



2009-2010

Louisiana Gaming Control Board



Report to the Louisiana State Legislature



State of Louisiana
Gaming Control Board

BOBBY JENDAL
GOVERNOR

DANE K. MORGAN
CHARMAN

**MISSION STATEMENT OF THE
LOUISIANA GAMING CONTROL BOARD**

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

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State of Louisiana *Gaming Control Board*

BOBBY JINDAL
GOVERNOR

DANE K. MORGAN
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 13th 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 has regulatory authority, control, and jurisdiction over all aspects of gaming activities and operations as authorized pursuant to the provisions of the Louisiana Riverboat Economic Development and Gaming Control Act, the Louisiana Economic Development and Corporation Act, the Video Draw Poker Devices Control Law, and limited authority relative to gaming on Indian lands as provided by law.

There are nine Board members who are appointed by the Governor and must be confirmed by the Senate. The members serve staggered terms of six years and are eligible for only one reappointment term. At least one member shall be appointed from each of the state's congressional districts.

The Board's operating budget for FY 2008-2009 was \$1,010,382 funded through statutory dedicated funds of \$922,916 from Riverboat Gaming Enforcement Fund and \$87,466 from Pari-mutuel Live Racing Facility Gaming Control Fund. The Board has three full time employees in addition to the Chairman who serves as the chief administrative officer supervising daily Board operations. The Board is required by law to meet not less than monthly.

Gaming revenue continues to be a substantial part of the Louisiana economy generating \$723,499,522 in direct gaming revenue. Although this figure is significant, overall it represents a decrease of \$14,142,533 or 1.9% in gaming revenue from the previous fiscal year. Unlike as reported last year, the Louisiana gaming market has been adversely affected by the current poor economic conditions and further impacted by increased competition from Native American gaming in Oklahoma and casino gaming in Mississippi.

RIVERBOAT GAMING

Fifteen riverboat casinos are authorized to operate in Louisiana. There currently are thirteen riverboat casinos operational. The remaining two riverboat casino licenses are held by Pinnacle Entertainment who has received Board approval to commence development of the properties in Lake Charles and Baton Rouge.

There are five riverboat casinos in Shreveport-Bossier, three in Lake Charles, two in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 13,000 workers, and in 2008-09 contributed \$379,241,519 in net revenue to the state. This was a decrease of \$8.6 million from last fiscal year.

The Shreveport-Bossier market, which continues to face major competition from Indian casinos in Oklahoma, had an adjusted gross revenue of \$742,188,732 for fiscal year 2008-09, a decrease of \$9,689,941 from fiscal year 2007-08.

The Lake Charles market had an adjusted gross revenue of \$482,354,505, a decrease of \$1,677,649 from the previous fiscal year. Most of this area's customers originate from the Houston area and, like Shreveport-Bossier, would be hurt by legalized gambling in Texas. Pro-gambling lobbyists have so far been unsuccessful at bringing gambling to Texas, but persist with their efforts to do so.

In 2008-2009, the two riverboat casinos in Baton Rouge had an adjusted gross revenue of \$218,138,766, a decrease of \$11,735,184. The decrease in the Baton Rouge market was less in fiscal year 2008-09 than in 2007-08.

The riverboat casinos in Kenner, Harvey and Amelia had an adjusted gross revenue of \$321,232,051, a decrease of \$16,991,949 from the previous year. These facilities draw most of their respective patronage from nearby areas.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$82,056,007 in gaming revenue to the state. Although this exceeded the minimum payment requirement of \$60,000,000 pursuant to the Casino Operating Contract, the amount represented a decline of \$8,183,959 from fiscal year 2007-08.

VIDEO POKER

As of June 30, 2009 there were 2,294 video poker outlets and 14,571 devices in the 31 parishes which approved video poker gaming in the local option election on November 5, 2006. These machines are authorized in bars, restaurants, hotels, off-track betting parlors and truckstops. Video poker showed a decrease of \$1,148,530 in franchise fees paid to the state in fiscal year 2008-09 compared to 2007-08.

RACETRACK GAMING

Racetrack gaming provided the only increase in state revenue due to the first full year of operations at the Fairgrounds Race Course. The racetracks produced \$409,492,066 during fiscal year 2008-09 with \$62,119,946 in fees to the state. This was an increase of \$3,810,222 over fiscal year 2007-08.

INDIAN GAMING

This report contains limited statistical information on one of the three Indian-owned casinos in Louisiana. The tribes do not pay any fees directly to the state and they are not 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

The sluggish economy and increased competition from out of state venues will continue to challenge Louisiana's gaming market. The revenue generated from gaming operations fund various programs in the state and is a primary source of funding for the Support Education in Louisiana Fund (SELF). Due to the decline in gaming revenue the SELF fund will be adversely affected.

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 operators and Louisiana citizens who are employed and/or benefit by this industry.

Respectfully submitted:

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ACKNOWLEDGMENTS

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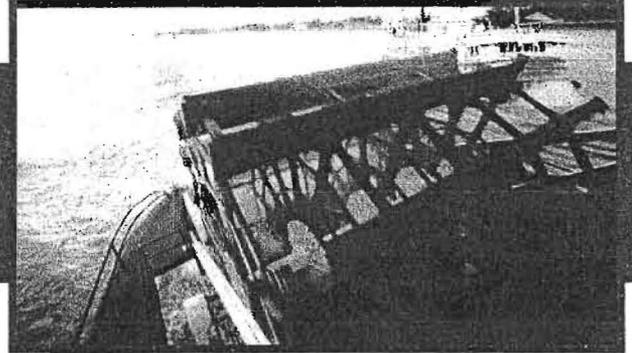
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Riverboat





**LOUISIANA STATE POLICE
 RIVERBOAT GAMING ACTIVITY SUMMARY
 FISCAL YEAR 2008 - 2009**

Licensee	D/B/A and Location	Date of			
		Commencement	Admissions	Total AGR	Fee Remittance
Catfish Queen Partnership in Commendam	Belle of B.R.- Baton Rouge	09/30/94	952,692	82,732,953	17,787,585
Belle of Orleans, L.L.C. ¹	Amelia Belle-Amelia	07/07/95	615,894	56,534,755	12,154,972
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96	1,717,020	128,769,083	27,685,353
PNK (SCB) LLC ²	Sugar Cane Bay-Lake Charles	12/08/93	0	0	0
PNK (Baton Rouge) Partnership ³	PNK-Baton Rouge	10/24/93	0	0	0
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort - Shreveport	12/20/00	3,378,527	161,547,554	34,732,724
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	07/09/94	2,296,411	264,260,745	56,816,060
Louisiana Casino Cruises, Inc	Hollywood-Baton Rouge	12/28/94	1,284,412	135,405,813	29,112,250
Louisiana Riverboat Gaming Partnership	Diamond Jacks-Bossier City	05/20/94	1,586,836	94,915,007	20,406,726
PNK (Bossier City), Inc.	Boomtown-Bossier City	10/04/96	1,424,491	93,344,225	20,069,008
PNK (Harvey), L.P.	Boomtown Casino-Harvey	08/06/94	1,899,966	158,124,997	33,996,874
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac-Lake Charles	05/23/05	4,429,760	329,741,719	70,894,469
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	05/20/04	1,947,009	128,121,201	27,546,058
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	07/29/95	594,294	23,843,703	5,126,396
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	09/05/94	1,060,893	106,572,299	22,913,044
TOTALS			23,188,205	\$ 1,763,914,052	\$ 379,241,521

Source: LOUISIANA STATE POLICE (Gaming Audit Section)

¹ Relocated to St. Mary Parish from its original berth site on Lake Pontchartrain in Orleans Parish.

² Formerly Harrah's Lake Charles, L.L.C. acquired by Pinnacle Entertainment, Inc.

³ Formerly Harrah's Star Partnership acquired by Pinnacle Entertainment, Inc.



