



2026

# Louisiana Gaming Control Board



30<sup>th</sup> 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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*JEFF LANDRY*  
*GOVERNOR*

*CHRISTOPHER B. HEBERT*  
*CHAIRMAN*

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

The Louisiana Gaming Control Board (the “Board”) submits the 30<sup>th</sup> annual comprehensive report to the Louisiana State Legislature in accordance with La. R.S. 27:15(B)(9)(b).

Statutes legalizing and regulating gaming were enacted in 1991 by the Louisiana Legislature and, in 1996, the Board was created. The Board consists of nine (9) members who are appointed by the Governor, confirmed by the Senate, and serve staggered terms of six (6) years. At least one (1) member is appointed from each congressional district. Board members are eligible to be reappointed for one (1) 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 available, meetings are streamed live over the internet on the legislative website.

Chairman Christopher B. Hebert serves in a full-time capacity and fulfills the role of CEO for the Board in the conduct and management of the Board’s regulatory responsibilities. The Board has three other full-time employees who manage the day-to-day affairs of the Board. During Fiscal Year 2024-2025, Board staff designed, developed, and launched a brand-new website in January of 2025, which gives gaming licensees, permittees, applicants, and the general public improved access to gaming information and a streamlined process for filing patron complaints.

The Board exercises regulatory authority, control, and jurisdiction over all aspects of gaming activities and operations as authorized by and 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 Gaming Corporation Act, the Video Draw Poker Devices Control Law, the Louisiana Pari-mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act, the Louisiana Fantasy Sports Contests Act, and the Louisiana Sports Wagering Act.

The Board is tasked with ensuring the initial and continuing suitability of all gaming licensees and permittees and eliminating, to the extent possible, known criminal and corrupt influences on Louisiana’s gaming industry. The Board, in conjunction with the Louisiana State Police, Gaming Enforcement Division and the Louisiana Office of the Attorney General, Gaming Division, has taken active steps to combat illegal gambling in Louisiana, especially against illegal offshore wagering and illegal online sweepstakes companies operating in Louisiana. During Fiscal Year 2024-2025, the Board issued over forty (40) cease-and-desist letters to offshore wagering

platforms and online sweepstakes operators operating in violation of state gaming laws and regulations. These efforts have stopped multiple illegal operators whose activities jeopardized Louisiana residents and threatened the fairness and integrity of the gaming industry in Louisiana.

The Board's operating budget for FY 2024-2025 was \$1,002,422 funded through statutory dedicated funds of \$820,309 from the Riverboat Gaming Enforcement Fund, \$99,020 from the Sports Wagering Enforcement Fund, and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

## **RIVERBOAT GAMING**

Fifteen (15) riverboat casinos are authorized to operate in Louisiana. This report reflects the data for all riverboat gaming casino licensees.

There are six (6) riverboat gaming casino licensees in the Shreveport and Bossier City area; three (3) in the Lake Charles area; three (3) in Baton Rouge; and one (1) each in Kenner, Harvey, and Amelia. These riverboats employed approximately 9,597 individuals and, in FY 2024-2025, contributed \$389,367,720 in fee remittance revenue to the state. Adjusted gross revenue increased in Bossier City, Kenner, and Baton Rouge.

The Shreveport and Bossier City market had adjusted gross revenues of \$533,669,484 for FY 2024-2025, an increase of \$15,942,958 from the previous fiscal year, with \$114,738,940 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$703,891,173, a decrease of \$7,186,224 from the previous fiscal year, with \$151,336,602 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had combined adjusted gross revenues of \$298,298,983, an increase of \$58,435,216 from the previous fiscal year, with \$64,134,281 in fees paid to the state.

The riverboat casinos in Baton Rouge had adjusted gross revenues of \$275,153,014, an increase of \$12,521,289 from the previous fiscal year, with \$59,157,898 in fees paid to the state. Please note that due to safety concerns, Catfish Queen, LLC d/b/a Bally's Baton Rouge (f/k/a Belle of Baton Rouge) ceased gaming operations upon its riverboat gaming vessel, operated in a temporary landside facility, and commenced gaming operations in its new riverboat gaming landside facility in December of 2025.

Act 469 of the 2018 Regular Legislative Session amended the definition of a riverboat to include a facility within 1,200 feet of a riverboat's licensed berth and set forth application requirements for a licensee's relocation from a vessel to a landside facility. Act 469 also required a licensee to submit a relocation plan and a detailed capital improvement and reinvestment plan in order to be approved to construct and relocate to a riverboat gaming landside facility. Since Act 469 became effective, the

Board has approved the opening of five (5) riverboat gaming landside facilities in Louisiana. During FY 2024-2025, Louisiana Riverboat Gaming Company, LLC d/b/a Live! Casino & Hotel Louisiana (f/k/a DiamondJacks Casino & Resort) located along Red River in Bossier Parish, commenced gaming operations in its newly constructed \$270 Million riverboat gaming landside facility in February of 2025.

The fiscal year ended on June 30, 2025, with total adjusted gross revenue of \$1,811,012,652 for riverboat gaming, which is an increase of \$79,713,237 from the previous fiscal year.

### **LANDBASED CASINO GAMING IN NEW ORLEANS**

The landbased casino in New Orleans generated \$270,082,281 in gross gaming revenue for FY 2024-2025. This was an increase of \$29,593,321 from the previous fiscal year, with \$65,000,000 in fees paid to the state. During FY 2024-2025, the landbased casino completed its reinvestment plan and rebranding of its establishment from Harrah's New Orleans to Caesars New Orleans and had its grand opening in October of 2024. In FY 2024-2025, Caesars New Orleans maintained an operating force or personnel force of approximately 2,429 individuals. This figure includes both direct employees and eligible personnel of third-party tenants and certain contractors in accordance with La. R.S. 27:248.

### **SLOT MACHINE GAMING**

The adjusted gross revenue for slot machine gaming at the four (4) racetracks for FY 2024-2025 was \$317,456,026, a decrease of \$734,723 from the previous fiscal year. After subtracting the Support Contribution Deduction of \$57,142,083 for Purse Supplements, the Executive Committee of the Louisiana Thoroughbred Breeders Association, and the Executive Committee of the Louisiana Quarter Horse Breeders Association, the State received total tax revenue in the amount of \$48,158,079. In FY 2024-2025, there were approximately 1,377 individuals employed at the racing facilities.

### **VIDEO POKER**

As of June 30, 2025, there were 1,386 video poker outlets and 12,199 video poker devices in the thirty-one (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 truck stops. Franchise fees paid to the state from video poker amounted to \$229,633,477 for FY 2024-2025, an increase of \$2,385,273 from the previous fiscal year.

### **FANTASY SPORTS**

Fantasy Sports went live on July 15, 2021, in the forty-seven (47) parishes where fantasy sports contests had been approved in the local option election of November 6, 2018. The State of Louisiana levies a tax of 8% upon the net revenues of fantasy sports contests offered to the consumers within the state. During FY 2024-

2025, the gross fantasy sports contest revenue was \$12,575,883, net revenue was \$1,484,450 which is an increase of \$116,442 from the previous fiscal year, and \$118,755 was paid in taxes.

## **SPORTS WAGERING**

On June 10, 2021, the Louisiana State Legislature approved legislation establishing the framework for sports wagering in the fifty-five (55) Louisiana parishes that voted to authorize sports wagering in the local option election of November 3, 2020. The State of Louisiana levies a 10% tax upon the net gaming proceeds from sports wagering conducted onsite at a licensed sports wagering establishment. During FY 2024-2025, any sports wagering conducted through mobile application or a website was taxed at a 15% tax rate. As of August 1, 2025, the tax rate is 21.5% for sports wagering conducted through mobile application or a website.

Retail sports wagering went live in October of 2021. During FY 2024-2025, there were \$281,583,098 in wagers written. The net proceeds were \$25,087,744, a decrease of \$4,788,736 from the previous fiscal year, and \$2,529,449 was paid in taxes. The win percentage was 8.9%.

Mobile sports wagering went live in January of 2022. During FY 2024-2025, there were \$3,740,687,467 in wagers written. The net proceeds were \$442,562,417, an increase of \$84,349,200 from the previous fiscal year, and \$67,904,200 was paid in taxes. The win percentage was 11.8%.

## **TRIBAL GAMING**

This report contains no statistical information on tribal gaming. The three (3) tribes authorized to conduct gaming operations on their tribal lands pursuant to IGRA class III gaming compacts are not required to pay any fees directly to the state and cannot be required to provide the Board with any financial figures.

## **CONCLUSION**

Gaming revenue continues to be a substantial part of the Louisiana economy, generating approximately \$3,625,398,215 for FY 2024-2025, an increase of \$196,194,441 from the previous fiscal year.

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

The Louisiana Legislature adopted public policy approving gaming as an economic opportunity for the state and its citizens. The 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:**

Christopher B. Hebert, Chairman

Claude Jackson, Vice-Chairman

Julie Lewis

Franchesca Hamilton-Acker

Ronald Sholes

Ashley Anderson Traylor

Kathryn Becnel

Nicholas Langley

Miquell Hennigan

Colonel Robert Hodges

Secretary Jarrod Coniglio



## **ATTORNEY GENERAL'S GAMING DIVISION**

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Steven B. Sumbler, Interim Section Chief, Adjudications

## **LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION**

Colonel Robert P. Hodges, Superintendent

Lieutenant Colonel Frank Besson, Chief of Staff

Lieutenant Colonel Robert J. Lummus, Deputy Superintendent, Bureau of Investigations

Major Adam Albright, Gaming Enforcement Division Command Inspector

Captain William Bosworth, Gaming Operations Section Commander

Captain Jonas Martin, Administrative Support and Indian Gaming Section Commander

Jeff Traylor, Audit Director

Lieutenant Arman Douglas, Gaming Enforcement Division Executive Officer

Lieutenant James Jefferson III, Corporate Casino Licensing

Lieutenant Ruben Brown, Video Poker Licensing

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Lieutenant Robert Grimes, Gaming, Baton Rouge Field Office

Lieutenant John Faciane, Gaming, Lake Charles Field Office

Lieutenant Michael Smith, Gaming, Bossier Field Office

Lieutenant Philip DeSalvo, Gaming, New Orleans Field Office

Lieutenant Darren Juneau, Gaming, Breaux Bridge Field Office



## **ACKNOWLEDGMENTS**

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

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Dawn M. Himel, Director  
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### **Louisiana State Police**

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Wanda Anderson, Auditor III

### **Gaming Control Board Staff**

Lisha Landry, Confidential Assistant  
Farida Hernandez, Principal Assistant  
Shanaquoa Wright, Appeal Docket Clerk  
Lydia Browning, Administrative Coordinator

### **Louisiana Casino Association**

Wade Duty, Executive Director  
Vickie Duty, Executive Assistant

### **Contributing Jurisdictions**

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

# Riverboat Gaming



**LOUISIANA STATE POLICE  
RIVERBOAT GAMING ACTIVITY SUMMARY  
FISCAL YEAR 7/1/2024 – 6/30/2025**

Riverboat Licensee	D/B/A and Location	Admissions	Total AGR	Fee Remittance
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	245,119	\$ 31,529,561	\$ 6,778,856
Catfish Queen , LLC	Bally's - Baton Rouge	117,829	\$ 7,122,531	\$ 1,531,344
Louisiana Casino Cruises, LLC	The Queen Baton Rouge - Baton Rouge	1,271,046	\$ 96,208,455	\$ 20,684,818
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	1,124,948	\$ 171,822,028	\$ 36,941,736
Bossier Casino Venture, LLC	Margaritaville Bossier City - Bossier City	1,125,853	\$ 177,194,756	\$ 38,096,873
Horseshoe Entertainment, L.P.	Horseshoe Casino Bossier - Bossier City	746,936	\$ 120,036,381	\$ 25,807,822
Louisiana Riverboat Gaming Company, LLC	Live! Casino & Hotel Louisiana – Bossier City	597,192	\$ 51,657,984	\$ 11,106,467
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	517,848	\$ 44,865,167	\$ 9,646,011
Louisiana I Gaming, a Louisiana Partnership in Commendam	Boomtown New Orleans - Harvey	839,747	\$ 114,640,551	\$ 24,647,718
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	1,058,108	\$ 152,128,871	\$ 32,707,707
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles – Lake Charles	3,169,839	\$ 311,422,973	\$ 66,955,939
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	2,674,715	\$ 302,614,921	\$ 65,062,208
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	1,178,478	\$ 102,082,860	\$ 21,947,815
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	441,693	\$ 37,832,336	\$ 8,133,952
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	631,456	\$ 89,853,279	\$ 19,318,455
<b>TOTALS</b>		<b>15,740,807</b>	<b>\$ 1,811,012,652</b>	<b>\$ 389,367,720</b>

