



2019

Louisiana Gaming Control Board



23rd Annual Report to the Louisiana State Legislature

MISSION STATEMENT OF THE LOUISIANA GAMING CONTROL BOARD

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

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State of Louisiana *Gaming Control Board*

JOHN BEL EDWARDS
GOVERNOR

RONNIE JONES
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 23rd annual comprehensive report to the Legislature in accordance with La. R.S. 27:15(B)(9)(b).

Statutes legalizing and regulating gaming were enacted in 1991 by the Legislature and, in 1996, the Louisiana Gaming Control Board was created. The Board consists of nine members who are appointed by the Governor, confirmed by the Senate, and serve staggered terms of six years. At least one member is appointed from each congressional district and is eligible to be reappointed for one additional term. The Board is required by law to meet at least once a month. Minutes and transcripts of Board meetings are found on the Board's website and, when the technology is available, meetings are streamed live over the internet.

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

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

The Board's operating budget for FY 2017-2018 was \$832,333 funded through statutory dedicated funds of \$749,240 from the Riverboat Gaming Enforcement Fund and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

RIVERBOAT GAMING

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

There are six riverboat casinos in the Shreveport-Bossier City area; three in Lake Charles; three in East Baton Rouge Parish; and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 12,900 individuals and, in FY 2017-2018, contributed \$414,271,795 in net revenue to the state. Adjusted gross revenue increased in Lake Charles but decreased in the Baton Rouge, Shreveport/Bossier and New Orleans.

The Shreveport-Bossier City market had adjusted gross revenues of \$631,972,174 for FY 2017-2018, a decrease of \$6,878,263 from the previous fiscal year, with \$135,874,017 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$745,694,828 an increase of \$24,248,152 from the previous fiscal year, with \$160,324,388 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$269,066,086, a decrease of \$339,454 from the previous fiscal year, with \$57,849,209 in fees paid to the state.

The riverboat casinos in East Baton Rouge Parish had adjusted gross revenues of \$280,112,469, a decrease of \$28,637,948 over the previous fiscal year, with \$60,224,181 in fees paid to the state.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$63,753,100 in gaming revenue to the state. This was a \$3,753,100 increase from the previous fiscal. Harrah's employs 2,400 individuals.

VIDEO POKER

As of June 30, 2018, there were 1,707 video poker outlets and 12,985 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 \$174,864,350 for FY 2017-2018, an increase of \$1,941,284 from the previous fiscal year.

RACETRACK GAMING

Slot machine gaming at the racetracks adjusted gross revenue for FY 2017-2018 was \$352,811,366, an increase of \$8,013,838 from the previous fiscal year. After subtracting the Support Contribution Deduction of \$63,753,100 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 \$53,521,484. There are 1,450 individuals employed at the racing facilities.

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 \$706,410,728 in direct gaming revenue for FY 2017-2018, an increase of \$4,414,467 from the previous fiscal year. Riverboat gaming continues to be the most dominant area in gaming, providing more than half of the state's gaming revenue.

Historically, the Shreveport-Bossier City market has been heavily dependent on the densely populated Dallas-Fort Worth area for its customer base. However, the regional gaming environment continues to evolve and casino revenues in the Shreveport-Bossier City market have eroded with the rapid expansion of tribal casinos in Oklahoma. Concomitantly, the Lake Charles market has increased financial growth since the opening of Golden Nugget Lake Charles in December 2014. The Lake Charles market continues to surpass the Shreveport-Bossier City market and in 2017-2018 that amount increased to \$24,450,371, in fees paid to the state.

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

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

Respectfully submitted by:

Ronnie Jones, Chairman
Mark Stipe, Vice-Chairman
James Singleton
Julie Berry
Richard Patrick
Elton Lagasse
Harry Avant
Claude Jackson
Lamar Poole
Colonel Kevin Reeves
Secretary Kimberly Robinson



ATTORNEY GENERAL'S GAMING DIVISION

Jeff Landry, Attorney General
Wilbur Stiles, Jr., First Assistant Attorney General
Christopher B. Hebert, Director, Gaming Division
Dawn M. Himel, Deputy Director, Gaming Division
Olga M. Bogran, Section Chief, General Gaming
T. Matthew Meek, Section Chief, Licensing and Compliance
Kanick Lewis, Jr., Section Chief, Adjudications

LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION

Colonel Kevin Reeves, Superintendent
Lieutenant Colonel Michael Noel, Chief of Staff
Major Chuck McNeal, Gaming Enforcement Division
Captain Glen Hale, Gaming Operations Section
Captain Kenny Van Buren, Administrative Support and Indian Gaming
Jeff Traylor, Audit Director
Lieutenant Saleem El-Amin, Corporate Casino Licensing
Lieutenant Matt Sinanan, Video Poker Licensing
Lieutenant Jonas Martin, Gaming Executive Officer
Lieutenant Charles Lauret, Gaming Indian Gaming Field Office
Lieutenant Adam Albright, Gaming Baton Rouge Field Office
Lieutenant Samuel Funderburk, Gaming Lake Charles Field Office
Lieutenant Joe Ingram, Gaming Bossier Field Office
Lieutenant Raynell Theard, Gaming New Orleans Field Office
Lieutenant Wade Savoy, 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
James A. Smith, Indian Gaming

Louisiana State Police

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

Gaming Control Board Staff

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

Louisiana Casino Association

Wade Duty, Executive Director
Vickie Duty, Executive Assistant

Contributing Jurisdictions

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

Riverboat Gaming





**LOUISIANA STATE POLICE
RIVERBOAT GAMING ACTIVITY SUMMARY
FISCAL YEAR 2017-2018**

Riverboat Licensee	D/B/A and Location	Admissions	Total AGR	Fee Remittance
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	1,559,429	\$ 163,856,013	\$ 35,229,043
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	671,214	38,063,438	8,183,639
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	1,420,936	186,268,280	40,047,680
Louisiana I Gaming, L.P.	Boomtown New Orleans - Harvey	1,115,804	116,919,055	25,137,597
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	1,009,494	109,126,636	23,462,227
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	783,817	52,849,174	11,362,572
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	684,224	63,407,282	13,632,566
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	542,021	43,020,395	9,249,385
St. Charles Gaming Company, LLC	Isle of Capri Casino Hotel Lake Charles - Westlake	1,022,276	110,770,626	23,815,685
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	913,153	56,475,254	12,142,180
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	1,840,441	117,993,926	25,368,694
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	1,013,675	75,043,051	16,134,256
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	3,389,279	321,816,693	69,190,589
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	2,033,762	158,128,225	33,997,568
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles – Lake Charles	3,748,782	313,107,509	67,318,114
TOTALS		21,748,307	\$1,926,845,557	\$414,271,795