**LOUISIANA RIVERBOAT CASINO INDUSTRY
 ECONOMIC IMPACT FIGURES FY 2008-2009**

License	Amelia Belle	Belle of Baton Rouge	Boomtown	Boomtown	Hollywood Casino	Sugar Cane Bay (5)	PNK (6)	Eldorado Casino	L'Auberge Du Lac
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles Dec. - 93	Baton Rouge Dec. - 93	Bossier City	Lake Charles
Start Date	Jul-95	Aug. - 94	Aug. - 94	Oct. - 96	Dec. - 94			Dec. - 00	5-May
State franchise tax 21.5%	\$12,154,972	\$17,787,585	\$33,996,874	\$20,069,008	\$29,112,250			\$34,732,724	\$70,894,469
Local fees	\$1,500,000	\$2,636,695	\$9,495,826	\$5,037,032	\$4,247,825			\$6,885,965	\$13,050,372
Property taxes	\$429,052	\$1,397,027	\$655,825	\$1,210,000	\$738,958			\$2,393,825	\$4,189,037
Payroll(includes tips)	\$8,714,207	\$21,339,088	\$21,711,039	\$21,747,503	\$20,114,431			\$27,968,000	\$62,975,953
Benefits (1)	\$1,673,938	\$4,380,504	\$5,644,870	\$5,015,700	\$6,037,294			\$7,272,000	\$18,227,192
Employment (F/T)	383	714	717	801	714			1,402	1,678
Employment (ftes)	406	748	652	667	605			1,152	1,759
Procurement (total (2))	\$5,752,101	\$5,250,390	\$25,549,444	\$15,715,029	\$10,620,0454			\$32,580,103	\$73,356,425
Minority	\$753,457	\$852,983	\$4,080,004	\$2,361,436	\$1,202,469			\$7,196,732	\$10,730,199
Woman	\$594,151	\$911,071	\$7,331,230	\$5,182,184	\$1,763,862			\$7,877,855	\$18,818,725
Capital investments/improvements 08 -09	\$266,868	\$1,650,338	\$3,141,000	\$1,911,659	\$5,280,230			\$7,000,000	\$6,400,000
Capital investments/improvements cumulative	\$53,986,528	\$109,023,656	\$119,625,179	\$146,612,290	\$114,668,815			\$224,192,277	\$427,976,984
Charitable contributions 2008 - 2009	\$19,363	\$83,456	\$12,384	\$16,829	\$141,423			\$260,000	\$270,779
Charitable contributions cumulative	\$38,252	\$1,385,219	\$1,855,092	\$2,460,290	\$2,955,241			\$1,611,645	\$8,423,262
Development plans	\$0	\$2,000,000	\$958,000	2,500,00	\$6,080,159			\$0	\$6,000,000
Admissions	615,586	952,692	1,899,966	1,424,221	1,284,412			3,378,527	4,429,760
Percentage of Visitors (3)	5.66%	16.56%	10.00%	52.00%	16.9.0%			86.00%	83.10%
Estimate of visitors	34,842	157,765	188,996	740,594	217,065			2,905,533	3,681,130
Visitors spending (4)	\$1,742,108	\$7,888,250	\$9,449,800	\$37,029,746	\$10,853,250			\$1,452,766	\$184,056,500

(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 purchased by Pinnacle August, 2006.

(6) Former Harrah's Star Partnership purchased by Pinnacle August, 2006.

Source: Louisiana Casino Association



**LOUISIANA RIVERBOAT CASINO INDUSTRY
 ECONOMIC IMPACT FIGURES FY 2008-2009**

Licensee	Horseshoe	Diamond Jacks	Isle/Grand Palais	Isle/St. Charles	Treasure Chest	Sam's Town	Totals
Location	Bossier City	Bossier City	Lake Charles	Lake Charles	Kenner	Shreveport	
Start Date	Jul-94	May-94	Jul-96	Jul-95	Sept. - 94	May-04	
State franchise (21.5%)	\$56,816,060	\$20,406,726	\$27,685,353	\$5,126,396	\$22,913,044	\$27,546,058	\$379,241,519
Local fees	\$11,889,923	\$4,271,176	\$6,040,802	\$1,526,387	\$4,574,743	\$6,181,848	\$ 77,338,594
Property taxes	\$3,335,238	\$1,625,140	\$340,523	\$1,494,429	\$423,734	\$3,160,544	\$ 20,477,412
Payroll(includes tips)	\$57,648,700	\$19,575,602	\$11,435,527	\$23,635,739	\$18,680,777	\$28,135,021	\$343,681,587
Benefits (1)	\$16,558,558	\$6,750,868	\$4,110,642	\$8,496,160	\$6,420,464	\$11,003,944	\$101,592,134
Employment (F/T)	1,530	1,038	374	734	589	1,102	11,776
Employment (ftes)	1,376	887	343	709	562	992	10,858
Procurement (total (2))	\$36,759,211	\$22,453,357	\$2,432,421	\$16,848,320	\$12,524,515	\$26,053,005	\$381,474,775
Minority	\$5,525,490	\$1,894,612	\$623,090	\$945,961	\$256,807	\$3,796,738	\$40,219,978
Woman	\$9,585,562	\$2,274,639	\$132,179	\$4,370,223	\$2,212,651	\$6,601,685	\$67,656,017
Capital investments/improvements 08 -09	\$1,234,687	\$1,783,945	\$2,566,104	\$6,308,002	\$1,815,939	\$4,323,410	\$43,682,182
Capital investments/improvements cumulative	\$280,854,412	\$211,656,400	\$77,758,032	\$163,465,867	\$270,747,373	\$274,456,993	\$2,475,024,806
Charitable contributions 2008 - 2009	\$62,708	\$37,754	\$10,410	\$60,546	\$23,164	\$37,696	\$ 1,036,512
Charitable contributions cumulative	\$7,405,218	\$4,094,642	\$604,500	\$3,630,146	\$3,014,456	\$4,481,799	\$34,859,792
Development plans	\$947,976	\$3,000,000	\$1,582,000	\$1,768,000	\$2,488,000	\$12,650,000	\$ 39,974,135
Admissions	2,296,404	1,586,773	1,717,020	594,294	1,060,893	1,947,009	23,187,557
Percentage of Visitors (3)	70.00%	78.08%	84.00%	84.00%	17.00%	77.50%	62.10%
Estimate of visitors	1,607,483	1,238,952	1,442,296	499,206	180,351	1,508,931	14,403,144
Visitors spending (4)	\$80,374,150	\$61,947,600	\$72,114,800	\$24,960,348	\$9,017,590	\$75,446,598	\$720,157,390

(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.

Source: Louisiana Casino Association

Demographics





LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2009-2010

RIVERBOAT GAMING CALENDAR YEAR 2009

LICENSEE	D/B/A and LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, L.L.C.	Amelia Belle Casino – Amelia	\$ 10,205,469	404	394	230	271
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	17,638,439	788	783	593	409
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	9,757,729	428	405	183	226
PNK (SCB) L.L.C. (1)	Sugar Cane Bay-Lake Charles	0	0	0	0	0
PNK (Baton Rouge) Partnership (2)	PNK-Baton Rouge	0	0	0	0	0
Eldorado Casino Shreveport	Eldorado Casino Resort-Shreveport	27,950,134	1355	1336	899	827
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	35,889,810	1578	1555	1004	837
Louisiana Casino Cruises, Inc.	Hollywood Casino -Baton Rouge	11,551,960	686	676	448	333
Louisiana Riverboat Gaming Partnership	Diamond Jacks -Bossier City	20,997,205	952	940	700	568
PNK (Bossier City), Inc.	Boomtown-Bossier City	26,300,022	720	711	486	435
PNK (Harvey), L.P.	Boomtown Casino-Harvey	19,069,549	772	763	446	431
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac-Lake Charles	45,489,162	2568	2485	1157	1427
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	26,033,570	1230	1219	924	743
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	18,225,205	772	755	428	392
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	15,095,803	670	655	337	342
TOTAL		\$ 284,204,057	12,923	12,667	7,835	7,241

* Averages over calendar year.

(1) Statistics not available; property currently in construction phase.
 property in development stage.

Dollar figure amounts are rounded to the nearest dollar.

Source: Louisiana Attorney General's Office, Quarterly Compliance Reports(2) Statistics not available;



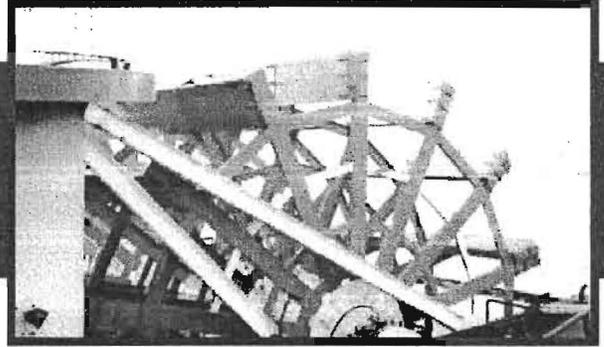
RIVERBOAT GAMING CALENDAR YEAR 2009

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, L.L.C.	Amelia Belle Casino – Amelia	\$ 3,662,667	\$ 303,972	\$ 664,442
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	2,204,299	1,133,684	997,752
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	1,577,917	590,498	865,435
PNK (SCB), L.L.C. (1)	Sugar Cane Bay-Lake Charles	0	0	0
PNK (Baton Rouge) Partnership (2)	PNK-Baton Rouge	0	0	0
Eldorado Casino Shreveport	Eldorado Resort Casino-Shreveport	18,924,571	6,722,968	7,512,088
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	16,321,525	3,548,742	7,555,546
Louisiana Casino Cruises, Inc.	Hollywood Casino -Baton Rouge	6,727,810	944,863	1,432,132
Louisiana Riverboat Gaming Partnership	Diamond Jacks-Bossier City	10,276,560	1,337,947	1,907,721
PNK (Bossier), Inc.	Boomtown-Bossier City	10,532,772	2,113,191	5,301,687
PNK (Harvey), L.P.	Boomtown Casino-Harvey	15,817,886	3,629,026	6,553,012
PNK (Lake Charles), L.L.C.	L’Auberge Du Lac-Lake Charles	45,398,735	9,713,626	18,015,157
Red River Entertainment of Shreveport Partnership in Commendam	Sam’s Town -Shreveport	12,929,107	4,256,933	6,510,846
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	12,974,630	1,018,347	4,035,111
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	6,454,403	477,987	3,614,040
TOTAL		\$ 163,802,802	\$ 35,791,784	\$ 64,964,969

(1) Statistics are unavailable; property currently in construction phase.
 (2) Statistics are unavailable; property in development stage.