Source: Louisiana State Police (Gaming Audit Section)



**RIVERBOAT GAMING LICENSEES**

<b>Current Licensee</b>	<b>Original Name of Licensee</b>	<b>Date of Issuance</b>	<b>Current Berth Site Location</b>	<b>Original Berth Site Location</b>
PNK (Baton Rouge) Partnership d/b/a L’Auberge Casino & Hotel Baton Rouge R011000801	Showboat Star Partnership	8/19/1993	Mississippi River, East Baton Rouge	Lake Pontchartrain, Orleans
Premier Entertainment Shreveport, LLC d/b/a Bally’s Shreveport Casino & Hotel R013600005	Queen of New Orleans Joint Venture	10/14/1993	Red River, Caddo/Bossier	Mississippi River, Orleans
Horseshoe Entertainment, L.P. d/b/a Horseshoe Bossier City R010800198	Horseshoe Entertainment, L.P.	11/22/1993	Red River, Bossier	Red River, Bossier
Golden Nugget Lake Charles, LLC d/b/a Golden Nugget Lake Charles Hotel & Casino R016502995	Creative Casinos of Louisiana, LLC	5/19/2011	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu
Louisiana Riverboat Gaming Company, LLC d/b/a Live! Casino & Hotel Louisiana R010800195	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier Casino Venture, LLC d/b/a Margaritaville Bossier City R011000841	Grand Palais Riverboat, Inc.	1/9/1994	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), LLC d/b/a Boomtown Bossier City R016500701	Crescent City Capital Development, Corp.	2/11/1994	Red River, Bossier	Mississippi River, Orleans
Red River Entertainment of Shreveport, LLC d/b/a Sam’s Town Hotel & Casino R016500097	Red River Entertainment of Shreveport Partnership in Commendam	3/8/1994	Red River, Caddo/Bossier	Red River, Caddo/Bossier
Louisiana I Gaming, a Louisiana Partnership In Commendam d/b/a Boomtown New Orleans R012600196	Louisiana I Gaming	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 <sup>1</sup>
St. Charles Gaming Company, LLC d/b/a Horseshoe Casino Lake Charles R011700174	St. Charles Gaming Company, Inc.	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu <sup>2</sup>
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, LLC d/b/a The Queen Baton Rouge R011700193	Louisiana Casino Cruises, Inc.	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
Catfish Queen, LLC d/b/a Bally’s – Baton Rouge R011700009	Catfish Queen Partnership in Commendam	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
PNK (Lake Charles), LLC d/b/a L’Auberge Lake Charles R011001707	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Source: Louisiana State Police (Gaming Audit Section)

<sup>1</sup> 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.

<sup>2</sup> The Riverboat Gaming Commission originally approved the berth site for St. Charles Parish. The licensee never operated at this site.



**LOUISIANA RIVERBOAT CASINO INDUSTRY**  
**ECONOMIC IMPACT FIGURES FY 7/1/2024 – 6/30/2025**

Licensee	Amelia Belle Casino	Bally's <sup>1</sup> Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	The Queen <sup>2</sup> Baton Rouge	Golden Nugget	L'Auberge Casino & Hotel Baton Rouge	Bally's <sup>3</sup> Shreveport Casino & Hotel	L'Auberge Lake Charles
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Baton Rouge	Shreveport	Lake Charles
State franchise tax (21.5%)	\$6,778,856	\$1,531,344	\$24,647,718	\$9,646,011	\$20,684,818	\$66,955,939	\$39,941,736	\$21,947,815	\$65,062,208
Local fees	\$1,400,000	\$144,655	\$6,312,522	\$2,613,940	\$1,905,920	\$10,384,139	\$7,731,991	\$4,351,261	\$12,171,569
Property taxes	\$391,394	\$549,340	\$1,038,069	\$519,985	\$686,307	\$6,160,667	\$2,675,533	\$1,773,600	\$3,920,261
Payroll (includes tips)	\$5,712,488	\$6,116,651	\$14,270,153	\$7,124,803	\$13,949,682	\$52,322,510	\$21,145,838	\$23,139,191	\$58,817,392
Benefits <sup>4</sup>	\$545,522	\$1,590,329	\$5,639,235	\$1,033,930	\$4,185,887	\$15,076,845	\$7,134,937	\$3,667,531	\$15,292,522
Employment (F/T)	146	159	365	214	279	1,183	782	613	1,105
Employment (FTE)	142	155	352	196	298	1,321	555	515	1,152
Procurement (total) <sup>5</sup>	\$1,625,807	\$2,024,159	\$12,131,714	\$3,940,823	\$8,423,111	\$52,687,945	\$21,145,838	\$11,369,877	\$22,538,410
Minority	\$674,533	\$423,557	\$3,545,620	\$547,154	\$1,503,974	\$4,508,976	\$2,413,770	\$1,295,283	\$3,211,757
Women	\$279,640	\$328,830	\$2,865,497	\$1,258,360	\$2,004,689	\$4,509,587	\$3,211,008	\$1,999,818	\$3,035,029
Capital investments/improvements (2024-2025)	\$412,823	\$71,927,424	\$2,063,118	\$1,233,313	\$395,398	\$14,901,231	\$3,309,477	\$4,178,000	\$43,436,324
Capital investments/improvements cumulative	\$80,826,736	\$229,020,502	\$165,815,254	\$173,408,792	\$215,184,487	\$707,960,203	\$438,294,476	\$292,789,782	\$693,719,953
Charitable contributions (2024-2025)	\$3,300	\$7,500	\$6,081	\$0	\$0	\$189,805	\$383,704	\$20,876	\$64,112
Charitable contributions (cumulative)	\$247,289	\$1,521,140	\$2,575,590	\$3,793,658	\$3,594,497	\$1,392,668	\$2,605,490	\$3,246,484	\$1,361,318
Development plans	\$200,000	\$47,806,243	\$0	\$515,000	\$1,690,018	\$0	\$0	\$4,000,000	\$10,000,000
Admissions	246,247	117,809	840,402	517,848	1,276,205	3,169,839	1,125,680	1,178,478	2,674,709
Percentage of visitors from out-of-area <sup>6</sup>	1.2%	27.6%	25.3%	45.3%	27.6%	83%	29.7%	86.1%	85%
Estimate of number of out-of-area visitors	2,954	32,515	212,621	234,585	352,232	2,630,966	334,326	1,014,669	2,273,502
Visitors spending <sup>7</sup>	\$147,748	\$1,625,764	\$9,463,682	\$10,631,085	\$8,919,000	\$131,548,318	\$16,716,348	\$50,733,478	\$113,675,133

Source: Louisiana Casino Association

<sup>1</sup> F/K/A Belle of Baton Rouge.

<sup>2</sup> F/K/A Hollywood Casino Baton Rouge.

<sup>3</sup> F/K/A Eldorado Resort Casino Shreveport.

<sup>4</sup> Estimated from previous studies to be 26% of payroll.

<sup>5</sup> Excludes gaming equipment.

<sup>6</sup> Percentage of patrons who originate from more than 150 miles or from another state.

<sup>7</sup> Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation and retail. For the purpose of this survey, the Louisiana Casino Association conservatively calculates a visitor spends \$50/day.



**LOUISIANA RIVERBOAT CASINO INDUSTRY  
ECONOMIC IMPACT FIGURES FY 7/1/2024 – 6/30/2025**

Licensee	Horseshoe Bossier City	Live Casino & Hotel Louisiana <sup>1</sup>	Margaritaville Resort Casino	Horseshoe Casino & Hotel Lake Charles	Treasure Chest Casino	Sam's Town Hotel & Casino	FY 2023-2024 Totals	FY 2024-2025 Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport		
State franchise tax (21.5%)	\$25,807,822	\$11,106,467	\$38,096,873	\$19,318,455	\$32,707,707	\$8,133,952	\$372,228,681	\$392,367,721
Local fees	\$5,280,014	\$1,809,311	\$9,152,850	\$3,773,837	\$4,943,317	\$3,212,278	\$67,242,117	\$104,100,604
Property taxes	\$2,476,831	\$936,947	\$1,702,642	\$3,368,182	\$347,300	\$1,332,959	\$27,197,237	\$27,197,237
Payroll (includes tips)	\$13,577,517	\$11,339,590	\$19,353,900	\$19,762,919	\$19,330,846	\$11,773,644	\$261,530,398	\$283,787,442
Benefits <sup>2</sup>	\$4,830,952	\$707,669	\$2,991,427	\$5,138,359	\$3,022,826	\$3,096,365	\$68,153,517	\$73,954,336
Employment (F/T)	528	769	684	331	569	367	7,200	8,094
Employment (FTE)	398	589	502	411	392	294	6,988	7,272
Procurement (total) <sup>3</sup>	\$11,827,254	\$111,014,825	\$29,822,639	\$18,212,084	\$13,560,227	\$7,265,723	\$149,890,212	\$314,043,769
Minority	\$2,283,732	\$270,086	\$4,203,935	\$1,836,650	\$1,638,917	\$797,772	\$28,714,616	\$29,155,716
Women	\$3,312,154	\$575,709	\$5,617,760	\$745,412	\$1,243,989	\$1,037,741	\$27,317,865	\$27,520,146
Capital investments/improvements (2024-2025)	\$19,640,160	\$177,086,951	\$22,422,062	\$560,000	\$3,319,974	\$1,217,307	\$253,286,361	\$366,103,562
Capital investments/improvements cumulative	\$334,454,824	\$177,086,951	\$273,64,143	\$440,094,437	\$437,125,879	\$312,434,136	\$4,607,860,111	\$4,534,044,373
Charitable contributions (2024-2025)	\$65,978	\$390,655	\$114,947	\$49,996	\$226,010	\$17,517	\$1,016,477	\$1,540,481
Charitable contributions (cumulative)	\$8,700,899	\$390,655	\$1,288,180	\$4,909,300	\$5,872,393	\$4,901,408	\$43,363,546	\$46,400,969
Development plans	\$3,589,750	\$5,000,000	\$10,000,000	\$0	\$290,000	\$3,000,000	\$172,418,041	\$86,091,011
Admissions	746,936	597,192	1,125,853	631,456	1,056,948	483,655	15,075,888	15,789,257
Percentage of visitors from out-of-area <sup>4</sup>	56.7%	61%	58.2%	35%	19.1%	51.3%	42.9%	46.14%
Estimate of number of out-of-area visitors	423,512	364,287	655,246	221,009	201,877	248,115	\$8,369,890	\$9,202,416
Visitors' spending <sup>5</sup>	\$21,175,635	\$18,214,356	\$32,762,322	\$11,050,480	\$10,093,853	\$12,405,750	\$418,494,833	\$449,162,952

Source: Louisiana Casino Association

<sup>1</sup> F/K/A DiamondJacks Casino & Resort Bossier City.

<sup>2</sup> Estimated from previous studies to be 26% of payroll.

<sup>3</sup> Excludes gaming equipment.

<sup>4</sup> Percentage of patrons who originate from more than 150 miles or from another state.

<sup>5</sup> Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation, and retail. For the purpose of this survey, the Louisiana Casino Association conservatively calculates a visitor spends \$50/day.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2024 – 6/30/2025  
EMPLOYMENT**

LICENSEE	D/B/A and LOCATION	TOTAL EMPLOYMENT				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	\$ 7,062,552	169	169	80	100
Catfish Queen, LLC	Bally's - Baton Rouge	\$ 8,054,822	246	244	189	136
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	\$ 23,403,942	557	546	423	313
Horseshoe Entertainment, L.P.	Horseshoe Casino Bossier - Bossier City	\$ 21,657,205	515	498	339	282
Louisiana Casino Cruises, LLC	The Queen Baton Rouge - Baton Rouge	\$ 14,570,109	364	363	280	206
Louisiana I Gaming, A Partnership in Commendam	Boomtown New Orleans – New Orleans	\$ 16,143,010	451	446	340	243
Louisiana Riverboat Gaming Company, LLC	Live! Casino & Hotel Louisiana - Bossier City	\$ 26,590,384	730	714	491	431
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 74,025,000	1,729	1,666	895	905
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	\$ 22,021,030	778	771	507	413
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 8,553,666	250	248	168	150
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 68,383,476	1,657	1,620	905	879
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 11,255,719	360	353	291	208
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	\$ 19,125,081	535	527	298	295
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 22,842,928	503	494	316	253
Bossier Casino Venture, LLC	Margaritaville Bossier City – Bossier City	\$ 23,795,575	756	746	546	418
<b>TOTAL</b>		<b>\$ 276,150,089</b>	<b>9,597</b>	<b>9,405</b>	<b>6,068</b>	<b>5,232</b>

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

Dollar figure amounts are rounded to the nearest dollar.

