollar amount.



**DISTRIBUTION OF VIDEO POKER REVENUE
FY 7/1/2020 – 6/30/2021**

RECEIPTS	2020-2021
Number of Devices	12,445
Franchise Fees	\$ 232,252,094
Other Fees and Penalties	\$ 11,299,231
TOTAL COLLECTED	\$ 244,551,325
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	\$ 47,292,843
Horsemen’s Purse Supplemental Fund	\$ 3,839,500
Louisiana State Police Budget	\$ 5,297,174
Attorney General Budget	\$ 3,224,746
Management and Finance Budget	\$ 1,985,619
Compulsive and Problem Gaming Fund	\$ 500,000
TOTAL EXPENDITURES	\$ 67,539,882
AMOUNT TRANSFERRED TO:	
Transfer to General Fund J3 G03#245	\$ 4,868,146
Transfer to General Fund J3 #8180	\$ 2,672,967
Transfer to General Fund J3 G03#000245	\$ 161,406,205
Transfer to General Fund J3 G03#8180	\$ 8,245,125
TRANSFERRED TO GENERAL FUND	\$ 0

Source: Louisiana State Police, Gaming Enforcement Division (Video Poker Section) and State Treasury
Figures are rounded to the nearest whole dollar amount.



**DISTRIBUTION OF VIDEO POKER REVENUE PREVIOUS YEARS
FY 7/1/2020 – 6/30/2021**

	1991-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998
NUMBER OF DEVICES	10,074	13,490	15,414	15,719	14,851	14,996
RECEIPTS:						
Franchise Fees	\$42,669,000	\$92,910,000	\$141,489,000	\$163,856,000	\$173,327,000	\$183,579,000
Statutory Fairgrounds Exemption				(\$2,500,000)	(\$2,500,000)	(\$566,000)
Other Fees, Interest and Penalties	\$13,100,000	\$14,875,000	\$10,770,000	\$11,165,000	\$10,262,000	\$10,585,000
Total Fees Collected	\$55,769,000	\$107,785,000	\$152,259,000	\$172,521,000	\$181,089,000	\$193,598,000
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$4,744,000	\$4,845,000	\$5,400,000	\$5,348,000	\$5,400,000	\$5,205,000
Local Government	\$9,084,000	\$20,142,000	\$32,029,000	\$37,636,000	\$37,525,000	\$40,848,000
Horsemen's Purse Supplement Fund	\$0	\$0	\$2,541,000	\$2,880,000	\$3,037,000	\$3,250,000
Budget – LSP/AG/OMV	\$5,468,000	\$2,816,000	\$4,516,000	\$4,515,000	\$4,347,000	\$4,400,000
Compulsive and Problem Gaming Fund				\$150,000	\$150,000	\$150,000
Total Expenditures	\$19,296,000	\$27,803,000	\$44,486,000	\$50,529,000	\$50,459,000	\$53,853,000
Seed Adv/Carry			(\$137,000)	\$137,000		
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000	\$139,745,000

Continued on following page

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
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	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
NUMBER OF DEVICES	15,638	12,937	13,424	13,720	14,551	14,296
RECEIPTS:						
Franchise Fees	\$188,714,000	\$135,242,000	\$144,764,070	\$155,942,916	\$162,156,607	\$165,991,242
Statutory Fairgrounds						
Exemption						
Other Fees, Interest and Penalties	\$10,370,000	\$9,717,000	\$10,099,001	\$8,658,592	\$12,799,529	\$11,118,335
Total Fees Collected	\$199,084,000	\$144,959,000	\$154,863,071	\$164,601,508	\$174,956,136	\$177,109,577
EXPENDITURES:						
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	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308	\$37,511,792	\$38,045,716
Horsemen's Purse Supplement Fund	\$3,360,000	\$2,417,000	\$2,554,664	\$2,719,186	\$2,809,653	\$2,830,005
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494	\$50,621,445	\$51,175,721
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$142,000,000	\$102,135,000	\$109,456,407	\$116,637,014	\$124,334,691	\$125,933,855