Dollar figure amounts are rounded to the nearest dollar.
 Source: Louisiana Attorney General’s Office, Quarterly Compliance Reports

Other States' Riverboats





RIVERBOAT SELECT DATA COMPARISON - OTHER STATES

	Illinois FY 2009	Indiana FY 2009	Iowa FY 2009	Missouri FY 2009	Mississippi FY 2009	Louisiana FY 2009
Number of Vessels	10 (9 in operation)	13	14	12*	29	15 (13 in operation)
Casino Type	Dockside	Dockside	Dockside	Dockside	Dockside/Landbased ¹	Dockside
AGR	\$ 1,474,460,000	\$ 2,663,955,493	\$ 1,412,817,242	\$ 1,703,637,656	\$ 2,584,890,618	\$ 1,763,914,052
State Gaming Taxes	\$ 443,982,000	\$ 575,700,000	\$ 193,961,736	\$ 358,990,054	\$ 208,382,616	\$ 381,122,463
Local Taxes or Fees	\$ 88,165,000	\$ 189,900,000	\$ 10,241,064	\$ 86,408,029	\$ 103,741,162	\$71,495,544
Total Employees	7,711	16,040	9,946	10,763	28,740	17,268
Total Square Footage	297,535	573,492	402,838	774,800	1,353,052	415,000
Total Admissions	14,262,077	27,537,337*	22,995,618	52,335,276	35,502,745	23,188,205
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 total; less than 1M = \$2 over 1M = \$3	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	State Gaming Tax Rate: 5% \$ 0 - \$1 M 10% \$ 1 M - \$3 M 22% over \$3 M	21% of AGR & \$ 2.00 per admission (\$1.00 to state and \$1.00 to local government.) * River City in South St. Louis County would be a thirteenth riverboat and opened March 4, 2010.	8% of AGR & 4% 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 Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



ILLINOIS GAMING BOARD

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

Budget Officer: Kathy Spain
 RIVERBOAT GAMING

ILLINOIS DEPARTMENT OF REVENUE

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

Budget Officer: Mark Lewis
 CHARITABLE GAMES/BINGO

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

TOTAL OPERATING BUDGET

Riverboat Gaming FY 09	\$ 19.23 million
Estimated FY 10	\$ 20.26 million
Charitable Games/Bingo FY 09	\$ 2.25 million
Estimated FY 10	\$ 1.695 million

SOURCE OF FUNDING

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

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

EXPENDITURES ON SALARIES

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

Total Personal Services (salaries only) - FY 09	\$ 7.8 million
Estimated FY 10	\$ 8.4 million
Charitable Games/Bingo:	
Total Personal Services - FY 09	\$ 0.49 million
Estimated FY 10	\$ 0.742 million

ALLOCATION OF EMPLOYEES

Riverboat Gaming – FY 09	84
Illinois State Police	77
Charitable Games/Bingo – FY 09	8

ALLOCATION BY DEPARTMENTS

Riverboat Gaming: Law Enforcement	108
Administration	38
Attorneys	5

Charitable Games/Bingo Not Available



INDIANA GAMING COMMISSION

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

Executive Director: Ernest E. Yelton
Controller: Kendra Nigg

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 2008 Indiana Gaming Commission.

COMMISSION OPERATING BUDGET

FY 2008	\$ 2,972,758
FY 2009	\$ 3,292,848

IGC Investigations * OPERATING BUDGET

FY 2008	\$ 1,329,450
FY 2009	\$ 1,329,450

SOURCES OF FUNDING

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

EXPENDITURES ON SALARIES

SALARIES EXPENDITURE (BUDGETED) - INDIANA GAMING COMMISSION*

FY 2008	\$ 2,972,758
FY 2009	\$ 3,292,848

SALARIES EXPENDITURE (BUDGETED) – IGC Investigations*

FY 2008	\$ 875,000
FY 2009	\$ 875,000

ALLOCATION OF EMPLOYEES

Indiana Gaming Commission	33
IGC Investigations *	14

* Effective October 2005, IGC created a new investigation section of gaming agents. This section replaced the background investigation unit operated by the Indiana State Police.



IOWA RACING AND GAMING COMMISSION

Administrator: Jack Ketterer

717 East Court Ave., Suite B
 Des Moines, Iowa 50309
 Phone: (515) 281-7352
 Fax: (515) 242-6560

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

TOTAL OPERATING BUDGET

Riverboat Gaming FY 09	\$3,372,079
Amount returned to General Fund due to budget cuts	\$ 516,691

SOURCE OF FUNDING

The Riverboat Gaming Operations budget is allocated from the State General Fund. However, riverboats must reimburse the Commission on a *pro rata* basis for law enforcement services of agents assigned to the facility. Regulatory fees are contributed to the Gaming General Fund to support the operation’s budget.

EXPENDITURES ON SALARIES

Expenditures on Salaries FY 09	\$ 2,590,634
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ALLOCATION OF EMPLOYEES

43.22 Full Time Equivalent Employees



MISSISSIPPI GAMING COMMISSION

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

Director of Accounting & Personnel: Shelly LeGrand

Executive Division Staff Officer: Patsy Knowles

The following data reflects employment and budgetary information for the Mississippi Gaming Commission (MGC). The data source is the Mississippi Gaming Commission's Budget Request for FY 2009. The MGC has also provided appropriated figures for 2010.

TOTAL OPERATING BUDGET

FY 08	\$ 8,910,143
FY 09	\$ 8,737,874
(Appropriated) FY 2010	\$ 12,758,367

SOURCES OF FUNDING

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

FY 09	
State Appropriations	\$ 3,596,053
Charitable Gaming	\$ 1,114,608
Investigation/Other Fees	\$ 4,027,213
FY 10 (Estimated)	
State Appropriations	0
Charitable Gaming	\$ 1,581,004
Investigation/Other Fees	\$ 11,178,363 [†]

EXPENDITURES ON SALARIES

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

Total Salary Expenditure FY 08	\$ 6,005,623
Expenditure FY 09	\$ 6,078,260
(Recommended) Expenditure FY 10	\$ 7,458,135 [‡]

ALLOCATION OF EMPLOYEES

Total Number FY 08	135
--------------------	-----

ALLOCATION BY DEPARTMENT

Charitable Gaming	14
Enforcement	56
Investigations	23

[†] Will not likely reach this amount, according to the Mississippi Gaming Commission.

[‡] Will not likely reach this amount, according to the Mississippi Gaming Commission.



MISSOURI GAMING COMMISSION Deputy Director of Administration: Alden Henrickson
 3417 Knipp Drive
 Jefferson City, MO 65102
 Phone: (573) 526-4080

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

TOTAL OPERATING BUDGET

FY 2009 Total	
Personal Services including fringe benefits	\$ 17,997,792
Expense and Equipment	\$ 2,324,545
Total Expended	\$ 20,322,337

Full Time Equivalent Employees	217
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FY 2010 Budget	
Personal Services including fringe benefits	\$ 18,205,355
Expense and Equipment	\$ 1,905,545
Total Budgeted	\$ 20,110,900

Full Time Equivalent Employees	217
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Video Poker





**FRANCHISE FEES BY TYPE
 FY 2008 - 2009**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES	3,787	1,259	\$ 346,082,803	\$ 211,433,039	\$ 134,649,764	\$ 35,009,082
RESTAURANTS	2,427	827	160,765,430	99,476,993	61,288,437	15,935,079
HOTELS	60	10	6,473,620	4,193,259	2,280,361	592,897
RACE TRACKS & OTBs	970	12	112,145,692	71,787,970	40,357,722	7,264,409
TRUCK STOPS	7,327	186	1,844,169,959	739,290,384	434,709,174	141,280,581
TOTALS	14,571	2,294	\$ 1,844,169,959	\$1,170,884,501	\$ 673,285,458	\$ 200,082,048

APPLICATION FEES	485,920
RENEWAL FEES	1,226,400
DEVICE OPERATION FEES	9,949,463
CIVIL PENALTIES & INTEREST	311,733
PROCESSING FEES	79,000
TOTAL	\$ 12,052,516
TOTAL FEES COLLECTED	\$ 212,134,564

Numbers are rounded to the nearest whole dollar amount.