\* Average over fiscal year 07/01/2024 – 06/30/2025.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2024 – 6/30/2025  
PROCUREMENT**

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino – Amelia	\$ 1,242,604	\$ 584,717	\$ 404,018
Catfish Queen, LLC	Bally’s - Baton Rouge	\$ 3,012,140	\$ 669,433	\$ 696,429
Premier Entertainment Shreveport, LLC	Bally’s Shreveport Casino & Hotel - Shreveport	\$ 8,120,669	\$ 1,161,771	\$ 1,768,146
Horseshoe Entertainment, L.P.	Horseshoe Casino Bossier - Bossier City	\$ 9,708,699	\$ 1,184,388	\$ 2,047,907
Louisiana Casino Cruises, LLC	The Queen Baton Rouge - Baton Rouge	\$ 7,765,708	\$ 1,270,324	\$ 2,247,042
Louisiana I Gaming, A Partnership in Commendam	Boomtown New Orleans - New Orleans	\$ 11,079,585	\$ 3,896,532	\$ 2,593,146
Louisiana Riverboat Gaming Company, LLC	Live! Casino & Hotel Louisiana - Bossier City	\$ 14,785,411	\$ 1,024,112	\$ 1,743,528
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 29,458,390	\$ 4,733,779	\$ 4,369,240
PNK (Baton Rouge) Partnership	L’Auberge Casino & Hotel Baton Rouge – Baton Rouge	\$ 21,180,984	\$ 3,482,280	\$ 3,206,712
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 4,422,667	\$ 672,806	\$ 1,543,953
PNK (Lake Charles), LLC	L’Auberge Lake Charles - Lake Charles	\$ 29,818,105	\$ 5,616,391	\$ 5,832,136
Red River Entertainment of Shreveport, LLC	Sam’s Town Hotel & Casino - Shreveport	\$ 4,556,557	\$ 836,450	\$ 929,632
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	\$ 6,288,290	\$ 1,829,700	\$ 808,143
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 4,560,500	\$ 1,516,705	\$ 1,223,021
Bossier Casino Venture, LLC	Margaritaville Bossier City - Bossier City	\$ 23,881,432	\$ 4,201,127	\$ 5,789,170
<b>TOTAL</b>		<b>\$ 179,881,741</b>	<b>\$ 32,680,515</b>	<b>\$ 35,202,223</b>

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

Dollar figure amounts are rounded to the nearest dollar.

# Video Poker



**VIDEO POKER  
FRANCHISE FEES BY TYPE<sup>1</sup>  
FY 7/1/2024 – 6/30/2025**

TYPE OF LOCATION	NO. OF VGD's	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	2,390	799	\$ 385,553,215	\$ 275,418,279	\$ 110,134,936	\$ 28,635,083
RESTAURANTS (Type 2)	1,087	372	\$ 142,257,450	\$ 101,259,156	\$ 40,998,294	\$ 10,659,557
HOTELS (Type 3)	30	6	\$ 3,291,189	\$ 2,380,896	\$ 910,293	\$ 236,676
RACE TRACKS & OTBs (Type 4)	1,048	15	\$ 184,747,224	\$ 138,262,372	\$ 46,484,852	\$ 8,367,273
TRUCK STOPS (Type 5)	7,644	194	\$ 2,181,388,334	\$ 1,622,204,064	\$ 559,184,270	\$ 181,734,888
<b>TOTALS</b>	<b>12,199</b>	<b>1,386</b>	<b>\$ 2,897,237,412</b>	<b>\$ 2,139,524,767</b>	<b>\$ 757,712,645</b>	<b>\$ 229,633,477</b>

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

<b>NON-FRANCHISE FEES COLLECTED</b>	
APPLICATION FEES	\$ 650,600
RENEWAL FEES	\$ 224,500
DEVICE OPERATION FEES	\$ 9,793,313
CIVIL PENALTIES & INTEREST	\$ 116,150
PROCESSING FEES	\$ 26,000
<b>TOTAL</b>	<b>\$ 10,810,563</b>
<b>TOTAL FEES COLLECTED</b>	<b>\$ 240,444,040</b>

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

<sup>1</sup> Numbers are rounded to the nearest whole dollar.



**VIDEO GAMING DATA BY PARISH  
FY 7/1/2024 – 6/30/2025**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	40	497	\$131,674,538	\$98,112,983	\$33,561,555	\$10,715,747	\$2,501,814	\$8,213,933
Assumption	16	149	\$33,252,921	\$24,385,647	\$8,867,274	\$2,810,607	\$655,591	\$2,155,016
Avoyelles	15	111	\$22,915,321	\$16,612,862	\$6,302,459	\$1,974,633	\$462,733	\$1,511,900
Bossier	39	225	\$39,883,543	\$28,512,298	\$11,371,244	\$3,470,216	\$809,071	\$2,661,145
Caddo	72	679	\$153,386,718	\$111,801,071	\$41,585,647	\$12,974,113	\$3,028,630	\$9,945,483
Calcasieu	80	921	\$190,013,502	\$138,566,400	\$51,447,102	\$16,235,544	\$3,777,831	\$12,457,712
Cameron	4	12	\$1,736,788	\$1,227,016	\$509,772	\$132,541	\$30,858	\$101,683
DeSoto	7	179	\$43,509,487	\$32,505,535	\$11,003,951	\$3,568,299	\$832,901	\$2,735,398
East Carroll	4	29	\$9,537,203	\$7,062,907	\$2,474,296	\$748,958	\$172,947	\$576,011
Iberville	26	205	\$74,131,825	\$54,663,608	\$19,468,217	\$6,111,937	\$1,425,467	\$4,686,470
Jefferson	299	1,564	\$354,616,629	\$259,342,150	\$95,274,479	\$24,222,805	\$5,637,303	\$18,585,502
Jeff Davis	11	147	\$30,696,744	\$22,642,365	\$8,054,379	\$2,554,367	\$593,923	\$1,960,444
Lafourche	61	694	\$157,023,432	\$116,228,925	\$40,794,507	\$12,777,596	\$2,999,991	\$9,777,604
Madison	7	186	\$46,879,855	\$34,807,769	\$12,072,086	\$3,917,918	\$915,752	\$3,002,166
Orleans	207	772	\$124,434,634	\$90,681,271	\$33,753,363	\$9,607,774	\$2,247,621	\$7,360,153



LOUISIANA GAMING CONTROL BOARD  
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Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	24	118	\$38,142,726	\$27,932,652	\$10,210,074	\$3,038,758	\$701,871	\$2,336,887
Pointe Coupee	20	162	\$32,369,710	\$23,671,834	\$8,697,876	\$2,663,653	\$620,501	\$2,043,152
Red River	3	78	\$15,885,601	\$11,769,983	\$4,115,618	\$1,325,551	\$309,015	\$1,016,535
St. Bernard	61	417	\$69,723,309	\$50,152,415	\$19,570,894	\$4,982,725	\$1,157,374	\$3,825,352
St. Charles	20	236	\$44,521,841	\$33,047,703	\$11,474,137	\$2,847,457	\$666,452	\$2,181,005
St. Helena	15	495	\$162,888,907	\$122,315,641	\$40,573,267	\$13,142,464	\$3,047,032	\$10,095,432
St. James	17	330	\$77,818,048	\$58,170,913	\$19,647,135	\$6,325,439	\$1,477,157	\$4,848,283
St. John	28	395	\$81,920,268	\$61,340,225	\$20,580,043	\$5,926,489	\$1,395,701	\$4,530,789
St. Landry	46	511	\$116,601,598	\$84,842,945	\$31,758,653	\$10,017,674	\$2,340,836	\$7,676,838
St. Martin	66	882	\$288,370,442	\$215,152,740	\$73,217,702	\$23,207,596	\$5,410,386	\$17,797,210
St. Mary	40	307	\$52,890,281	\$38,264,495	\$14,625,786	\$4,523,076	\$1,056,625	\$3,466,451
Tensas	8	23	\$3,184,863	\$2,256,725	\$928,138	\$241,316	\$55,983	\$185,333
Terrebonne	93	833	\$214,752,720	\$159,709,133	\$55,043,587	\$16,811,644	\$3,939,793	\$12,871,851
Webster	19	367	\$98,573,924	\$73,797,667	\$24,776,257	\$7,956,585	\$1,854,105	\$6,102,480
West Baton Rouge	31	594	\$162,369,424	\$122,621,358	\$39,748,066	\$12,819,607	\$2,988,158	\$9,831,449
West Feliciana	7	87	\$23,530,611	\$17,325,530	\$6,205,082	\$1,980,389	\$461,578	\$1,518,811
<b>TOTALS</b>	<b>1,386</b>	<b>12,199</b>	<b>\$2,897,237,413</b>	<b>\$2,139,524,767</b>	<b>\$757,712,645</b>	<b>\$229,633,477</b>	<b>\$53,575,000</b>	<b>\$176,058,477</b>

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

The 31 parishes listed above voted to continue video poker on November 5, 1996.

Figures are rounded to the nearest whole dollar.



**VIDEO GAMING DATA BY CLASSIFICATION**  
**FY 7/1/2024– 6/30/2025**

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

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

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2025.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 110,134,936	\$ 28,635,083	2,390	799
2	\$ 40,998,294	\$ 10,659,557	1,087	372
3	\$ 910,293	\$ 236,676	30	6
4	\$ 46,484,852	\$ 8,367,273	1,048	15
5	\$ 559,184,270	\$ 181,734,888	7,644	194
<b>TOTAL</b>	<b>\$ 757,712,645</b>	<b>\$ 229,633,477</b>	<b>12,199</b>	<b>1,386</b>

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



**DISTRIBUTION OF VIDEO POKER REVENUE  
 FY 7/1/2024 – 6/30/2025**

RECEIPTS	2024-2025
Number of Devices	12,199
Franchise Fees	\$ 229,633,477
Other Fees and Penalties	\$ 10,810,563
<b>TOTAL COLLECTED</b>	<b>\$ 240,444,040</b>
<b>EXPENDITURES</b>	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	\$ 53,638,365
Horsemen’s Purse Supplemental Fund	\$ 3,790,579
Louisiana State Police Budget	\$ 5,297,174
Attorney General Budget	\$ 3,328,892
DPS Office of Management and Finance Budget	\$ 1,985,619
Compulsive and Problem Gaming Fund	\$ 500,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,940,629</b>
<b>AMOUNT TRANSFERRED TO:</b>	
Transfer to State General Fund Z9 84000012456	\$ 159,086,929
Transfer to State General Fund Z9 84000013367	\$ 7,416,482
<b>TRANSFERRED TO GENERAL FUND</b>	<b>\$ 0</b>

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



**DISTRIBUTION OF VIDEO POKER REVENUE PREVIOUS YEARS**

	1991-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999
<b>NUMBER OF DEVICES</b>	23,564	15,414	15,719	14,851	14,996	15,638
<b>RECEIPTS:</b>						
Franchise Fees	\$135,579,000	\$141,489,000	\$163,856,000	\$173,327,000	\$183,579,000	\$188,714,000
Statutory Fairgrounds						
Exemption			(\$2,500,000)	(\$2,500,000)	(\$566,000)	
Other Fees, Interest and Penalties	\$27,975,000	\$10,770,000	\$11,165,000	\$10,262,000	\$10,585,000	\$10,370,000
Total Fees Collected	\$163,554,000	\$152,259,000	\$172,521,000	\$181,089,000	\$193,598,000	\$199,084,000
<b>EXPENDITURES:</b>						
District Attorneys & Assistant District Attorneys	\$9,589,000	\$5,400,000	\$5,348,000	\$5,400,000	\$5,205,000	\$5,400,000
Local Government	\$29,226,000	\$32,029,000	\$37,636,000	\$37,525,000	\$40,848,000	\$43,424,000
Horsemen's Purse Supplement Fund	\$0	\$2,541,000	\$2,880,000	\$3,037,000	\$3,250,000	\$3,360,000
Budget – LSP/AG/OMF	\$8,284,000	\$4,516,000	\$4,515,000	\$4,347,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund			\$150,000	\$150,000	\$150,000	\$500,000
Total Expenditures	\$47,099,000	\$44,486,000	\$50,529,000	\$50,459,000	\$53,853,000	\$57,084,000
Seed Adv/Carry		(\$137,000)	\$137,000			
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to General Fund J3 G030000258						
Transfer to General Fund J3 #8180						
Transfer to General Fund J3 G03 #245						
Transfer to General Fund J3 #8180						
Transfer to General Fund J3 G03 #245						
Transfer to State General Fund Z9 8400003114						
Transfer to State General Fund Z9 8400003880						
Transfer to State General Fund Z9 8400007689						
Transfer to State General Fund Z9 8400008181						
Transfer to State General Fund Z9 8400012456						
Transfer to State General Fund Z9 8400013367						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Fund J3 G03000218/J3 148 #7477						
Transfer to State General Fund Z9 8400008808						
Transfer to State General Fund						
Remaining Amount Available to the State General Fund	\$116,455,000	\$107,636,000	\$122,129,000	\$130,630,000	\$139,745,000	\$142,000,000