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
Eldorado Casino Shreveport Joint Venture d/b/a Eldorado Resort Casino Shreveport R013600005	Queen of New Orleans Joint Venture	10/14/1993	Red River, Caddo/Bossier	Mississippi River, Orleans
Horseshoe Entertainment, L.P. d/b/a Horseshoe Bossier City 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 Isle of Capri Casino Hotel 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

Information 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 2017-2018**

Licensee	Amelia Belle Casino	Belle of Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	Hollywood Casino Baton Rouge	Golden Nugget ⁵	L'Auberge Casino & Hotel Baton Rouge ⁶	Eldorado Resort Casino Shreveport	L'Auberge Lake Charles
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Baton Rouge	Shreveport	Lake Charles
State franchise tax (21.5%)	\$9,249,385	\$11,362,572	\$23,137,597	\$12,142,180	\$13,632,566	\$67,318,114	\$35,229,043	\$25,368,694	\$69,290,151
Local fees	\$1,400,000	\$1,056,983	\$7,015,143	\$3,049,664	\$1,268,236	\$11,606,442	\$7,373,521	\$5,031,998	\$12,877,937
Property taxes	\$451,673	\$1,002,271	\$907,870	\$834,181	\$548,202	\$5,336,992	\$2,952,509	\$2,257,617	\$4,330,382
Payroll (includes tips)	\$6,844,619	\$14,187,802	\$22,134,734	\$11,149,781	\$12,595,605	\$79,795,594	\$23,942,525	\$28,819,277	\$64,935,157
Benefits ¹	\$617,963	\$3,048,619	\$5,414,563	\$3,404,537	\$3,613,595	\$13,127,820	\$6,380,469	\$7,844,888	\$11,630,079
Employment (F/T)	303	440	577	361	278	1,523	1,139	847	1,307
Employment (FTE)	244	376	524	390	323	1,803	749	863	1,438
Procurement (total) ²	\$8,561,564	\$7,263,644	\$22,262,100	\$7,030,331	\$4,493,278	\$29,699,247	\$28,088,663	\$19,210,570	\$91,722,054
Minority	\$1,128,834	\$1,658,143	\$1,826,605	\$897,349	\$514,502	\$4,626,992	\$3,193,530	\$3,530,450	\$7,129,318
Women	\$1,562,025	\$1,656,304	\$2,245,534	\$1,411,374	\$446,685	\$4,088,757	\$3,981,035	\$5,306,330	\$12,788,918
Capital investments/improvements (2017-2018)	\$299,936	\$1,663,000	\$1,916,045	\$1,223,483	\$1,697,550	\$10,182,000	\$3,226,134	\$3,624,697	\$3,226,134
Capital investments/improvements cumulative	\$77,324,841	\$130,762,627	\$153,459,762	\$167,845,597	\$139,197,109	\$635,784,086	\$396,309,228	\$268,338,537	\$521,598,102
Charitable contributions (2017-2018)	\$1,651	\$2,000	\$39,496	\$15,926	\$38,485	\$150,474	\$52,846	\$31,832	\$64,187
Charitable contributions (cumulative)	\$103,211	\$1,450,193	\$2,399,726	\$2,765,546	\$3,525,300	\$650,807	\$940,321	\$2,981,227	\$857,499
Development plans	0	\$1,600,000	\$971,415	\$1,331,327	\$2,214,479	\$7,428,373	\$4,888,000	\$4,947,628	\$4,757,252
Admissions	542,010	783,817	1,112,430	913,153	684,984	3,748,782	1,544,182	1,840,441	3,389,279
Percentage of visitors from out-of-area ³	7.6%	17.0%	22.8%	39.8%	22.2%	84.5%	18.9%	47%	81%
Estimate of number of out-of-area visitors	41,192	133,248	253,634	363,434	152,066	31,677,720	291,850	865,007	2,745,316
Visitors spending ⁴	\$2,059,638	\$6,662,444	\$12,681,702	\$18,171,700	\$7,603,300	\$158,386,039	\$14,592,500	\$43,250,350	\$137,265,799

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

² Excludes gaming equipment.

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

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

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

⁶ Former Harrah's Star Partnership purchased by Pinnacle in August 2006.



**LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 2017-2018**

Licensee	Horseshoe Bossier City	DiamondJacks Casino & Resort	Margaritaville Resort Casino	Isle of Capri Casino Hotel Lake Charles	Treasure Chest Casino	Sam's Town Hotel & Casino	Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport	
State franchise tax (21.5%)	\$40,047,680	\$8,183,639	\$33,997,568	\$23,815,685	\$23,462,227	\$16,134,256	\$412,371,357
Local fees	\$8,380,065	\$1,727,418	\$6,920,499	\$5,349,705	\$4,516,115	\$3,563,265	\$81,136,991
Property taxes	\$2,666,202	\$1,296,113	\$2,116,380	\$1,533,354	\$342,728	\$1,449,382	\$28,025,856
Payroll (includes tips)	\$25,848,223	\$11,635,449	\$30,067,844	\$27,069,400	\$18,606,659	\$18,961,203	\$396,593,872
Benefits ¹	\$6,113,308	\$2,947,380	\$8,977,207	\$7,440,421	\$4,091,635	\$4,533,868	\$89,186,352
Employment (F/T)	737	319	752	716	537	576	10,412
Employment (FTE)	818	338	884	601	524	630	10,505
Procurement (total) ²	\$21,813,734	\$8,186,823	\$19,186,052	\$15,295,023	\$8,840,492	\$25,996,730	\$317,650,305
Minority	\$4,625,024	\$900,924	\$2,034,834	\$1,848,918	\$726,729	\$1,237,670	\$35,879,822
Female	\$7,257,040	\$1,837,364	\$3,762,717	\$2,998,523	\$1,233,362	\$2,008,046	\$52,584,014
Capital investments/improvements (2017-2018)	\$4,823,139	\$402,969	\$6,030,919	\$3,603,826	\$3,499,614	\$3,723,155	\$49,142,601
Capital investments/improvements cumulative	\$300,349,162	\$222,606,344	\$227,600,000	\$216,355,992	\$305,860,154	\$302,661,355	\$4,066,052,896
Charitable contributions (2017-2018)	\$90,556	\$29,906	\$180,588	\$172,943	\$23,012	\$1,678,000	\$2,571,902
Charitable contributions (cumulative)	\$8,205,605	\$4,203,199	\$440,785	\$4,635,755	\$4,728,032	\$4,733,917	\$42,621,123
Development plans	\$3,935,901	\$2,500,000	\$5,057,700	\$1,400,000	\$6,449,000	\$34,939	\$47,516,014
Admissions	1,419,979	671,214	2,033,762	1,022,276	1,099,434	1,013,675	21,819,418
Percentage of visitors from out-of-area ³	51.8%	72.10%	76%	77%	17%	78.3%	47.53%
Estimate of number of out-of-area visitors	735,549	483,945	1,545,659	787,152	186,903	793,707	41,056,382
Visitors' spending ⁴	\$36,777,456	\$24,197,250	\$77,282,956	\$39,357,626	\$9,345,189	\$39,685,376	\$627,319,325

Source: Louisiana Casino Association

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

² Excludes gaming equipment.