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LOUISIANA GAMING CONTROL BOARD
26th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
NUMBER OF DEVICES	14,297	13,571	14,014	14,561	14,571	14,727
RECEIPTS:						
Franchise Fees	\$172,156,682	\$203,062,421	\$203,869,961	\$201,230,926	\$200,082,048	\$180,406,985
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$11,613,093	\$11,022,428	\$10,476,413	\$10,507,183	\$12,052,516	\$12,056,605
Total Fees Collected	\$183,769,775	\$214,084,849	\$214,346,374	\$211,738,109	\$212,134,564	\$192,463,590
EXPENDITURES:						
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	\$39,687,762	\$44,994,326	\$47,206,389	\$46,581,631	\$44,442,291	\$41,847,270
Horsemen's Purse Supplement Fund	\$2,919,077	\$3,407,143	\$3,420,394	\$3,323,584	\$3,294,216	\$2,976,971
Budget – LSP/AG/OMV	\$ 7,973,014	\$9,017,787	\$8,400,360	\$8,370,183	\$8,848,937	\$8,192,681
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$56,479,853	\$63,319,256	\$64,927,143	\$64,175,398	\$62,485,444	\$58,916,923
Seed Adv/Carry						
Amount Transferred to General Fund Act 67/XO KBB 2005-82		\$2,150,000				
Transfer 5% Deficit Reduction (T130)					\$2,242,500	
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)	\$2,862,500	\$2,862,500		\$1,115,489		
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$124,427,422	\$151,478,093	\$149,419,231	\$148,678,200	\$147,406,620	\$133,546,667

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LOUISIANA GAMING CONTROL BOARD
26th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
NUMBER OF DEVICES	14,665	14,467	14,108	14,081	14,171	13,160
RECEIPTS:						
Franchise Fees	\$182,748,588	\$181,084,286	\$182,051,479	\$175,867,660	\$178,926,575	\$173,615,895
Statutory Fairgrounds						
Exemption						
Other Fees, Interest and Penalties	\$12,317,604	\$12,217,814	\$12,220,654	\$11,895,796	\$11,837,620	\$12,095,077
Total Fees Collected	\$195,066,192	\$193,302,100	\$194,272,133	\$187,763,456	\$190,764,195	\$185,710,972
EXPENDITURES:						
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	\$42,487,855	\$42,055,165	\$42,297,004	\$40,685,838	\$40,917,526	\$40,190,462
Horsemen's Purse Supplement Fund	\$3,015,623	\$2,981,439	\$2,982,918	\$2,910,005	\$2,931,418	\$2,849,473
Budget – LSP/AG/OMV	\$8,312,216	\$8,596,468	\$8,770,656	\$8,936,772	\$9,713,282	\$10,618,172
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$59,715,694	\$59,533,072	\$59,950,578	\$58,432,615	\$59,462,226	\$59,558,107
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2					\$100,000	
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						\$463,667
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121					\$3,500,000	
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$135,350,498	\$133,769,028	\$134,321,555	\$129,330,841	\$127,701,969	\$125,689,198

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LOUISIANA GAMING CONTROL BOARD
26th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	TOTAL
NUMBER OF DEVICES	13,091	12,985	12,955	12,669	12,445	
RECEIPTS:						
Franchise Fees	\$172,921,243	\$174,864,350	\$182,876,946	\$158,750,345	\$233,252,094	\$4,908,409,319
Statutory Fairgrounds Exemption						\$0 (\$5,566,000)
Other Fees, Interest and Penalties	\$11,222,238	\$11,334,592	\$11,414,422	\$11,036,894	\$11,299,231	\$330,139,637
Total Fees Collected	\$184,143,481	\$186,198,942	\$194,291,368	\$169,787,239	\$244,551,325	\$5,232,982,956
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$155,142,000
Local Government	\$39,802,157	\$39,314,155	\$38,800,000	\$36,257,697	\$47,292,843	\$1,108,710,187
Horsemen's Purse Supplement Fund	\$2,834,851	\$2,893,556	\$3,053,367	\$2,641,698	\$3,839,500	\$80,673,742
Budget – LSP/AG/OMV	\$9,867,729	\$10,159,688	\$10,456,834	\$10,941,377	\$10,507,539	\$210,145,695
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$11,950,000
Total Expenditures	\$58,404,737	\$58,267,399	\$58,210,201	\$55,740,772	\$67,539,882	\$1,566,621,624
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						\$2,150,000
Transfer 5% Deficit Reduction (T130)						\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2						\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						\$463,667
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2	\$238,155					\$238,155
Transfer to General Fund J3 148 #5737 per Act 121						\$3,500,000
Transfer to General Fund J3 G03#245					\$166,092,351	\$166,092,351
Transfer to General Fund J3#8180					\$10,919,092	\$10,919,092
Transfer to State General Funds J3G03000206A		\$987,191				\$987,191
Amount Transferred to Current Year (Act 16)						\$6,840,489
Transfer to State General Funds J3G03000218/J3 148#7477			\$3,487,000			\$3,487,000
Transfer to State General Fund			\$3,255			\$3,255
Transferred to General Fund	\$125,500,589	\$126,944,350	\$132,597,422	\$114,046,467		\$3,477,300,118

