

LOUISIANA GAMING CONTROL BOARD
REPORT TO THE LOUISIANA STATE LEGISLATURE
2000 - 2001

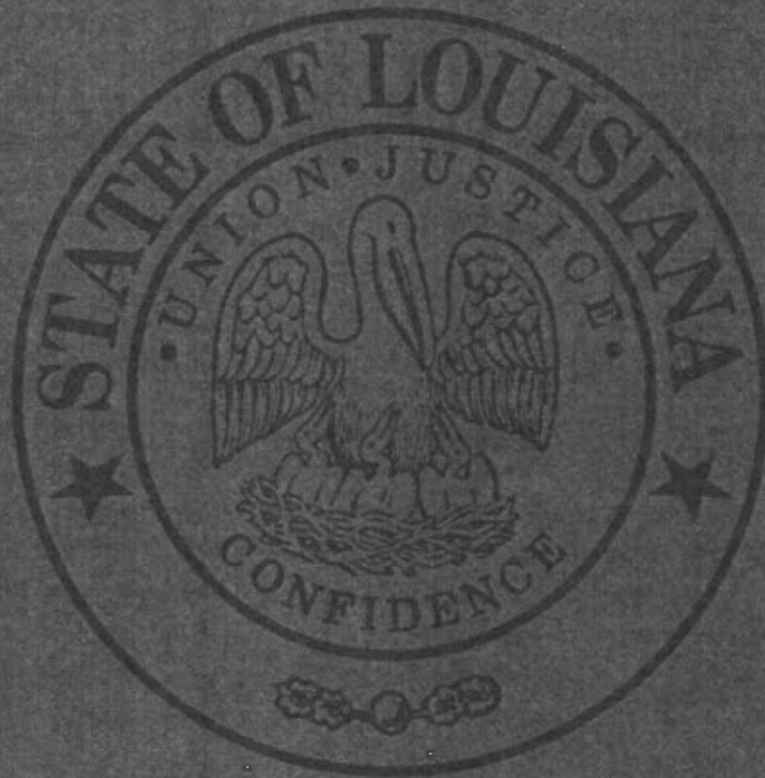


TABLE OF CONTENTS

Louisiana Gaming Control Board Mission Statement.....	1
Chairman's Letter.....	4
Louisiana State Police and Attorney General's Gaming Division	6
Acknowledgments.....	7
RIVERBOAT.....	9
Riverboat Activity Summary FY 1999-00.....	11
Riverboat Economic Impact Figures FY 1999-00.....	12
DEMOGRAPHIC INFORMATION.....	15
Riverboat Gaming Compliance Information	16
RIVERBOAT CASINO GAMING -OTHER STATES.....	19
Select Data-Other States - Riverboat Casinos, Budgetary Information.....	21
Illinois	22
Indiana.....	23
Iowa	24
Missouri.....	25
Mississippi.....	26
VIDEO POKER.....	27
Video Poker Franchise Fees by Type	29
Video Poker Gaming Data by Parish FY 1999-00.....	30
Video Poker Gaming Data by Classification FY 1999-00.....	32
Distribution of Video Poker Revenue.....	33
Cumulative Report of Video Poker Activities.....	34
LANDBASED CASINO GAMING	35
Louisiana.....	36
Other States-	
New Jersey.....	37
Nevada	38
Michigan.....	41
LIVE RACING FACILITY PARI-MUTUEL SLOT MACHINE GAMING	43
Louisiana.....	45
Other States-	
West Virginia.....	45
Delaware	46
Rhode Island.....	46
INDIAN GAMING.....	47
Grand Casino-Coushatta.....	48
Grand Casino-Tunica Biloxi.....	48
Cypress Bayou-Chitimacha	49
Revenue from Tribal Compacts FY 1999-00.....	50



M.J. "MIKE" FOSTER, JR.
GOVERNOR

State of Louisiana
Gaming Control Board

HILLARY J. CRAIN
CHAIRMAN

MISSION STATEMENT OF THE LOUISIANA GAMING CONTROL BOARD

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



M.J. "MIKE" FOSTER, JR.
GOVERNOR

State of Louisiana
Gaming Control Board

HILLARY J. CRAIN
CHAIRMAN

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

As required by law (La. R.S. 27:15 B.(9)(b)), the Louisiana Gaming Control Board herewith submits its annual report. The contents, in the main, are mandated by the statute and make reference to economic and demographic data, comparison with other states, budget information and a reflection of activities and events occurring since the last report.

This was definitely not a "status quo" year for the gaming industry in Louisiana, as all segments were in a state of flux.

The riverboat portion was very active in that the fourteenth facility (Hollywood-Shreveport) began operations in December. The boat, its hotel and an entertainment center are projected to add approximately 2,000 new jobs and inject an additional boost to the local economy. Harrah's has completed construction of its hotel in Shreveport with a like economic effect on the local fisc.