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

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



**RIVERBOAT GAMING FISCAL YEAR 2017-2018
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	\$ 7,774,330	295	294	148	192
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 13,861,687	428	424	353	258
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	\$ 22,395,499	1,009	993	758	637
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 37,368,750	1,096	1,076	739	638
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 13,464,030	376	372	271	196
Louisiana I Gaming L.P.	Boomtown New Orleans – New Orleans	\$ 16,380,750	635	632	436	371
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 13,482,406	413	408	310	244
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 79,243,872	2,432	2,339	1,204	1,292
PNK (Baton Rouge) Partnership	L’Auberge Casino & Hotel Baton Rouge - Baton Rouge	\$ 21,312,687	974	966	638	498
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 15,243,964	497	492	370	282
PNK (Lake Charles), LLC	L’Auberge Lake Charles - Lake Charles	\$ 78,583,757	1,948	1,909	1,017	1,142
Red River Entertainment of Shreveport, LLC	Sam’s Town Hotel & Casino - Shreveport	\$ 20,846,049	745	737	577	448
St. Charles Gaming Company, Inc.	Isle of Capri Casino Hotel Lake Charles - Westlake	\$ 20,009,600	755	735	376	430
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 20,599,423	617	609	364	307
Bossier Casino Venture, Inc.	Margaritaville Resort Casino – Bossier City	\$ 33,432,298	1,029	1,021	700	607
TOTAL		\$ 413,999,102	13,249	13,007	8,261	7,542

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

Dollar figure amounts are rounded to the nearest dollar.

* Average over calendar year.



**RIVERBOAT GAMING FISCAL YEAR 2017-2018
PROCUREMENT**

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino – Amelia	\$ 3,681,317	\$ 1,494,972	\$ 1,634,205
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 6,061,243	\$ 1,225,887	\$ 1,367,349
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	\$ 14,818,731	\$ 4,484,694	\$ 5,308,784
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 19,586,232	\$ 6,355,940	\$ 7,334,117
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 4,091,698	\$ 542,066	\$ 503,490
Louisiana I Gaming L.P.	Boomtown New Orleans - New Orleans	\$ 12,458,597	\$ 2,040,114	\$ 2,390,489
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 7,007,388	\$ 835,397	\$ 1,411,491
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 30,679,822	\$ 5,025,363	\$ 4,383,140
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge – Baton Rouge	\$ 23,331,919	\$ 2,732,451	\$ 3,756,398
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 6,320,063	\$ 801,869	\$ 1,377,339
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 42,881,530	\$ 9,276,646	\$ 13,417,764
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 9,777,591	\$ 2,516,023	\$ 3,124,724
St. Charles Gaming Company, Inc.	Isle of Capri Hotel Lake Charles - Westlake	\$ 8,782,577	\$ 1,371,842	\$ 2,644,085
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 6,412,395	\$ 1,155,596	\$ 1,569,901
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	\$ 19,532,764	\$ 2,284,602	\$ 3,789,460
TOTAL		\$ 215,423,867	\$ 42,143,462	\$ 54,012,736

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 2018	Indiana FY 2018	Iowa FY 2018	Missouri FY 2018	Mississippi FY 2018	Louisiana FY 2018
Number of Vessels	10	13	18	13	29	15
Casino Type	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased ²	Dockside	Dockside/Landbased ³	Dockside
AGR	\$ 1,374,862,061	\$ 2,241,722,541	\$ 1,463,808,371	\$ 1,745,649,984	\$ 2,078,332,949	\$ 1,926,845,556
State Gaming Taxes	\$ 382,512,851	\$ 602,409,928	\$ 313,931,133	\$ 366,584,607	\$ 165,880,182	\$ 412,371,357
Local Taxes or Fees	\$ 79,656,176	\$ 45,943,623	\$ 14,610,190	\$ 76,418,711	\$ 83,275,436	\$ 81,136,991
Total Employees	6,210	13,017	0*	8,824	16,343	13,248
Gaming Square Footage	359,606	882,906	702,876	849,600	1,295,441	418,080
Total Admissions	10,913,072	14,242,124	20,703,169	39,760,250	23,247,401*	21,819,418
Tax Rate and/or Admission Charges:	Graduated % of AGR 15%: \$ 0 to \$ 25 M 22.5%: \$25 to \$ 50 M 27.5%: \$50 to \$75 M 32.5% : 75 to \$ 100 M 37.5% : \$100 to \$150 M 45% : \$150 to \$200 M 50% : over \$200 M Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals).	Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission \$ 4.00 per admission The two newest locations, Hoosier Park (5/29/08) and Indiana Live (6/6/08), do not collect admissions.	State Gaming Tax Rate: 5%: \$ 0 - \$1 M 10%: \$ 1 M - \$3 M 22%: over \$3 M *Number of employees as of the end of fiscal year 2014 is no longer available.	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 by 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

Administrator: Mark Ostrowski

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

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

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

TOTAL OPERATING BUDGET

2018 Appropriations	\$ 44,660,134
2017 Appropriations	\$ 46,579,795
2016 Appropriations	\$ 49,188,412

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Estimated 2019	\$ 48,654,000
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¹ Information provided by Illinois Gaming Board.



INDIANA GAMING COMMISSION¹

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

Executive Director: Sara G. Tait
Controller: Kendra Nigg

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

TOTAL OPERATING BUDGET

FY 2018	\$ 5,372,383
FY 2017	\$ 3,007,300

SOURCE OF FUNDING

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

EXPENDITURE ON SALARIES - INDIANA GAMING COMMISSION

FY 2018	\$ 2,826,411
FY 2017	\$ 2,740,921

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE²

FY 2018	\$ 15,847,593
FY 2017	\$ 14,386,193

¹ Information provided by Indiana Gaming Commission.

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

Fiscal Year 2018 \$ 6,194,499

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 2018	\$ 4,465,237
FY 2017	\$ 4,497,781

ALLOCATION OF EMPLOYEES

FY 2018	51 Full Time Equivalent Employees
FY 2017	51 Full Time Equivalent Employees

REVENUES TO STATE

FY 2018	\$ 313,931,133
FY 2017	\$ 303,103,845

REVENUES TO LOCAL GOVERNMENTS (City & County Total)

FY 2018	\$ 14,610,190
FY 2017	\$ 14,465,966

¹ Information provided by 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.mgc.state.ms.us

Executive Director: Allen Godfrey
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 2018	\$ 8,452,266
FY 2017	\$ 9,407,887

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 2018	\$ 7,232,452
FY 2017	\$ 7,557,433

ALLOCATION OF EMPLOYEES

FY 2018	127
FY 2017	129

ALLOCATION BY DEPARTMENT

FY 2018		
Charitable Gaming	16	
Enforcement	40	
Investigations	9	
Others	62	

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.