**VIDEO GAMING DATA BY PARISH
 FY 2009 – 2010**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	54	514	\$68,955,599	\$45,140,041	\$23,815,557	\$7,546,243	\$1,666,453	\$5,879,791
Assumption	26	142	\$13,325,106	\$8,528,472	\$4,796,633	\$1,465,659	\$319,972	\$1,145,688
Avoyelles	26	157	\$15,102,595	\$9,184,656	\$5,917,939	\$1,826,172	\$402,437	\$1,423,735
Bossier	62	334	\$27,594,746	\$16,462,147	\$11,132,599	\$3,323,931	\$744,793	\$2,579,139
Caddo	135	871	\$85,833,531	\$51,846,585	\$33,986,946	\$10,339,072	\$2,283,779	\$8,055,293
Calcasieu	118	974	\$124,758,812	\$79,286,719	\$45,472,093	\$14,311,835	\$3,166,173	\$11,145,663
Cameron	5	15	\$1,209,576	\$658,152	\$551,424	\$143,371	\$29,746	\$113,625
Desoto	10	219	\$26,831,434	\$17,542,981	\$9,288,453	\$2,996,545	\$664,070	\$2,332,475
East Carroll	7	38	\$3,858,177	\$2,367,921	\$1,490,255	\$414,386	\$93,186	\$321,201
Iberville	38	249	\$42,104,361	\$26,060,051	\$16,044,311	\$5,051,430	\$1,113,106	\$3,938,324
Jefferson	524	2,057	\$256,270,778	\$158,558,695	\$97,712,083	\$24,295,038	\$5,505,619	\$18,789,419
Jefferson Davis	21	145	\$19,492,085	\$12,810,689	\$6,681,396	\$2,080,263	\$462,426	\$1,617,837
Lafourche	120	864	\$111,820,438	\$72,766,252	\$39,054,187	\$11,991,129	\$2,640,804	\$9,350,325
Madison	21	260	\$32,127,491	\$19,815,623	\$12,311,867	\$3,938,995	\$870,211	\$3,068,784
Orleans	376	1,365	\$134,422,813	\$83,227,783	\$51,195,029	\$14,461,991	\$3,150,428	\$11,311,562
Plaquemines	29	127	\$17,591,994	\$10,931,422	\$6,660,572	\$1,921,665	\$417,808	\$1,503,857



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
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Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Pointe Coupee	30	190	\$22,372,670	\$14,390,060	\$7,982,610	\$2,475,060	\$548,076	\$1,926,983
Red River	10	101	\$15,408,616	\$10,268,929	\$5,139,688	\$1,617,861	\$356,610	\$1,261,250
St. Bernard	55	243	\$40,110,284	\$25,553,982	\$14,556,303	\$4,296,424	\$936,121	\$3,360,303
St. Charles	44	321	\$33,710,279	\$21,377,596	\$12,332,684	\$3,498,398	\$787,619	\$2,710,779
St. Helena	20	477	\$79,790,178	\$50,338,680	\$29,451,497	\$9,542,990	\$2,107,075	\$7,435,915
St. James	24	305	\$53,007,326	\$34,658,733	\$18,348,593	\$5,892,322	\$1,303,122	\$4,589,200
St. John	44	336	\$52,654,554	\$33,558,970	\$19,095,584	\$5,330,530	\$1,219,699	\$4,110,832
St. Landry	74	567	\$63,277,281	\$41,208,065	\$22,069,216	\$6,409,786	\$1,452,048	\$4,957,738
St. Martin	95	1,001	\$140,778,567	\$92,844,627	\$47,933,940	\$14,996,125	\$3,330,260	\$11,665,865
St. Mary	66	406	\$47,272,818	\$30,428,008	\$16,844,810	\$5,154,515	\$1,137,787	\$4,016,727
Tensas	11	33	\$3,528,976	\$2,176,755	\$1,352,221	\$351,579	\$77,993	\$273,586
Terrebonne	159	1,067	\$152,750,788	\$99,175,179	\$53,575,609	\$16,043,147	\$3,564,806	\$12,478,341
Webster	29	424	\$44,382,861	\$27,738,180	\$16,644,681	\$5,307,818	\$1,172,451	\$4,135,367
West Baton Rouge	48	669	\$101,132,589	\$64,184,626	\$36,947,964	\$11,539,817	\$2,585,781	\$8,954,036
West Feliciana	13	100	\$12,692,638	\$7,793,924	\$4,898,714	\$1,517,951	\$331,832	\$1,186,119
TOTALS	2,294	14,571	\$1,844,169,959	\$1,170,884,501	\$673,285,457	\$200,082,048	\$44,442,291	\$155,639,757

Source: Louisiana State Police (Video Gaming Division) and State Treasurer
 Figures are rounded to the nearest whole dollar amount.



**VIDEO GAMING DATA BY CLASSIFICATION
 FY 2008 - 2009**

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

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

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2009.

<u>TYPE</u>	<u>NET GAMING PROCEEDS</u>	<u>FRANCHISE FEES</u>	<u>DEVICES</u>	<u>ESTABLISHMENTS</u>
1	\$ 134,649,764	\$ 35,009,082	3,787	1,259
2	61,288,437	15,935,079	2,427	827
3	2,280,361	592,897	60	10
4	40,357,722	7,264,490	970	12
5	434,709,174	141,280,581	7,327	186
TOTAL	\$ 673,285,458	\$ 200,082,048	14,571	2,294

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE (Video Gaming Division)



DISTRIBUTION OF VIDEO POKER REVENUE FY 2008 - 2009

RECEIPTS

Franchise Fees	\$ 200,082,048
Other Fees and Penalties	<u>12,052,516</u>
TOTAL COLLECTED	\$ 212,134,564

EXPENDITURES

District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	44,442,291
Horsemen's Purse Supplemental Fund	3,294,216
Louisiana State Police Budget	5,610,572
Attorney General Budget	1,252,890
Management and Finance Budget	1,985,475
Compulsive and Problem Gaming Fund	<u>500,000</u>

TOTAL EXPENDITURES **\$ 62,485,444**

Amount Transferred to General Fund
Per Act 67/XO KBB 2005-82 0

5% Budget Reduction 2,242,500

Amount Transferred to Current Year
Per Act 16 of 2005 Regular Session 0

TRANSFERRED TO GENERAL FUND **\$ 147,406,620**

Figures are rounded to the nearest whole dollar amount.



**DISTRIBUTION OF VIDEO POKER REVENUE
FY 2008 - 2009**

RECEIPTS

Franchise Fees	\$ 200,082,048
Other Fees and Penalties	<u>12,052,516</u>
TOTAL COLLECTED	\$ 212,134,564

EXPENDITURES

District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	44,442,291
Horsemen's Purse Supplemental Fund	3,294,216
Louisiana State Police Budget	5,610,572
Attorney General Budget	1,252,890
Management and Finance Budget	1,985,475
Compulsive and Problem Gaming Fund	<u>500,000</u>
TOTAL EXPENDITURES	\$ 62,485,444
Amount Transferred to General Fund Per Act 67/XO KBB 2005-82	0
5% Budget Reduction	2,242,500
Amount Transferred to Current Year Per Act 16 of 2005 Regular Session	0
TRANSFERRED TO GENERAL FUND	\$ 147,406,620

Figures are rounded to the nearest whole dollar amount.



LOUISIANA GAMING CONTROL BOARD
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	<u>1991-93</u>	<u>1993/94</u>	<u>1994/95</u>	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>
No. of Devices	10,074	13,490	15,414	15,719	14,851	14,996
RECEIPTS:						
Franchise Fees	\$ 42,669,000	\$ 92,910,000	\$ 141,489,000	\$ 163,856,000	\$ 173,327,000	\$ 183,579,000
Statutory Fairgrounds						
Exemption				\$ (-2,500,000)	\$ (-2,500,000)	\$ (-566,000)
Other Fees, Interest and Penalties	\$ 13,100,000	\$ 14,875,000	\$ 10,770,000	\$ 11,165,000	\$ 10,262,000	\$ 10,585,000
Total Fees Collected	\$ 55,769,000	\$ 107,785,000	\$ 152,259,000	\$ 172,521,000	\$ 181,089,000	\$ 193,598,000
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$ 4,744,000	\$ 4,845,000	\$ 5,400,000	\$ 5,348,000	\$ 5,400,000	\$ 5,205,000
Local Government	\$ 9,084,000	\$ 20,142,000	\$ 32,029,000	\$ 37,636,000	\$ 37,525,000	\$ 40,848,000
Horsemen's Purse Supplement Fund	0	0	\$ 2,541,000	\$ 2,880,000	\$ 3,037,000	\$ 3,250,000
Budget – LSP/AG/OMV	\$ 5,468,000	\$ 2,816,000	\$ 4,516,000	\$ 4,515,000	\$ 4,347,000	\$ 4,400,000
Compulsive and Problem Gaming Fund	0	0	0	\$ 150,000	\$ 150,000	\$ 150,000
Total Expenditures	\$ 19,296,000	\$ 27,803,000	\$ 44,486,000	\$ 50,529,000	\$ 50,459,000	\$ 53,853,000
Seed Adv/Carry	0	0	-137,000	137,000	0	0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)						
Amount Transferred to Current Year (Act 16)	0	0	0	0	0	0
Transferred to General Fund	\$ 36,473,000	\$ 79,982,000	\$ 107,636,000	\$ 122,129,000	\$ 130,630,000	\$ 139,745,000

Figures are rounded to the nearest whole dollar amount.