Video Poker – Other States



ILLINOIS GAMING BOARD¹

Chairman: Charles Schmadeke

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

The Video Gaming Act was enacted in July 2009, authorizing the placement of up to five Video Gaming Terminals (VGTs) in licensed Retail and Truck Stops and Veteran and Fraternal Establishments. The VGTs are all connected to and monitored by a Central Communications System.

The Illinois Gaming Board is a five-member board, appointed by the Governor and confirmed by the Senate. Through the Administrator and staff, the Illinois Gaming Board administers a regulatory and tax collection system for riverboat casino gambling and video gaming in Illinois.

The Illinois Gaming Board assures the integrity of gambling and gaming in Illinois through regulatory oversight of riverboat and casino gambling, video gaming, and sports wagering in the State.

Revenue for FY 2021	
Funds In	\$ 9,642,299,726.15
Funds Out	\$ 7,167,420,239.45
Net Terminal Revenue	\$ 2,474,879,485.69
NTI Tax	\$ 841,445,887.49
State Share Tax	\$ 717,708,907.28
Municipality Share Tax	\$ 123,736,980.21

¹ Information obtained from Illinois Gaming Board website.



MONTANA¹

Administrator: Rusty Gackle

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

Montana legalized and implemented video poker in 1985. Its Legislature enacted a 15% tax on video gambling machines in 1987. Currently, an individual video gambling machines 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.

Montana has more than 1,400 licensed gambling operators and locations that offer more than 16,000 video gambling machines to the public. There are legal gambling establishments in every county in the state.

2021 Montana Video Lottery Revenue	
Total Annual Gross Income	\$ 382,211,327
Video Gambling Tax Collected	\$ 53,410,120
Approximate Average Annual Gross Income Per Machine	\$ 23,328
Total Establishments at end of FY 2021	1,360
Average Number of Machines Reporting	16,384

As fiscal year 2021 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.

¹ Information obtained from Montana Department of Justice, Gambling Control Division Annual Report.



OREGON¹

Director: Barry Pack

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

In November 1984, voters approved an amendment to the Oregon Constitution requiring the establishment and operation of a state lottery. Since then, the Oregon Lottery has become a critical funding source for important Oregon programs, and serves as both a public trust and a market-driven business. Lottery dollars fund education, economic development, state parks, watershed enhancement, veteran services, outdoor school programs, and gambling addiction treatment and awareness throughout the state. Since it began selling tickets in 1985, the Lottery has grown to become the second largest revenue producer for the state, following income tax revenues and continues to do good things for Oregon. The Lottery has transferred over \$13.7 billion to help support public education, economic development, state parks and watershed enhancement. It has also paid players over \$46 billion in prizes.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 66.4 % of total sales revenue.

2021 Oregon Video Lottery Revenue	
Video Lottery Sales	\$ 11,463,170,471
Fiscal Year Total Sales	\$ 12,185,216,411

Distribution of Lottery Revenue²	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	\$ 5,811,111
Total Revenue Returned to the Public	\$ 11,784,776,668
Administrative Expenses	\$ 403,511,149
Total Revenue Distribution	\$ 12,188,287,817

¹ Information provided from Oregon State Lottery Commission.