¹ Information provided by 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: William K. Saibert, Jr.
Assistant Deputy Director of Administration: Jennifer Wilbers

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 2019 Budget

Personnel Services including Fringe Benefits	\$ 26,916,545
Expense and Equipment	<u>1,726,519</u>
Total Budgeted	\$ 28,643,064

Full Time Equivalent Employees	238.75
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FY 2018 Total

Personnel Services including Fringe Benefits	\$ 23,636,152
Expense and Equipment	<u>1,224,312</u>
Total Expended	\$ 24,860,464

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 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 by the Missouri Gaming Commission’s annual report.

Video Gaming





**VIDEO POKER
FRANCHISE FEES BY TYPE¹
FY 2017 -2018**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	2,807	968	\$ 274,665,938	\$ 184,999,879	\$ 89,666,059	\$ 23,313,234
RESTAURANTS (Type 2)	1,453	520	\$ 115,155,429	\$ 77,866,703	\$ 37,288,726	\$ 9,695,097
HOTELS (Type 3)	52	9	\$ 4,055,386	\$ 2,801,493	\$ 1,253,893	\$ 326,013
RACE TRACKS & OTBs (Type 4)	1,037	14	\$ 155,359,471	\$ 110,556,678	\$ 44,802,793	\$ 8,064,513
TRUCK STOPS (Type 5)	7,636	200	\$1,385,577,151	\$ 974,914,410	\$ 410,662,741	\$ 133,465,492
TOTALS	12,985	1,707	\$ 1,934,813,375	\$ 1,351,139,163	\$ 583,674,212	\$ 174,864,349

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

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	\$ 178,500
RENEWAL FEES	\$ 1,097,000
DEVICE OPERATION FEES	\$ 9,922,358
CIVIL PENALTIES & INTEREST	\$ 74,734
PROCESSING FEES	\$ 62,000
TOTAL	\$ 11,334,592
TOTAL FEES COLLECTED	\$ 186,198,942

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 2017 - 2018**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	36	470	\$83,505,780	\$59,171,672	\$24,334,108	\$7,772,908	\$1,726,522	\$6,046,386
Assumption	17	146	\$18,181,157	\$12,733,009	\$5,448,148	\$1,707,421	\$378,366	\$1,329,056
Avoyelles	17	122	\$12,165,873	\$8,130,657	\$4,035,216	\$1,253,927	\$278,539	\$975,388
Bossier	45	243	\$27,824,542	\$18,436,993	\$9,387,548	\$2,834,484	\$627,276	\$2,207,208
Caddo	89	672	\$96,686,570	\$65,534,209	\$31,152,361	\$9,662,675	\$2,152,273	\$7,510,402
Calcasieu	95	1,006	\$143,119,565	\$98,036,903	\$45,082,663	\$14,194,827	\$3,165,566	\$11,029,262
Cameron	5	15	\$1,244,457	\$827,776	\$416,681	\$108,337	\$23,787	\$84,550
DeSoto	8	170	\$25,849,427	\$18,075,761	\$7,773,666	\$2,518,245	\$563,112	\$1,955,133
East Carroll	6	35	\$6,812,083	\$4,803,901	\$2,008,182	\$604,943	\$135,110	\$469,833
Iberville	26	206	\$42,744,043	\$29,575,378	\$13,168,665	\$4,156,455	\$917,214	\$3,239,241
Jefferson	386	1,748	\$261,098,403	\$179,523,436	\$81,574,966	\$20,140,646	\$4,702,348	\$15,438,298
Jeff Davis	16	156	\$22,324,161	\$15,791,064	\$6,533,097	\$2,059,774	\$460,808	\$1,598,966
Lafourche	85	777	\$107,584,814	\$76,237,019	\$31,347,795	\$9,705,772	\$2,175,730	\$7,530,042
Madison	14	219	\$30,189,764	\$20,486,375	\$9,703,390	\$3,126,626	\$691,563	\$2,435,063
Orleans	295	975	\$97,477,409	\$67,260,260	\$30,217,148	\$8,480,653	\$1,891,490	\$6,589,163



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	28	122	\$18,678,833	\$12,764,805	\$5,914,028	\$1,757,639	\$389,191	\$1,368,449
Pointe Coupee	25	184	\$23,866,920	\$16,782,933	\$7,083,987	\$2,200,903	\$488,337	\$1,712,566
Red River	3	78	\$10,048,902	\$7,045,967	\$3,002,935	\$969,365	\$215,284	\$754,081
St. Bernard	61	366	\$55,073,342	\$38,069,563	\$17,003,779	\$4,328,514	\$1,010,675	\$3,317,838
St. Charles	28	277	\$33,966,801	\$24,310,513	\$9,656,288	\$2,625,216	\$619,911	\$2,005,305
St. Helena	12	456	\$93,060,562	\$66,066,563	\$26,993,999	\$8,761,720	\$1,944,999	\$6,816,721
St. James	21	329	\$48,908,761	\$34,885,684	\$14,023,077	\$4,507,323	\$990,925	\$3,516,398
St. John	36	393	\$64,660,603	\$46,213,282	\$18,447,321	\$5,351,677	\$1,220,704	\$4,130,972
St. Landry	52	554	\$76,010,846	\$53,625,320	\$22,385,526	\$6,932,313	\$1,557,045	\$5,375,268
St. Martin	70	971	\$174,010,202	\$122,786,680	\$51,223,522	\$16,037,832	\$3,590,487	\$12,447,346
St. Mary	49	327	\$37,535,335	\$26,579,993	\$10,955,342	\$3,381,977	\$753,661	\$2,628,316
Tensas	5	14	\$1,997,961	\$1,338,093	\$659,868	\$171,566	\$38,046	\$133,520
Terrebonne	115	890	\$145,717,263	\$103,029,117	\$42,688,146	\$12,942,358	\$2,919,756	\$10,022,602
Webster	18	368	\$60,934,129	\$43,323,840	\$17,610,289	\$5,672,368	\$1,264,870	\$4,407,498
West Baton Rouge	35	602	\$98,839,844	\$69,598,980	\$29,240,864	\$9,429,601	\$2,098,959	\$7,330,642
West Feliciana	9	94	\$14,695,024	\$10,093,418	\$4,601,606	\$1,466,284	\$321,601	\$1,144,684
TOTALS	1,707	12,985	\$1,934,813,374	\$1,351,139,164	\$583,674,212	\$174,864,350	\$39,314,155	\$135,550,195

