

Louisiana Gaming Control Board

Report to the
Louisiana State Legislature



2004 - 2005



State of Louisiana
Gaming Control Board

KATHLEEN BABINEAUX BLANCO
GOVERNOR

H. CHARLES GUADIN
CHARIMAN

**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 insure the integrity of individual gaming activities by the regulation of persons, practices, associations and activities within the gaming industry.

TABLE OF CONTENTS

Louisiana Gaming Control Board Mission Statement	i
Table of Contents	ii
Chairman's Letter	1
Attorney General's Gaming Division and Louisiana State Police Personnel	3
Acknowledgments.....	4
RIVERBOAT	5
Riverboat Activity Summary.....	7
Riverboat Economic Impact Figures	8
DEMOGRAPHIC INFORMATION	11
Riverboat Gaming Compliance Information	12
RIVERBOAT CASINO GAMING -OTHER STATES	15
Select Data-Other States - Riverboat Casinos, Budgetary Information	17
Illinois	18
Indiana	19
Iowa	20
Mississippi	21
Missouri	22
VIDEO POKER	23
Video Poker Franchise Fees by Type.....	25
Video Poker Gaming Data by Parish	26
Video Poker Gaming Data by Classification	28
Distribution of Video Poker Revenue	29
Cumulative Report of Video Poker Activities.....	30
LANDBASED CASINO GAMING	33
Louisiana	34
Other States-	
Colorado	35
Michigan.....	36
Nevada.....	37
New Jersey	40
South Dakota.....	41
LIVE RACING FACILITY PARI-MUTUEL SLOT MACHINE GAMING	43
Louisiana	44
Other States-	
Delaware.....	46
Iowa	47
New Mexico	47
Rhode Island.....	48
West Virginia	49
INDIAN GAMING	51
Cypress Bayou-Chitimacha	52
Grand Casino-Coushatta.....	52
Paragon-Tunica Biloxi	53
Revenue from Tribal Compacts FY 2003-2004	54



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

In accordance with La. R.S. 27:15(B)(9)(b), the Louisiana Gaming Control Board submits its eighth annual report. This report reflects the status of gaming as it currently exists in Louisiana. The revenue from all sources is detailed with comparison to other states with similar forms of gaming. The report also details economic data in terms of employment, purchasing and local assistance.

Although there was a decline in gross gaming riverboat revenue in 2003-04, fees to the state did not decrease because of the final year of the phased in tax increase on the riverboats in the Shreveport – Bossier area. This area is largely dependent on the Dallas - Forth Worth market which is being impacted by an Indian casino in Oklahoma. The location is closer to Dallas - Forth Worth than Shreveport. The opening of slots at the racetracks has not created a new market and appears to be draining from the existing riverboat market. Hollywood Casino in Shreveport is in bankruptcy and negotiations are pending for a new buyer although the casino remains open and continues to be productive.

The legislature should be especially mindful of the decline in riverboat casino revenue in the Shreveport - Bossier area, which is responsible for nearly half of all riverboat revenue to the state. Although other gaming revenue presently offsets the general revenue loss to the state, the Support Education in Louisiana First fund is tied to riverboat casino revenue and would be affected by the decline.

The Lake Charles riverboat market reflected a slight increase in revenue. Isle of Capri would like to relocate one of its riverboats from the Lake Charles area to Jefferson Parish but this move is being resisted by the Parish Council. Pinnacle Entertainment, Inc. will open its \$365 million casino resort L'Auberge du Lac on May 12, 2005.

Delta Downs, Harrah's Louisiana Downs and Evangeline Downs are operating slots at their racing facilities. The state received 14.8 million dollars in fees from slots at these tracks.

The Baton Rouge and New Orleans markets both showed slight increases in fiscal year 2004 revenue compared to fiscal year 2003.

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

Currently pending before the Board are proposed ownership changes for Argosy Casino in Baton Rouge and Bally's in New Orleans.

Video poker produced a slight increase in franchise fees paid to the state in fiscal year 2004 compared to fiscal year 2003.

As of February 1, 2005, there were 155 truckstops and over 2,500 video poker outlets in Louisiana including 1,465 barrooms and 1,093 restaurants.

The landbased casino in New Orleans continues to increase production grossing approximately 22 million dollars more in 2003-2004 compared to 2002-2003, and an increase in state fees of 2.3 million dollars. In addition, Harrah's has recently begun construction of its hotel. As is the case with the riverboats, income from the landbased casino is placed in the SELF fund for appropriation of teacher pay raises.

This report contains limited statistical information on two of the three Indian-owned casinos. The tribes are neither required to pay any fee directly to the State nor are they required to provide the Gaming Control Board with any financial figures. Pursuant to the Tribal/State Gaming Compacts, the tribes do, however, make contributions to local governments in their respective locations. The Board does wish to acknowledge the Chitimacha Tribe for its continued cooperation in voluntarily providing the information shown in this and previous reports.

In summary, video poker gaming continues to produce a relatively stable franchise fee to the state. The landbased casino pays its required 60 million dollars and continues to show increased gross income. The riverboat casino segment is showing a decline based in large part on competition in state from the addition of slot machines at three racing facilities and increased competition from out of state in the Shreveport market area.

Respectfully submitted:

**H. Charles Gaudin, Chairman
Robert M. Fleming, Vice-Chairman
James G. Boyer, Secretary/Treasurer
Gen. Sherian G. Cadoria
Dennis R. Kinchen
William D. Lastrapes
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Rupert R. Richardson
M.J. "Kelly" Simoneaux
Cynthia Bridges
Col. Henry Whitehorn**



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Kerry Kissel, Deputy Director (New Orleans Office)
Tom Warner, Senior Counsel
L. Rand Dennis, General Counsel

Section Chiefs

Melinda Tucker, Racetrack Gaming
Claudeidra Minor, Licensing and Compliance
Michael Daniels, Adjudications
James A. Smith, Indian Gaming

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Major Genny May, Commander
Captain Michael Noel, General Gaming Section
Captain Joseph Lentini, Casino Gaming Section
Susan Demouy, Director, Audit Section

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ACKNOWLEDGMENTS

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

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Janice Adolph, Audit Supervisor

Donna Jackson, Audit Supervisor

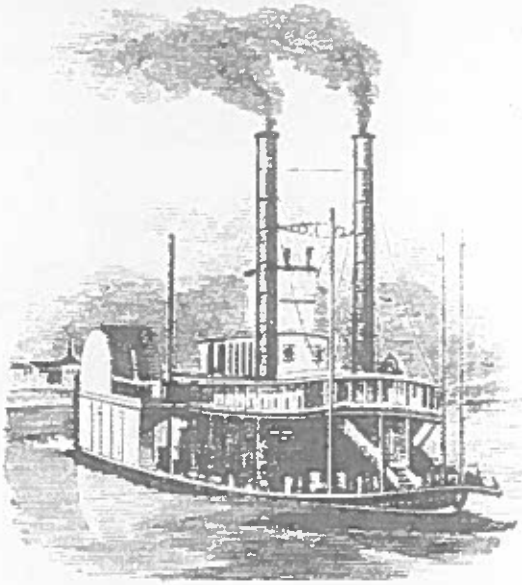
Robert Tucker, Jr., Accounting Specialist Supervisor

