



Louisiana Gaming Control Board



20th 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 20th annual comprehensive report to the Legislature in accordance with La. R.S. 27:15(B)(9)(b).

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

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

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

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

RIVERBOAT GAMING

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

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

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

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

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

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

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$71,445,751 in gaming revenue to the state. This exceeded the minimum payment requirement of \$60,000,000 pursuant to the Casino Operating Contract, but was a \$1,111,146 decrease from the previous year.

VIDEO POKER

As of June 30, 2015, there were 1,911 video poker outlets and 14,171 devices in the 31 parishes where video poker gaming had been approved in the local option election of November 5, 1996. These machines are authorized in bars, restaurants, hotels, off-track betting parlors, and truckstops. Franchise fees to the state from video poker amounted to \$178,926,575 for fiscal year 2014-2015, an increase of \$3,058,915 from the previous year.

RACETRACK GAMING

Slot machine gaming at the racetracks adjusted gross revenue for 2014-2015 was \$380,051,515, a decrease of \$6,687,028 from the previous year. After subtracting the Support Contribution Deduction of \$68,409,273 for Purse Supplements, Executive Committee of the Louisiana Thoroughbred Breeders' Association, and Executive Committee of the Louisiana Quarter Horse Breeders Association, the State received fees in the amount of \$57,653,815.

INDIAN GAMING

This report contains limited statistical information on tribal gaming. None of the three tribes are required to pay any fees directly to the state nor can they be required to provide the Gaming Control Board with any financial figures. All of the tribes make contributions to local governments in their respective locations. The Board does wish to acknowledge the Chitimacha Tribe in Charenton for its continued cooperation in voluntarily providing the information shown in this and previous reports.

CONCLUSION

Gaming revenue continues to be a substantial part of the Louisiana economy, generating \$713,858,984 in direct gaming revenue, an increase of \$38,355,754 from the previous year. Riverboat gaming continues to be the most dominant area in gaming, providing more than half of the state's gaming revenue.

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

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

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

Respectfully submitted by:

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



ATTORNEY GENERAL'S GAMING DIVISION

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

LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION

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



ACKNOWLEDGMENTS

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

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

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

Louisiana State Police

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

Gaming Control Board Staff

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

Louisiana Casino Association

Wade Duty, Executive Director
Vickie Duty, Executive Assistant

Contributing Jurisdictions

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

Riverboat Gaming





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

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

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 Casino & Hotel R010800198	Horseshoe Entertainment, L.P.	11/22/1993	Red River, Bossier	Red River, Bossier
Golden Nugget Lake Charles, LLC d/b/a Golden Nugget R016502995	Creative Casinos of Louisiana, LLC	5/19/2011	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu
Louisiana Riverboat Gaming Partnership d/b/a DiamondJacks Casino & Resort R010800195	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier Casino Venture, Inc. d/b/a Margaritaville Resort Casino R011000841	Grand Palais Riverboat, Inc.	1/9/1994 ¹	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), Inc. d/b/a Boomtown Bossier City R016500701	Crescent City Capital Development, Corp.	2/11/1994 ²	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 ³
St. Charles Gaming Company, LLC d/b/a Isle of Capri Hotel Lake Charles R011700174	St. Charles Gaming Company, Inc.	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu ⁴
Treasure Chest Casino, LLC d/b/a Treasure Chest Casino R012600098	Treasure Chest Casino, LLC	5/18/1994	Lake Pontchartrain, Jefferson	Lake Pontchartrain, Jefferson
Louisiana Casino Cruises, Inc. d/b/a Hollywood Casino Baton Rouge R011700193	Louisiana Casino Cruises	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
Catfish Queen Partnership in Commendam d/b/a Belle of Baton Rouge R011700009	Catfish Queen Partnership in Commendam	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
PNK (Lake Charles), LLC d/b/a L' Auberge Lake Charles R022001707	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Information Source: Louisiana State Police (Gaming Audit Section)