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 2017-2018**

Video gaming devices are classified into five (5) different types according to the establishment in which the devices are located. The amount of the franchise payments are based on a percentage of net device revenue (“Net Gaming Proceeds”) of each video gaming device. The 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, 2018.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 89,666,059	\$ 23,313,234	2,807	964
2	\$ 37,288,726	\$ 9,695,097	1,453	520
3	\$ 1,253,893	\$ 326,013	52	9
4	\$ 44,802,793	\$ 8,064,513	1,037	14
5	\$ 410,662,741	\$ 133,465,492	7,636	200
TOTAL	\$ 583,674,212	\$ 174,864,350	12,985	1,707

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 2017-2018**

RECEIPTS	2017/2018
Number of Devices	12,985
Franchise Fees	\$ 174,864,350
Other Fees and Penalties	11,334,592
TOTAL COLLECTED	\$ 186,198,942
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	\$ 39,314,155
Horsemen's Purse Supplemental Fund	\$ 2,893,556
Louisiana State Police Budget	\$ 5,297,174
Attorney General Budget	\$ 2,876,895
Management and Finance Budget	\$ 1,985,619
Compulsive and Problem Gaming Fund	\$ 500,000
TOTAL EXPENDITURES	\$ 58,267,399
AMOUNT TRANSFERRED TO:	
Transfer to General Fund J3 G03000206A	\$ 987,191
TRANSFERRED TO GENERAL FUND	\$ 126,944,350

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 2017-2018**

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

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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	1997/98	1998/99	1999/00	2000/01	2001/02
NUMBER OF DEVICES	14,996	15,638	12,937	13,424	13,720
RECEIPTS:					
Franchise Fees	\$183,579,000	\$188,714,000	\$135,242,000	\$144,764,070	\$155,942,916
Statutory Fairgrounds					
Exemption	(\$566,000)				
Other Fees, Interest and Penalties	\$10,585,000	\$10,370,000	\$9,717,000	\$10,099,001	\$8,658,592
Total Fees Collected	\$193,598,000	\$199,084,000	\$144,959,000	\$154,863,071	\$164,601,508
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,205,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$40,848,000	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308
Horsemen's Purse Supplement Fund	\$3,250,000	\$3,360,000	\$2,417,000	\$2,554,664	\$2,719,186
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$150,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$53,853,000	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494
Seed Adv/Carry					
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)					
Transferred to General Fund	\$139,745,000	\$142,000,000	\$102,135,000	\$109,456,407	\$116,637,014

Continued on following page



LOUISIANA GAMING CONTROL BOARD
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	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
NUMBER OF DEVICES	14,551	14,296	14,297	13,571	14,014	14,561
RECEIPTS:						
Franchise Fees	\$162,156,607	\$165,991,242	\$172,156,682	\$203,062,421	\$203,869,961	\$201,230,926
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$12,799,529	\$11,118,335	\$11,613,093	\$11,022,428	\$10,476,413	\$10,507,183
Total Fees Collected	\$174,956,136	\$177,109,577	\$183,769,775	\$214,084,849	\$214,346,374	\$211,738,109
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	\$37,511,792	\$38,045,716	\$39,687,762	\$44,994,326	\$47,206,389	\$46,581,631
Horsemen's Purse Supplement Fund	\$2,809,653	\$2,830,005	\$2,919,077	\$3,407,143	\$3,420,394	\$3,323,584
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$ 7,973,014	\$9,017,787	\$8,400,360	\$8,370,183
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$50,621,445	\$51,175,721	\$56,479,853	\$63,319,256	\$64,927,143	\$64,175,398
Seed Adv/Carry						
Amount Transferred to General Fund (Act 67/XO KBB 2005-82)				\$2,150,000		
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)			\$2,862,500	\$2,862,500		\$1,115,489
Transferred to General Fund	\$124,334,691	\$125,933,855	\$124,427,422	\$151,478,093	\$149,419,231	\$148,678,200

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LOUISIANA GAMING CONTROL BOARD
23rd ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
NUMBER OF DEVICES	14,571	14,727	14,665	14,467	14,108	14,081
RECEIPTS:						
Franchise Fees	\$200,082,048	\$180,406,985	\$182,748,588	\$181,084,286	\$182,051,479	\$175,867,660
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$12,052,516	\$12,056,605	\$12,317,604	\$12,217,814	\$12,220,654	\$11,895,796
Total Fees Collected	\$212,134,564	\$192,463,590	\$195,066,192	\$193,302,100	\$194,272,133	\$187,763,456
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	\$44,442,291	\$41,847,270	\$42,487,855	\$42,055,165	\$42,297,004	\$40,685,838
Horsemen's Purse Supplement Fund	\$3,294,216	\$2,976,971	\$3,015,623	\$2,981,439	\$2,982,918	\$2,910,005
Budget – LSP/AG/OMV	\$8,848,937	\$8,192,681	\$8,312,216	\$8,596,468	\$8,770,656	\$8,936,772
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$62,485,444	\$58,916,923	\$59,715,694	\$59,533,072	\$59,950,578	\$58,432,615
Seed Adv/Carry						
Amount Transferred to General Fund (Act 67/XO KBB 2005-82)						
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)	\$2,242,500	\$2,976,971				
Transferred to General Fund	\$147,406,620	\$133,546,667	\$135,350,498	\$133,769,028	\$134,321,555	\$129,330,841

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LOUISIANA GAMING CONTROL BOARD
23rd ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2014/15	2015/16	2016/17	2017/18	TOTAL
NUMBER OF DEVICES	14,171	13,160	13,091	12,985	
RECEIPTS:					
Franchise Fees	\$178,926,575	\$173,615,895	\$172,921,243	\$174,864,350	\$4,333,529,934
Statutory Fairgrounds					\$0
Exemption					(\$5,566,000)
Other Fees, Interest and Penalties	\$11,837,620	\$12,095,077	\$11,222,238	\$11,334,592	\$296,389,090
Total Fees Collected	\$190,764,195	\$185,710,972	\$184,143,481	\$186,198,942	\$4,624,353,024
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$138,942,000
Local Government	\$40,917,526	\$40,190,462	\$39,802,157	\$39,314,155	\$986,359,647
Horsemen's Purse Supplement Fund	\$2,931,418	\$2,849,473	\$2,834,851	\$2,893,556	\$71,139,177
Budget – LSP/AG/OMV	\$9,713,282	\$10,618,172	\$9,867,729	\$10,159,688	\$178,239,945
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$10,450,000
Total Expenditures	\$59,462,226	\$59,558,107	\$58,404,737	\$58,267,399	\$1,385,160,768
Seed Adv/Carry					
Amount Transferred to General Fund					\$2,150,000
(Act 67/XO KBB 2005-82)					
Transfer 5% Deficit Reduction (T130)					\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2	\$100,000				\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit		\$463,667			\$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				\$3,500,000
Transfer to State General Funds J3G03000206A				\$987,191	\$987,191
Amount Transferred to Current Year (Act 16)					\$6,840,489
Transferred to General Fund	\$127,701,969	\$125,689,198	\$125,500,589	\$126,944,350	\$3,230,656,229

Video Gaming – Other States





MONTANA¹

Administrator: Angela Nunn

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 (“VGM”) in 1987. Currently, an individual VGM permit fee is \$240 for the full fiscal year. That amount is reduced each subsequent quarter by a pro-rated amount. Approximately 41% of the fee goes to the local government where the machine is located, and the balance goes to the Gambling Special Revenue Fund.