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

	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>
No. of Devices	15,638	12,937	13,424	13,720	14,551
RECEIPTS:					
Franchise Fees	\$ 188,714,000	\$ 135,242,000	\$ 144,764,070	\$ 155,942,916	\$ 162,156,607
Statutory Fairgrounds Exemption					
Other Fees, Interest and Penalties	\$ 10,370,000	\$ 9,717,000	\$ 10,099,001	\$ 8,658,592	\$ 12,799,529
Total Fees Collected	\$ 199,084,000	\$ 144,959,000	\$ 154,863,071	\$ 164,601,508	\$ 174,956,136
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
Local Government	\$ 43,424,000	\$ 30,107,000	\$ 32,552,000	\$ 34,945,308	\$ 37,511,792
Horsemen's Purse Supplement Fund	\$ 3,360,000	\$ 2,417,000	\$ 2,554,664	2,719,186	\$ 2,809,653
Budget -- LSP/AG/OMV	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Compulsive and Problem Gaming Fund	\$ 500,000	\$ 500,000	\$ 500,000	500,000	500,000
Total Expenditures	\$ 57,084,000	\$ 42,824,000	\$ 45,406,664	\$ 47,964,494	\$ 50,621,445
Seed Adv/Carry	0	0	0	0	0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	0	0	0	0	0
Transferred to General Fund	\$ 142,000,000	\$ 102,135,000	\$ 109,456,407	\$ 116,637,014	\$ 124,334,691

	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/2008</u>	<u>2008-2009</u>	<u>TOTAL</u>
No. of Devices	14,296	14,297	13,571	14,014	14,561	14,571	
RECEIPTS:							
Franchise Fees	\$ 165,991,242	\$ 172,156,682	\$ 203,062,421	\$ 203,869,961	\$ 201,230,926	\$ 200,082,048	\$ 2,731,042,873
Statutory Fairgrounds Exemption							\$ (5,566,000)
Other Fees, Interest and Penalties	\$ 11,118,335	\$ 11,613,093	\$ 11,022,428	\$ 10,476,413	\$ 10,507,183	\$ 12,052,516	\$ 189,191,090
Total Fees Collected	\$ 177,109,577	\$ 183,769,775	\$ 214,084,849	\$ 214,346,374	\$ 211,738,109	\$ 212,134,564	\$2,914,667,963
EXPENDITURES:							
District Attorneys & Asst. Dist. Attys.	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 90,342,000
Local Government	\$ 38,045,716	\$ 39,687,762	\$ 44,994,326	\$ 47,206,389	\$ 46,581,631	\$ 44,442,291	\$ 616,762,215
Horsemen's Purse Supplement Fund	\$ 2,830,005	\$ 2,919,077	\$ 3,407,143	\$ 3,420,394	\$ 3,323,584	\$ 3,294,216	\$ 44,762,922
Budget – LSP/AG/OMV	\$ 4,400,000	\$ 7,973,,014	\$ 9,017,787	\$ 8,400,360	\$ 8,370,183	\$ 8,848,937	\$ 95,072,281
Compulsive and Problem Gaming Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 5,950,000
Total Expenditures	\$ 51,175,721	\$ 56,479,853	\$ 63,319,256	\$ 64,927,143	\$ 64,175,398	\$ 62,485,444	\$ 852,889,418
Seed Adv/Carry	0	0	0	0	0	0	0
Amount Transferred to Gen Fund 5% Budget Reduction			\$ 2,150,000				\$ 2,150,000
Amount Transferred to Current Year (Act 16)	0	\$ 2,862,500	\$ 2,862,500	0	\$ 1,115,489	\$ 2,242,500	\$ 2,242,500
Transferred to General Fund	\$ 125,933,855	\$ 124,427,422	\$ 151,478,093	\$ 149,419,231	\$ 148,678,200	\$ 147,406,620	\$2,058,501,533



OTHER STATES

MONTANA

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

Montana has had video poker since 1985. The legislature enacted a 15% tax on video gambling machines in 1987. Montana’s video-gambling revenue dropped 17.8% from the third quarter to the fourth quarter of fiscal year 2009 after the state instituted a smoking ban.

FY 2009 Montana Video Lottery Revenue	
Total Annual Gross Income	\$ 391,965,036
Video Gambling Tax Collected	\$ 62,054,050
Approximate Average Annual Gross Income Per Machine	20,495
Total Establishments at end of FY 2008	1,603
Average Number of Machines Reporting	20,495

As fiscal year 2009 ended approximately 98% 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.



OREGON

Director: Dale Penn

Oregon State Lottery Commission
 500 Airport Road SE
 Salem, Oregon 97301
 Phone: (503) 540-1000
 Fax: (503) 541-1068

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 Video Lottery terminals. Racetracks are allowed to have no more than ten machines. At the end of calendar year 2009, retailers (with on-premise liquor licenses) operated a total of 12,365 VLTs.

The Lottery’s net assets decreased by \$26.0 million as a result of fiscal year operations. This decrease is primarily attributable to Video Lottery revenue which decreased by \$108.4 million from the prior fiscal year, a reduction of 12.1 percent. The national and local economic recession impacted the discretionary income of many people, a pattern which is reflected in fewer dollars being spent on Lottery products. In addition, a statewide smoking ban in bars and taverns went into effect during the fiscal year, contributing to the reduction in Video Lottery revenue.

Video Lottery remains the largest source of revenue and represents 71.5 percent of total sales revenue. During fiscal year 2009, approximately 1,300 Video Lottery terminals were replaced with new terminals to offer players the latest graphics and animation technology. Approximately \$27.5 million in new Video Lottery terminals and games will be deployed in 2010.

FY 2009 Oregon Video Lottery Revenue	
Sales	\$ 10,582,926,497
Other Distributable Income	3,463,087
Total Distributable Revenue	\$ 10,586,276,318
Distribution of Revenue	
Revenue Returned to the Public	
Prizes	\$ 9,796,179,771
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	634,972,381
Total Revenue Returned to the Public	\$ 10,309,240,398
Administrative Expenses	277,035,920
Retained for Contingency Reserve	45,000,000
Total Revenue Distribution	\$ 10,586,276,318



WEST VIRGINIA

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

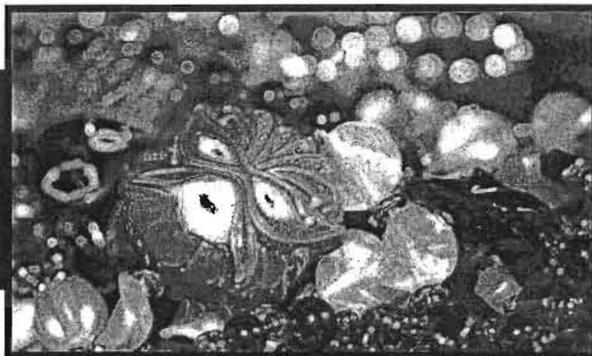
Limited Video Lottery games were approved by the West Virginia Legislature in April of 2001. The legislation provides for the operation of up to 9,000 video lottery terminals. Presently 7,960 devices are in operation in approximately 1,630 locations, limited to 5 devices per bar, or 10 devices per fraternal organization.

In general, profits from video lottery gaming fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State's Excess Lottery Revenue Fund, 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 machines located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2008 and June 30, 2009 follows.¹

WV Video Lottery Revenue	2008	2009
Total Credits played	\$ 5,003,696,000	\$4,925,431,000
Credits (prizes) won	4,592,109,000	4,512,942,000
Gross terminal income	411,587,000	412,489,000
Administrative Costs	8,231,000	8,249,000
Gross profit	403,356,000	404,240,000
Commissions	205,637,000	202,120,000
Distributions to municipalities and counties	8,067,000	8,085,000
Limited video lottery revenues Available for distribution	\$ 197,568,000	\$ 194,035,000

¹ The decrease in commissions of \$3.5 million or 1.7% in 2009 over 2008 are paid to operators and retailers as provided for by statute and have a direct correlation to change in sales.

Landbased





LANDBASED CASINO GAMING

LOUISIANA

Admissions through June 30, 2009 were 5,496,301. Revenue data is as follows:

FY 2008-2009

	Gross Gaming Revenue	State Tax Remittance
July	\$ 32,511,734	\$ 5,095,890
August	30,482,802	5,095,890
September	23,193,880	4,931,507
October	30,331,289	4,931,507
November	30,887,603	4,931,507
December	34,895,596	5,095,890
January	31,332,919	5,095,890
February	31,390,827	4,602,740
March	32,048,100	27,151,898 ¹
April	29,450,652	4,931,507
May	34,033,106	5,095,890
June	26,897,029	4,931,507
TOTAL	\$ 367,455,437	\$ 82,056,007

Admissions through June 30, 2008 were 5,761,119. Revenue data is as follows:

FY 2007-2008

	Gross Gaming Revenue	State Tax Remittance
July	\$ 35,190,000	\$ 5,081,967
August	35,325,384	5,081,967
September	35,212,524	4,918,033
October	32,447,088	5,081,967
November	32,550,183	4,918,033
December	36,747,771	5,081,967
January	31,892,354	5,081,967
February	37,710,912	4,754,098
March	37,426,870	35,280,963 ²
April	34,729,237	4,931,507
May	38,214,121	5,095,890
June	31,637,739	4,931,507
TOTAL	\$ 419,084,183	\$ 90,239,866

¹ Harrah's New Orleans payments include a "true-up" payment of \$27,151,898. Pursuant to the Casino Operating Contract, the Casino Operator, JCC is required to pay the greater of the Minimum Payment (\$60 million) or 21.5% of Gross Gaming Revenues for each fiscal year. For the fiscal year 2008 -2009, the Gross Gaming Revenues were \$381,655,847, and 21.5% of this amount is \$82,056,008.