² These figures are the total lottery amounts and include traditional and video lottery games.



PENNSYLVANIA¹

Chair: Denise J. Smyler

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

The first VGT at qualified truck stops made their appearance in August 2019 and continued to expand. The Gaming Control Board continues to receive applications for additional establishments and anticipates many more VGT establishments to be open in the coming fiscal year.

VGT Operators	Gaming Revenue	State Tax	Local Share Tax
FY 2020/2021	\$ 31,334,744	\$ 13,160,593	\$ 3,133,474
Marquee by Penn	\$ 23,526,114	\$ 9,880,968	\$ 2,352,611
Commonwealth Gaming	\$ 4,493,687	\$ 1,887,349	\$ 449,369
Jango Entertainment	\$ 1,679,323	\$ 705,316	\$ 167,932
Second State Gaming	\$ 1,635,619	\$ 686,960	\$ 163,562

¹ Information obtained from Pennsylvania Gaming Control Board Annual Report.

Landbased Casino



LOUISIANA LANDBASED CASINO GAMING¹

FY 7/1/2020 – 6/30/2021

Admissions for fiscal year 2020 - 2021 were 1,838,931. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 12,994,739	\$ 5,095,890
August	\$ 11,792,041	\$ 5,095,890
September	\$ 13,747,783	\$ 4,931,507
October	\$ 13,913,855	\$ 5,095,890
November	\$ 14,746,624	\$ 4,931,507
December	\$ 16,513,895	\$ 5,095,890
January	\$ 14,851,851	\$ 5,095,890
February	\$ 15,756,573	\$ 4,602,740
March	\$ 22,447,362	\$ 5,095,890
April	\$ 25,080,878	\$ 4,931,507
May	\$ 26,750,129	\$ 5,095,890
June	\$ 24,592,967	\$ 4,931,507
TOTAL	\$ 213,188,698	\$ 60,000,000

FY 7/1/2019 – 6/30/2020

Admissions for fiscal year 2019 - 2020 were 2,981,581. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 20,411,519	\$ 5,081,967
August	\$ 23,300,568	\$ 5,081,967
September	\$ 24,111,489	\$ 4,918,033
October	\$ 22,902,757	\$ 5,081,967
November	\$ 26,087,068	\$ 4,918,033
December	\$ 26,418,312	\$ 5,081,967
January	\$ 24,441,634	\$ 5,081,967
February	\$ 26,588,129	\$ 4,754,098
March	\$ 10,468,813	\$ 5,081,967
April	\$ 0	\$ 0
May	\$ 0	\$ 0
June	\$ 5,609,758	\$ 14,958,904
TOTAL	\$ 210,340,048	\$ 60,040,872

¹ Information provided by Louisiana State Police, Gaming Audit Section.

Landbased Casino - Other States



OTHER STATES

COLORADO¹

Director: Dan Hartman

Division of Gaming

Golden (main office)
17301 W. Colfax Avenue, Suite 135
Golden, Colorado 80401
Phone: (303) 205-1300
Fax: (303) 205-1342
Website: www.colorado.gov/revenue/gaming

Colorado casinos allow \$100 maximum bets, offer slots and 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.

FY 2021 TAX YEAR BASIS	
Limited Gaming Revenue	\$ 75,365,760
Total Gaming Fund	\$ 93,013,291
No. of Open Casinos	40

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

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 the 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 respective cities).
- 80% (of the 28%) used for historic preservation and restoration throughout the state.

12% distributed to the governing bodies of Gilpin County and Teller County in proportion to the gaming revues generated in each county.

10% distributed to the governing bodies of the cities of Central City, Black Hawk and Cripple Creek in proportion to the gaming revues generated in each city.

¹ Information obtained from Colorado Division of Gaming Annual Report.