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



**LOUISIANA GAMING CONTROL BOARD**  
**30<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE**

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
<b>NUMBER OF DEVICES</b>	12,937	13,424	13,720	14,551	14,296	14,297
<b>RECEIPTS:</b>						
Franchise Fees	\$135,242,000	\$144,764,070	\$155,942,916	\$162,156,607	\$165,991,242	\$172,156,682
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$9,717,000	\$10,099,001	\$8,658,592	\$12,799,529	\$11,118,335	\$11,613,093
<b>Total Fees Collected</b>	<b>\$144,959,000</b>	<b>\$154,863,071</b>	<b>\$164,601,508</b>	<b>\$174,956,136</b>	<b>\$177,109,577</b>	<b>\$183,769,775</b>
<b>EXPENDITURES:</b>						
District Attorneys & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$30,107,000	\$32,552,000	\$34,945,308	\$37,511,792	\$38,045,716	\$39,687,762
Horsemen's Purse Supplement Fund	\$2,417,000	\$2,554,664	\$2,719,186	\$2,809,653	\$2,830,005	\$2,919,077
Budget – LSP/AG/OMF	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$ 7,973,014
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
<b>Total Expenditures</b>	<b>\$42,824,000</b>	<b>\$45,406,664</b>	<b>\$47,964,494</b>	<b>\$50,621,445</b>	<b>\$51,175,721</b>	<b>\$56,479,853</b>
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to General Fund J3 G030000258						
Transfer to General Fund J3 #8180						
Transfer to General Fund J3 G03 #245						
Transfer to General Fund J3 #8180						
Transfer to General Fund J3 G03 #245						
Transfer to State General Fund Z9 8400003114						
Transfer to State General Fund Z9 8400003880						
Transfer to State General Fund Z9 8400007689						
Transfer to State General Fund Z9 8400008181						
Transfer to State General Fund Z9 8400012456						
Transfer to State General Fund Z9 8400013367						
Amount Transferred to Current Year (Act 16)						\$2,862,500
Transfer to State General Fund J3 G03000218/J3 148 #7477						
Transfer to State General Fund Z9 8400008808						
Transfer to State General Fund						
<b>Remaining Amount Available to the State General Fund</b>	<b>\$102,135,000</b>	<b>\$109,456,407</b>	<b>\$116,637,014</b>	<b>\$124,334,691</b>	<b>\$125,933,855</b>	<b>\$124,427,422</b>

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**LOUISIANA GAMING CONTROL BOARD**  
**30<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE**

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
<b>NUMBER OF DEVICES</b>	13,571	14,014	14,561	14,571	14,727
<b>RECEIPTS:</b>					
Franchise Fees	\$203,062,421	\$203,869,961	\$201,230,926	\$200,082,048	\$180,406,985
Statutory Fairgrounds					
Exemption					
Other Fees, Interest and Penalties	\$11,022,428	\$10,476,413	\$10,507,183	\$12,052,516	\$12,056,605
Total Fees Collected	\$214,084,849	\$214,346,374	\$211,738,109	\$212,134,564	\$192,463,590
<b>EXPENDITURES:</b>					
District Attorneys & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$44,994,326	\$47,206,389	\$46,581,631	\$44,442,291	\$41,847,270
Horsemen's Purse Supplement Fund	\$3,407,143	\$3,420,394	\$3,323,584	\$3,294,216	\$2,976,971
Budget – LSP/AG/OMF	\$9,017,787	\$8,400,360	\$8,370,183	\$8,848,937	\$8,192,681
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$63,319,256	\$64,927,143	\$64,175,398	\$62,485,444	\$58,916,923
Seed Adv/Carry					
Amount Transferred to General Fund					
Act 67/XO KBB 2005-82					
Transfer 5% Deficit Reduction (T130)				\$2,242,500	
Transfer to General Fund J3 148 #5737 for Deficit #2					
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit					
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2					
Transfer to General Fund J3 148 #5737 per Act 121					
Transfer to General Fund J3 G030000258					
Transfer to General Fund J3 #8180					
Transfer to General Fund J3 G03 #245					
Transfer to General Fund J3 #8180					
Transfer to General Fund J3 G03 #245					
Transfer to State General Fund Z9 8400003114					
Transfer to State General Fund Z9 8400003880					
Transfer to State General Fund Z9 8400007689					
Transfer to State General Fund Z9 8400008181					
Transfer to State General Fund Z9 8400012456					
Transfer to State General Fund Z9 8400013367					
Amount Transferred to Current Year (Act 16)	\$2,862,500		\$1,115,489		
Transfer to State General Fund J3 G03000218/J3 148 #7477					
Transfer to State General Fund Z9 8400008808					
Transfer to State General Fund					
Remaining Amount Available to the State General Fund	\$151,478,093	\$149,419,231	\$148,678,200	\$147,406,620	\$133,546,667

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**LOUISIANA GAMING CONTROL BOARD**  
**30<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE**

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>NUMBER OF DEVICES</b>	14,665	14,467	14,108	14,081	14,171
<b>RECEIPTS:</b>					
Franchise Fees	\$182,748,588	\$181,084,286	\$182,051,479	\$175,867,660	\$178,926,575
Statutory Fairgrounds Exemption					
Other Fees, Interest and Penalties	\$12,317,604	\$12,217,814	\$12,220,654	\$11,895,796	\$11,837,620
Total Fees Collected	\$195,066,192	\$193,302,100	\$194,272,133	\$187,763,456	\$190,764,195
<b>EXPENDITURES:</b>					
District Attorneys & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$42,487,855	\$42,055,165	\$42,297,004	\$40,685,838	\$40,917,526
Horsemen's Purse Supplement Fund	\$3,015,623	\$2,981,439	\$2,982,918	\$2,910,005	\$2,931,418
Budget – LSP/AG/OMF	\$8,312,216	\$8,596,468	\$8,770,656	\$8,936,772	\$9,713,282
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$59,715,694	\$59,533,072	\$59,950,578	\$58,432,615	\$59,462,226
Seed Adv/Carry					
Amount Transferred to General Fund					
Act 67/XO KBB 2005-82					
Transfer 5% Deficit Reduction (T130)					
Transfer to General Fund J3 148 #5737 for Deficit #2					\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit					
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2					
Transfer to General Fund J3 148 #5737 per Act 121					\$3,500,000
Transfer to General Fund J3 G030000258					
Transfer to General Fund J3 #8180					
Transfer to General Fund J3 G03 #245					
Transfer to General Fund J3 #8180					
Transfer to General Fund J3 G03 #245					
Transfer to State General Fund Z9 8400003114					
Transfer to State General Fund Z9 8400003880					
Transfer to State General Fund Z9 8400007689					
Transfer to State General Fund Z9 8400008181					
Transfer to State General Fund Z9 8400012456					
Transfer to State General Fund Z9 8400013367					
Amount Transferred to Current Year (Act 16)					
Transfer to State General Funds J3G03000218/J3 148 #7477					
Transfer to State General Fund Z9 8400008808					
Transfer to State General Fund					
Remaining Amount Available to the State General Fund	\$135,350,498	\$133,769,028	\$134,321,555	\$129,330,841	\$127,701,969

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**LOUISIANA GAMING CONTROL BOARD**  
**30<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE**

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>NUMBER OF DEVICES</b>	13,160	13,091	12,985	12,955	12,669
<b>RECEIPTS:</b>					
Franchise Fees	\$173,615,895	\$172,921,243	\$174,864,350	\$182,876,946	\$158,750,345
Statutory Fairgrounds Exemption					
Other Fees, Interest and Penalties	\$12,095,077	\$11,222,238	\$11,334,592	\$11,414,422	\$11,036,894
Total Fees Collected	\$185,710,972	\$184,143,481	\$186,198,942	\$194,291,368	\$169,787,239
<b>EXPENDITURES:</b>					
District Attorneys & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$40,190,462	\$39,802,157	\$39,314,155	\$38,800,000	\$36,257,697
Horsemen's Purse Supplement Fund	\$2,849,473	\$2,834,851	\$2,893,556	\$3,053,367	\$2,641,698
Budget – LSP/AG/OMF	\$10,618,172	\$9,867,729	\$10,159,688	\$10,456,834	\$10,941,377
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$59,558,107	\$58,404,737	\$58,267,399	\$58,210,201	\$55,740,772
Seed Adv/Carry					
Amount Transferred to General Fund				\$3,255	
Act 67/XO KBB 2005-82					
Transfer 5% Deficit Reduction (T130)					
Transfer to General Fund J3 148 #5737 for Deficit #2					
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit	\$463,667				
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2		\$238,155			
Transfer to General Fund J3 148 #5737 per Act 121					
Transfer to General Fund J3 G030000258					
Transfer to General Fund J3 #8180					
Transfer to General Fund J3 G03 #245					
Transfer to General Fund J3 #8180					
Transfer to General Fund J3 G03 #245					
Transfer to State General Fund Z9 8400003114					
Transfer to State General Fund Z9 8400003880					
Transfer to State General Fund Z9 8400007689					
Transfer to State General Fund Z9 8400008181					
Transfer to State General Fund Z9 8400012456					
Transfer to State General Fund Z9 8400013367					
Amount Transferred to Current Year (Act 16)					
Transfer to State General Fund J3 G03000218/J3 148 #7477				\$3,487,000	
Transfer to State General Fund Z9 8400008808					
Transfer to State General Fund			\$987,191		
Remaining Amount Available to the State General Fund	\$125,689,198	\$125,500,589	\$126,944,350	\$132,597,422	\$114,046,467

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**LOUISIANA GAMING CONTROL BOARD**  
**30<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE**

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	TOTAL
<b>NUMBER OF DEVICES</b>	12,445	12,143	11,875	11,921	12,199	
<b>RECEIPTS:</b>						
Franchise Fees	\$233,252,094	\$250,575,185	\$236,345,114	\$227,248,204	\$229,633,477	\$5,852,211,300
Statutory Fairgrounds						\$0
Exemption						(\$5,566,000)
Other Fees, Interest and Penalties	\$11,299,231	\$10,961,936	\$11,126,643	\$10,738,378	\$10,810,563	\$373,777,156
Total Fees Collected	\$244,551,325	\$261,537,120	\$247,471,758	\$237,986,582	\$240,444,040	\$6,220,422,455
<b>EXPENDITURES:</b>						
District Attorneys & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$176,742,000
Local Government	\$47,292,843	\$51,345,706	\$55,367,920	\$53,034,556	\$53,638,365	\$1,322,096,734
Horsemen's Purse Supplement Fund	\$3,839,500	\$4,143,070	\$3,899,576	\$3,748,359	\$3,790,579	\$96,255,326
Budget – LSP/AG/OMF	\$10,507,539	\$10,791,087	\$11,647,934	\$11,117,394	\$10,611,685	\$254,313,795
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$13,950,000
Total Expenditures	\$67,539,882	\$72,179,863	\$76,815,430	\$73,800,309	\$73,940,629	\$1,863,357,855
Seed Adv/Carry						\$0
A Amount Transferred to General Fund						\$3,255
Act 67/XO KBB 2005-82			(\$9,513,628)			(\$7,363,628)
Transfer 5% Deficit Reduction (T130)						\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2						\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						\$463,667
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						\$238,155
Transfer to General Fund J3 148 #5737 per Act 121						\$3,500,000
Transfer to General Fund J3 G030000258		\$174,824,331				\$174,824,331
Transfer to General Fund J3 #8180		\$2,673,967				\$2,673,967
Transfer to General Fund J3 G03 #245	\$4,686,146					\$4,686,146
Transfer to General Fund J3 #8180	\$8,245,125					\$8,245,125
Transfer to General Fund J3 G03 #245		\$161,406,205				\$161,406,205
Transfer to State General Fund Z9 8400003114			\$163,872,751			\$163,872,751
Transfer to State General Fund Z9 8400003880			\$6,783,576			\$6,783,576
Transfer to State General Fund Z9 8400007689				\$157,568,449		\$157,568,449
Transfer to State General Fund Z9 8400008181				\$6,617,824		\$6,617,824
Transfer to State General Fund Z9 8400012456					\$159,086,929	\$159,086,929
Transfer to State General Fund Z9 8400013367					\$7,416,482	\$7,416,482
Amount Transferred to Current Year (Act 16)						\$6,840,489
Transfer to State General Fund J3 G03000218/J3 148 #7477						\$3,487,000
Transfer to State General Fund Z9 8400008808				\$118,422		\$118,422
Transfer to State General Fund						\$987,191
Remaining Amount Available to the State General Fund	\$0	\$14,532,926			\$0	\$3,501,228,250

# Landbased Casino



**LOUISIANA LANDBASED CASINO GAMING<sup>1</sup>**

**FY 7/1/2024 – 6/30/2025**

Admissions for fiscal year 2024 - 2025 were 2,771,029. Revenue data is as follows:

	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$17,703,451	\$5,520,548
August	\$18,886,071	\$5,520,548
September	\$16,113,012	\$5,342,466
October	\$22,176,986	\$5,520,548
November	\$26,705,464	\$5,342,466
December	\$25,367,815	\$5,520,548
January	\$18,203,578	\$5,520,548
February	\$30,664,561	\$4,986,301
March	\$30,025,386	\$5,520,548
April	\$22,537,305	\$5,342,466
May	\$21,293,026	\$5,520,548
June	\$20,405,626	\$5,342,466
<b>TOTAL</b>	<b>\$270,082,281</b>	<b>\$65,000,000</b>

**FY 7/1/2023 – 6/30/2024**

Admissions for fiscal year 2023 - 2024 were 2,415,648. Revenue data is as follows:

	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$17,475,647	\$5,505,465
August	\$17,958,566	\$5,505,465
September	\$20,689,879	\$5,327,869
October	\$19,642,152	\$5,505,465
November	\$20,783,578	\$5,327,869
December	\$24,722,568	\$5,505,465
January	\$18,702,397	\$5,505,465
February	\$23,813,069	\$5,150,273
March	\$22,180,248	\$5,505,465
April	\$19,327,341	\$5,342,466
May	\$19,979,397	\$5,520,548
June	\$15,214,118	\$5,342,466
<b>TOTAL</b>	<b>\$240,488,960</b>	<b>\$65,044,281</b>

<sup>1</sup> Information provided by Louisiana State Police, Gaming Audit Section.