Donna Stevens, Accountant III

Casino Association of Louisiana

Vicki House, Executive Assistant

Wade Duty, Executive Director



Riverboat



**LOUISIANA STATE POLICE
 RIVERBOAT GAMING ACTIVITY SUMMARY
 FISCAL YEAR 2003 - 2004**

Licensee	Location	Date of		Admissions	Total AGR	Fee Remittance
		Commencement	Termination			
Belle of Orleans, L.L.C.	Bally's Casino-New Orleans	07/07/95		1,342,236	\$ 60,565,045	\$ 11,328,563
Catfish Queen Partnership in Commendam	Argosy Casino- Baton Rouge	09/30/94		1,148,023	82,039,244	17,638,438
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96		2,133,894	137,550,608	29,573,381
Harrah's Lake Charles, L.L.C.	Harrah's-Lake Charles	12/08/93		1,889,679	101,722,786	21,870,399
Harrah's Star Partnership	Harrah's-Lake Charles	10/24/93		1,024,142	49,878,501	10,723,878
Hollywood Casino Shreveport	Hollywood Casino - Shreveport	12/20/00		3,911,081	135,048,412	29,035,409
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	07/09/94		3,077,665	253,418,980	54,485,081
Louisiana Casino Cruises, Inc	Casino Rouge-Baton Rouge	12/28/94		1,508,814	104,769,736	22,525,493
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	05/20/94		1,544,626	112,046,556	24,090,010
PNK (Bossier City), Inc.	Boomtown-Bossier City	10/04/96		2,420,594	107,263,349	23,061,620
PNK (Harvey), L.P.	Boomtown Casino-Harvey	08/06/94		2,337,596	113,639,322	24,432,454
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	05/20/04		3,376,784	163,356,591	35,121,667
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	07/29/95		949,816	34,640,556	7,447,720
Treasure Chest Casino, L.L.C	Treasure Chest-Kenner	09/05/94		1,602,186	110,715,810	23,803,899
TOTALS				28,267,136	\$ 1,566,655,498	\$ 335,138,011

Source: LOUISIANA STATE POLICE (Casino Gaming Division)



LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 2003 - 2004

License	Bally's	Argosy	Boomtown	Boomtown	Boomtown	Casino Rouge	Harrah's Pride	Harrah's Star	Hollywood Casino
Location	New Orleans	Baton Rouge	Harvey	Harvey	Bossier City	Baton Rouge	Lake Charles	Lake Charles	Bossier City
Start date	Jul-95	Aug. - 94	Aug. - 94	Aug. - 94	Oct. - 96	Dec. - 94	Dec. - 93	Dec. - 93	Dec. - 00
State franchise (18.5 to 21.5%) (5)	\$ 11,328,563	\$ 17,638,438	\$ 24,432,454	\$ 24,432,454	\$ 23,061,620	\$ 22,525,493	\$ 21,870,399	\$ 11,767,597	\$ 31,261,436
Local fees	\$ 6,341,160	\$ 2,870,061	\$ 6,818,359	\$ 6,818,359	\$ 5,804,852	\$ 3,770,438	\$ 4,311,995	\$ 4,105,112	\$ 5,081,212
Property taxes	\$ 465,569	\$ 622,646	\$ 753,040	\$ 753,040	\$ 1,792,632	\$ 604,565	\$ 972,006	\$ 661,231	\$ 4,829,290
Payroll(includes tips)	\$ 15,586,547	\$ 19,552,660	\$ 23,430,104	\$ 23,430,104	\$ 24,785,813	\$ 23,409,145	\$ 21,660,602	\$ 13,365,091	\$ 32,974,468
Benefits (1)	\$ 4,052,547	\$ 5,249,252	\$ 6,091,827	\$ 6,091,827	\$ 6,692,169	\$ 6,432,719	\$ 5,631,756	\$ 3,474,923	\$ 8,573,362
Employment (F/T)	692	989	968	968	997	825	854	557	1,741
Employment (ftes)	588	1,060	844	844	1,035	868	736	491	1,515
Procurement (total (2))	\$ 23,075,279	\$ 10,033,520	\$ 14,190,344	\$ 14,190,344	\$ 28,806,278	\$ 15,535,352	\$ 10,769,794	\$ 8,273,032	\$ 32,782,998
Minority	\$ 2,919,148	\$ 1,388,276	\$ 3,545,805	\$ 3,545,805	\$ 1,634,860	\$ 1,648,506	\$ 1,230,873	\$ 1,174,345	\$ 9,648,079
Woman	\$ 1,867,715	\$ 2,741,694	\$ 4,209,692	\$ 4,209,692	\$ 4,447,714	\$ 3,109,175	\$ 1,581,648	\$ 1,484,939	\$ 12,548,439
Capital investments/improvements 03 -04	\$ 737,935	\$ 4,101,756	\$ 1,541,003	\$ 1,541,003	\$ 1,081,229	\$ 3,100,375	\$ 1,661,631	\$ 1,661,631	\$ 938,632
Capital investments/improvements cumulative	\$ 70,534,252	\$ 73,289,336	\$ 100,631,582	\$ 100,631,582	\$ 130,614,693	\$ 77,966,625	\$ 179,766,144	\$ 47,390,974	\$ 193,503,109
Charitable contributions 2003 - 2004	\$ 29,431	\$ 185,481	\$ 174,245	\$ 174,245	\$ 132,020	\$ 130,524	\$ 23,542	\$ 23,542	\$ 99,600
Charitable contributions cumulative	\$ 800,165	\$ 673,762	\$ 1,537,891	\$ 1,537,891	\$ 2,115,902	\$ 2,147,335	\$ 188,852	\$ 188,852	\$ 625,398
Development plans	\$ 0	\$ 5,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 5,592,046	\$ 0	\$ 0	\$ 0
Admissions	1,342,236	1,148,023	2,337,596	2,337,596	2,420,594	1,508,814	1,889,679	1,024,142	3,911,081
Percentage of visitors (3)	20%	5%	5%	5%	82%	14.18%	89.20%	89.20%	87%
Estimate of visitors	268,447	57,401	116,879	116,879	1,984,887	213,949	1,685,593	913,534	3,402,640
Visitors spending (4)	\$ 13,422,360	\$ 2,870,057	\$ 5,843,950	\$ 5,843,950	\$ 99,244,354	\$ 10,697,491	\$ 84,279,683	\$ 45,676,700	\$ 170,132,023

(1) Estimated, from previous studies to be 26% of payroll

(2) Excludes gaming equipment

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

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

(5) State gaming taxes are 21.5 % of Adjusted Gaming Revenue (AGR) for all riverboats except Bally's which is 18.5% for AGR under \$6M per month

(6) Harrah's Shireveport was purchased by Boyd Gaming and was renamed Sam's Town on May 19, 2004