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



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

License	Amelia Belle Casino	Belle of Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	Hollywood Casino Baton Rouge	Golden Nugget ⁵	L'Auberge Casino & Hotel Baton Rouge ⁶	Eldorado Casino Resort Shreveport	L'Auberge Lake Charles
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Baton Rouge	Shreveport	Lake Charles
State franchise tax (21.5%)	\$10,861,523	\$13,398,031	\$24,818,666	\$13,649,155	\$15,105,436	\$32,302,196	\$32,753,622	\$30,240,996	\$77,335,265
Local fees	\$1,500,000	\$1,246,328	\$6,926,139	\$3,428,160	\$1,405,167	\$3,937,501	\$6,856,255	\$6,092,259	\$14,184,141
Property taxes	\$419,465	\$1,014,212	\$657,329	\$930,645	\$717,972	\$2,753,821	\$3,039,011	\$2,712,000	\$4,278,674
Payroll(includes tips)	\$8,038,122	\$16,516,652	\$14,742,623	\$16,621,979	\$13,498,825	\$44,701,497	\$22,285,338	\$32,757,433	\$194,573,973
Benefits ¹	\$526,390	\$3,903,592	\$5,696,605	\$3,641,260	\$3,830,480	\$5,218,386	\$7,020,390	\$8,516,933	\$50,589,233
Employment (F/T)	333	548	475	596	332	2,358	773	929	1,446
Employment (fte)	276	468	526	459	366	1,934	859	995	1,661
Procurement (total) ²	\$6,486,506	\$7,719,151	\$20,569,059	\$8,861,686	\$6,141,116	\$16,690,438	\$26,346,641	\$25,973,229	\$162,350,929
Minority	\$375,305	\$1,465,374	\$1,655,448	\$940,498	\$642,212	\$1,441,695	\$3,604,637	\$4,210,259	\$9,411,417
Female	\$1,606,928	\$1,384,740	\$3,086,024	\$2,604,820	\$454,516	\$3,529,117	\$6,536,313	7,623,878	\$16,112,340
Capital investments/improvements (2014-2015)	\$2,547,000	\$2,711,000	\$20,453,421	\$1,029,406	\$2,054,168	\$605,190,086	\$979,852	\$5,056,514	\$8,804,555
Capital investments/improvements cumulative	\$73,692,376	\$125,536,578	\$148,135,851	\$160,573,682	\$132,769,832	\$605,190,086	\$390,299,615	\$253,487,607	\$495,146,422
Charitable contributions (2014-2015)	\$0	\$2,733	\$34,175	\$14,203	\$59,782	\$73,822	\$176,963	\$100,725	\$130,507
Charitable contributions (cumulative)	\$101,560	\$1,444,687	\$2,259,045	\$2,713,851	\$3,371,904	\$73,822	\$490,776	\$2,669,725	\$11,222,415
Development plans	\$0	\$3,496,000	\$1,403,115	\$2,200,000	\$2,673,174	\$36,000,000	\$1,050,310	\$4,500,000	\$0
Admissions	644,355	875,595	1,252,199	1,033,549	765,190	2,431,419	1,405,328	2,434,709	3,995,988
Percentage of visitors from out-of-area ³	11%	14.2%	17.5%	46%	20%	86.4%	23.5%	48%	82%
Estimate of number of out-of-area visitors	7,087	12,433	219,134	475,432	153,038	2,100,746	33,025	1,168,660	3,276,710
Visitors spending ⁴	\$354,395	\$621,672	\$9,416,072	\$23,771,627	\$22,995,700	\$105,037,300	\$1,651,260	\$58,433,016	\$163,835,508