Extended Limited Gaming Distributions

On July 2, 2009, Colorado casinos began to allow \$100 maximum bets, offer the games of craps and roulette, and remain open 24 hours a day, 7 days a week, as the result of an amendment to the State's Constitution approved by Colorado voters on November 4, 2008. This amendment earmarks the distribution of the additional gaming tax revenue generated as a result of the increase bet amount, games and hours in the following manner:

- 78% to the States Public Community Colleges, Junior Colleges and Local District Colleges
- 12% to Gilpin and Teller Counties, based on the proportion of gaming tax revenues that are paid by casinos operating in each county, as a result of the increased bet amount, games and hours
- 10% to the cities of Central City, Black Hawk, and Cripple Creek, based on the proportion of gaming tax revenues that are paid by casinos operating in each city, as a result of the increased bet amount, games and hours.



KANSAS¹

Executive Director: Stephen Durrell

Kansas Lottery

Kansas Lottery Headquarters
128 N Kansas Avenue
Topeka, Kansas 66603
Phone: (785) 296-5700
Fax: (785) 296-7210
Website: 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 all four gaming zones. All four casinos are now fully open to the public and generating revenue for the State, Local Governments, Problem Gambling and Addictions Grant Fund, and Casino Managers. Fiscal Year 2021 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.

FY 2021 Expanded Lottery	
Expanded Lottery Revenue	\$ 374,647,093
Payment to Expanded Lottery Act Revenues Fund	\$ 82,422,361
Local Units of Government	\$ 11,239,412
Problem Gambling and Addictions Grant Fund	\$ 7,492,942
Casino Managers	\$ 273,492,378

¹ Information provided from Kansas Lottery.



MICHIGAN¹

Executive Director: Richard S. Kalm

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

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

- **MGM Grand Detroit, LLC Casino**
On July 28, 1999, the Michigan Gaming Control Board issued a commercial casino license to MGM Grand Detroit, LLC (d/b/a MGM Grand Detroit Casino).
- **MotorCity Casino**
On December 14, 1999, the Michigan Gaming Control Board issued a commercial casino license to Detroit Entertainment, LLC (d/b/a Motor City Casino).
- **Greektown Casino, LLC**
On November 8, 2000, the Michigan Gaming Control Board issued a commercial casino license to Greektown Casino, LLC (d/b/a Greektown Casino).

State of Michigan wagering tax rate

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

Calendar Year 2021 Revenue Data²	
Total Adjusted Gross Receipts	\$ 1,266,762,530.94
Total City Wagering Tax	\$ 160,809,494.60
Total State Wagering Tax	\$ 102,607,765.01

- 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.

¹ Information obtained from Michigan Gaming Control Board website.

² Due to COVID-19 pandemic, The casino's continued to operate under capacity limits January 1, 2021 through June 22, 2021.



NEVADA¹

Chair: J. Brin Gibson

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

At the end of fiscal year 2020 – 2021, there was a combined total of 302 casinos throughout the state of Nevada.

FY 2021 Revenue Data	
Total revenue	\$ 16,122,03,401
Net loss	\$ 206,434,123
State Gaming Taxes	\$ 802,312,329

**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.

¹ Information obtained from the Nevada Gaming Control Board Abstract Report.



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

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:

1. 3.5% of the first \$50,000 during the month plus
2. 4.5% of the next \$84,000 plus
3. 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 have 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 JERSEY¹

Public Information Officer: Meg Tornetta

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

The Casino Control Commission (“Commission”) is the panel charged with licensing New Jersey’s casinos and casino key employees after considering recommendations made by the Division of Gaming Enforcement (“Division”). The Commission is an independent agency which is in, but not of, the Department of Treasury, and the Division is an arm of the Attorney General’s Office. Oversight by the Division includes investigations, inspection, audit and criminal regulatory prosecution. The Commission also handles appeals of decisions of or penalties imposed by the Division.

At the end of calendar year 2021, there were nine land based casinos and five Internet Gaming Permit holders in Atlantic City, with 23 authorized Internet Gaming Sites. Financial data is as follows and may be subject to amendments.

Calendar Year 2021	
Total Gaming Revenue	\$ 2,554,493,369
Internet Gaming Win	\$ 1,366,891,492
Sports Wagering Revenue ²	\$ 67,066,510

Internet Gaming

Internet Gaming commenced on November 26, 2013, in accordance with P.L. 2013, c.27, effective February 26, 2013. 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. The operative date was November 25, 2013.