Live Racing Facility Pari-Mutuel Slot Machine Gaming



**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. Louisiana Downs Racetrack & Casino (formerly known as Harrah’s Racetrack & Casino) in Bossier Parish, Louisiana, 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 in Orleans Parish at the Fair Grounds commenced operations in a temporary facility on September 19, 2007, with the permanent facility opening on November 7, 2008.

<b>DELTA DOWNS RACETRACK &amp; CASINO</b>	
<b>Revenue for FY 7/1/2024 – 6/30/2025</b>	<b>Total</b>
Delta Downs Adjusted Gross Revenue	\$163,543,562
Less Purse Supplements	\$24,531,534
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$4,906,307
Taxable Net Slot Machine Proceeds	\$134,105,721
State Tax (18.5%)	\$24,809,558

<b>LOUISIANA DOWNS RACETRACK &amp; CASINO</b>	
<b>Revenue for FY 7/1/2024 – 6/30/2025</b>	<b>Total</b>
Louisiana Downs Adjusted Gross Revenue	\$38,093,507
Less Purse Supplements	\$5,714,026
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,142,805
Taxable Net Slot Machine Proceeds	\$31,236,676
State Tax (18.5%)	\$5,778,785



<b>EVANGELINE DOWNS</b>	
<b>Revenue for FY 7/1/2024 – 6/30/2025</b>	<b>Total</b>
Evangeline Downs Adjusted Gross Revenue	\$75,564,808
Less Purse Supplements	\$11,334,721
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$2,266,944
Taxable Net Slot Machine Proceeds	\$61,963,143
State Tax (18.5%)	\$11,463,181

<b>FAIR GROUNDS</b>	
<b>Revenue for FY 7/1/2024 – 6/30/2025</b>	<b>Total</b>
Fair Grounds Adjusted Gross Revenue	\$40,254,149
Less Purse Supplements	\$6,038,122
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,207,624
Taxable Net Slot Machine Proceeds	\$33,008,402
State Tax (18.5%)	\$6,106,554

**Total State Tax.....\$ 48,158,079**

# Sports Wagering



## **SPORTS WAGERING**

### **LOUISIANA**

#### **Overview**

From 1992 to 2018, the Professional and Amateur Sports Protection Act, also known as PASPA or the Bradley Act, was a law which effectively banned sports betting nationwide, excluding a few states. In May of 2018, the United States Supreme Court determined that PASPA was unconstitutional in that it conflicted with the Tenth Amendment of the U.S. Constitution. In the aftermath of the Supreme Court’s ruling, numerous states, including Louisiana, proceeded to establish legalized sports betting.

Pursuant to Act 215 of the 2020 Louisiana Regular Legislative Session, voters in each parish considered a proposition to allow sports wagering activities and operations in their parish. The election was held on November 3, 2020. Fifty-five (55) out of sixty-four (64) parishes in Louisiana voted in favor of allowing sports wagering in their respective parishes, with the voters of Caldwell, Catahoula, Franklin, Jackson, LaSalle, Sabine, Union, West Carroll, and Winn voting no on the proposition.

La. R.S. 27:601 *et seq.*, The Louisiana Sports Wagering Act, grants the Louisiana Gaming Control Board (the “Board”) complete authority, control, and jurisdiction with respect to the regulation of sports wagering in the state of Louisiana. In accordance with the Act, the Board has developed qualifications, standards, processes, and procedures for the issuance and renewal of a license to operate a sports book. Although not operating, La. R.S. 47:9001 *et seq.*, establishes regulatory authority of the Louisiana Lottery Corporation to operate a sports book to allow sports wagering at retail establishments. A summary of the framework of the Act is provided below.

#### **Sports Wagering Related Licenses and Permits:**

##### *Sports Wagering License*

- The initial application fee for a sports wagering license is \$250,000 and is nonrefundable.
- The license fee for a sports wagering license issued is \$500,000.
- The license is for a term of five years.
- The license fee shall be submitted on the anniversary date of the issuance of the license every five years.

##### *Sports Wagering Platform Provider Permit*

- The initial application fee for a sports wagering platform provider permit is \$100,000 and is nonrefundable.
- The permit fee for a sports wagering platform provider permit issued is \$250,000.
- The permit is for a term of five years.
- The permit fee shall be submitted on the anniversary date of the issuance of the permit every five years.



#### *Sports Wagering Service Provider Permit*

- The initial application fee for a sports wagering service provider permit is \$10,000 and is nonrefundable.
- The permit fee for a sports wagering service provider permit issued is \$12,500.
- The permit is for a term of five years.
- The permit fee shall be submitted on the anniversary date of the issuance of the permit every five years.

#### *Sports Wagering Distributor Permit*

- The initial application fee for a sports wagering distributor permit is \$5,000 and is nonrefundable.
- The permit fee for a sports wagering distributor permit issued is \$2,500.
- The permit is for a term of five years.
- The permit fee shall be submitted on the anniversary date of the issuance of the permit every five years.

### **State Taxes and Funds:**

#### *State Taxes*

- The State of Louisiana levies a 10% tax upon the net gaming proceeds from sports wagering conducted onsite at a licensed sports wagering retail establishment.
- Any sports wagering conducted through mobile application or on a website of a sports wagering operator is taxed at a 15% tax rate.<sup>1</sup>
- All taxes collected are forwarded to the state treasurer for immediate deposit into the state treasury. Funds deposited into the treasury shall first be credited to the Bond Security and Redemption Fund.

#### *Funds*

- After deposit into the State Treasury, the State Treasury credits the following amounts into the following funds:
  - 2% of the monies collected or \$500,000, whichever is greater, shall be credited to the Behavioral Health and Wellness Fund.
  - 25% of the monies collected, not to exceed \$20 million dollars, shall be credited to the Louisiana Early Childhood Education Fund.
  - 10% of the monies collected shall be credited to the Sports Wagering Local Allocation Fund.
  - 2.5% of the monies collected shall be credited to the Sports Wagering Purse Supplement Fund.
  - 5% of the net gaming proceeds from fixed odds wagering on horse races shall be credited to the Fixed Odds Horse Wagering Purse Supplement Fund.
  - 2% of the monies collected pursuant to this Section, not to exceed \$500,000, shall be credited to the Disability-Focused Disaster Preparedness and Response Fund

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<sup>1</sup> Pursuant to Act No. 298 of the 2025 Regular Legislative Session, mobile sports wagering is taxed at 21.5%, effective August 1, 2025.



- 3% of the monies collected pursuant to this Section, or \$500,000, whichever is greater, shall be credited to the Compulsive and Problem Gaming Fund.
- 2.5% of the monies collected pursuant to this Section, not to exceed \$500,000, shall be credited to the Louisiana Equine Promotion and Research Fund.<sup>2</sup>
- Any remaining funds shall be available as state general funds.

**Sports Wagering Requirements and Prohibitions**

- A person placing a wager shall be at least 21 years of age.
- A person must be physically located in a parish that has approved a proposition authorizing sports wagering.
- A person must have a wagering account established with the operator if the player is attempting to place the sports wager through a website or a mobile application.
- A person must not be prohibited from wagering with the operator by law, rule, policy of the operator or self exclusion.
- No sports wagers may be accepted or paid by an operator on any of the following:
  - On any sport or athletic event not authorized by law or the Board.
  - On any sport or athletic event which the operator knows or reasonably should know are being placed by or on behalf of an athlete, coach, referee or other official, or staff of a participant or team that is participating in that event.
  - On the occurrence of injuries or penalties, the outcome of an athlete's disciplinary rulings, or replay reviews.
  - On other types, forms, or categories of wagering prohibited by the Board.

**Louisiana Sports Wagering Licensees and Sports Wagering Platform Providers**

The Board may award twenty (20) sports wagering licenses to eligible applicants, which, during the initial licensing phase, included the riverboat licensees, slots-at-the track licensees, and the land-based casino operator. All 20 casinos applied for and received a sportsbook wagering license.<sup>3</sup> Sportsbook wagering licensees may operate the sportsbook or contract with a sports wagering platform provider to operate the sportsbook. In October of 2021, retail sports wagering went live in Louisiana, with mobile sports wagering following on January 28, 2022. The following licensees and their respective platform providers have been awarded licenses and permits to conduct sports wagering in Louisiana:

<b>Sports Wagering Licensee d/b/a</b>	<b>Sports Wagering Platform Provider (Retail) d/b/a</b>	<b>Sports Wagering Platform Provider (Mobile) d/b/a</b>
Amelia Belle Casino	FanDuel	Bet365
Bally’s Baton Rouge	DraftKings	None

<sup>2</sup> Pursuant to Act No. 298 of the 2025 Regular Legislative Session, two distributions were added and appear before the remaining monies go to the state general fund. Effective August 1, 2025, after complying with the 2.5% (max of \$500,000) to the Louisiana Equine Promotion and Research Fund, 25% of the monies collected shall be credited to the Supporting Programs, Opportunities, Resources, and Teams Fund, then 3% of the monies collected shall be credited to the Louisiana Postsecondary Inclusive Education Fund. Following those, the remaining funds shall be available as state general funds.

<sup>3</sup> During fiscal year 24-25, the remaining riverboat licensee, d/b/a Bally’s Baton Rouge f/k/a Belle of Baton Rouge, was issued a sports wagering license by the Board.



Bally’s Shreveport	Bally Bet	None
Boomtown Bossier City	theScore Bet	None
Boomtown Casino & Hotel New Orleans	theScore Bet	Fanatics
Delta Downs Racetrack	FanDuel	None
Evangeline Downs Racetrack & Casino	FanDuel	None
Fair Grounds New Orleans	TwinSpires	None
Golden Nugget Lake Charles	DraftKings	DraftKings
Harrah’s Casino New Orleans	Caesars Sportsbook	None
Horseshoe Bossier City Hotel & Casino	Caesars Sportsbook	Caesars Sportsbook
Horseshoe Casino Lake Charles	Caesars Sportsbook	None
L’Auberge Casino and Hotel Baton Rouge	theScore Bet	None
L’Auberge Casino and Hotel Lake Charles	theScore Bet	theScore Bet
Live! Casino & Hotel Louisiana	DraftKings	None
Louisiana Downs	Caesars Sportsbook	None
Margaritaville Resort Casino Bossier City	theScore Bet	BetRivers
Sam’s Town Hotel & Casino	FanDuel	BetMGM
The Queen Baton Rouge	DraftKings	None
Treasure Chest Casino	FanDuel	FanDuel

**Sports Wagering Revenue Statistics**

Please see the graphs below for the net proceeds generated from sports wagering in Louisiana for both retail and mobile sports wagering during the 2024-2025 Fiscal Year.