² Fees include a "true-up" payment of \$30,198,996. Pursuant to the Casino Operating Contract, the Casino Operator, JCC is required to pay the greater of the Minimum Payment (\$60 million) or 21.5% of Gross Gaming Revenues for each fiscal year. For fiscal year 2007-2008 the Gross Gaming Revenues are \$419,530,219 and 21.5% of this amount is \$90,198,997.



OTHER STATES

COLORADO

Division of Gaming

Director: Ron Kammerzell

Lakewood

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

Colorado voters approved limited gaming in the three towns of Central City, Black Hawk and Cripple Creek in November 1990. Gaming establishments must be licensed by the state and are only allowed in specific areas of the three communities. The only games allowed are slot machines, poker and blackjack. The Constitutional amendment allowing limited gaming limits single wagers to no more than \$5, and only those persons 21 years of age or older are allowed to participate. Only 35 percent of the total square footage of a building may be devoted to gaming, with no more than 50 percent on a single floor. In addition, there can be no more than two non-contiguous licensed gaming areas on a single floor.

FY 2008-2009 TAX YEAR BASIS	
Total Devices	15,926
Total AGP	\$ 701,770,973
Gaming Taxes	\$ 94,906,397
No. of Accounts	40

Colorado gaming revenue distribution:

- 28% to the Colorado Historical Society for distribution as historical preservation grants; 20% (of the 28%) is distributed by the State Historical Society to the governing bodies of Cripple Creek, Central City and Black Hawk in proportion to the revenues generated in the respective cities; 80% (of the 28%) is used for historic preservation and restoration throughout the state.
- 12% to Gilpin and Teller County governments, in proportion to the gaming revenues generated in the respective counties;
- 10% to the City governments of Black Hawk, Central City, and Cripple Creek, in proportion to the gaming revenues generated in the respective cities;
- 50.0% to the state General Fund, of which the following are designated:
 - \$5,543,271 to the Local Government Limited Gaming Impact Fund,
 - \$15,578,699 million to the Colorado Travel & Tourism Promotion Fund (adjusted annually by rate of inflation),
 - \$1,400,052 million to the New Jobs Incentives Cash Fund (adjusted annually by rate of inflation),
 - \$1,200,026 million to the State Council on the Arts Cash Fund (adjusted annually by rate of inflation),
 - \$180,011 to the Film Incentives Cash Fund (adjusted annually by rate of inflation), and
 - an annually determined amount to the Colorado Dept. of Transportation.



MICHIGAN GAMING CONTROL BOARD

Executive Director: Richard Kalm

3062 West Grand Blvd., L-700
 Detroit, MI 48202-6062
 Phone: (313) 456-4100

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

• **MotorCity Casino**

On December 14, 1999, the MGCB issued a commercial casino license to Detroit Entertainment, LLC (doing business as MotorCity Casino).

• **Greektown Casino, LLC**

On November 8, 2000, the MGCB issued a commercial casino license to Greektown Casino, LLC (doing business as Greektown Casino).

• **MGM Grand Detroit, LLC Casino**

On July 28, 1999, the MGCB issued a commercial casino license to MGM Grand Detroit, LLC (doing business as MGM Grand Detroit Casino).

State of Michigan wagering tax rate

The state tax rate paid to the State Gaming Casino Fund is currently 8.1%. Tax rates for Detroit City have been rolled back to 10.9%.

Calendar Year 2009 Revenue Data	
Total Adjusted Gross Receipts	\$1,339,479,272
Total State Wagering Tax	\$ 122,338,629
Detroit Wagering Tax	\$ 159,398,033

- The State Wagering Tax paid by the Detroit casino licensees goes to the State School Aid Fund to provide additional funding for K-12 public classroom education.



NEVADA GAMING CONTROL BOARD

Senior Research Analyst: Frank

Streshley
 1919 E. College Parkway
 Carson City, Nevada 89706
 Phone: (775) 684-7750

At the end of FY 08-09 there were over two hundred thousand slot machines in Nevada, over six thousand one hundred table games and approximately one thousand poker tables.

Revenue data for FY 09

Gaming Win (Statewide)	\$ 10,786,629,677
Slots	\$ 7,216,657,356
Table games	\$ 3,569,972,321
State Gaming Taxes	\$ 858,007,713

Distribution of Funds

General Fund	\$ 805,736,807
Dedicated Funds (schools, counties)	\$ 52,270,906

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

I. Nonrestricted Gaming License: Issued for the operation of games and/or tables only; or, for the operation of 16 or more slot machines only; or, for the operation of games and/or tables in conjunction with slot machines.

A. Slot Machines:

1. Annual Tax (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.

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

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

B. 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 your 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 7500 are subject to a Live Entertainment Tax. For non-restricted locations who 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 24th 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 \$1815, payable in advance; no proration.

NEW JERSEY

New Jersey Casino Control Commission **Director of Communications:** Daniel Heneghan
 Tennessee Avenue and Boardwalk
 Atlantic City, New Jersey 08401
 Phone: (609) 441-3799

Eleven landbased (11) casinos were in operation in New Jersey at the end of Calendar Year 2009. Casino revenues fell 13.2 percent in 2009, as a result of the overall national economic problems, growing competition from neighboring states, and a partial ban on smoking in casinos, according to Casino Control Commission Chair Linda M. Kassekert.

Calendar Year 2009	
Gross Revenue	\$3,691,358,358
State Taxes (8%)	\$295,308,693
Reinvestment obligations *	\$49,289,052

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

Use of Funds

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



PENNSYLVANIA

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

Chairman: Gregory C. Fait
Executive Director: Kevin O’Toole

The Pennsylvania Gaming Control Board (PGCB) is charged with ensuring the integrity of the casino gaming industry and has jurisdiction over virtually all aspects of gaming in the Commonwealth. In addition, each slot machine in the Commonwealth is linked to a central control computer system that is under the control of the Pennsylvania Department of Revenue and is accessible to the PGCB. This system provides continuous monitoring of all slot machines and allows the Department of Revenue to calculate the appropriate tax assessments. In addition, the Pennsylvania State Police and the Pennsylvania Attorney General have a number of law enforcement responsibilities related to gaming. The administrative costs of each agency are borne directly by applicants and the licensed operators.

Each full gaming license authorizes a licensee to initially operate up to 3,000 slot machines and, upon approval, to operate up to 5,000 slot machines six months after venue opening. Each limited resort license authorizes the operation of up to 500 slot machines. The one-time fee associated with each Category 2 License (for stand-alone land based casinos) is \$50 million, and the fee for each Category 3 License (for resorts) is \$5 million. These licensing fees are deposited in the State Gaming Fund.

FY 2009 Gross Revenue and Distribution	
2009	\$ 1,754,002,790
2008	\$ 788,734,246
State	34%
Local government	4%
Economic development	5%

FY 2009	
Total casinos in operation ¹	9
Average number of machines reporting	25,538

¹ Pennsylvania has two new casino facilities currently under construction, and two which opened in 2010.



SOUTH DAKOTA

Commission on Gaming

221 West Capitol Avenue
 Suite 101
 Pierre, South Dakota 57501
 Phone: (605) 773-6050
 Fax: (605) 773-6053

Executive Secretary: Larry Eliason

Director of Operations/Enforcement: Craig Sparrow

Deadwood Office:

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

DEADWOOD, SOUTH DAKOTA¹		
LANDBASED CASINO GAMING REVENUE		
GAMING ACTION	FY 08	FY 09
Total Gaming Action	\$1,117,636,023	\$ 1,111,195,895
Won By Bettors	1,016,119,860	1,008,660,153
Total Gross Revenue	101,516,162	102,535,706
LESS: City Slot Revenue	1,365,756	1,275,258
Adjusted Gross Revenue	\$ 100,278,278	\$ 101,260,448
Number of Licensed Devices	3,644	3,749
Support and Key Licensees	1,504	1,490
Number of Retail Locations	136	135

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

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

Each table game and slot machine is assessed an annual device fee of \$2,000, payable before July 1 of each year. These device fees, all licensing fees, and all other miscellaneous revenue received are deposited with the state treasury in the Commission Fund.