Sports Wagering

On June 11, 2018, Governor Murphy signed legislation that legalized sports wagering at New Jersey casinos and racetracks for certain professional and collegiate sports or events. On June 14, 2018, the first legal sports wagers were accepted.

¹ Information obtained from New Jersey Casino Control Commission Annual Report.
² Sports Wagering revenue is from Atlantic City Casinos only.



Use of Funds

New Jersey law requires that the state tax 8% on casino gross revenue (table game & slots), 15% on Internet gross revenues, 8.5% on brick and mortar sports wagering, and 13% on online sports wagering. Tax revenue from the casinos shall be used for programs aiding senior citizens and the disabled including a pharmaceutical drug assistance program, an annual cash credit toward utility costs, a transportation assistance program and others.



PENNSYLVANIA¹

Chairman: Denise J. Smyler

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

The Pennsylvania 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. With passage of Act 42 in October 2017, casinos may offer sports wagering and iGaming.

Gaming revenue has delivered property tax reductions 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 also provides a stream of tax revenue to local governments for community projects.

There are a total of 18 land based gaming licenses available in Pennsylvania. Each horse racing (7) or standalone (5) venue is authorized to operate up to 5,000 slot machines and 250 table games. Each resort licensee (2) is authorized to operate up to 850 slot machines and 65 table games. Category 4 “mini-casinos” (4) may operate up to 750 slot machines and 40 table games.

Casino slot machine revenue was taxed at roughly 52% of gross slot revenue in fiscal year 2019/2020. Casino table game revenue is taxed at 14% of gross table game revenue.

FY 2020/2021 Gross Revenue and Distribution	
Slot Revenue	\$ 1,887,573,437
Slot Tax Revenue	\$ 973,045,587
Local Share Assessment	\$ 104,506,449
Table Games Gross Revenue	\$ 721,763,471
Table Tax Revenue	\$ 116,172,146

¹ Information provided from Pennsylvania Gaming Control Board.



SOUTH DAKOTA¹

Chairman: Karen Wagner

Commission on Gaming

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

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

DEADWOOD, SOUTH DAKOTA²			
LANDBASED CASINO GAMING REVENUE			
GAMING ACTION	FY 2019	FY 2020	FY 2021
Total Gaming Action	\$ 1,128,157,357	\$ 1,058,984,783	\$ 1,400,987,415
Won By Bettors	\$ 1,020,156,245	\$ 957,756,321	\$ 1,268,026,872
Total Gross Revenue	\$ 108,001,111	\$ 101,228,462	\$ 132,960,543
LESS: City Slot Revenue	\$ 5,218,658	\$ 4,835,115	\$ 6,578,373
Adjusted Gross Revenue	\$ 102,782,453	\$ 96,393,347	\$ 126,382,169
Number of Licensed Devices	2,847	2,818	2,487
Device Tax %	\$ 5,694,000	\$ 5,636,000	\$ 4,974,000
Gross Revenue Tax %	\$ 8,994,462	\$ 8,418,162	\$ 11,033,316
City Slot Tax %	\$ 437,500	\$ 437,500	\$ 437,500

The tax rate is defined by SDCL 42-7B-28 and 42-7B-28.1 and totals 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 1 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 reach \$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.

¹ Information obtained from South Dakota Commission on Gaming Annual Report.
² In South Dakota, casino gaming is conducted only in the City of Deadwood.

Racetracks



LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

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

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

DELTA DOWNS RACETRACK & CASINO	
Revenue for FY 7/1/2020 – 6/30/2021	Total
Delta Downs' Adjusted Gross Revenue	\$159,773,432
Less Purse Supplements	\$23,966,015
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$4,793,203
Taxable Net Slot Machine Proceeds	\$131,014,215
State Tax (18.5%)	\$24,237,630

HARRAH'S RACETRACK & CASINO	
Revenue for FY 7/1/2020 – 6/30/2021	Total
Harrah’s Louisiana Downs’ Adjusted Gross Revenue	\$45,482,821
Less Purse Supplements	\$6,822,425
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,364,485
Taxable Net Slot Machine Proceeds	\$37,295,922
State Tax (18.5%)	\$6,899,745