**Statewide Retail Sports Book  
Net Proceeds  
Fiscal Year 2024/2025**

	Wagers Written	Net Proceeds	Taxes Paid	Win %
Jul-24	\$12,306,514	\$1,558,252	\$151,462	12.7%
Aug-24	\$16,309,348	\$2,684,149	\$268,342	16.5%
Sep-24	\$31,660,784	\$5,289,199	\$530,691	16.7%
Oct-24	\$33,593,957	\$477,289	\$122,446	1.4%
Nov-24	\$32,635,846	\$4,239,109	\$355,858	13%
Dec-24	\$28,416,359	<b>-452,032</b>	\$52,966	<b>-1.6%</b>
Jan-25	\$27,889,167	\$2,560,306	\$174,082	9.2%
Feb-25	\$25,532,896	\$2,548,176	\$276,229	10.0%
Mar-25	\$25,098,382	\$1,356,124	\$108,279	5.4%
Apr-25	\$17,767,867	\$1,161,179	\$117,432	6.5%
May-25	\$16,575,114	\$2,374,436	\$234,923	14.3%
Jun-25	\$13,796,864	\$1,291,558	\$136,739	9.4%
<b>FY 24/25</b>	<b>\$281,583,098</b>	<b>\$25,087,744</b>	<b>\$2,529,449</b>	<b>8.9%</b>



**Statewide Mobile Sports Book  
Net Proceeds  
Fiscal Year 2024/2025**

	Wagers Written	Net Proceeds	Taxes Paid	Win %
Jul-24	\$172,237,023	\$22,459,969	\$3,359,950	13.0%
Aug-24	\$218,203,499	\$22,740,765	\$3,430,226	10.4%
Sep-24	\$320,018,718	\$47,243,081	\$7,112,215	14.8%
Oct-24	\$368,253,997	\$41,052,919	\$6,108,742	11.1%
Nov-24	\$380,829,686	\$52,130,760	\$7,819,614	13.7%
Dec-24	\$362,311,308	\$34,985,409	\$6,388,881	9.7%
Jan-25	\$360,078,061	\$39,227,117	\$5,884,068	10.9%
Feb-25	\$355,711,472	\$45,058,127	\$6,893,235	12.7%
Mar-25	\$361,329,555	\$26,445,949	\$4,101,409	7.3%
Apr-25	\$326,070,615	\$37,268,410	\$5,716,453	11.4%
May-25	\$284,092,998	\$43,223,849	\$6,480,498	15.2%
Jun-25	\$231,550,535	\$30,726,063	\$4,608,909	13.3%
<b>FY 24/25</b>	<b>\$3,740,687,467</b>	<b>\$442,562,417</b>	<b>\$67,904,200</b>	<b>11.8%</b>

**Statewide Retail Sports Book  
Net Proceeds by Sport/Type  
Fiscal Year 2024/2025**

	Baseball	Basketball	Football	Soccer	Parlay	Other
Jul-24	\$389,702	\$133,335	\$127,084	-15,583	\$737,540	\$201,675
Aug-24	\$308,513	-370,950	\$1,257,054	\$47,942	\$1,416,718	\$47,482
Sep-24	-124,815	-83,675	\$1,642,372	\$27,236	\$3,551,153	\$302,688
Oct-24	-800,052	\$250,006	\$437,142	-5,417	\$457,278	\$151,151
Nov-24	-281,820	\$419,954	\$1,240,298	-7,372	\$2,892,624	\$11,846
Dec-24	-22,000	\$200,747	-129,832	\$17,020	-439,336	\$25,898
Jan-25	\$4,139	\$538,176	-130,990	\$42,451	\$2,065,943	\$160,878
Feb-25	\$40,866	\$543,621	\$495,227	\$47,271	\$1,180,181	\$271,852
Mar-25	\$173,980	\$1,059,751	-628,602	\$84,038	\$574,489	\$129,268
Apr-25	\$259,721	\$260,467	-72,924	\$2,960	\$495,815	\$249,746
May-25	\$433,774	4800,944	\$6,896	\$24,847	\$1,171,486	-29,021
Jun-25	\$222,273	-560,732	\$27,430	\$17,995	\$1,412,632	\$213,188
<b>FY 24/25</b>	<b>\$604,282</b>	<b>\$3,191,644</b>	<b>\$4,271,155</b>	<b>\$283,388</b>	<b>\$15,516,523</b>	<b>\$1,736,652</b>



**Statewide Mobile Sports Book  
 Net Proceeds by Sport/Type  
 Fiscal Year 2024/2025**

	Baseball	Basketball	Football	Soccer	Parlay	Other
Jul-24	\$2,581,503	\$1,621,800	\$279,093	\$545,227	\$14,726,162	\$2,907,582
Aug-24	\$2,050,984	\$579,552	\$2,090,343	\$553,132	\$12,996,474	\$4,470,280
Sep-24	\$2,365,974	\$600,951	\$3,442,251	\$461,193	\$31,519,334	\$9,219,316
Oct-24	\$1,644,465	\$2,001,695	\$7,178,749	\$303,652	\$23,358,925	\$6,890,494
Nov-24	-537,168	\$3,585,424	\$794,424	\$595,631	\$35,999,607	\$4,979,528
Dec-24	\$9,955	\$4,947,131	\$3,535,173	\$440,395	\$22,198,763	\$3,853,992
Jan-25	\$42,231	\$3,677,993	\$3,672,521	\$351,331	\$30,146,887	\$5,304,914
Feb-25	\$119,028	\$9,361,905	-1,223,644	\$752,133	\$29,951,354	\$7,958,878
Mar-25	\$236,837	\$6,313,072	\$116,834	\$440,410	\$15,758,593	\$4,894,148
Apr-25	\$2,858,336	\$3,167,393	\$143,872	\$787,555	\$25,285,186	\$5,435,628
May-25	\$2,711,907	\$3,520,178	\$188,380	\$578,455	\$32,424,601	\$4,234,089
Jun-25	\$993,902	\$2,227,841	\$262,824	\$525,731	\$22,531,827	\$4,598,813
<b>FY 24/25</b>	<b>\$15,077,954</b>	<b>\$41,604,935</b>	<b>\$20,480,987</b>	<b>\$6,334,844</b>	<b>\$296,897,713</b>	<b>\$64,747,662</b>

# Fantasy Sports



## **FANTASY SPORTS**

### **LOUISIANA**

#### **Overview**

During the 2018 legislative session, the Louisiana legislature enacted Act 322, which began the process for legalizing and regulating fantasy sports contests and called for a statewide referendum. Pursuant to the November 2018 election, forty-seven (47) of the sixty-four (64) parishes in Louisiana voted in favor of fantasy sports in their respective parishes, with the voters of Allen, Avoyelles, Beauregard, Caldwell, Catahoula, Franklin, Grant, Jackson, Jefferson Davis, LaSalle, Morehouse, Richland, Sabine, Union, Vernon, West Carroll, and Winn voting no on the referendum. The measure was approved by Louisiana's most populated urban parishes including Orleans, East Baton Rouge and Lafayette, among others, bringing legal fantasy sports to more than 90% of the state's population. However, the referendum only authorized lawmakers to introduce legislation legalizing daily fantasy sports. It was not until 2020, when the Louisiana legislature passed Act 141 during the 2020 Regular Session, Act 34 of the 2020 First Extraordinary Session, and Act 44 of the 2020 Second Extraordinary Session, that the tax structure and the creation of a regulatory framework allowed daily fantasy sports to begin.

Pursuant to La. R.S. 27:301 *et seq.*, the Louisiana Fantasy Sports Contest Act, the Board was granted all regulatory authority with respect to fantasy sports contests. Based on the legislation, the Board promulgated rules in the Louisiana Administrative Code ("LAC") which provided the structure necessary to properly regulate, enforce, and administer the operation of fantasy sports contest in Louisiana. A summary of the regulatory framework for fantasy sports contests is provided below.

#### **Fantasy Sports Contest Operator**

- Before obtaining a license to offer fantasy sports contests in this state, a fantasy sports contest operator must:
  - Be a person domiciled in Louisiana; or a domestic business entity with a certificate of existence from the Secretary of State and in good standing; or a foreign corporation with a certificate of authority to transact business in this state from the Secretary of State and in good standing.
  - Demonstrate to the Board that the operator is suitable for licensing pursuant to La. R.S. 27:28.
  - Provide the Board with financial statements indicating any gross fantasy sports contest revenue for the previous three years.

#### **Fantasy Sports Contest Operator License**

- The initial application fee is \$1,000 and is non-refundable.
- The license fee for a fantasy sports contest operator license shall be submitted to the Louisiana State Police, Gaming Enforcement Division prior to the issuance of the license.



- Each license is granted for a term of three years.
- The license fee shall be as follows:
  - If the three-year average of the licensee's gross fantasy sports contest revenue is less than \$100,000 or the licensee has no previous revenue, the fee shall be \$5,000.
  - If the three-year average of the licensee's gross fantasy sports contest revenue is \$100,000 or more, but less than \$300,000, the fee shall be \$15,000.
  - If the three-year average of the licensee's gross fantasy sports contest revenue is more than \$300,000, the fee shall be \$40,000.
- The renewal fee for a fantasy sports contest operator license shall be submitted on the anniversary date of the issuance of the license and shall be assessed in the same manner as the original license fee was assessed.

### **State Taxes and Fund**

- The State of Louisiana levies a tax of 8% upon the net revenues of fantasy sports contest offered to the consumers within the state.
- All taxes imposed and collected are forwarded upon receipt to the State Treasurer for the immediate deposit into the State Treasury.
- Funds deposited are first credited to the Bond Security and Redemption Fund in accordance with the Louisiana Constitution.
- Afterward, the State Treasurer deposits the proceeds of the tax into the Louisiana Early Childhood Education Fund.

### **Fantasy Sports Contest Prohibitions**

- As a condition of licensure, a fantasy sports contest operator shall submit evidence to the Board that the operator has established and will implement commercially reasonable procedures for fantasy sports contests with an entry fee and shall do the following:
  - Ensure that any of following persons do not participate in fantasy sports contests:
    - Athletes and individuals who engage in or officiate a game or competition that is a real-world sport or athletic event that is the subject of a fantasy sports contest.
    - Any sports agent, team employee, referee, or league official associated with a real-world sport or athletic event that is the subject of a fantasy sports contest.
  - Verify that a fantasy sports contest player is 21 years of age or older.
  - Provide fantasy sports contest players with access to information on responsible play.
  - Provide fantasy sports contest players with access to the fantasy sports contest player's play history and account details that are not confidential.
  - Allow individuals to restrict themselves from entering a fantasy sports contest upon request and provide reasonable steps to prevent the person entering fantasy sports contests offered by an operator.
  - Segregate fantasy sports contest player funds from operational funds or maintain a reserve that exceeds the amount of player funds on deposit, which may not be used for operational activities. Reserve funds may take the form of cash, cash



equivalents, payment process reserves, payment processor receivables, an irrevocable letter of credit, a bond, or a combination thereof, in the amount that must exceed the total balances of the fantasy sports contest players' accounts.

**Fantasy Sports Contest Operators in Louisiana**

On July 15, 2021, the Board awarded DraftKings a fantasy sports contest operator license. In doing so, it allowed DraftKings to launch its operations in the 47 parishes that allowed fantasy sports contests in their respective areas. On October 21, 2021, the Board approved the license application of FanDuel, the second fantasy sports contest operator to be licensed in the state of Louisiana. Both companies submitted to background investigations and financial examinations by the Louisiana State Police, Gaming Enforcement Division (the “Division”) in connection to their licensing applications. The Division ensures that both operators are in compliance with all gaming regulations and law, specifically those related to fantasy sports contests.

**Louisiana Fantasy Sports Contests Statistics**

Please see the chart below for the revenue and taxes generated from fantasy sports contests in Louisiana during the 2024-2025 Fiscal Year.