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2004-2005

LOUISIANA RIVERBOAT CASINO INDUSTRY
 ECONOMIC IMPACT FIGURES FY 2003 - 2004

License	Horseshoe Bossier City Jul-94	Isle of Capri Bossier City May-94	Isle/Grand Palais Lake Charles Jul-96	Isle/St. Charles Lake Charles Jul-95	Treasure Chest Kenner Sept. - 94	Sam's Town (6) Shreveport May-04	Totals
State franchise (18.5 to 21.5%)(5)	\$ 54,485,081	\$ 24,090,010	\$ 29,573,381	\$ 7,447,720	\$ 23,803,899	\$ 31,326,436	\$ 334,612,527
Local fees	\$ 9,291,521	\$ 1,495,063	\$ 6,373,410	\$ 1,979,152	\$ 6,516,378	\$ 7,396,075	\$ 72,154,788
Property taxes	\$ 3,803,302	\$ 1,752,898	\$ 3,888,288	\$ 1,575,551	\$ 545,188	\$ 4,457,638	\$ 26,723,844
Payroll(includes tips)	\$ 79,386,569	\$ 22,556,327	\$ 11,252,645	\$ 28,935,373	\$ 25,607,925	\$ 29,947,135	\$ 372,450,404
Benefits (1)	\$ 21,386,334	\$ 7,595,190	\$ 3,662,963	\$ 9,316,190	\$ 6,728,103	\$ 8,997,238	\$ 103,884,573
Employment (F/T)	2,554	1,185	404	880	1,024	1,620	15,290
Employment (ftes)	2,131	1,003	399	1,026	1,077	1,287	14,060
Procurement (total (2))	\$ 46,503,315	\$ 55,645,360	\$ 13,810,971	\$ 25,327,930	\$ 19,592,240	\$ 24,285,481	\$ 328,631,894
Minority	\$ 19,219,115	\$ 3,723,157	\$ 958,349	\$ 1,697,264	\$ 1,703,557	\$ 5,510,882	\$ 56,002,216
Woman	\$ 15,309,822	\$ 4,764,471	\$ 793,406	\$ 3,441,223	\$ 3,931,887	\$ 6,932,843	\$ 67,164,668
Capital investments/improvements 03 -04	\$ 4,391,475	\$ 38,327,720	\$ 14,175,428	\$ 3,427,738	\$ 10,261,933	\$ 1,088,314	\$ 86,496,800
Capital investments/improvements cumulative	\$ 220,833,721	\$ 179,698,963	\$ 54,896,785	\$ 124,948,227	\$ 150,792,853	\$ 242,678,633	\$ 1,847,545,897
Charitable contributions 2003 - 2004	\$ 789,457	\$ 221,234	\$ 16,877	\$ 225,315	\$ 104,712	\$ 130,373	\$ 2,286,353
Charitable contributions cumulative	\$ 5,803,880	\$ 3,652,365	\$ 554,010	\$ 2,948,540	\$ 2,078,618	\$ 4,239,731	\$ 27,555,301
Development plans	\$ 2,591,000	\$ 5,450,000	\$ 10,610,000	\$ 3,378,000	\$ 660,000	\$ 0	\$ 34,281,046
Admissions	3,077,665	1,544,626	2,133,894	949,816	1,602,186	3,200,560	28,090,912
Percentage of visitors (3)	75%	89%	87%	87%	15%	75%	58.54%
Estimate of visitors	2,308,248	1,374,717	1,856,487	826,339	240,327	2,400,420	9,870,868
Visitors spending (4)	\$ 115,412,437	\$ 68,735,857	\$ 92,824,389	\$ 12,016,395	\$ 12,016,395	\$ 120,021,000	\$ 853,193,361

(1) Estimated, from previous studies to be 26% of payroll

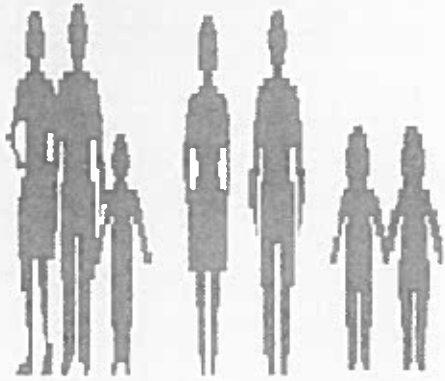
(2) Excludes gaming equipment

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

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

(5) State gaming taxes are 21.5 % of Adjusted Gaming Revenue (AGR) for all riverboats except Bally's which is 18.5% for AGR under \$6M per month

(6) Harrah's Shreveport was purchased by Boyd Gaming and was renamed Sam's Town on May 19, 2004



Demographic Information



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2004-2005

RIVERBOAT GAMING CALENDAR YEAR 2004

LICENSEE	LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, L.L.C.	Bally's Casino - New Orleans	\$ 16,824,007	702	595	585	399
Catfish Queen Partnership in Commendam	Argosy Casino-Baton Rouge	\$ 19,552,660	989	940	617	522
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	\$ 12,947,512	462	442	218	259
Harrah's Lake Charles, L.L.C.	Harrah's-Lake Charles	\$ 23,138,864	876	838	457	498
Harrah's Star Partnership	Harrah's-Lake Charles	\$ 15,425,909	584	566	305	332
Hollywood Casino Shreveport	Hollywood Casino-Shreveport	\$ 30,131,015	1,804	1,781	1,294	1,105
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	\$ 54,076,247	2,499	2,470	1,589	1,400
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	\$ 23,409,145	825	818	500	442
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	\$ 23,905,625	1,201	1,186	852	722
PNK (Bossier City), Inc.	Boomtown-Bossier City	\$ 18,630,326	997	981	676	611
PNK (Harvey), L.P.	Boomtown Casino-Harvey	\$ 23,740,754	938	927	500	555
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	\$ 24,036,641	1,590	1,551	1,066	950
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	\$ 32,258,660	1,190	1,155	617	664
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	\$ 25,263,580	1,024	1,020	493	535
TOTAL		\$ 343,340,945	15,681	15,270	9,769	8,994

Dollar figure amounts are rounded to the nearest dollar.

* Averages over 2004



LOUISIANA GAMING CONTROL BOARD
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 2004-2005

RIVERBOAT GAMING CALENDAR YEAR 2004

LICENSEE	LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, L.L.C.	Bally's Casino - New Orleans	\$ 5,828,099	\$2,831,880	\$2,000,815
Catfish Queen Partnership in Commendam	Argosy Casino-Baton Rouge	\$6,868,889	\$1,268,793	\$2,758,945
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	\$3,544,672	\$1,664,569	\$1,318,305
Harrah's Lake Charles, L.L.C.	Harrah's-Lake Charles	\$8,140,575	\$1,550,177	\$1,895,048
Harrah's Star Partnership	Harrah's-Lake Charles	\$7,211,539	\$1,501,446	\$1,823,725
Hollywood Casino Shreveport	Hollywood Casino-Shreveport	\$20,473,518	\$9,399,844	\$12,156,331
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	\$28,343,893	\$16,584,636	\$13,596,096
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	\$7,810,561	\$1,449,250	\$2,705,761
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	\$13,302,682	\$4,472,950	\$4,381,125
PNK (Bossier), Inc.	Boomtown-Bossier City	\$10,303,828	\$1,654,246	\$4,310,904
PNK (Harvey), L.P.	Boomtown Casino-Harvey	\$15,006,620	\$4,104,370	\$4,896,897
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town -Shreveport	\$12,862,464	\$4,615,667	\$6,558,510
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	\$13,479,651	\$2,730,462	\$4,415,586
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	\$9,552,763	\$1,423,205	\$4,024,947
TOTAL		\$162,729,754	\$54,751,495	\$66,842,995



Other States Riverboats



RIVERBOAT SELECT DATA COMPARISON - OTHER STATES

	Illinois FY 2004	Indiana FY 2004	Iowa FY 2004	Missouri FY 2004	Mississippi FY 2004	Louisiana FY 2004
Number of Vessels	10 (only 9 in operation)	10	10	11	29	14
Casino Type	Dockside	Dockside	Cruise	Dockside	Dockside	Dockside
AGR	\$ 1,657,232,075	\$ 2,313,120,681	\$ 715,510,336	\$ 1,405,017,634	\$ 2,779,906,111	\$ 1,566,655,498
State Gaming Taxes	\$ 669,710,972	\$ 603,776,181	\$ 138,222,203	\$ 305,736,858	\$ 221,522,926	\$ 335,138,011
Local Taxes or Fees	\$ 98,035,926	\$ 172,368,183	\$ 7,155,102	\$ 80,934,037	\$ 110,705,761	\$ 72,154,788
Total Employees	9,094	14,700	6,521	11,188	33,534	15,290
Total Square Footage	283,810	505,839	225,443	700,200	1,478,202	392,551
Total Admissions	15,174,322	26,545,058	12,896,295	52,833,684	54,900,000	28,267,136
Tax Rate and/or Admission Charges:	Graduated % of AGR 15.0% 0 to \$ 25.0 M 27.5% \$25.0 to \$ 37.5 M 32.5% \$37.5 to \$ 50.0 M 37.5% \$50.0 to \$ 75.0 M 45.0% \$75.0 to \$100.0 M 50.0% \$100 to \$250.0 M 70.0% over \$250.0 M	Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission	Graduated % of AGR 5% \$ 0 - \$1 M 10% \$ 1M - \$3 M 20% over \$3 M	20% of AGR & \$ 2.00 per admission (\$1.00 to state and \$1.00 to local government.)	8% of AGR & 4% to local governments Mississippi does not track, tax or charge admission. Patron data is gathered through a quarterly survey.	Bally's: Graduated % of AGR 18.5% 0 - \$6 M/month 20.5% \$6 - \$8 M/month 21.5% over \$8 M/month All other licensees: 21.5 %