2018 Montana Video Lottery Revenue	
Total Annual Net Income	\$ 402.1 million
Video Gambling Tax Collected	\$ 60.3 million
Approximate Average Daily Gross Income Per Machine	\$ 69.91
Total Establishments at end of FY 2018	1,418
Average Number of Machines Reporting	16,865

As fiscal year 2018 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 provided by Montana Department of Justice, Gambling Control Division.



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 \$12 billion to help support public education, economic development, state parks and watershed enhancement. It has also paid players over \$38 billion in prizes.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 61.7 percent of total sales revenue.

2018 Oregon Video Lottery Revenue	
Video Lottery Sales	\$ 933,980,026

Distribution of Lottery Revenue²	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	\$ 712,153,277
Total Revenue Returned to the Public	\$ 726,087,401
Administrative Expenses	\$ 384,616,486
Retained for Contingency Reserve	\$ (14,391,326)
Total Revenue Distribution	\$ 11,784,225,771

¹ Information provided by Oregon State Lottery Commission.

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



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) 558-3870
Website: www.wvlottery.com

Limited Video Lottery games were approved by the West Virginia Legislature in April of 2001. The legislation provides for the operation of up to 9,000 Limited Video Lottery Terminals. Presently, 7,162 terminals are in operation, limited to 7 terminals per bar or 10 terminals per fraternal organization.

In general, the profits from video lottery gaming are used to fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State’s Excess Lottery Revenue Fund. This fund is used to provide West Virginia students with college scholarships and to back bonds for economic development endeavors. West Virginia cities and counties also receive two percent of the State’s revenues produced by the Limited Video Lottery Terminals located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2017, and June 30, 2018, follows.

Video Lottery Revenue	2017	2018
Total credits played	\$ 4,339,155,000	\$ 4,259,474,961
Credit (prizes) won	\$ 3,978,341,000	\$ 3,911,919,502
Gross terminal income	\$ 360,814,000	\$ 347,555,458
Administrative costs	\$ 7,216,000	\$ 6,951,114
Gross profits	\$ 353,598,000	\$ 340,604,343
Commissions	\$ 176,799,000	\$ 170,302,163
Distributions to municipalities and counties	\$ 7,072,000	\$ 6,812,086

¹ Information provided by West Virginia Lottery Commission.

Landbased Casino





LOUISIANA LANDBASED CASINO GAMING¹

FY 2017-2018

Admissions for fiscal year 2017 - 2018 were 4,222,177. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 23,990,638	\$ 5,095,890
August	\$ 21,320,586	\$ 5,095,890
September	\$ 24,771,409	\$ 4,931,507
October	\$ 24,676,876	\$ 5,095,890
November	\$ 22,841,091	\$ 4,931,507
December	\$ 25,430,756	\$ 5,095,890
January	\$ 20,444,006	\$ 5,095,890
February	\$ 23,617,512	\$ 4,602,740
March	\$ 26,829,398	\$ 8,848,991
April	\$ 23,971,456	\$ 4,931,507
May	\$ 26,924,643	\$ 5,095,890
June	\$ 23,711,254	\$ 4,931,507
TOTAL	\$ 288,529,625	\$ 63,753,099

FY 2016-2017

Admissions for fiscal year 2016 - 2017 were 4,423,296. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 22,450,804	\$ 5,095,890
August	\$ 19,187,251	\$ 5,095,890
September	\$ 23,650,086	\$ 4,931,507
October	\$ 20,834,228	\$ 5,095,890
November	\$ 22,834,370	\$ 4,931,507
December	\$ 24,348,790	\$ 5,095,890
January	\$ 21,427,882	\$ 5,095,890
February	\$ 22,620,156	\$ 4,602,740
March	\$ 21,690,924	\$ 5,095,890
April	\$ 35,081,136	\$ 4,931,507
May	\$ 25,219,590	\$ 5,095,890
June	\$ 22,303,047	\$ 4,931,507
TOTAL	\$ 281,648,264	\$ 60,000,000

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

Landbased Casino – Other States





OTHER STATES

COLORADO¹

Director: Donia Amick

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 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 2018 TAX YEAR BASIS	
Total Devices	12,913
Total AGP	\$ 838,608,664
Gaming Taxes	\$ 125,272,331
No. of Open Casinos	33

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

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

- the State General Fund
- the Local Government Limited Gaming Impact Fund
- the Colorado Travel and Tourism Promotion Fund
- the Innovative Higher Education Research Fund
- the Creative Industries Cash Fund
- the Advanced Industries Acceleration Cash Fund
- the Colorado Office of Film, Television and media Operational Account Cash Fund

28% to the State Historical Fund

- 20% (of 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 respect cities.
- 8% (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.

¹ Information provided by Colorado Division of Gaming.



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.

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 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: Terry Presta

Kansas Lottery

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

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 2018 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 2018 Expanded Lottery	
Expanded Lottery Revenue	\$ 404,508,001
Payment to Expanded Lottery Act Revenues Fund	\$ 88,991,760
Local Units of Government	\$ 12,135,239
Problem Gambling and Addictions Grant Fund	\$ 8,090,161
Casino Manager	\$ 295,290,841

¹ Information provided by Kansas Lottery.



MICHIGAN¹

Executive Director: Richard Kalm

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

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

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

State of Michigan wagering tax rate

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

Calendar Year 2018 Revenue Data	
Total Adjusted Gross Receipts	1.4 Billion
Total State Wagering Tax	117 Million

- 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 provided by Michigan Gaming Control Board.



NEVADA¹

Senior Research Analyst: Michael Lawton

Nevada Gaming Control Board

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

At the end of fiscal year 2017 – 2018, there were a combined total of 174,648 slot machines, 5,818 table games, and 871 poker tables throughout the state of Nevada.