In FY 08, the municipal proceeds paid to the City of Deadwood reached \$6,800,000 and according to 42-7B-48.1, the distribution of funds in excess of this amount changed:

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

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

Racetracks





LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

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 commenced slot machine gaming on December 19, 2003. Slot machine gaming at the Fair Grounds commenced operation in a temporary facility on September 19th, 2007 with the permanent facility opening on November 7th, 2008.

Delta Downs Racetrack & Casino

Revenue for FY '09	TOTAL
Delta Downs' AGR	\$ 179,412,015
Minus Purse Supplements	\$ 32,294,163
Minus Executive Committee Breeders Assn.	\$ 5,382,360
Taxable Net Slot Machine Proceeds	\$ 147,117,852
State Tax (18.5%)	\$ 27,216,803

Harrah’s Racetrack & Casino

Revenue for FY 09	TOTAL
Harrah’s Louisiana Downs’ AGR	\$ 86,205,135
Minus Purse Supplements	\$ 15,516,924
Minus Executive Committee Breeders Assn.	\$ 2,586,154
Taxable Net Slot Machine Proceeds	\$ 70,688,211
State Tax (18.5%)	\$ 13,077,319



Evangeline Downs

Revenue for FY '09	TOTAL
Evangeline Downs' AGR	\$ 103,513,237
Minus Purse Supplements	\$ 18,632,383
Minus Executive Committee Breeders Assn.	\$ 3,105,397
Taxable Net Slot Machine Proceeds	\$ 84,880,855
State Tax (18.5%)	\$ 15,702,958

Fair Grounds

Revenue for FY '09	TOTAL
Fair Grounds' AGR	\$ 40,361,679
Minus Purse Supplements	\$ 7,265,102
Minus Executive Committee Breeders Assn.	\$ 1,210,850
Taxable Net Slot Machine Proceeds	\$ 33,096,577
State Tax (18.5%)	\$ 6,122,867

Total State Tax.....\$ 62,119,946



OTHER STATES

ARKANSAS

Arkansas Racing Commission
 1515 West Seventh Street
 Suite 505
 Little Rock, Arkansas 72201
 Phone: (501) 682-1467

Manager: Ron Oliver

Approval

Electronic games of skill 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.
 Approximate number of machines stands at 1,080.

Limits

No limits on bets or prizes; minimum prize payout is 83%.

Distribution of Gross Revenue

State tax	18.0%
City/town	1.5%
County	.5%
Purses	14.0%
Tracks	65.0%

Total Wagers

2008: \$505,215,634
 2009: \$452,361,862

Total Payout

2008: \$473,854,808
 2009: \$430,484,156



DELAWARE

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

Assistant Operations Manager: Ed Parseghian

Delaware, West Virginia and Rhode Island have come together to create a new multiple, state-wide area progressive Video Lottery game. Starting jackpots are \$250,000 and could average an annuity jackpot of \$1 million or more. Each state will connect a limited number of their Video Lottery Terminals (VLT's) from various gaming locations to participate in a multi-jurisdictional Progressive Jackpot game. Whenever these machines are played, a percentage of each play will be contributed to the Progressive Jackpot. The jackpot will grow, with no limit, until someone playing at max bet receives the winning combination on any one of the lines played.

In December 1995, Video Lottery operations began at Delaware Park and Dover Downs. Delaware Park and Dover Downs now have 2,500 and 2,973 Video Lottery machines respectively. Harrington Raceway, which has been operating since August 1996, now has approximately 2,050 Video Lottery machines. Since its start, the Delaware Video Lottery has contributed more than \$2 billion to the General Fund. The following revenue data was reported for calendar year 2009.

Amount Played (Cash & Credits wagered)		\$ 7,404,297,400
Amount Won (Cash and Credits wagered returned as winnings)		\$ 6,840,058,100
Lottery Net Proceeds		\$ 564,239,300
Track Commissions	48%	\$ 295,000,000
Purse Increases	11%	\$ 69,000,000
Vendor Fees*	6%	\$ 37,000,000
State Share†	35%	\$ 220,000,000
(Before operating expenses of Lottery & State Police)		

Revenue from Delaware Video Lottery games is distributed:

- Approximately 48% is paid to the three tracks as commissions for operating the games.
- Approximately 35% is contributed to the State General Fund to help pay for state services.
- Approximately 11% 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.

* Central computer and terminal equipment

† Before operating expenses of Lottery and State Police



FLORIDA

Department of Business & Professional Wagering
 Division of Pari-Mutuel Wagering
 1940 North Monroe Street
 Tallahassee, Florida 32399
 Phone: (850) 487-1395

Director: Milton Champion

A constitutional amendment authorizing Miami-Dade and Broward counties to hold referenda to determine if slot machines should be allowed in existing, licensed pari-mutuel facilities in those counties was approved by the voters at the November 2004 General Election. The amendment permits the Legislature to tax slot machine revenues and requires that those taxes supplement public education statewide. These referenda were held on March 8, 2005, and slot machine gaming was approved for the four Pari-Mutuel facilities in Broward County but failed in Miami-Dade County. The amendment was codified at Article X, s. 23 of the Florida Constitution, and permitted Miami-Dade County to hold another vote two years after the first referenda. A subsequent vote was held in Miami-Dade County on January 29, 2008 approving slot machines for an additional three racing facilities.

The Legislature implemented Chapter 551, Florida Statutes to establish the regulatory framework for all entities involved in the operation of slot machine gaming with regulatory responsibility placed in the Division of Pari-Mutuel Wagering in the Department of Business and Professional Regulation.

Florida had three facilities that conducted slot machine gaming, using Class III, (Vegas style) slot machines in FY 2009.

Revenue for FY 2009	TOTAL
Credits in (Dollar Value)	\$ 2,701,341,777
Credits out (Dollar Value)	\$ 2,475,823,880
Net Slot Revenue	\$ 207,790,697
Revenue Due to the State*	\$ 103,895,349
Average Number of Machines	3,749

* Chapter 551.106, Florida Statutes imposed the tax rate on slot machine revenues at each facility as 50%. The tax is paid to the Division of Pari-Mutuel Wagering for immediate deposit into the Educational Enhancement Trust Fund of the Department of Education.



IOWA

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

Administrator: Jack Ketterer

In Iowa, slot machine gaming is conducted at one (1) horse track and two (2) dog tracks. The Iowa Racing and Gaming Commission determines the number and type of machines placed in operation. From the total revenue, the state retains 19%, while 1% is divided equally between the city and county. Revenue data is as follows for FY 2009:

FY 2009

Admissions	6,500,095
Casino Square Footage	195,430
Adjusted Gross Revenue	\$ 452,614,880
City Tax	2,137,204
County Tax	2,137,204
Gamblers Treatment	2,137,204
State Tax	90,621,556
Regulatory Fee	3,493,968
Daily License Fee	196,800

MAINE

Maine Gambling Control Board
 87 State House Station
 45 Commerce Drive, Suite #3
 Augusta, Maine 04333-0087
 Phone: (207) 626-3900
 Email: Gambling.Board@maine.gov

Executive Director: Robert P. Welch

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. The Board oversees operations at the Racino at Bangor Historic Racetrack in Bangor, Maine which opened in November 2005.

2009 State Revenue from Racino Operation - Bangor			
Gross Revenue	Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1%x.39)
\$ 691,854,481	\$ 59,198,222	\$ 6,918,545	\$20,389,074

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

- 3% Gambling Control Board administration,
- 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
- 2% For first 48 months and 1% thereafter – Fund to stabilize the state’s off-track betting facilities, and
- 1% City of Bangor, host municipality.



NEW MEXICO

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

Executive Director: John Monforte

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 FY 2009:

Gaming Machine Net Win	\$ 257,236,581
Gaming Tax	\$ 66,881,511
Amount Paid Into Horse Racing Purses	\$ 51,447,316
Amount Designated for Problem Gambling	\$ 643,091
 Gaming Machines at end of FY 2009	 2,685

NEW YORK

New York State Lottery
 1 Broadway Center, Suite 600
 Schenectady, New York 12301-7500
 Phone: (518) 388-3400

Executive Director: Gordon Medenica

The New York Lottery Division has authorized racetracks to install video lottery terminals (VLTs), with 10% of proceeds from these devices going to the Lottery to administer the games (to include the costs of terminal providers, central system, and Lottery 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 FY09. The fiscal year in New York covers 4/1/2008 – 3/31/2009.

Current Number of Operating Racinos	8
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	Approximately 3,750
Net Machine Income (FY 2009)	\$ 965 million
Cash Transfers for State Education (FY 2009)	\$ 430 million
Revenue Retained by Operator	<ul style="list-style-type: none"> • 32% commission, plus 8% marketing allowance on the first \$50 million annual net machine income. • 29% commission, plus 8% marketing allowance on annual net machine income between \$50-\$100 million. • 29% commission, plus 5% marketing allowance on annual net machine income between \$100-\$150 million. • 26% commission, plus 5% marketing allowance on annual net machine income exceeding \$150 million.
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004



PENNSYLVANIA

Pennsylvania Gaming Control Board
 P.O.Box 69060
 Harrisburg, Pennsylvania 17106-9060
 Phone: (717) 346-8300
 Website: www.pgcb.state.pa.us
 Email: PGCB@state.pa.us

Chairman: Gregory C. Fajt
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. Of the 14 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 two (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 2008-09, a total of 8 Pennsylvania facilities were in operation.