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 2014-2015**

Licensee	Horseshoe Bossier City	DiamondJacks Casino & Resort	Margaritaville Resort Casino	Isle of Capri Casino Hotel Lake Charles	Treasure Chest Casino	Sam's Town Hotel & Casino	Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport	
State franchise tax (21.5%)	\$43,033,413	\$11,867,963	\$29,509,710	\$29,884,035	\$21,820,622	\$19,252,210	\$405,832,843
Local fees	\$9,010,964	\$2,505,627	\$6,672,468	\$6,997,225	\$4,642,432	\$4,253,395	\$79,658,061
Property taxes	\$2,809,170	\$1,420,776	\$2,045,664	\$1,316,475	\$347,652	\$1,078,783	\$25,541,649
Payroll (includes tips)	\$27,181,588	\$14,641,211	\$27,978,597	\$31,373,773	\$18,731,920	\$23,150,604	\$506,794,135
Benefits ¹	\$11,466,552	\$4,509,371	\$7,274,435	\$9,084,084	\$6,581,600	\$6,770,353	\$ 134,629,664
Employment (F/T)	908	480	827	1,029	613	695	12,342
Employment (fte)	926	458	838	892	563	832	12,053
Procurement (total) ²	\$25,590,284	\$9,464,621	\$17,778,682	\$21,678,959	\$16,414,838	\$17,530,394	\$389,596,533
Minority	\$1,941,560	\$583,647	\$1,306,511	\$1,429,668	\$402,120	\$1,140,058	\$30,550,409
Female	\$7,510,100	\$1,379,706	\$3,597,471	\$3,832,750	\$2,043,016	\$2,259,232	\$63,560,951
Capital investments/improvements (2014-2015)	\$517,000	\$369,104	\$7,636,541	\$6,674,925	\$2,439,124	\$3,473,315	\$669,936,011
Capital investments/improvements cumulative	\$298,002,577	\$219,768,425	\$164,579,910	\$205,354,988	\$298,361,718	\$298,369,186	\$3,869,268,853
Charitable contributions (2014-2015)	\$88,368	\$6,632	\$39,748	\$133,108	\$39,263	\$19,136	\$919,165
Charitable contributions (cumulative)	\$8,010,474	\$4,160,816	\$58,648	\$4,312,898	\$3,265,959	\$4,656,508	\$48,813,088
Development plans	\$1,000,000	\$875,000	\$4,800,000	\$5,089,621	\$915,500	\$453,000	\$64,455,720
Admissions	1,429,419	912,169	\$2,133,887	1,651,209	1,084,801	1,369,110	23,418,927
Percentage of visitors from out-of-area ³	63%	74%	45.82%	72.6%	17.36%	78.6%	76.6%
Estimate of number of out-of-area visitors	900,533	675,005	977,794	1,198,777	188,321	1,076,120	14,976,745
Visitors' spending ⁴	\$4,502,669	\$33,750,253	\$4,888,735	\$5,993,888	\$8,753,607	\$53,806,023	\$540,048,831

Source: Louisiana Casino Association

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 2014-2015
EMPLOYMENT**

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

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

Dollar figure amounts are rounded to the nearest dollar.

* Average over calendar year.

¹ Golden Nugget, Lake Charles, LLC opened late December 2014.



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

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

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 2015	Indiana FY 2015	Iowa FY 2015	Missouri FY 2015	Mississippi FY 2015	Louisiana FY 2015
Number of Vessels	10	11	15	13	29	15
Casino Type	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased	Dockside	Dockside/Landbased ²	Dockside
AGR	\$ 1,438,834,867	\$ 2,297,775,488	\$ 958,108,325	\$ 1,662,476,829	\$ 2,085,379,164.53	\$ 1,887,594,619
State Gaming Taxes	\$ 403,167,011	\$ 595,653,809	\$ 198,172,673	\$ 359,051,155	\$ 167,274,838	\$ 359,613,011
Local Taxes or Fees	\$ 84,871,611	\$ 66,748,299	\$ 9,632,004	\$ 79,162,640	\$ 82,911,112.08	\$ 88,333,826
Total Employees	7,474	13,427	0	9,623	17,439	14,961
Gaming Square Footage	359,306	839,692	459,143	849,600	1,291,443	417,966
Total Admissions	12,929,868	57,691,761	15,009,754	43,838,862	22,139,962*	23,418,927
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 (18.9% to State 2.1% to Local) & \$2.00 per admission (\$1.00 to State and \$1.00 to Local Government.)	8% of AGR to State & 3.2% of AGR to Local Governments *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 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

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

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

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

ALLOCATION OF EMPLOYEES

Authorized Headcount –2015	350
Actual Headcount – 2014	283

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

SOURCE OF FUNDING

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

EXPENDITURE ON SALARIES - INDIANA GAMING COMMISSION

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

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE²

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

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.