FY 2018 Revenue Data	
Gaming Win (Statewide)	\$ 11,257,147
Slots	\$ 7,124,768
Table games	\$ 4,093,991
State Gaming Taxes	\$ 909,857,085

Distribution of Funds	
General Fund	\$ 864,002,481
Dedicated funds (Schools, Counties)	\$ 45,854,604

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

- I. Non-restricted Gaming License:** Issued for the operation of games and/or tables only; or, for the operation of 16 or more slot machines only; or, for the operation of games and/or tables in conjunction with slot machines.
 - A. Slot Machines:**
 - 1. **Annual Tax (NRS 463.385)**
Rates are \$250.00 per machine, payable in advance; computed on a prorated basis.
 - 2. **Quarterly License Fee (NRS 463.375)**
Rates are \$20.00 per machine, payable in advance; no proration.
 - B. Games:**
 - 1. **Annual License Fee (NRS 463.380)**
Payable in advance; no proration, except that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.

¹ Information provided by the Nevada Gaming Control Board.



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

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 license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7,500 are subject to a Live Entertainment Tax. For non-restricted locations that license less than 51 slot machines, less than 6 games or any combination thereof, the tax applies only if entertainment is provided in a facility with a maximum occupancy/seating of at least 200 and an admission charge is collected.

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

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

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

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

A. Slot Machines:

1. **Annual Tax (NRS 463.385)**
\$250.00 per machine payable in advance; computed on a prorated basis
2. **Quarterly License Fee (NRS 463.373)**
Maximum \$1,815.00, payable in advance; no proration.



NEW 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 2018, there were nine (9) land based casinos and five (5) Internet Gaming Permit holders in the Atlantic City with 23 authorized Internet Gaming Sites. Financial data is as follows and may be subject to amendments.

Calendar Year 2018	
Total Gaming Revenue	\$ 2,626,667,221
Internet Gaming Win	\$ 263,731,839
Sports Wagering Revenue ²	\$ 1,179,502
Gross Revenue Tax	\$ 218,649,000
Reinvestment obligations *	\$ 36,162,621

*Casinos are required to reinvest 1.25% of gross revenues and 2.5% of Internet gross revenues through the Casino Reinvestment Development Authority for the benefit of Atlantic City.

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 of Gaming Enforcement. 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 provided by New Jersey Casino Control Commission.

² Sports Wagering revenue is not a win. Revenue 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: David M. Barasch

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 operations, offering both slot machine play and tables 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 24 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” (10) may operate up to 700 slot machines and 40 table games.

Casino slot machine revenue was taxed at roughly 50.71 percent of gross slot revenue in fiscal year 2017/2018. Casino table game revenue is taxed at 14 percent of gross table game revenue.

FY 2017/2018 Gross Revenue and Distribution	
Gross Revenue	\$ 2,352,320,937
State Tax – Property Tax Reduction (34%)	\$ 799,789,119
Local Tax Government Tax (29%)	\$ 23,264,623
Economic development Tax (6%)	\$ 129,577,417
Race Horse Development Tax	\$ 240,220,343
Table Games Gross Revenue	\$ 895,278,806
State Tax – General Fund Budget (12%)	\$ 126,189,273
Local Host Government Tax (2%)	\$ 17,905,577
Total Slot Machines	25,737
Total Table Games	1,271

¹ Information provided by Pennsylvania Gaming Control Board.



SOUTH DAKOTA¹

Executive Secretary: Larry Eliason

Commission on Gaming

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

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 2016	FY 2017	FY 2018
Total Gaming Action	\$ 1,157,248,816	\$ 1,082,364,851	\$ 1,084,628,335
Won By Bettors	\$ 1,048,097,233	\$ 979,541,802	\$ 979,853,020
Total Gross Revenue	\$ 109,151,583	\$ 102,823,048	\$ 104,775,314
LESS: City Slot Revenue	\$ 3,922,897	\$ 4,231,279	\$ 4,846,587
Adjusted Gross Revenue	\$ 105,228,686	\$ 98,591,769	\$ 99,928,727
Number of Licensed Devices	3,209	3,176	3,090
Device Tax %	\$ 6,418,000	\$ 6,352,000	\$ 6,180,000
Gross Revenue Tax %	\$ 9,255,887	\$ 8,840,172	\$ 9,121,793
City Slot Tax %	\$ 401,500	\$ 401,500	\$ 401,500

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

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

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

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

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

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

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

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

¹ Information provided by South Dakota Commission on Gaming.

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 2017-2018	Total
Delta Downs' Adjusted Gross Revenue	\$183,842,284
Less Purse Supplements	\$27,576,343
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$5,515,269
Taxable Net Slot Machine Proceeds	\$150,750,672
State Tax (18.5%)	\$27,888,875

HARRAH'S RACETRACK & CASINO	
Revenue for FY 2017-2018	Total
Harrah's Louisiana Downs' Adjusted Gross Revenue	\$44,333,634
Less Purse Supplements	\$6,650,045
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,330,009
Taxable Net Slot Machine Proceeds	\$36,353,579
State Tax (18.5%)	\$6,725,412



EVANGELINE DOWNS	
Revenue for FY 2017-2018	Total
Evangeline Downs' Adjusted Gross Revenue	\$82,127,641
Less Purse Supplements	\$12,319,146
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$2,463,829
Taxable Net Slot Machine Proceeds	\$67,344,666
State Tax (18.5%)	\$12,458,763

FAIR GROUNDS	
Revenue for FY 2017-2018	Total
Fair Grounds' Adjusted Gross Revenue	\$42,507,809
Less Purse Supplements	\$6,376,171
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,275,234
Taxable Net Slot Machine Proceeds	\$34,856,404
State Tax (18.5%)	\$6,448,435

Total State Tax.....\$ 53,521,483

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.

On November 6, 2018, the Arkansas voters approved Constitutional Amendment 100, which authorized casino gaming in Arkansas. The Amendment authorizes four casinos in Arkansas. Two of those casinos are at the existing race tracks in Hot Springs and West Memphis. Casino Gaming will begin in Hot Springs and West Memphis sometime after April 1, 2019. Casino gaming at the other two authorized casinos will not begin until sometime after June 1, 2019, and likely not until late 2019 or early 2020.

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%.

¹ Information provided by Arkansas Racing Commission.



Distribution of Gross Revenue

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

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

Total Wagers

2018: \$4,962,423,272.25
 2017: \$4,677,759,781.09
 2016: \$3,988,273,084.07

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% of 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 €.
- (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 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

Assistant Operations Manager: Ed Parseghian

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

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	\$ 35.4 Million
Vendor Fees ²	\$ 26.2 Million
State Share ³	\$ 41.9 Million
Track Commissions	\$ 148.6 Million
Net Proceeds	\$ 323.9 Million

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 provided by Delaware State Lottery Office.
² Central computer and terminal equipment.
³ Before operating expenses of Lottery and State Police.