**Louisiana Daily Fantasy Sports  
FY 24/25**

FY 24/25	Gross FS Contest Revenues	Net Revenue	Taxes Paid
July	\$406,300	\$43,251	\$3,460
August	\$435,998	\$45,450	\$3,636
September	\$1,451,596	\$161,767	\$12,941
October	\$1,567,307	\$180,057	\$14,405
November	\$1,752,829	\$212,276	\$16,982
December	\$2,399,698	\$285,924	\$22,874
January	\$1,076,797	\$135,419	\$10,833
February	\$1,037,072	\$126,731	\$10,138
March	\$590,463	\$69,642	\$5,571
April	\$689,933	\$82,457	\$6,597
May	\$671,597	\$83,128	\$6,650
June	\$496,293	\$58,348	\$4,668
FY24/25	\$12,575,883	\$1,484,450	\$118,755
FY23/24	\$12,804,763	\$1,368,008	\$109,441
Change FY 23/24 – 24/25	-1.79%	8.51%	8.51%

# Tribal Gaming



**TRIBAL GAMING**

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

**FISCAL YEAR 7/1/2024 – 6/30/2025**

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

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

**FISCAL YEAR 7/1/2024 – 6/30/2025**

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



**TUNICA-BILOXI TRIBE OF LOUISIANA**  
**PARAGON CASINO RESORT**  
**AVOYELLES PARISH**

**FISCAL YEAR 7/1/2024 – 6/30/2025**

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

**TRIBAL PARISH CONTRIBUTIONS**  
**(MADE BY SEPARATE AGREEMENT OR PURSUANT TO TRIBAL/STATE COMPACT)**  
**Fiscal Year 7/1/2024 – 6/30/2025**

<b>Quarter</b>	<b>Chitimacha St. Mary</b>	<b>Coushatta Allen</b>	<b>Tunica-Biloxi Avoyelles</b>
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
<b>Total</b>	Not Provided	Not Provided	Not Provided

# Other States



## Arizona<sup>1</sup>

Regulatory Entity(ies)	Arizona Department of Gaming
Contact Person	
Address	100 N. 15 <sup>th</sup> Avenue, Suite 202 Phoenix, AZ. 85007
Telephone Number	(602) 771-4263
Email	Publicaffairs@azgaming.gov
Website	www.gaming.az.gov

### Personnel

	Name	Telephone Number	Email Address
Executive Director / Manager	Jackie Johnson		
Chairperson			
Department Head(s) / Personnel			

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated			
Casinos	Prohibited			
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting <sup>2</sup>	Regulated	14		8-10%
Fantasy Sports	Regulated	13		5%
Tribal Gaming	22 Tribal Compacts	26 <sup>3</sup>		

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2024

<sup>1</sup> Information provided by Arizona Department of Gaming website.

<sup>2</sup> In Arizona, betting is allowed on sports and specialized events and is referred to as "Events Wagering."

<sup>3</sup> Operated by 16 Tribes.



	AGR	State Gaming Taxes / Revenue	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting	\$442,874,773			
Fantasy Sports	\$30,126,742			
Tribal Gaming		\$163,568,927 <sup>4</sup>		

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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<sup>4</sup> Pursuant to Tribal State Gaming Compacts.



## Arkansas<sup>1</sup>

Regulatory Entity(ies)	Arkansas Racing and Gaming Commission
Contact Person	Jennifer L. Rushin
Address	1515 West Seventh St., Suite 505 Little Rock, Arkansas 72203
Telephone Number	(501) 683-6607
Email	Jennifer.Rushin@dfa.arkansas.gov
Website	www.dfa.arkansas.gov

### Personnel

	Name	Telephone Number	Email Address
Executive Director / Manager	John "Smokey" Campbell	501-682-1467	
Chairperson	Alex Liebong		
Department Head(s) / Personnel			

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited <sup>2</sup>			
Casinos	Regulated	3		13% < 150M 20% > 150M
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	None			
Sports Betting	Regulated	3		
Fantasy Sports	Unregulated			
Tribal Gaming	None			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information provided by Arkansas Racing Commission website.  
<sup>2</sup> Mobile sports betting is permitted.



	<b>AGR</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos		\$112,631,835		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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## Colorado<sup>1</sup>

Regulatory Entity(ies)	Limited Gaming Control Commission Colorado Division of Gaming
Contact Person	Kenya Collins
Address	1707 Cole Blvd., Suite 300 Lakewood, Colorado 80401
Telephone Number	(303) 205-1300
Fax Number	(303) 205-1342
Email	Dor_gamingweb@state.co.us
Website	www.SBG.Colorado.gov/Gaming

### Personnel

	Name	Telephone Number	Email Address
Executive Director	Christopher Schroder		
Chairperson	John Tipton – Commission		
Department Head(s) / Personnel	Kenya Collins – Director of Administration	(303) 205-1300	Kenya.collins@state.co.us
	Paul Hogan – Chief Auditor	(303) 205-1315	Paul.hogan@state.co.us
	Kirsten Gregg – Chief of Investigations	(303) 205-1300	
	John Madruga – Licensing	(303) 205-1337	
	Mia Tsuchimoto – Sports Betting Program Manager		

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated			
Casinos	Regulated	33		0.25% - 20%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting	Regulated			10%
Fantasy Sports	Regulated			
Tribal Gaming	2 Tribal Compacts	2		

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from Limited Gaming Control Commission Colorado Division of Gaming website.



	<b>AGR</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos	\$1,113,470,303	\$177,598,160		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting	\$376,556,911	\$36,819,070		
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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## Delaware<sup>1</sup>

Regulatory Entity(ies)	Delaware Lottery
Contact Person	Helene M. Keeley
Address	1575 McKee Road, Suite 102 Dover, Delaware 19904
Telephone Number	(302) 739-5291
Email	Helene.Keeley@delaware.gov
Website	www.delottery.com

### Personnel

	Name	Telephone Number	Email Address
Executive Director	Helene M. Keely	(302) 744-1605	Helene.Keeley@delaware.gov
Chairperson	Barbara Miller	(302) 744-1622	Barbara.Miller@delaware.gov
Department Head(s)/ Personnel	Jayne Gooden	(302) 744-1655	Jayne.Gooden@delaware.gov

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated	3 Licenses)		15.5-57% effective tax rate
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)	Regulated	3 Licenses	Approx. 5400 VLTs	15.5-57% effective tax rate
Video Poker or VLT Establishments				
Sports Betting	Regulated	3 Licenses		50% effective tax rate
Fantasy Sports				
Tribal Gaming				

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from Delaware Lottery website.



	<b>AGR</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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### Illinois<sup>1</sup>

Regulatory Entity(ies)	Illinois Gaming Board
Contact Person	Elizabeth Kaufman, Director of Communications
Address	801 S. 7 <sup>th</sup> Street, Suite 400-S Springfield, Illinois 62703
Telephone Number	(312) 814-4700
Email	Elizabeth.kaufman@illinois.gov
Website	Igb.illinois.gov

### Personnel

	Name	Telephone Number	Email Address
Executive Director/ Administrator	Marcus D. Fruchter		
Chairperson	Dionne R. Nayden		
Department Head(s) / Personnel	Patricia Dominguez – Chief of Staff		
	Robert Burke – Asst. Administrator		
	Captain William Doster – Deputy Administrator of Gaming Field Operations		
	Jared Smith – Deputy Administrator for Gaming Controls & Technology		

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated (Lottery)			
Casinos	Regulated	17		Graduated – 15% - 50%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Regulated	8,861	49,450	34%
Sports Betting	Regulated	15		Graduated 20% - 40%
Fantasy Sports				
Tribal Gaming	None			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from Illinois' Annual Report.



	AGR	State Gaming Taxes / Revenue	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$1,943,722,562	\$408,178,068	\$121,047,690	15,560,865
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	\$3,185,923,121	\$955,055,071	\$160,009,188	
Cardrooms				
Sports Betting <sup>2</sup>	\$1,476,523,893	\$479,643,314	\$15,494,889	
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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<sup>2</sup> Completed events.



## Indiana<sup>1</sup>

Regulatory Entity(ies)	Indiana Gaming Commission
Contact Person	Liz Sullivan
Address	East Tower Suite 1600, 101 W. Washington Street, Indianapolis, IN. 46204
Telephone Number	(317) 233-0046
Email	ELSullivan@igc.IN.gov
Website	www.IN.gov/igc

### Personnel

	Name	Telephone Number	Email Address
Executive Director / Manager	Joe B. Hoage		
Chairperson	Brent Embrey		
Department Head(s) / Personnel	Dan Shelton- Sports Wagering Director		
	Frank Brady – Division Director		

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling				
Casinos	Regulated		14,661	
Landbased				
Riverboats		13		Supplemental Wagering Tax 2.9%-3.5% Graduated Wagering Tax 5%-40%
Racetracks (other than horseracing)		2		25-35%
Video Poker or VLT Establishments				
Sports Betting	Regulated			9.5%
Fantasy Sports	Regulated			
Tribal Gaming	1 Class III Casino			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information provided by Indiana Gaming Commission website.



	<b>AGR</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos		\$574,801,318		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting		\$49,137,348		
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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**Iowa<sup>1</sup>**

Regulatory Entity(ies)	Iowa Racing and Gaming Commission
Contact Person	Tina Eick
Address	6200 Park Avenue, Suite 100 Des Moines, IA. 50321
Telephone Number	(515) 281-7352
Email	irgc@iowa.gov
Website	irgc.iowa.gov

**Personnel**

	Name	Telephone Number	Email Address
Executive Director/ Administrator	Tina Eick		
Chairperson	Amy Burkhart		amy.burkhart@iowa.gov
Vice Chair	Daryl Olsen		Dolsen@amvcms.com

**Gaming Sectors**

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling				
Casinos	Regulated	19		5-24%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting	Regulated			6.75%
Fantasy Sports	Regulated			
Tribal Gaming	4 Tribal Compacts			

**Revenue Statistics**

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information provided from Iowa Racing and Gaming Commission website.



	AGR	State Gaming Taxes / Revenue	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$1,679 M	\$330.2 M		16.5 M
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports	\$266,657,246			
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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## Michigan<sup>1</sup>

Regulatory Entity(ies)	Michigan Gaming Control Board
Contact Person	Kurt Stein Kamp, Chief of Staff
Address	3062 W. Grand Blvd., Suite L-700 Detroit, Michigan 48202
Telephone Number	(313) 456-4100
Email	MGCBweb@michigan.gov
Website	www.michigan.gov/mgcb

### Personnel

	Name	Telephone Number	Email Address
Executive Director	Henry L. Williams, Jr.	(313) 456-4100	
Chairperson	Jim Ananich		
Department Head(s)/ Personnel	Kurt Stein Kamp – Chief of Staff		
	Carla Schulte – Deputy Director of Casino Operations		
	Christine Apostol – Deputy Director of Administration		
	David Murley – Deputy Director of Online Gaming & Legal Affairs		
	Tina Alagna – Deputy Director of Licensing & Investigations		

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated	15		20-28%
Casinos				
Landbased	Regulated	3		18%
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Prohibited			
Sports Betting <sup>2</sup>	Regulated	15		8.4%
Fantasy Sports	Regulated	9		8.4%
Tribal Gaming	12 Tribes	24		

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from Michigan Gaming Control Board's website.  
<sup>2</sup> Retail.



	<b>AGR</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling	\$2.9 B	\$597.5 M		
Casinos				
Landbased	\$1,265,324,361	\$102,491,273	\$156,641,738	
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting	\$14,161,992	\$535,323	\$654,284	
Internet Sports Betting	\$435.9 M	\$27.1 M		
Fantasy Sports	\$9,851,322 <sup>3</sup>	\$827,511		
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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<sup>3</sup> Adjusted Revenue.



## Mississippi<sup>1</sup>

Regulatory Entity(ies)	Mississippi Gaming Commission
Contact Person	Carrie Watson
Address	620 North Street, Suite 200 Jackson, Mississippi 39202
Telephone Number	(228) 432-0181
Email	cwatson@mgc.ms.gov
Website	Msgamingcommission.com

### Personnel

	Name	Telephone Number	Email Address
Executive Director	Jay McDaniel	(601) 576-3809	jmcdaniel@mgc.ms.gov
Chairperson	Francis Lee	N/A	
Department Head(s) / Personnel	Dan Ratcliff – Deputy Director	(601) 576-3846	
	Edward Wong – Deputy Director	(601) 576-3829	
	Susan Foss – Director of Accounting and Personnel	(601) 576-3814	
	Regina Holbrooks – Director of Charitable Gaming / Criminal Investigations	(601) 576-3835	
	Stephanie Sills – Director of Compliance	(601) 576-3812	
	Dennis Davenport – Director of Enforcement	(601) 576-3890	
	Amanda Lieb – Director of Gaming Laboratory	(601) 576-3962	

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses	Number of Machines	Tax Rate
Online Gambling				
Casinos	Regulated	25		6-8%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting	Regulated			
Fantasy Sports	Regulated			8%
Tribal Gaming	1 Tribal Compact			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information provided from Mississippi Gaming Commission.