AGR = ADJUSTED GROSS REVENUE



ILLINOIS GAMING BOARD

101 West Jefferson
 Springfield, Illinois 62702
 Phone: (217) 524-0226

Budget Officer: Kathy Spain
 RIVERBOAT GAMING

ILLINOIS DEPARTMENT OF REVENUE

101 West Jefferson
 Springfield, Illinois 62702
 Phone: (217) 782-7288

Budget Officer: David Hunt
 CHARITABLE GAMES/BINGO

The following data reflects employment and budgetary information for Riverboat Gaming, which is regulated by the Illinois Gaming Board and Charitable Bingo, which is regulated by the Illinois Department of Revenue. The data sources are the Illinois Gaming Board's fiscal year end report and the Illinois Department of Revenue's budget office.

TOTAL OPERATING BUDGET

Riverboat Gaming FY 04	\$ 13.7 million
Estimated FY 05	\$ 14.8 million
Charitable Games/Bingo FY 04	\$ 618.7 million
Estimated FY 05	\$ 686.9 million

SOURCE OF FUNDING

Riverboat Gaming: The Riverboat Gaming operating budget is appropriated by the Illinois State Legislature from the State Gaming Fund.

Charitable Games/Bingo: The Charitable Gaming operating budget is allocated from a self-supporting special fund generated by investigative and licensing fees.

EXPENDITURES ON SALARIES

Riverboat Gaming: The Illinois Gaming Board has a cooperative relationship with the Illinois State Police. State Police Officers or revenue special agents are required to be stationed on-board the riverboats. Their salaries are not included below.

Total Personal Services (salaries only) - FY 03	\$ 7.4 million
Estimated FY 04	\$ 6.8 million

Charitable Games/Bingo:	
Total Personal Services - FY 03	\$ 0.7 million
Estimated FY 04	\$ 0.7 million

ALLOCATION OF EMPLOYEES

Riverboat Gaming – FY 03	81
Illinois State Police	50
Charitable Games/Bingo – FY 03	10

ALLOCATION BY DEPARTMENTS

Riverboat Gaming:		
Law Enforcement		87
Administration		39
Attorneys		5
Charitable Games/Bingo		Not Available



INDIANA GAMING COMMISSION

South Tower, Suite 950
 115 W. Washington Street
 Indianapolis, Indiana 46204-3408
 Phone: (317) 233-0046

Executive Director: Ernest E. Yelton
 Controller: Kendra Nig

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 2004 Indiana Gaming Commission Summary of Appropriations.

COMMISSION OPERATING BUDGET

FY 2003	\$ 2,827,009
FY 2004	\$ 2,827,009
FY 2005	\$ 2,827,009

INDIANA STATE POLICE BACKGROUND INVESTIGATIVE UNIT (BIU) OPERATING BUDGET

FY 2003	\$ 1,383,030
FY 2004	\$ 1,383,030
FY 2005	\$ 1,383,030

SOURCES OF FUNDING

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

EXPENDITURES ON SALARIES

The Indiana Gaming Commission has a cooperative relationship with the Indiana State Police which provides enforcement and regulatory checks at gaming installations. Salary expenditures are as follows:

SALARIES EXPENDITURE (BUDGETED) - INDIANA GAMING COMMISSION

FY 2003	\$ 1,859,555
FY 2004	\$ 2,111,179
FY 2005	\$ 2,111,179

SALARIES EXPENDITURE (BUDGETED) - INDIANA STATE POLICE (BIU)

FY 2003	\$ 916,000
FY 2004	\$ 925,000
FY 2005	\$ 925,000

ALLOCATION OF EMPLOYEES

Indiana Gaming Commission	32
Indiana State Police (BIU)	15



IOWA RACING AND GAMING COMMISSION

Administrator: Jack Ketterer

Non-Indian Gaming
 717 East Court Ave., Suite B
 Des Moines, Iowa 50309
 Phone: (515) 281-7352

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

TOTAL OPERATING BUDGET

Riverboat Gaming FY 04 \$ 1,763,759

SOURCE OF FUNDING

The Riverboat Gaming Operations budget is allocated from the State General Fund. However, riverboats must reimburse the Commission on a pro rata basis for law enforcement services of State Troopers stationed onboard the boats. Regulatory fees are contributed to the Gaming General Fund to support the operation's budget.

EXPENDITURES ON SALARIES

Expenditures on Salaries FY 04 \$ 1,486,722

ALLOCATION OF EMPLOYEES

30.22 FTE*

* full time equivalents



MISSISSIPPI GAMING COMMISSION

P.O. Box 23577
 Jackson, MS 39225-3577
 Phone: (601) 351-2800
 Fax: (601) 351-2810

Budget Officer: Pam Carnathan

Staff Director: Patsy Knowles
 Executive Division

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. The data source is the Mississippi Gaming Commission's Budget Request for FY 2006.

TOTAL OPERATING BUDGET

FY 04	\$ 9,197,739
(Appropriated) FY 05	\$ 10,750,645

SOURCES OF FUNDING

Mississippi gaming operations are supported by general fund appropriations and specially dedicated funds generated through enforcement, investigations and fees. Amounts contributed to the budget from special and general funds are shown below.

FY 04	
State Appropriations	\$ 3,657,779
Charitable Gaming	\$ 1,300,000
Investigation/Other Fees	\$ 5,792,866
FY 05 (Estimated)	
State Appropriations	\$ 3,653,007
Charitable Gaming	\$ 1,300,000
Investigation/Other Fees	\$ 6,307,740

EXPENDITURES ON SALARIES

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

Total Salary Expenditure FY 04	\$ 6,051,099
(Appropriated) Expenditure FY 05	\$ 7,362,037

ALLOCATION OF EMPLOYEES

Total Number FY 04	166
--------------------	-----

ALLOCATION BY DEPARTMENT

Charitable Gaming	21
Enforcement	49
Investigations	20
Compliance	38
Other	38



MISSOURI GAMING COMMISSION

Budget Officer: Christy Knipp

3417 Knipp Drive
 Jefferson City, MO 65102
 Phone: (573) 526-4080

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

TOTAL OPERATING BUDGET

FY 2004 Total	
Personal Services including fringe benefits	\$ 12,522,617
Expense and Equipment	\$ 3,302,979
Total Expended	\$ 15,825,596

Full Time Equivalent Employees	198.10
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FY 2005 Budget	
Personal Services including fringe benefits	\$ 16,675,531
Expense and Equipment	\$ 4,665,590
Total Budgeted	\$ 21,341,121

Full Time Equivalent Employees	229
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

The Missouri Gaming Commission is assigned to the Missouri Department of Public Safety for budget purposes only. The Gaming Commission has a signed Memorandum of Understanding (MOU) with the Highway Patrol whose officers provide enforcement and regulatory services. The officers' salaries are paid by the Commission. The Missouri Attorney General's Office represents the Commission on legal matters. The Attorney General receives funding from the Missouri Gaming Commission fund.