FLORIDA¹

Director: Leon M. Biegalski

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

In Florida, pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade Counties. Florida is one of the primary pari-mutuel states in the nation, and is the leading state in greyhound racing, as well as a major horse racing state. Florida is also the only state in the United States where live jai alai games are conducted. As of June 30, 2018, 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 2017-2018	TOTAL
State Revenue from Pari-Mutuel ²	\$ 8,406,936
Other State Gaming Revenue ³	\$ 112,851
Total Pari-Mutuel State Revenue	\$ 8,519,787
Total State Revenue from Cardrooms ⁴	\$ 17,806,368
Total State Revenue from Slots ⁵	\$ 211,207,888
Total State Revenue Generated from Pari-Mutuel, Cardrooms and Slots	\$ 237,534,043
State Revenue from Indian Gaming Compact ⁶	\$ 341,990,499
Total State Revenue Generated	\$ 579,524,542

¹ Information provided by Florida Division of Pari-Mutuel Wagering.
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.



LOUISIANA GAMING CONTROL BOARD
23rd ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

STATE REVENUE FISCAL YEAR 2016 - 2017	TOTAL
State Revenue from Pari-Mutuel ¹	\$ 9,081,915
Other State Gaming Revenue ²	\$ 1,844,511
Total Pari-Mutuel State Revenue	\$ 10,926,426
Total State Revenue from Cardrooms ³	\$ 16,624,737
Total State Revenue from Slots ⁴	\$ 208,770,326
Total State Revenue Generated from Pari-Mutuel, Cardrooms and Slots	\$ 236,321,489
State Revenue from Indian Gaming Compact ⁵	\$ 289,119,736
Total State Revenue Generated	\$ 525,441,225

¹ Daily license and fees and taxes reported above are amounts collected, and not reflect amounts due.

² Escheated tickets from greyhound racing and jai alai gaming and Racing Scholarship Funds are distributed to the Department of Education.

³ One-half of cardroom gross receipts is deposited into General Revenue.

⁴ Slot taxes are distributed to the Department of Education.

⁵ Indian Gaming Compact payments are deposited into the General Revenue Fund.



MAINE¹

Executive Director: Patrick J. Fleming

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

The Maine Gambling Control Board was created as a result of the “Governor’s Gambling Control Legislation,” enacted by the Legislature and signed into law by Governor John E. Baldacci on May 6, 2004. There have only been two casinos in Maine since 2012.

2018 State Revenue from Racino Operation – Hollywood Casino			
Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1%x.39)	Total Tax Revenue due to the State (16%)
\$ 40,217,285	\$ 3,921,214	\$ 14,155,790	\$ 1,283,959

2018 State Revenue from Racino Operation – Oxford Casino		
Net Revenue	46% Tax	Total Tax Revenue due to the State (16%)
\$ 77,776,267	\$ 35,758,070	\$ 2,809,771

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

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

¹ Information provided by Maine Gambling Control Board.



NEW MEXICO¹

Acting Executive Director: Donovan Lieurance

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

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 2018:

REVENUE FOR FY 2018	
Gaming Machine Net Win	\$ 239,970,609
Gaming Tax	\$ 61,649,077
Amount Paid Into Horse Racing Purses	\$ 46,038,226
Amount Designated for Problem Gambling	\$ 575,478
Charitable & Educational Payments	\$ 1,848,321

¹ Information provided by New Mexico Gaming Control Board.



NEW YORK¹

Executive Director: Robert Williams

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

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 2018. The fiscal year in New York covers 4/1/2017 – 3/31/2018.

REVENUE FOR FY 2018	
Current Number of Operating Racinos	11
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Net Machine Income	\$ 2,034,690,293
State Education Fund	\$ 926,121,315
Revenue Retained by Operator	
Agent Commission	\$ 707,994,047
Marketing Allowance	\$ 176,933,642
Capital Award ²	\$ 20,170,732
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 horse racing 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 provided by New York State Gaming Commission.

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



RHODE ISLAND¹

Director: Gerald Aubin

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 of 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, 2018, 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 2018	
Cash In	\$ 3,316,437,787
Cash Out	\$ 2,835,065,265
Net Terminal Income	\$ 481,372,522
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 video lottery net terminal income (video lottery credits purchased less credits redeemed or redeemable). Consistent with the General Laws, net terminal income is distributed to licensed video lottery facility operators, the technology providers (video lottery terminal providers), the central communications system provider, the city or town in which the video facility is licensed and the Narragansett Indian Tribe. All residual net terminal income after mandated commission payments and other transfers, is remitted to the State’s General Fund.

¹ Information provided by Rhode Island Lottery Commission.



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.

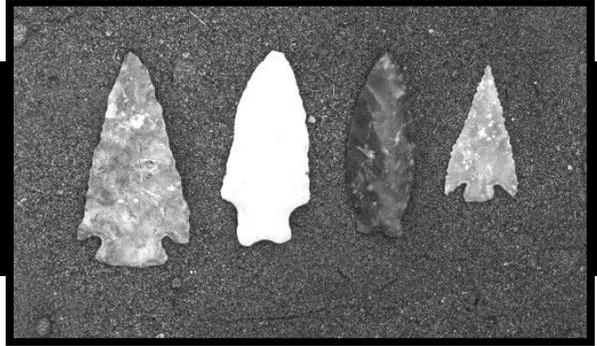
Revenue for FY 2018	
Credits played	\$ 5,799,475,250.52
Credits won	\$ 5,203,813,906.90
Promotional Credits	\$ 74,278,767.78
MWAP Contributions	\$ 64,972.14
Gross Terminal Revenue	\$ 521,317,603.70
Administrative Costs	\$ 14,765,048.99
Net Terminal Revenue	\$ 506,552,554.71
Commissions	\$ 268,177,388.50

FY- 2018 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 107,818,470.29
State Excess Lottery Revenue Fund	\$ 125,224,249.93
Capital Reinvestment Fund	\$ 5,332,445.99
Total non-operating distributions	\$ 238,375,166.21

¹ Information provided by West Virginia Lottery Commission.

Indian Gaming





INDIAN GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 2017-2018

Total Casino Employees	724
Native American Employees	45
Employee Wages Paid	\$19,810,080.66
Social Security and Medicare Taxes (employee portion)	\$1,494,749.32
Unemployment Compensation Insurance	\$19,617.77
Advertising	\$2,273,697
Expenditures for goods and services	n/a
a. Paid to Louisiana vendors	\$29,681,714.48
b. Paid to out of state vendors	\$17,244,319.48
Number of Louisiana based vendors	551
Other Donations Within the State	\$2,987.82
State and/or Parish Sales Taxes	\$249,895

COUSHATTA TRIBE OF LOUISIANA
COUSHATTA CASINO RESORT
ALLEN PARISH

FISCAL YEAR 2017-2018

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 2017-2018

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 2017 - 2018**

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)**