Fiscal Year 2008-09 Revenues:

Wagers	\$44,853,713,234
Payouts	\$40,916,235,163
Gross Terminal Revenue ¹	\$ 3,613,335,685
State Tax (34%)	\$ 1,228,534,194
Local Share Assessment (4%) ²	\$ 144,533,434
Economic Development Fund (5%)	\$ 180,666,794
PA Race Horse Development Fund	\$ 433,600,303

The 34% gaming tax and various license and fee revenue are deposited into the State Gaming Fund. Under current law, an amount equal to \$1.5 million, or 0.1% of gross terminal revenue whichever is greater, is transferred annually from the Gaming Fund to the Compulsive and Problem Gambling Treatment Fund. Additional annual transfers from the Gaming Fund include \$5 million for Local Law Enforcement Grants, \$25 million to the General Fund for the Volunteer Fire Company Grant Program, \$2.40 per acre to local jurisdictions hosting specified forest reserves, and repayments to the Lottery Fund for property tax relief enacted under Act 1-2006 of the Special Session on Property Tax Relief. All remaining revenue in the State Gaming Fund is transferred to the Property Tax Relief Fund and used 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.

¹ Gross terminal revenue is equal to wagers less payouts, adjustments and promotional credits.

² In general this assessment is split equally between the host county and the host municipality. In some cases the municipality is guaranteed 2%, or \$10 million, whichever is greater. In the event that the \$10 million minimum is applicable, it is paid in the form of a year-end catch-up payment. The local share assessment provided above does not include these catch-up payments.



RHODE ISLAND

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

Executive Director: Mr. Gerald S. Aubin

Rhode Island, Delaware and West Virginia have come together to create a new multi state wide area progressive Video Lottery game. Starting jackpots are \$250,000 and could average an annuity jackpot of \$1 million or more. Games are available at both Twin River and Newport Grand.

Each state will connect a limited number of their Video Lottery Terminals (VLT's) from various gaming locations to participate in a multi-jurisdictional Progressive Jackpot game. Whenever these machines are played, a percentage of each play will be contributed to the Progressive Jackpot. The jackpot will grow, with no limit, until someone playing at max bet receives the winning combination on any one of the lines played. The current progressive jackpot is displayed on signs at Twin River and Newport Grand.

In Rhode Island, slot machine or video lottery gaming is conducted at two pari-mutuel facilities, Twin River and Newport Grand. Currently, Twin River has approximately 4,744 Video Lottery Terminals (VLTs) spread throughout three floors and Newport Grand has approximately 1,431 Video Lottery Terminals (VLTs) located throughout two floors. Newport Grand continues to undergo renovations, which will result in necessary space to install additional VLTs at the facility.

Beginning in June 2008, at the request of the management of the Twin River video lottery facility, the Lottery authorized a promo points program on a test basis which became month to month in September 2008. This program authorized credits, issued to members of its player reward program, to be redeemed for free play and not subject to the State's share of the net terminal income. The program objective is to increase net revenue by awarding free play to its member players. A similar program was authorized for the Newport Grand facility in June 2009.

Fiscal year 2009 produced record video lottery cash-in sales of \$2.3 billion with a resulting net terminal income (sales less prize awards) of \$460.9 million.

The following revenue data for the fiscal year ending June 30, 2009 was obtained from the Rhode Island Lottery's Comprehensive Annual Financial Report.

Total Sales	\$ 2,320,451,966
Commissions	176,354,565
Prize Awards Expense	1,859,611,817
Unclaimed Prize Recovery	3,198,266
Cost of Sales	2,207,437,158
Gross Profit	\$ 296,051,934



WEST VIRGINIA

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

Deputy Dir. of Finance & Admin.: James M.Toney

West Virginia Delaware, and Rhode Island have come together to create a new multi state, wide area progressive Video Lottery game. Starting jackpots are \$250,000 and could average an annuity jackpot of \$1 million or more. Each state will connect a limited number of their Video Lottery Terminals (VLT's) from various gaming locations to participate in a multi-jurisdictional Progressive Jackpot game. Whenever these machines are played, a percentage of each play will be contributed to the Progressive Jackpot. The jackpot will grow, with no limit, until someone playing at max bet receives the winning combination on any one of the lines played.

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 referenda. In September 1994, three racetracks began operating with 1,200 video lottery machines. A fourth racetrack began video gaming in September 1997. Effective June 1999, legislative action has allowed mechanical reel coin drop machines. In 2001, West Virginia passed the Limited Video Lottery Act, legalizing slot machines at bars and fraternal organizations. Locations are limited to five or ten machines, depending on the type of location (bars are limited to five machines each, and recognized fraternal organizations are limited to ten machines each). As of June 30, 2009, the West Virginia Lottery Commission had an average of 12,147 terminals available for play at the four racetracks in the state. Racetrack video lottery revenues decreased \$49.7 million or 5.5% in 2009 as compared to a \$74.6 million decrease or 7.7% in 2008.

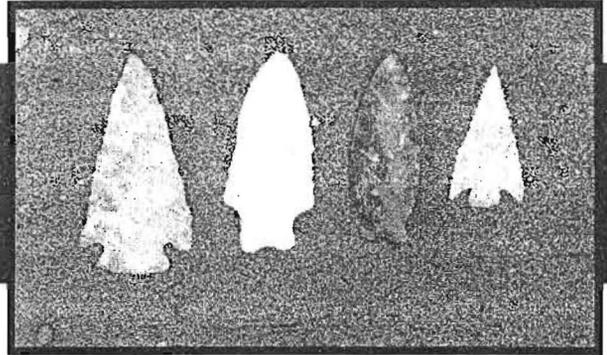
Revenue for FY 2009 is as follows:

Credits played	\$ 8,690,994,000
Credits won	7,838,424,000
MWAP Contributions	<u>4,337,000</u>
Gross Terminal Revenue	\$ 848,233,000
Administrative Costs	\$ 17,524,000
Net Terminal Revenue	830,709,000
Racetrack video lottery revenues available for distribution	\$ 367,060,000

FY- 2009 Racetrack video lottery revenues paid or accrued for State funds to conform to legislation:

State Lottery Fund	\$ 130,125,000
State Excess Lottery Revenue Fund	178,902,000
Capital Reinvestment Fund	15,983,000
Tourism Promotion Fund	10,673,000
Development Office Promotion Fund	2,911,000
Research Challenge Fund	3,881,000
Capitol Renovation & Improvement Fund	5,337,000
Parking Garage Fund	985,000
Cultural Facilities & Capitol Resources Fund	1,500,000
Capitol Dome & Capitol Improvements Fund	5,763,000
Workers Compensation Debt Reduction Fund	<u>11,000,000</u>
Total non-operating distributions	\$ 367,060,000

Indian Gaming





INDIAN GAMING

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

Fiscal Year Ending September 30, 2009

Total Casino Employees	1439
Native American Employees	60
Employee Wages Paid	\$23,094,658
Social Security and Medicare Taxes (employee portion)	\$2,039,393
Unemployment Compensation Insurance	\$74,842
Advertising	\$1,697,643
Expenditures for goods and services	\$62,013,584
a. Paid to Louisiana vendors	\$41,758,236
b. Paid to out of state vendors	\$20,255,348
Number of Louisiana based vendors	827
Parish Contribution	\$1,125,000
Other Donations Within the State	\$29,427
State and/or Parish Sales Taxes	\$756,127

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

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



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

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 08 - 09**

Quarter	Coushatta Allen	Chitimacha St. Mary	Tunica-Biloxi Avoyelles	Total
1	\$ 0	\$ 0	\$ 207,866	\$ 207,866
2	0	0	257,693	257,693
3	0	0	540,860	540,860
4	0	0	305,046	305,046
Total	\$ 0*	\$ 0	\$ 1,311,466	\$ 1,311,466

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

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

THIS PUBLIC DOCUMENT WAS PUBLISHED AT A TOTAL COST OF \$1,375. FIVE HUNDRED COPIES OF THIS PUBLIC DOCUMENT WERE PUBLISHED IN THIS FIRST PRINTING AT A COST OF \$1,375. THE TOTAL COST OF ALL PRINTING OF THIS DOCUMENT INCLUDING REPRINT IS \$1,375. THIS DOCUMENT WAS PUBLISHED BY MORAN PRINTING, 5425 FLORIDA BLVD., BATON ROUGE, LOUISIANA 70806 TO BE PRESENTED TO THE LOUISIANA LEGISLATURE UNDER SPECIAL EXCEPTION BY THE DIVISION OF ADMINISTRATION. THIS MATERIAL WAS PRINTED IN ACCORDANCE WITH THE STANDARDS FOR PRINTING BY STATE AGENCIES ESTABLISHED PURSUANT TO R.S. 43:31.