Total Personal Services FY 04	\$ 12,522,617
Recommended FY 05	\$ 16,675,531

ALLOCATION OF EMPLOYEES

Total Number FY 04	229
--------------------	-----



Video Poker



**FRANCHISE FEES BY TYPE
 FY 2003 - 2004**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES	4,468	1,511	\$ 353,172,880	\$ 213,296,375	\$ 139,876,505	\$ 36,368,118
RESTAURANTS	3,225	1,105	258,103,523	155,652,537	102,450,987	26,637,415
HOTELS	136	25	11,458,898	7,539,809	3,919,089	1,018,969
RACE TRACKS & OTBs	832	10	52,803,636	33,269,253	19,534,383	4,395,249
TRUCK STOPS	5,635	147	858,588,251	558,368,514	300,219,737	97,571,491
TOTALS	14,296	2,798	\$ 1,534,127,188	\$ 968,126,487	\$ 566,000,701	\$ 165,991,242

APPLICATION FEES	\$ 119,900
RENEWAL FEES	1,010,100
DEVICE OPERATION FEES	8,757,762
CIVIL PENALTIES & INTEREST	190,776
PROCESSING FEES	1,039,797
TOTAL	\$ 11,118,335
TOTAL COLLECTED	\$ 177,109,577

Figures are rounded to the nearest whole dollar amount.



VIDEO GAMING DATA BY PARISH
FY 2003 - 2004

Parish	Establish-ments	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	61	400	\$ 54,179,710	\$ 35,849,330	\$ 18,330,380	\$ 5,729,708	\$ 1,310,102	\$ 4,419,606
Assumption	31	155	11,048,306	6,813,171	4,235,135	1,266,945	287,693	979,252
Avoyelles	31	153	12,825,196	7,699,341	5,125,855	1,547,144	354,332	1,192,812
Bossier	76	338	30,962,125	18,638,390	12,323,735	3,548,558	813,282	2,735,276
Caddo	173	857	83,888,910	51,059,053	32,829,857	9,619,262	2,202,548	7,416,714
Calcasieu	143	1,032	112,125,989	73,213,420	38,912,569	12,030,588	2,761,727	9,268,860
Cameron	15	45	2,147,332	1,252,058	895,273	232,773	52,862	179,912
Desoto	9	180	17,255,549	11,370,199	5,885,350	1,886,611	434,122	1,452,489
East Carroll	5	15	1,943,122	1,157,354	785,768	204,300	47,574	156,726
Iberville	47	283	29,737,497	18,271,541	11,465,956	3,509,507	813,981	2,695,526
Jefferson	585	2,114	212,284,109	127,891,704	84,392,404	21,707,926	4,959,310	16,748,616
Jefferson Davis	27	165	11,034,318	7,130,996	3,903,323	1,171,868	274,749	897,119
Lafourche	136	796	69,974,190	45,768,863	24,205,327	7,177,514	1,656,079	5,521,435
Madison	22	231	33,251,425	20,209,974	13,041,451	4,147,488	949,425	3,198,063
Orleans	527	1,818	170,816,969	104,106,090	66,710,879	18,592,988	4,261,530	14,331,458
Plaquemines	51	189	18,714,129	11,429,683	7,284,446	2,050,977	472,953	1,578,025



LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2004-2005

Parish	Establish- ments	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Pointe Coupee	33	148	12,478,604	7,808,643	4,669,961	1,372,733	312,579	1,060,153
Red River	15	111	12,452,018	8,254,510	4,197,508	1,275,632	295,736	979,895
St. Bernard	111	477	53,422,988	33,664,451	19,758,537	5,493,083	1,259,652	4,233,431
St. Charles	45	222	23,470,717	14,858,808	8,611,909	2,560,881	589,991	1,970,890
St. Helena	21	295	55,318,680	35,178,640	20,140,041	6,492,692	1,491,581	5,001,111
St. James	26	290	36,285,952	23,747,148	12,538,804	3,992,148	926,244	3,065,904
St. John	48	307	31,628,299	19,810,317	11,817,982	3,427,260	781,255	2,646,004
St. Landry	102	599	54,950,178	35,538,721	19,411,457	5,849,471	1,313,749	4,535,722
St. Martin	87	696	96,465,712	64,842,978	31,622,734	9,760,352	2,238,109	7,522,243
St. Mary	84	400	42,720,886	27,443,026	15,277,860	4,597,116	1,052,591	3,544,525
Tensas	15	45	3,955,020	2,419,158	1,535,862	399,326	92,742	306,584
Terrebonne	176	972	118,298,450	76,869,792	41,428,657	12,479,950	2,851,306	9,628,644
Webster	24	227	35,126,194	22,065,595	13,060,599	4,123,732	945,358	3,178,374
West Baton Rouge	53	612	75,656,104	47,928,838	27,727,267	8,566,883	1,972,378	6,594,505
West Feliciana	19	124	9,708,511	5,834,698	3,873,814	1,175,825	270,172	905,653
TOTALS	2,798	14,296	\$1,534,127,188	\$968,126,487	\$566,000,701	\$165,991,242	\$38,045,716	\$127,945,526

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

Source: Louisiana State Police (Video Gaming Division) and State Treasurer



**VIDEO GAMING DATA BY CLASSIFICATION
 FY 2003 - 2004**

Video gaming devices are classified into five (5) different types according to the establishment in which the devices are located. The amount of the franchise fee is based on a percentage of net gaming proceeds according to the following table:

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

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2004.

<u>TYPE</u>	<u>NET GAMING PROCEEDS</u>	<u>FRANCHISE FEES</u>	<u>DEVICES</u>	<u>ESTABLISHMENTS</u>
1	\$ 139,876,505	\$ 36,368,118	4,468	1,511
2	102,450,987	26,637,415	3,225	1,105
3	3,919,089	1,018,969	136	25
4	19,534,383	4,395,249	832	10
5	300,219,737	97,571,491	5,635	147
TOTAL	\$ 566,000,701	\$ 165,991,242	14,296	2,798

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE (Video Gaming Division)



**DISTRIBUTION OF VIDEO POKER REVENUE
FY 2003 - 2004**

RECEIPTS

Franchise Fees	\$ 165,991,242
Other Fees and Penalties	11,118,335
TOTAL COLLECTED	\$ 177,109,577

EXPENDITURES

District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	38,045,716
Horsemen's Purse Supplemental Fund	2,830,005
Louisiana State Police Budget	4,400,000
Compulsive and Problem Gaming Fund	500,000
TOTAL EXPENDITURES	\$ 51,175,721

TRANSFERRED TO GENERAL FUND **\$ 125,933,855**

Figures are rounded to the nearest whole dollar amount.



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2004-2005

	<u>1991-93</u>	<u>1993/94</u>	<u>1994/95</u>	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>
No. of Devices	10,074	13,490	15,414	15,719	14,851	14,996	15,638	12,937
RECEIPTS:								
Franchise Fees	\$ 42,669,000	\$ 92,910,000	\$ 141,489,000	\$ 163,856,000	\$ 173,327,000	\$ 183,579,000	\$ 188,714,000	\$ 135,242,000
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	10,370,000	9,717,000
Total Fees Collected	\$ 55,769,000	\$ 107,785,000	\$ 152,259,000	\$ 172,521,000	\$ 181,089,000	\$ 193,598,000	\$ 199,084,000	\$ 144,959,000
EXPENDITURES:								
District Attorneys & Asst Dist Atlys.	\$ 4,744,000	\$ 4,845,000	\$ 5,400,000	\$ 5,348,000	\$ 5,400,000	\$ 5,205,000	\$ 5,400,000	\$ 5,400,000
Local Government	9,084,000	20,142,000	32,029,000	37,636,000	37,525,000	40,848,000	43,424,000	30,107,000
Horsemen's Purse Supplement Fund	0	0	2,541,000	2,880,000	3,037,000	3,250,000	3,360,000	2,417,000
Louisiana State Police (Budget)	5,468,000	2,816,000	4,516,000	4,515,000	4,347,000	4,400,000	4,400,000	4,400,000
Compulsive and Problem Gaming Fund	0	0	0	150,000	150,000	150,000	500,000	500,000
Total Expenditures	\$ 19,296,000	\$ 27,803,000	\$ 44,486,000	\$ 50,529,000	\$ 50,459,000	\$ 53,853,000	\$ 57,084,000	\$ 42,824,000
Transferred to General Fund	\$ 36,473,000	\$ 79,982,000	\$ 107,636,000	\$ 122,129,000	\$ 130,630,000	\$ 139,745,000	\$ 142,000,000	\$ 102,135,000