TOTAL OPERATING BUDGET

Riverboat Gaming FY 2015	\$3,045,719
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

ALLOCATION OF EMPLOYEES

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

REVENUES TO STATE

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

REVENUES TO LOCAL GOVERNMENTS (City & County Total)

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

¹ Information provided by Iowa Racing and Gaming Commission.



MISSISSIPPI GAMING COMMISSION¹

Director of Accounting & Personnel: Shelly LeGrand

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

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

TOTAL OPERATING BUDGET

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

SOURCES OF FUNDING

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

EXPENDITURES ON SALARIES

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

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

ALLOCATION OF EMPLOYEES

FY 2015	129
FY 2014	129

ALLOCATION BY DEPARTMENT

FY 2015	
Charitable Gaming	16
Enforcement	40
Investigations	9
Others	64

¹ Information provided by Mississippi Gaming Commission.



MISSOURI GAMING COMMISSION¹

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

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

Missouri currently has thirteen (13) riverboat licenses issued.

The following data reflects employment and budgetary information for the Missouri Gaming Commission which regulates Charitable Bingo and Riverboat Gaming.

TOTAL OPERATING BUDGET

FY 2016 Budget

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

Full Time Equivalent Employees 239

FY 2015 Total

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

Full Time Equivalent Employees 235

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

¹ Information provided by the Missouri Gaming Commission's annual report.

Video Gaming





**VIDEO POKER
FRANCHISE FEES BY TYPE¹
FY 2014 - 2015**

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

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

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

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

¹ Numbers are rounded to the nearest whole dollar amount.



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

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



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

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

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



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

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

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

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2015.

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

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



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

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

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



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

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

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



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	1997/98	1998/99	1999/00	2000/01	2001/02
NUMBER OF DEVICES	14,996	15,638	12,937	13,424	13,720
RECEIPTS:					
Franchise Fees	\$183,579,000	\$188,714,000	\$135,242,000	\$144,764,070	\$155,942,916
Statutory Fairgrounds					
Exemption	(\$566,000)				
Other Fees, Interest and Penalties	\$10,585,000	\$10,370,000	\$9,717,000	\$10,099,001	\$8,658,592
Total Fees Collected	\$193,598,000	\$199,084,000	\$144,959,000	\$154,863,071	\$164,601,508
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,205,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$40,848,000	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308
Horsemen's Purse Supplement Fund	\$3,250,000	\$3,360,000	\$2,417,000	\$2,554,664	\$2,719,186
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$150,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$53,853,000	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0
Amount Transferred to					
General Fund					
(Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$0	\$0	\$0
Transferred to General Fund	\$139,745,000	\$142,000,000	\$102,135,000	\$109,456,407	\$116,637,014