	<b>AGR</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos				
Landbased	\$2,433,580,309.33	\$287,487,302.53		
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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## Missouri<sup>1</sup>

Regulatory Entity(ies)	Missouri Gaming Commission
Contact Person	Elizabeth Hoffman
Address	3417 Knipp Drive Jefferson City, MO 65102
Telephone Number	(573) 526-4080
Fax Number	
Email	Elizabeth.Hoffman@mgc.dps.mo.gov
Website	www.mgc.dps.mo.gov

### Personnel

	Name	Telephone Number	Email Address
Executive Director/Administrator	Michael Leara	(573) 526-2326	Michael.Leara@ mgc.dps.mo.gov
Chairperson	Jan Zimmerman		
Department Head(s) / Personnel	Kevin Bond – Deputy Director	(573) 526-9011	Kevin.Bond@ mgc.dps.mo.gov
	Nikki Evans	(573) 526-2329	Nikki.Evans@ mgc.dps.mo.gov
	Cheryl Amonzo	(573) 526-5392	Cheryl.Alonzo@ mgc.dps.mo.gov
	Terri Hutchinson	(573) 526-2320	Terri.Hutchinson@ mgc.dps.mo.gov
	John Hall	(573) 526-5393	John.Hall@ mgc.dps.mo.gov

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited			
Casinos	Regulated	13	13,000	21%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting <sup>2</sup>	Regulated	19 retail / 14 mobile <sup>3</sup>		10%
Fantasy Sports	Regulated	14		6.5%
Tribal Gaming	None			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information collected from Missouri Gaming Commission Annual Report 2025 and website.

<sup>2</sup> Sports Betting passed in the November 2024 election – was not active in fiscal year 23/24.

<sup>3</sup> Number of licenses allowed.



	<b>AGR/Net Operating Revenue</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos	\$1,913,424,866	\$401,819,222	\$67.7 M	27,523,165
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports		\$435,060		
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

Sports Wagering tax revenue will be realized in calendar and fiscal year 2026.

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## Montana<sup>1</sup>

Regulatory Entity(ies)	Montana Dept of Justice, Gambling Control Division
Contact Person	Alex Sterhan, Administrator
Address	215 N. Sanders St., Floor 2 Helena, MT 59601
Telephone Number	(406) 444-3602
Email	gcd@mt.gov
Website	www.dojmt.gov/gaming/

### Personnel

	Name	Telephone Number	Email Address
Executive Director/Administrator	Alex Sterhan	(406) 444-3602	alexander.sterhan@mt.gov
Chairperson			
Department Head(s)/ Personnel	Stacy Rogstad License and Tax Section	(406) 601-5015	srogstad@mt.gov
	Melina Bucy Compliance Manager	(406) 444-9824	mbucy2@mt.gov
	Alison Petty Audit Supervisor	(406) 444-2075	apetty@mt.gov
	Matt Eckdahl Technical Services Section	(406) 444-9152	meckdahl@nt.gov

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited			
Casinos	Regulated			
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Regulated	1,341	18,411	15%
Sports Betting	Regulated (Lottery)			
Fantasy Sports	Regulated			
Tribal Gaming	5 Tribal Compacts			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from Montana Dept of Justice, Gambling Control Division.



	<b>AGR / Net Operating Revenue</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments		\$83,516,060		
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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**Nevada<sup>1</sup>**

Regulatory Entity(ies)	Nevada Gaming Control Board Nevada Gaming Commission
Contact Person	Nicole Rupert, Executive Secretary
Address	1919 College Parkway Carson City, Nevada 89702
Telephone Number	(775) 684-7740-Gaming Control Board
Fax Number	(775) 684-7750-Gaming Commission (775) 687-5817
Email	Nrupert@gcb.nv.gov
Website	www.gaming.nv.gov

**Personnel**

	Name	Telephone Number	Email Address
Chair – Nevada Gaming Control Board	Mike Dreitzer		
Chair – Nevada Gaming Commission	Hon. Jennifer Togliatti (Ret.)		
Department Head(s) / Personnel	Nathan Riggle Chief, Administrative Division	(775) 684-7700 Fax (775) 687-5817	Nriggle@gcb.nv.gov
	Rusty LeBlanc Chief, Audit Division	(702) 486-2060 Fax (702) 486-3543	Rleblanc@gcb.nv.gov
	Kristi Torgerson Chief, Enforcement	(775) 684-7900 Fax (775) 687-5362	Ktorgerson@gcb.nv.gov
	Luke Rippee Chief, Investigation	(775) 684-7800 Fax (775) 687-1372	Lripee@gcb.nv.gov
	Chan Lengsavath Chief, Tax and License Division	(775) 684-7770 Fax (775) 684-7787	Clengsavath@gcb.nv.gov
	Jeremy Eberwein Chief, Technology Division	(775) 684-7731	Jeberwein@gcb.nv.gov

**Gaming Sectors**

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate <sup>2</sup>
Online Gambling	Regulated (online poker only)	2		3.5-6.75%
Casinos	Regulated	458 Nonrestricted 2,073 Restricted <sup>3</sup>	129,437 Nonrestricted 19,607 Restricted	3.5%-first \$50,000 of gross gaming revenue, plus 4.5% on the next \$84,000 of gross gaming revenue, plus 6.75% on Gross gaming revenues exceeding \$134,000
Landbased				
Riverboats				
Racetracks (other than horseracing)				

<sup>1</sup> Information provided by Nevada Gaming Control Board, Nevada Gaming Commission.

<sup>2</sup> Percentage Tax Rate shown which does not include other taxes and fees collected.

<sup>3</sup> No limit on the number of licenses.



	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate <sup>4</sup>
Video Poker or VLT Establishments				
Sports Betting				3.5%-first \$50,000 of gross gaming revenue, plus 4.5% on the next \$84,000 of gross gaming revenue, plus 6.75% on Gross gaming revenues exceeding \$134,000
Fantasy Sports	Regulated			
Tribal Gaming	4 Tribal Compacts	2		

**Revenue Statistics**

- Fiscal Year 24/25
- Calendar year 2025

	AGR/Net Operating Revenue <sup>5</sup>	State Gaming Taxes / Revenue	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$15,212,050,485	\$1,224,697,721		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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<sup>4</sup> Percentage Tax Rate shown which does not include other taxes and fees collected.  
<sup>5</sup> Slots, Table, Counter and Card Games.



## New Mexico<sup>1</sup>

Regulatory Entity(ies)	New Mexico Gaming Control Board
Contact Person	Steve Sneddon
Address	4900 Alameda Blvd. NE Albuquerque, New Mexico 87113
Telephone Number	(505) 841-9700
Email	Steve.Sneddon@gcb.nm.gov
Website	www.gcb.nm.gov

### Personnel

	Name	Telephone Number	Email Address
Executive Director	Terry McGaha	(505) 264-0077	Terry.McGaha@gcb.nm.gov
Chairperson	Patrick Garrett	(505) 841-9700	Patrick.Garrett@gcb.nm.gov
Department Head(s)/ Personnel	Mitchelle Pato – General Counsel	(505) 377-4697	
	Van Billops – Acting State Gaming Repetitive	(505) 699-3984	Van.Billops@gcb.nm.gov
	Robert Zajac – Background, Licensing, and Bureau	(505) 221-7551	
	Steve Sneddon – Audit and Compliance	(505) 401-3227	

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited			
Casinos	Only Tribal			
Landbased				
Riverboats				
Racetracks (other than horsingracing)	Regulated	5	2,891	24.8%-26%
Video Poker or VLT Establishments				
Sports Betting	Only Tribal			
Fantasy Sports	Unregulated			
Tribal Gaming	17 Tribal Compacts	22 Class III Casinos 13 Tribes		

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information provided by New Mexico Gaming Control Board website.



	AGR	State Gaming Taxes / Revenue	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)	\$264,402,032	\$65,571,704		
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming	\$896,269,152	\$83,911,976 <sup>2</sup>		

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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<sup>2</sup> Revenue sharing agreement.



## Oregon<sup>1</sup>

Regulatory Entity(ies)	Oregon Lottery Commission
Contact Person	Alisa Zavala
Address	500 Airport Road Salem, Oregon 97301
Telephone Number	(503) 540-1000
Email	lottery.commissioners@lottery.oregon.gov
Website	www.Oregonlottery.org

### Personnel

	Name	Telephone Number	Email Address
Executive Director	Michael Wells	(503) 540-2012	Michael.a.wells@lottery.oregon.gov
Chairperson	Marty Ramrez		Marty.ramirez@lottery.oregon.gov
Department Head(s)/ Personnel	Tai Calandriello – Deputy Director	(503) 540-1232	Tai.calandriello@lottery.oregon.gov
	Syed Hussain – CIO	(503) 540-1358	Syed.hussain@lottery.oregon.gov
	Kathy Stromberg – CMO	(503) 540-1341	Kathy.stromberg@lottery.oregon.gov
	Kathy Ortega - CFO		Kathey.ortega@lottry.oregon.gov
	Alisa Zavala – Executive Assistant		Alisa.zavala@lottery.oregon.gov

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited			
Casinos	Tribal only			
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Lottery owned machines at retailer partners	2,206	10,462	Net proceeds to State
Sports Betting	Contract with DraftKings	Mobile only	Mobile only	No tax rate but state lottery retains a % of net gaming revenue
Fantasy Sports	Prohibited			
Tribal Gaming	9 Tribal Compacts			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information provided from Oregon State Lottery Commission.



	AGR	State Gaming Taxes / Revenue	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	\$1,166,921,763			
Cardrooms				
Sports Betting	\$89,958,000			
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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## Pennsylvania<sup>1</sup>

Regulatory Entity(ies)	Pennsylvania Gaming Control Board
Contact Person	Richard McGarvey
Address	303 Walnut Street, Commonwealth Tower, 5 <sup>th</sup> Floor Harrisburg, Pennsylvania 17101
Telephone Number	(717) 346-8334
Email	rmcgarvey@pa.gov
Website	www.gamingcontrolboard.pa.gov

### Personnel

	Name	Telephone Number	Email Address
Executive Director	Kevin F. O'Toole	(717) 346-8321	
Chairperson	Denise Smyler	(717) 346-8321	
Department Head(s)/ Personnel	Stephen Cook, Chief Counsel	(717) 346-8320	stcook@pa.gov
	Cyrus Pitre, Chief Enforcement Council	(717) 346-2705	cpitre@pa.gov
	Sean Hannon, Director of Licensing	(717) 346-8313	shannon@pa.gov
	Kevin Kile, Director of Sports Wagering Operations	(717) 346-7173	kkile@pa.gov
	Paul Resch, Director of Gaming Operations	(717) 214-4736	presch@pa.gov
	Paul Mauro, Director of Investigations & Enforcement	(717) 214-8230	pmauro@pa.gov

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated	12		54%
Casinos	Regulated	17	24,158	16-54%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Regulated	75		52%
Sports Betting	Regulated	18		36%
Fantasy Sports	Regulated	9		15%
Tribal Gaming	None			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from Pennsylvania Gaming Control Board.





### South Dakota<sup>1</sup>

Regulatory Entity(ies)	South Dakota Commission on Gaming
Contact Person	Mark Heltzel, Executive Secretary
Address	120 Industrial Drive, Suite 1 Spearfish, South Dakota 57783
Telephone Number	(605) 578-3074
Email	Mark.Heltzel@state.sd.us
Website	<a href="https://dor.sd.gov/businesses/gaming/">https://dor.sd.gov/businesses/gaming/</a>

#### Personnel

	Name	Telephone Number	Email Address
Executive Director			
Chairperson	Harry Christianson		
Department Head(s) / Personnel			

#### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated			
Casinos	Regulated	22	2,696	9%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting	Regulated			
Fantasy Sports	Unregulated			
Tribal Gaming	9 Tribal Compacts			

#### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from South Dakota Annual Report.



	<b>AGR</b>	<b>State Gaming Taxes / Revenue</b>	<b>Local Taxes/Fees</b>	<b>Total Admissions</b>
Online Gambling				
Casinos	\$147,752,016.82	\$13,071,097.67		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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## West Virginia<sup>1</sup>

Regulatory Entity(ies)	West Virginia Lottery
Contact Person	
Address	900 Pennsylvania Avenue Charleston, WV 25302
Telephone Number	(304) 558-0500
Email	mail@wvlottery.com
Website	wvlottery.com

### Personnel

	Name	Telephone Number	Email Address
Executive Director	David R. Bradley		
Chairperson	Kenneth L. Greear		
Department Head(s) / Personnel			

### Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated			15%
Casinos				35-50.5%
Landbased	Regulated	1		
Riverboats				
Racetracks (other than horseracing)	Regulated	4	4,440	
Video Poker or VLT Establishments	Regulated	1,200	8,652	
Sports Betting	Regulated	5		10%
Fantasy Sports	Unregulated			
Tribal Gaming	None			

### Revenue Statistics

- Fiscal Year 24/25  
 Calendar year 2025

<sup>1</sup> Information obtained from West Virginia Annual Report.



	AGR	State Gaming Taxes / Revenue	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)		\$475.5M		
Video Poker or VLT Establishments		\$475.5M	\$9,280.063	
Cardrooms				
Sports Betting	\$59,621,693	\$5.7M		
Fantasy Sports				
Tribal Gaming				

**Recent Developments; i.e. new forms of gaming; major changes in law or regulations; regulatory accomplishments. If additional space is needed, provide this information on a separate sheet of paper.**

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