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2004-2005

	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>TOTAL</u>
No. of Devices	13,424	13,720	14,551	14,296	
RECEIPTS:					
Franchise Fees	\$ 144,764,070	\$ 155,942,916	\$ 162,156,607	\$ 165,991,242	\$ 1,750,640,835
Statutory Fairgrounds Exemption					-5,566,000
Other Fees, Interest and Penalties	\$ 10,099,001	\$ 8,658,592	12,799,529	\$ 11,118,335	\$ 133,519,457
Total Fees Collected	\$ 154,863,071	\$ 164,601,508	174,956,136	\$ 177,109,577	\$ 1,878,594,292
EXPENDITURES:					
District Attorneys & Asst Dist Attys.	5,400,000	5,400,000	5,400,000	5,400,000	63,342,000
Local Government	32,552,000	34,945,308	37,511,792	38,045,716	393,849,816
Horsemen's Purse Supplement Fund	2,554,664	2,719,186	2,809,653	2,830,005	28,398,508
Louisiana State Police (Budget)	4,400,000	4,400,000	4,400,000	4,400,000	52,462,000
Compulsive and Problem Gaming Fund	500,000	500,000	500,000	500,000	3,450,000
Total Expenditures	\$ 45,406,664	\$ 47,964,494	\$ 50,621,445	\$ 51,175,721	\$ 541,502,324
Transferred to General Fund	\$ 109,456,407	\$ 116,637,014	\$ 124,334,691	\$ 125,933,855	\$ 1,337,091,967

Figures are rounded to the nearest whole dollar amount.

Source: Louisiana State Police, Video Gaming Division and Department of the Treasury



Landbased Casino



LANDBASED CASINO GAMING

LOUISIANA

The landbased casino recommenced operations on October 28, 1999.
 Admissions through June 30, 2003, were 6,129,397. Revenue data is as follows:
FY 2002-2003

	Gross Gaming Revenue	State Tax Remittance¹
July	\$ 23,568,507	\$ 5,095,890
August	22,504,539	5,095,890
September	20,821,918	4,931,507
October	23,348,607	5,095,890
November	23,951,676	4,931,507
December	22,367,025	5,095,890
January	22,855,816	5,095,890
February	24,145,299	4,602,740
March	25,256,993	5,095,890
April	20,873,416	4,918,033
May	25,419,681	5,081,967
June	22,201,307	4,918,033
TOTAL	\$ 277,314,784	\$ 59,959,127

Admissions through June 30, 2004 were 6,593,077. Revenue data is as follows:
FY 2003-2004

	Gross Gaming Revenue	State Tax Remittance
July	\$ 24,299,155	\$ 5,081,967
August	25,307,550	5,081,967
September	21,858,500	4,918,033
October	24,350,070	5,081,967
November	22,230,097	4,918,033
December	23,237,464	5,081,967
January	25,755,422	5,081,967
February	26,691,999	4,754,098
March	27,605,627	5,081,967
April	26,035,098	4,931,507
May	27,778,136	5,095,890
June	25,102,808	4,931,507
TOTAL	\$ 300,251,946	\$ 62,354,386²

¹ Includes a true-up payment of \$5,077,783. Pursuant to the Casino Operating Contract, the Casino Owner is required to pay the greater of the Minimum Payment (\$50 million/\$60 million after April 1, 2002) or 21.5% of Gross Gaming Revenue for each fiscal year.

² Harrah's New Orleans payments are \$2.3 million less than the amount shown due to a prior year credit.



OTHER STATES

COLORADO

Division of Gaming

Director: Mark L. Wilson

Lakewood

1881 Pierce Street, Suite 112
 Lakewood, Colorado 80214-1496
 Phone: (303) 205-1355
 Fax: (303) 205-1342

Central City/Black Hawk:

142 Lawrence Street/P. O. Box 721
 Central City, Colorado 80427
 Phone: (303) 582-0529
 Fax: (303) 582-0535

Cripple Creek

433 E. Carr Avenue/P. O. Box 1209
 Cripple Creek, Colorado 80813
 Phone: (719) 689-3362
 Fax: (719) 689-3366

Gaming in Colorado is limited as follows: (1) Gaming may only be conducted in the historic districts of Black Hawk, Central City and Cripple Creek; (2) Only poker, blackjack and slot machines can be offered; and (3) The maximum amount of any single wager is limited to five dollars.

FY 2003-2004 TAX YEAR BASIS	
Total Devices	186,110
Total AGP	\$ 711,015,335.43
Gaming Taxes	\$ 98,546,760.77
No. of Accounts	44

Colorado gaming revenue distribution:

- 28% to the Colorado Historical Society for distribution as historical preservation grants; 20% (of the 28%) is distributed by the State Historical Society to the governing bodies of Cripple Creek, Central City 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% to Gilpin and Teller County governments, in proportion to the gaming revenues generated in the respective counties; and
- 10% to the City governments of Black Hawk, Central City, and Cripple Creek, in proportion to the gaming revenues generated in the respective cities;
- 50.0% to the state General Fund, of which the following are designated:
 at least 13% to the Local Government Limited Gaming Impact Fund, and
 an amount to be determined annually to the Colorado Department of Transportation.



MICHIGAN

Executive Director: Dan Gustafson

1500 Abbott Road, Suite 400
 East Lansing, MI 48823
 Phone: (517) 241-0040

Michigan has three (3) licensed casinos in the City of Detroit.

Calendar Year 2004 Revenue Data	
Total Adjusted Gross Receipts	\$ 1,189,264,437
Total State Wagering Tax (12.1%)	\$ 111,410,427

Public Act 306 of 2004, effective September 1, 2004 amended the Michigan Gaming Control and Revenue Act, and increases the wagering taxes paid by the three Detroit casinos from 18% -24%. The combined wagering tax rate paid to the State of Michigan by the Detroit casinos went from 8.1% to 12.1%. The 6% is divided between the State of Michigan and the City of Detroit. The State Casino Fund is paid an additional 4%, the City of Detroit is paid an additional 2%. The new tax law imposes a wagering tax of 6%, in addition to the existing 18% tax, on a licensee's adjusted gross receipts from gaming, subject to provisions for increasing or reducing the additional tax. Revenue from the 6% additional tax must be deposited in the State Casino Gaming Fund and allocated as follows:

- 1/3 to the city for use in connection with specified purposes (e.g., hiring and training of street patrol officers; neighborhood and downtown economic development programs; and public safety programs).
- 7/12 to the General Fund.
- 1/12 to the Agriculture Equine Industry Development Fund.

State of Michigan wagering tax rate

The tax rate paid to the State Gaming Casino Fund is 12.1%.

City of Detroit wagering tax rate

The tax rate paid to the City of Detroit is 12.1%.The city may collect its share of this tax directly either through a provision in its development agreement or by ordinance. While the licensees are paying the city's share of the tax directly to the city, the payment to the State Casino Gaming Fund will be 4% and allocated 7/8 to the General Fund and 1/8 to the Agriculture Equine Industry Development Fund.¹

¹ The source of the above information is the Michigan Senate Fiscal Agency



NEVADA GAMING COMMISSION

1919 E. College Parkway
 Carson City, Nevada 89706

Phone: (775) 684-7750

Fax:

E-mail address: exsec@ngc.nv.gov

Executive Secretary: Marilyn Epling

E-mail address: exsec@ngc.nv.gov

At the end of FY 03-04 there were over two hundred and thirteen thousand (213,000) slot machines in Nevada, over six thousand (6,000) table games and approximately five hundred (500) poker tables.