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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	\$0	\$0	\$0	\$0	\$0	\$0
Amount Transferred to						
General Fund						
Amount Transferred to Gen Fund						
5% Budget Reduction				\$2,150,000		
(Act 67/XO KBB 2005-82)					\$0	
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$2,862,500	\$2,862,500		\$1,115,489
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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	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL
NUMBER OF DEVICES	14,571	14,727	14,665	14,467	14,108	14,081	14,171	
RECEIPTS:								
Franchise Fees	\$200,082,048	\$180,406,985	\$182,748,588	\$181,084,286	\$182,051,479	\$175,867,660	\$178,926,575	\$3,812,128,446
Statutory Fairgrounds								\$0
Exemption								(\$5,566,000)
Other Fees, Interest and Penalties	\$12,052,516	\$12,056,605	\$12,317,604	\$12,217,814	\$12,220,654	\$11,895,796	\$11,837,620	\$261,737,183
Total Fees Collected	\$212,134,564	\$192,463,590	\$195,066,192	\$193,302,100	\$194,272,133	\$187,763,456	\$190,764,195	\$4,068,299,629
EXPENDITURES:								
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$122,742,000
Local Government	\$44,442,291	\$41,847,270	\$42,487,855	\$42,055,165	\$42,297,004	\$40,685,838	\$40,917,526	\$867,055,873
Horsemen's Purse Supplement Fund	\$3,294,216	\$2,976,971	\$3,015,623	\$2,981,439	\$2,982,918	\$2,910,005	\$2,931,418	\$62,661,297
Budget – LSP/AG/OMV	\$8,848,937	\$8,192,681	\$8,312,216	\$8,596,468	\$8,770,656	\$8,936,772	\$9,713,282	\$147,594,356
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$8,950,000
Total Expenditures	\$62,485,444	\$58,916,923	\$59,715,694	\$59,533,072	\$59,950,578	\$58,432,615	\$59,462,226	\$1,208,900,526
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amount Transferred to								
General Fund								\$2,150,000
(Act 67/XO KBB 2005-82)								
Transfer 5% Deficit Reduction (T130)							\$515,843	\$515,843
Transfer to General Fund J3 148#5737 for Deficit #2							\$100,000	\$100,000
Transfer to General Fund J3 148 #5737 per act 121							\$3,500,000	\$3,500,000
Amount Transferred to Current Year (Act 16)	\$2,242,500	\$2,976,971						\$6,840,489
Transferred to General Fund	\$147,406,620	\$133,546,667	\$135,350,498	\$133,769,028	\$134,321,555	\$129,330,841	\$127,701,969	\$2,852,006,250

Video Gaming – Other States





OTHER STATES

MONTANA¹

Administrator: Rick Ask

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

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.

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

As fiscal year 2015 ended, approximately 99% of all video gambling machines were reporting taxes and processing permits online. According to the Montana Department of Justice, online services have made the permitting of video gambling machines much more convenient for gambling operators, and have substantially improved the accuracy of video gambling machine tax reporting.

¹ Information provided by Montana Department of Justice, Gambling Control Division.



OREGON¹

Director: Larry Niswender

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

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

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

2015 Oregon Video Lottery Revenue	
Video Lottery Sales	\$ 798,578,183

Distribution of Lottery Revenue²	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	\$ 536,472,523
Total Revenue Returned to the Public	\$ 544,463,005
Administrative Expenses	\$ 315,126,496
Retained for Contingency Reserve	\$ 49,677,363
Total Revenue Distribution	\$ 9,822,727,762

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: John C. Musgrave

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

Limited Video Lottery games were approved by the West Virginia Legislature in April of 2001. The legislation provides for the operation of up to 9,000 Limited Video Lottery Terminals. Presently, 6,464 terminals are in operation, limited to 5 terminals per bar or 10 terminals per fraternal organization.

In general the profits from video lottery gaming are used to fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State’s Excess Lottery Revenue Fund. This fund is used to provide West Virginia students with college scholarships and to back bonds for economic development endeavors. West Virginia cities and counties also receive two percent of the State’s revenues produced by the Limited Video Lottery Terminals located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2014, and June 30, 2015, follows.

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

¹ Information provided by West Virginia Lottery Commission.

Landbased Casino





LOUISIANA LANDBASED CASINO GAMING¹

FY 2014-2015

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

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

FY 2013-2014

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

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

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

Landbased Casino – Other States





OTHER STATES

COLORADO¹

Director: Ron Kammerzell

Division of Gaming

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

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 2015 TAX YEAR BASIS	
Total Devices	13,612
Total AGP	\$ 766,202,304
Gaming Taxes	\$ 110,083,089
No. of Accounts	36

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

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

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

28% to the State Historical Fund

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

¹ Information provided by Colorado Division of Gaming.



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 three of the four gaming zones. All three casinos are now fully open to the public and generating revenue for the State, Local Governments, Problem Gambling and Addictions Grant Fund, and Casino Managers. Fiscal Year 2014 revenues and transfers are noted below.

The State’s share of Casino revenue is deposited into the Expanded Lottery Act Revenues Fund for purposes of reduction of State debt, State infrastructure improvements, reduction of local ad valorem tax, and other purposes as directed by the Kansas Legislature. All expenses related to casino operations, including all expenses of the Kansas Lottery and the Kansas Racing and Gaming Commission, are reimbursed by the casino managers.