EVANGELINE DOWNS	
Revenue for FY 7/1/2020 – 6/30/2021	Total
Evangeline Downs' Adjusted Gross Revenue	\$76,120,709
Less Purse Supplements	\$11,418,106
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$2,283,621
Taxable Net Slot Machine Proceeds	\$62,418,982
State Tax (18.5%)	\$11,547,512

FAIR GROUNDS	
Revenue for FY 7/1/2020 – 6/30/2021	Total
Fair Grounds' Adjusted Gross Revenue	\$40,109,653
Less Purse Supplements	\$6,016,448
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,203,290
Taxable Net Slot Machine Proceeds	\$32,889,915
State Tax (18.5%)	\$6,084,634

Total State Tax.....\$ 48,769,521

Racetracks – Other States



OTHER STATES

ARKANSAS¹

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

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.

Casino gaming under Amendment 100 is defined as, "...dealing, operating, carrying on, conducting, maintaining, or exposing for play any game played with cards, dice, equipment, or any mechanical, electromechanical, or electronic device or machine for money, property, checks, credit, or any representative value. Casino gaming shall also be defined to include accepting wagers on sporting events. "Casino gaming" does not include lotteries conducted pursuant to Amendment 87 and/or The Arkansas Scholarship Lottery Act, Code Ann. § 23-115-101 et seq."

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	.5%
Purses	14%
Tracks	65%

¹ Information provided from Arkansas Racing Commission.



ARC Purse and Awards funds – 1% - The Arkansas Racing Commission Purse and Awards Fund take out of 1%.

Total Wagers

2021: \$8,900,643,037.56

2020: \$50,963,750.15

Casino Gaming Distribution of Gross Revenue under Amendment 100:

...

- (1) 13% on the first \$150,000,000 of net casino gaming receipts or any part thereof;
- (2) 20% on net casino gaming receipts exceeding \$150,000,001 or any part thereof;

...

(c) The net casino gaming receipt tax shall be distributed as follows:

- (1) 55% to the Arkansas General Revenue Fund
- (2) 17.5% to the Arkansas Racing Commission for deposit into the Arkansas Racing Commission Purse and Awards Fund to be used only for purses for live horse racing and greyhound racing by the Franchise holders, as the case may be, and then to be apportioned as set for in section C.
- (3) 8% to the county in which the casino is located, and
- (4) 19.5% to the city or town in which the casino is located, provided that if the casino is not located within a city or town, then the 19.5% dedicated to the city or town shall go to the county in which the casino is located.



DELAWARE¹

Director: Vernon Kirk

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

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 2,400 and 2,700 Video Lottery machines, respectively. Harrington Raceway, which began operating in 1996, now has over 1,800 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	\$ 42,407,300
Vendor Fees ²	\$ 31,133,300
State Share ³	\$ 149,956,800
Track Commissions	\$ 174,629,200
Net Proceeds	\$ 398,126,600

Revenue from Delaware Video Lottery games is distributed as follows:

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

¹ Information obtained from Delaware State Lottery Office website.

² Central computer and terminal equipment.

³ Before operating expenses of Lottery and State Police.



FLORIDA¹

Director: Louis Trombetta

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, 2020, there were 30 pari-mutuel facilities located throughout the state, with one of the facility’s holding both limited intertrack wagering and pari-mutuel wagering.

STATE REVENUE FISCAL YEAR 2020-2021	TOTAL
State Revenue from Pari-Mutuel ²	\$ 5,296,316
Other State Gaming Revenue ³	\$ 1,377,492
Total Pari-Mutuel State Revenue	\$ 6,673,808
Total State Revenue from Cardrooms ⁴	\$ 14,150,391
Total State Revenue from Slots ⁵	\$ 167,544,867
Total State Revenue Generated from Pari-Mutuel, Cardrooms and Slots	\$ 188,369,066
State Revenue from Indian Gaming Compact ⁶	\$ 199,865
Total State Revenue Generated	\$ 188,568,931

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



NEW MEXICO¹

Chairman: Jeremy Romero

New Mexico Gaming Control Board
4900 Alameda Blvd. NE
Albuquerque, New Mexico 87113
Phone: (505) 841-9700
Fax: (505) 841-9725
Website: 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 2021:

REVENUE FOR FY 2021	
Gaming Machine Net Win	\$ 94,954,842
Gaming Tax	\$ 24,643,282
Amount Paid Into Horse Racing Purses	\$ 18,714,772
Amount Designated for Problem Gambling	\$ 233,935
Charitable & Educational Payments	\$ 261,006

¹ Information obtained from New Mexico Gaming Control Board website.