Revenue data for FY 03-04

Gaming Win (Statewide)	\$ 10,109,953,867
Slots	\$ 6,772,573,205
Table games	\$ 3,337,380,662
State Gaming Taxes	\$ 854,515,140

Distribution of Funds

General Fund	\$ 799,721,706
Dedicated Funds (schools, counties)	\$ 54,793,434

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

I. **Nonrestricted 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 (Nonrestricted Gaming License)(NRS 463.385)** \$250.00 per machine, payable in advance; computed on a prorated basis:

Machines placed in operation in the month of	Amount due for each machine
July	\$250.00
August	\$229.17
September	\$208.33
October	\$187.50
November	\$166.67
December	\$145.83
January	\$125.00
February	\$104.17
March	\$83.33
April	\$62.50
May	\$41.67
June	\$20.83



2. **Quarterly License Fee (Nonrestricted Gaming License)(NRS 463.375)** \$20.00 per machine, payable in advance; no proration.

B. Games:

1. **Annual License Fee (Nonrestricted Gaming License)(NRS 463.380)** Payable in advance; no proration, except that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.

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

2. **Quarterly License Fee (Nonrestricted Gaming License)(NRS 463.383)** payable in advance; no proration

For nonrestricted 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 nonrestricted 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 17-26
27-35 games	\$14,000.00 plus \$700.00 for each game 27-35
36 or more games	\$20,300.00 plus \$25.00 for each game over 35

C. **Monthly Percentage Fee (Nonrestricted Gaming License)(NRS 463.370)** based on gross gaming revenue - payable on or before the 24th day of each month covering the preceding calendar month at the following rates:

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



D. Casino Entertainment Tax (NRS 463.403) payable on or before the 24th day of each month covering the preceding calendar month.

This tax applies only to licensees licensed for more than 50 slot machines, more than 5 table games, or any combination thereof.

The tax rate is 10% of all amounts paid for food, refreshment, merchandise, and admissions or similar charges, while in a casino entertainment status.

Casino entertainment status is that condition which renders the selling of food, refreshment or merchandise subject to the tax, and commences either at the time entertainment starts or at the time when any charge such as admission, entertainment fee, minimum, cover, or similar charge attaches, whichever is earlier.

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 (Restricted Gaming License) (NRS 463.385) \$250.00 per machine payable in advance; computed on a prorated basis:

Machines placed in operation in the month of	Amount due for each machine
July	\$250.00
August	\$229.17
September	\$208.33
October	\$187.50
November	\$166.67

December	\$145.83
January	\$125.00
February	\$104.17
March	\$83.33
April	\$62.50
May	\$41.67
June	\$20.83

2. Quarterly License Fee (Restricted Gaming License)(NRS 463.373) payable in advance; no proration

Number of Slots	Fee Due
1 slot	\$ 81.00
2 slots	\$162.00
3 slots	\$243.00
4 slots	\$324.00
5 slots	\$405.00
6 slots	\$546.00
7 slots	\$687.00
8 slots	\$ 828.00
9 slots	\$ 969.00
10 slots	\$1,110.00
11 slots	\$1,251.00
12 slots	\$1,392.00
13 slots	\$1,533.00
14 slots	\$1,674.00
15 slots	\$1,815.00



NEW JERSEY

New Jersey Casino Control Commission **Director of Communications:** Daniel Heneghan
Tennessee Avenue and Boardwalk
Atlantic City, New Jersey 08401
Phone: (609) 441-3422

Twelve landbased casinos were in operation in New Jersey at the end of Calendar Year 2004.

Calendar Year 2004	
Gross Revenue	\$ 4,806,698,174
State Taxes (8%)	\$ 384,535,854
Reinvestment obligations *	\$ 60,083,727

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

Use of Funds

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



SOUTH DAKOTA

Commission on Gaming
 1500 Abbott Road, Suite 400
 221 West Capitol Avenue
 Pierre, South Dakota 57501
 Phone: (605) 773-6050
 Fax: (605) 773-6053

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

Deadwood Office:
 696 Main Street, 2nd Floor
 Deadwood, South Dakota 57732
 Phone: (605) 578-3074
 Fax: (605) 578-2263
 Email: gaminginfo@state.sd.us

DEADWOOD, SOUTH DAKOTA¹		
LANDBASED CASINO GAMING REVENUE		
GAMING ACTION	FY 03	FY 04
Total Gaming Action	\$ 752,578,406	\$ 817,301,811
Won By Betters	685,719,355	743,104,429
Total Gross Revenue	66,859,051	74,197,382
LESS: City Slot Revenue	2,181,481	2,316,003
Adjusted Gross Revenue	\$ 64,677,570	\$ 71,881,379
Number of Licensed Devices	2,906	2,934
Support and Key Licensees	1,766	1,886
Number of Retail Locations	111	112

The tax rate is defined by SDCL 42-7B-28 and is 8% of the adjusted gross revenue. SDCL 42-7B-48 and 42-7B-48.1 establish the distribution structure of these taxes.

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

Each table game and slot machine, is assessed an annual device fee of \$2,000.00 payable before July 1, of each year. These device fees, all licensing fees, and all other miscellaneous revenue received are deposited with the state treasury in the Commission Fund.

The administrative costs of the Commission on Gaming are paid from the Commission Fund, which amounted to approximately 9.8% of total revenue collected in FY 04. In addition, \$100,000.00 is distributed to the State Historical Preservation Loan and Grant Fund. All other revenues remaining in the Commission Fund are then paid to the City of Deadwood until such time as the net municipal proceeds paid to the City of Deadwood equals \$6,800,000.00 for each calendar year.

In FY 04, the net municipal proceeds paid to the City of Deadwood reached \$6,800,000.00 and according to 42-7B-48.1, the distribution of funds in excess of this amount changed.

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

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



Racetracks



LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Harrah's Racetrack & Casino in Bossier Parish commenced operation on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003.

Delta Downs Racetrack & Casino

Revenue for FY 03-04	TOTAL
Delta Downs' AGR	\$ 130,986,745
Minus Purse Supplements (15%)	\$ 19,648,011
Minus Executive Committee Breeders Assn. (3%)	\$ 3,929,602
Taxable Net Slot Machine Proceeds	\$ 107,409,133
State Tax (18.5%)	\$ 19,870,690



Harrah's Racetrack & Casino

Revenue for FY 03-04	TOTAL
Harrah's Louisiana Downs' AGR	\$ 63,860,519
Minus Purse Supplements (15%)	\$ 9,579,078
Minus Executive Committee Breeders Assn. (3%)	\$ 1,915,815
Taxable Net Slot Machine Proceeds	\$ 52,365,624
State Tax (18.5%)	\$ 9,687,641

Evangeline Downs

Revenue for FY 03-04 December 19, 2003 – June 30, 2004	TOTAL
Evangeline Downs' AGR	\$ 37,820,975
Minus Purse Supplements (15%)	\$ 5,673,146
Minus Executive Committee Breeders Assn. (3%)	\$ 1,134,629
Taxable Net Slot Machine Proceeds	\$ 31,013,200
State Tax (18.5%)	\$ 5,737,442



OTHER STATES

DELAWARE

State Lottery Office
McKee Business Park
1575 McKee Road, Suite 102
Dover, Delaware 19904-1903
Phone: (302) 739-5291

Operations Manager: Ed Parseghian

Slot machine or video lottery gaming is conducted at three horse race tracks in Delaware. The activity is regulated by the Delaware Lottery, which selects and leases the machines. All machine revenue is distributed in accordance with statutory provisions. The following revenue data was reported for FY 2003 - 2004.