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

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 2015 Revenue Data	
Total Adjusted Gross Receipts	\$1,376,408,436.95
Total State Wagering Tax	\$111,489,083.39

- The City of Detroit uses its city wagering tax for street patrol officers, neighborhood and downtown economic development programs to create local jobs, public safety programs, anti-gang and youth development programs, programs designed to improve quality of life in Detroit, tax relief, capital improvements, and road repair and improvements. Revenue from the state wagering tax goes to the State School Aid Fund to provide additional funding for K-12 public classroom education.

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

FY 2015 Revenue Data	
Gaming Win (Statewide)	\$ 11,048,775,285
Slots	\$ 6,862,225,480
Table games	\$ 4,186,549
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

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

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

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

C. Monthly Percentage Fee (NRS 463.370)

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

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

D. Live Entertainment Tax (NRS 368A)

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

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



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

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

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

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

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

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

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

A. Slot Machines:

1. Annual Tax (NRS 463.385)

\$250.00 per machine payable in advance; computed on a prorated basis

2. Quarterly License Fee (NRS 463.373)

Maximum \$1,815.00, payable in advance; no proration.



NEW JERSEY¹

Public Information Officer: Daniel Heneghan

New Jersey Casino Control Commission

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

On February 1, 2011, Governor Chris Christie signed Bill S-12 into law which transferred regulatory power over the casinos from the Casino Control Commission to the Division of Gaming Enforcement and eliminated many regulations. Eleven (11) landbased casinos were in operation in New Jersey at the end of calendar year 2015.

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

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

Internet Gaming

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

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

Use of Funds

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

¹ Information provided by New Jersey Casino Control Commission.



PENNSYLVANIA¹

Chairman: William H. Ryan, Jr.

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

The Pennsylvania Gaming Control Board was established in 2004 with the passage of Act 71, also known as the Race Horse Development and Gaming Act. Pennsylvania’s first new state agency in nearly 40 years, the Gaming Control Board is tasked to oversee all aspects of the state’s casino industry with the administrative cost of regulation borne directly by applicants and licensed operators. At present, 12 casinos are in operation, offering both slot machine play and table games, and employing over 17,700 people. To date, the casino industry has generated more than \$9.7 billion in tax and license fee revenue since the first casino opened in November 2006. Portions of that money have delivered property tax reductions in each of the past 7 years for all Pennsylvania homeowners, and provided funding needed for the Commonwealth’s horse racing industry, fire companies, water/sewer projects, and the state’s General Fund. The casino industry has also established a new stream of tax revenue to local governments for community projects.

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

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

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

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

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

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

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

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

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

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

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

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

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 2014-2015	Total
Delta Downs' Adjusted Gross Revenue	\$ 190,374,774
Less Purse Supplements	\$ 285,556,216
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 5,711,243
Taxable Net Slot Machine Proceeds	\$ 154,848,856
State Tax (18.5%)	\$ 28,879,853

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



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

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

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

Racetracks – Other States





OTHER STATES

ARKANSAS¹

Manager: Smokey Campbell

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

Approval

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

Machine Details

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

Limits

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

Distribution of Gross Revenue

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

Total Wagers

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

¹ Information provided by Arkansas Racing Commission.



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 2400 and 2700 Video Lottery machines, respectively. Harrington Raceway, which began operating in 1996, now has over 1800 Video Lottery machines. The Video Lottery has contributed over two billion dollars to the General Fund to date.

Prizes paid back to players:

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

Purse Increases	\$ 35.2 Million
Vendor Fees ²	\$ 25.6 Million
State Share ³	\$ 141.7 Million
Track Commissions	\$ 147 Million
Net Proceeds	\$ 349.5 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, 2015, there were 30 pari-mutuel facilities located throughout the state, with one of the facility’s holding both limited intertrack wagering and pari-mutuel wagering.

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

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
20TH ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

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

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

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

³ Slot taxes are distributed to the Department of Education.

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



IOWA¹

Administrator: Brain J. Ohorilko

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

In Iowa, slot machine gaming and table games are conducted at one (1) horse track and two (2) dog tracks. Revenue data is as follows for FY 2015:

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

¹ Information provided by Iowa Racing and Gaming Commission.