NEW YORK¹

Chair: Barry Sample

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

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 2021. The fiscal year in New York covers 4/1/2020 – 3/31/2021.

REVENUE FOR FY 2021	
Current Number of Operating Racinos	10
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Credits Played	\$ 16,457,684,551
State Education Fund	\$ 414,242,483
Revenue Retained by Operator Agent Commission	\$ 421,623,862
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

Agent Commission: The portion of Net Win to the casino operator as compensation for operating the gaming facility. Most operating expenses of the gaming facility are paid from the agent commission (including horseracing subsidies), with the exception of the gaming floor itself, which is provided by the other vendors and paid for by the Lottery.

Marketing Allowance: The portion of the Net Win paid to the casino operator to finance the cost of advertising, marketing and promoting video lottery pay at the casino.

Capital Award: The portion of Net Win allocated to the operators of the gaming facility that is restricted for capital project investments, which improve the facilities and promote or encourage increased attendance at the video gaming facility. The Capital Award is subject to an annual cap of \$2.5 million per facility except Resorts World, which is not subject to a cap.

¹ Information obtained from New York State Gaming Commission website.



RHODE ISLAND¹

Director: Mark A. Furcolo

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

Video Lottery debuted in Rhode Island in September 1992. There are a total of 5,303 video lottery terminals (VLTs) located in the State’s two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2021, Twin River has 4,206 VLTs and Newport Grand has 1,097 VLTs. Various virtual and multi-layer display games are offered on the VLTs.

Fiscal Year 2021²	
Cash In	\$ 2,681,745,080
Cash Out	\$ 2,328,911,286
Video Lottery Revenue Net	\$ 352,833,794
Cash In/Cash Out Ratio	85.49%
Average Number of Machines	5,303

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 VLT net income (video lottery credits purchased less credits redeemed or redeemable). Consistent with the General Laws, VLT net income is distributed to licensed video lottery facility operators, the technology providers (VLT 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.

¹ Information obtained from Rhode Island Lottery Commission Annual Report.

² The Lottery’s fiscal year 2020 revenues were materially affected by the global COVID-19 pandemic with impacts expected to continue in fiscal year 2021.



WEST VIRGINIA¹

Director: Allen Larrick

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

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

Revenue for FY 2021	
Credits played	\$ 4,546,772,769
Credits won	\$ 4,082,345,146
Promotional credits	\$ 60,192,997
Gross Terminal Revenue	\$ 404,234,626
Administrative Costs	\$ 13,034,821
Net Terminal Revenue	\$ 391,199,805
Commissions	\$ 212,773,694

FY- 2021 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 95,053,994
State Excess Lottery Revenue Fund	\$ 80,680,054
Capital Reinvestment Fund	\$ 2,692,063
Total non-operating distributions	\$ 178,426,111

¹ Information provided from West Virginia Lottery Commission.

Tribal Gaming



TRIBAL GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 7/1/2020 – 6/30/2021

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
Other Donations Within the State	Not Provided
State and/or Parish Sales Taxes	Not Provided

COUSHATTA TRIBE OF LOUISIANA
COUSHATTA CASINO RESORT
ALLEN PARISH

FISCAL YEAR 7/1/2020 – 6/30/2021

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
AVOYELLES PARISH

FISCAL YEAR 7/1/2020 – 6/30/2021

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)
Fiscal Year 7/1/2020 – 6/30/2021

Quarter	Chitimacha St. Mary	Coushatta Allen	Tunica-Biloxi Avoyelles
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
Total	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)**