Amount Played (Cash & Credits wagered)		\$ 6,524,018,900
Amount Won (Cash and Credits wagered returned as winnings)		\$ 5,994,047,000
Lottery Net Proceeds		\$ 529,970,900
Track Commissions	49%	\$ 259,685,741
Purse Increases	11%	\$ 58,296,799
Vendor Fees	5%	\$ 26,498,545
State Share (Before operating expenses of Lottery & State Police)	35%	\$ 185,489,815



IOWA

Iowa Racing and Gaming Commission
 717 East Court Avenue, Suite B
 Des Moines, Iowa 50309
 Phone: (515) 281-7352

Administrator: Jack Ketterer

In Iowa, slot machine gaming is conducted at one (1) horse track and two (2) dog tracks. The Iowa Racing and Gaming Commission determines the number and type of machines placed in operation. From the total revenue, the state retains 19%, while 1% is divided equally between the city and county. Revenue data is as follows for FY 2003 - 2004:

FY 2003-2004

Admissions	6,612,871
Casino Square Footage	91,271
Number of Slot Machines	3,513
Adjusted Gross Revenue	\$ 336,005,373
City Tax	\$ 1,680,027
County Tax	\$ 1,680,027
Gamblers Treatment	\$ 1,008,016
State Tax	\$ 85,510,226
Admission Fee Tax	\$ 3,306,436
Daily License Fee	\$ 197,400

NEW MEXICO

New Mexico Gaming Control Board
 6400 Uptown Blvd., NE, Suite 100-E
 Albuquerque, New Mexico 87110
 Phone: (505) 841-9700

Interim Executive Director: Greg J. Saunders

The New Mexico Gaming Control Board was established by statute 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 the FY 2003 - 2004:

Gaming Machine Net Win	\$ 157,756,414
Gaming Tax	\$ 38,385,809
Amount Paid Into Horse Racing Purses	\$ 29,431,243
Amount Designated for Problem Gambling	\$ 367,890
Gaming Machines at end of FY 2004	2,385



RHODE ISLAND

Rhode Island Lottery Commission
1425 Pontiac Avenue
Cranston, Rhode Island 02920
Phone: (401) 463-6500

Senior Staff Accountant: Mr. Eric Dickerwitz

In Rhode Island, slot machine or video lottery gaming is conducted at one pari-mutuel dog track and one pari-mutuel gaming venue. The Rhode Island Lottery selects the types of machines that will be placed in operation. All revenues go to the Lottery for distribution in accordance with statutory provisions as reflected below. The remaining funds are retained by the state. In January 2003, the Lottery Commission approved the request to increase the video lottery terminals from 2,478 to 4,303. A portion of these additional terminals have been installed; and the remainder will be fully installed when the facilities have made renovations. The following revenue data for the fiscal year ending 2004 was obtained from the Rhode Island Lottery's Comprehensive Annual Financial Report.

Total Sales	\$ 1,480,625,112
Commissions	171,929,740
Prize Awards Expense	1,023,688,902
Unclaimed Prize Recovery	3,006,492
Gross Profit Distributed as follows:	\$ 287,015,273
Facilities	94,965,382
Tech Providers	24,449,595
Central Communications Provider	8,970,950
Dog Kennel Owners	9,410,706
Local Government	3,588,380
Total	\$ 141,385,014
State Funds	\$ 145,630,259



WEST VIRGINIA

West Virginia Lottery Commission
 312 MacCorkle Avenue S.E.
 Post Office Box 2067
 Charleston, West Virginia 25327
 (304) 558-0500

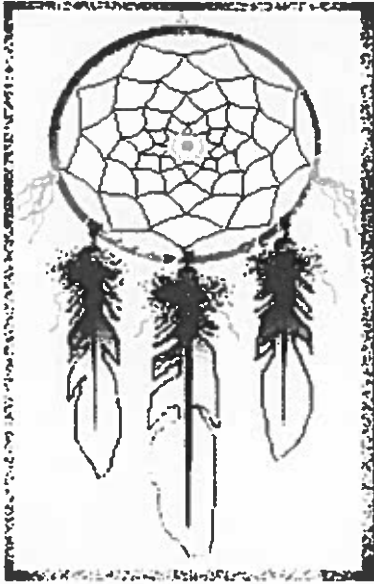
Deputy Dir. of Finance & Admin.: Virgil Helton

Video lottery gaming is conducted in West Virginia at two (2) horse tracks and two (2) dog tracks. The Lottery Commission approves the licensing of manufacturers for the machines, which are owned or leased by the tracks. From Gross Terminal Revenue, 4% is deducted for administrative costs until the benchmark is met based on Fiscal Year 2001 Gross Terminal Revenue, then 4% is allocated to the Excess Lottery Fund.

When Fiscal Year 2001 Net Terminal Revenue is met, the revenue distribution percentages change. From Net Terminal Revenue, 10% is deducted as a surcharge. Of this surcharge, 58% is allocated for the Excess Lottery Fund and 42% is retained for the tracks, for Capital Reinvestment purposes.

Revenue for FY 2003 – 2004 is as follows:

Credits played	\$ 9,548,059,053
Credits won	<u>8,693,200,991</u>
Gross Terminal Revenue	\$ 854,858,062
Actual Administrative Costs	5,984,930
State Share of Admin. Costs	11,538,691
Excess Lottery Fund	<u>16,670,702</u>
Net Terminal Revenue	\$ 820,663,739
10% Surcharge	38,691,303
State Share Excess Lottery Fund	22,440,956
Track Share Capital Reinvestment	16,250,347
Recalculated Net Terminal Revenue	\$ 781,972,436



Indian Gaming



INDIAN GAMING

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

Fiscal Year Ending September 30, 2004

Casino Employees as of September 30, 2003	1,064
Total for year	1,250
Native American Employees	31
Wages paid	\$ 20,039,982
Social Security and Medicare Taxes (employee portion)	\$ 1,715,636
Unemployment insurance	\$ 91,174
Advertising	\$ 817,855
Expenditures for goods and services	\$ 24,508,210
Number of Louisiana based vendors	1,068
Parish Contribution	\$ 1,500,000
Community Donations	\$ 46,203
Sales Taxes	\$ 236,673

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

Total Casino Employees	Not Provided
Total Native American Employees	Not Provided
Community Donations	Not Provided
Sales Taxes	Not Provided
Amount Paid to Louisiana Vendors	Not Provided
Total Payroll Wages Paid	Not Provided
Parish Contribution	Not Provided
Unemployment Compensation	Not Provided
Social Security and Medicare	Not Provided



**PARAGON AVOYELLES
TUNICA-BILOXI INDIAN TRIBE
AVOYELLES PARISH**

Employee Wages	Not Provided
Employee Wages-Federal & State Taxes	Not Provided
Contribution to Avoyelles Parish	Not Provided
Purchased goods/services from Louisiana Vendors	Not Provided
Donations-Area Relations	Not Provided
Donations-Tribal	Not Provided
Donations-Executive	Not Provided
Hotel Sales tax paid to State	Not Provided
Employee Benefits (Insurance & 401K)	Not Provided
Total Casino Employees	Not Provided
Total Native American Employees	Not Provided



**TRIBAL PARISH CONTRIBUTIONS
AS REQUIRED BY THE TRIBAL/STATE COMPACT
FY 03 - 04**

Quarter	Coushatta Allen	Chitimacha St. Mary	Tunica-Biloxi Avoyelles	Total
1	\$ 0.00	\$ 0.00	\$ 550,037.10	\$ 550,037.10
2	0.00	0.00	522,814.66	522,814.66
3	0.00	0.00	292,376.76	292,376.76
4	0.00	0.00	458,922.82	458,922.82
Total	\$ 0.00*	\$ 0.00*	\$ 1,824,151.34	\$ 1,824,151.34

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

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

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