MAINE¹

Executive Director: Robert P. Welch

Maine Gambling Control Board
87 State House Station
45 Commerce Drive, Suite #3
Augusta, Maine 04333-0087
Phone: (207) 626-3900
Fax: (207) 287-4356
Website: www.maine.gov/dps/gamingboard
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. Bangor Historic Track d/b/a Hollywood Slots Hotel and Raceway opened its permanent facility on July 1, 2008. This facility operates 1000 slot machines. This is approximately double the number that had been in operation at the temporary facility from November 5, 2005 until June 30, 2008.

2015 State Revenue from Racino Operation - Bangor			
Gross Revenue	Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1%x.39)
\$ 567,206,439	\$ 56,212,925	\$ 5,672,064	\$ 19,710,935

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

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

¹ Information provided by Maine Gambling Control Board.



NEW MEXICO¹

Interim Executive Director: Frank Baca

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

The New Mexico Gaming Control Board was established in 1997. In New Mexico, slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for fiscal year 2015:

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

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

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

¹ Information provided by New York State Gaming Commission.

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



PENNSYLVANIA¹

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

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

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

The first Pennsylvania casino, a Category 1 racetrack facility, opened to the public on November 14, 2006. By the end of fiscal year 2015, a total of 12 Pennsylvania facilities were in operation.

Fiscal Year 2015 Revenues:			
Total Slot Machines	26,388	Total Table Games	1,132

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

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

¹ Information provided by Pennsylvania Gaming Control Board.



RHODE ISLAND¹

Executive Director: Mr. Gerald S. Aubin

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

Video Lottery debuted in Rhode Island in September of 1992. There are a total of 5,849 video lottery terminals (VLTs) located in the State’s two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2014, Twin River has 4,540 VLTs and Newport Grand has 1,097 VLTs. Various virtual and multi-layer display games are offered on the VLTs. The Cashola progressive game ended in May 2011, with a winning jackpot of \$4.8 million. The progressive game was replaced on July 15, 2011 with IGT’s Mega Hits game.

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

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

¹ Information provided by Rhode Island Lottery Commission.



WEST VIRGINIA¹

Director: John C. Musgrave

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

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.

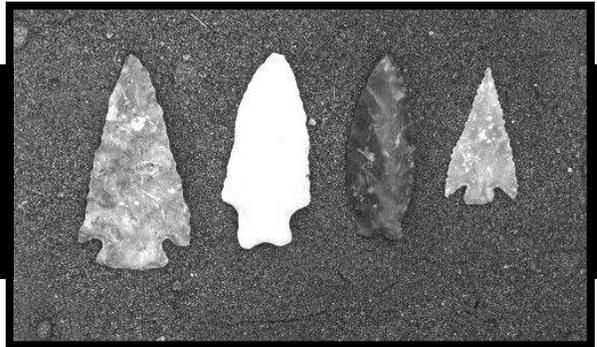
Revenue for FY 2015	
Credits played	\$ 6,269,246,000
Credits won	\$ 5,624,402,000
Promotional Credits	\$ 86,704,000
MWAP Contributions	\$ 337,000
Gross Terminal Revenue	\$ 557,803,000
Administrative Costs	\$ 15,800,000
Net Terminal Revenue	\$ 542,003,000
Commissions	\$ 286,778,000
Racetrack video lottery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

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

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

¹ Information provided by West Virginia Lottery Commission.

Indian Gaming





INDIAN GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 2014-2015

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

COUSHATTA TRIBE OF LOUISIANA
COUSHATTA CASINO RESORT
ALLEN PARISH

FISCAL YEAR 2014-2015

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



TUNICA-BILOXI TRIBE OF LOUISIANA
PARAGON CASINO RESORT
AVOUELLES PARISH

FISCAL YEAR 2014-2015

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



**TRIBAL PARISH CONTRIBUTIONS
(MADE BY SEPARATE AGREEMENT OR PURSUANT TO TRIBAL/STATE
COMPACT)
FY 2014 - 2015**

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)**