In the Lake Charles area, Harrah's has acquired ownership and operation of the two vessels formerly owned by Players International. They are actively engaged in a program of revitalization and promotion of the facility.

In Baton Rouge, both riverboats, in an effort to capitalize on the demise of video poker in East Baton Rouge Parish, re-configured their gaming positions to reflect the addition of video poker machines. The move evidently was successful as evidenced by the year-to-year "win" comparisons. At present, pending before the Louisiana Gaming Control Board, is a proposed change in ownership of Casino Rouge.

Concluding the riverboat segment is the matter of the fifteenth license. The Board has heard presentations from three entities seeking approval to locate their operation in Caddo, Calcasieu and St. Mary Parish. Decision is pending until the completion of fiscal analysis and the suitability investigation of the applicants.

At this point, it is of interest to note that efforts by each riverboat in cooperation with State Police and local law enforcement have reduced the incidence of underage gaming to a minimum.

Video Poker activities have somewhat stabilized after the loss of approximately 1,100 (eleven hundred) locations and 4,900 (forty-nine hundred) devices. There has been a slow but a steady increase in the number of truck stop locations. This, however, will be offset by the removal of video poker machines from the three race tracks which are authorized to conduct slot machine gaming. This matter will be addressed in another section of the report.

The matter of the land based (Harrah's) casino has received much media attention. The state has continued to receive its daily assessment (\$273,972.60) since October 1999 and as of this writing will continue to receive payment until March 31, 2001. The operators have requested changes in the tax rate and permission to offer full-scale restaurant and hotel facilities to its patrons. They claim that the latter restrictions plus the \$100,000,000 guarantee will not enable them to return a profit. A current report from the Legislative Auditor confirms this situation. The Jazz Casino Company has filed for bankruptcy. The future of a casino in New Orleans lies in the hands of the Bankruptcy Court, the Governor, and the Legislature.

While it is too early to make any assessment of slot machine activity at authorized race tracks, the process has begun. All matters relating to taxation are in place. Construction plans for each 15,000 square foot facility are complete or nearing completion and a model plan has been approved by the State Fire Marshall. It is of interest to note that special attention is being given to assure that race track patrons under the age of 21 will be denied access

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

by a combination of facility design and the presence of security personnel. The video poker machines will be replaced by slot machines with potential loss of revenues to the general fund. While slot operations at the tracks will generate more dollars than video poker, the revenues (after deduction for supervision by State Police, Attorney General, and the Louisiana Gaming Control Board) accrue mainly to the local governments involved and other non state entities. The remaining balance then will go to the general fund.

The final segment of the gaming picture is yet another example of unusual development surrounding the industry. We make reference to the status of Indian Gaming. The United States Department of Interior (which has jurisdiction over all tribal matters) has taken the position that the current 6 percent contribution by the Indian casinos is illegal. The three tribes involved appear to be willing to come to terms with the State on this matter. Currently, discussion is underway between the tribes and the Governor's Office with the intent to effect a plan agreeable to all parties and still remain within the parameters set by the Federal Government.

Since its inception, the Louisiana Gaming Control Board has made a concentrated effort to conduct its meetings and render its decisions in absolute strict conformity with State law. No person has been denied an opportunity to address the Board on any matter relating to the conduct of gaming in Louisiana. On the agenda of each meeting, a portion has been set aside for public comments.

Of immediate import is a legal matter which will have heavy impact on the work load and the conduct of Board matters. An appeal is before the State Supreme Court to reverse a decision made by First Circuit Court of Appeals. In brief, the current position of the Court permits any person, for any reason, to object to any Board action. The objection mandates a review and decision by a Hearing Officer before the Board can take further action. Since current licenses and permits requiring approval and renewal alone number in excess of twenty thousand, this decision would definitely delay the process and severely impede the Board's regulatory authority. It is our hope that this situation will be corrected.

The operating budget in the current year was \$1,401,500. The request for next year is 7.4% smaller and reflects a continued practice of fiscal prudence. Once again the largest single expenditure is for professional services (\$301,300) associated with the mandates of the Administrative Procedure Act. Under the law, the Board must provide for adjudicatory hearings when persons contest the denial, revocation or suspension of licenses and permits or the imposition of a penalty. This necessitates the use of Hearing Officers, Court Reporters, related staff and rental of space. With the exception of an assessment of approximately \$120,000 by the Office of Risk Management, and space rental, the basic operating budget has remained almost static since we began operations. Once more, it is our intent to be mindful of our fiscal responsibility and continue the practice of returning a surplus at the end of the fiscal year.

We thank you for the opportunity to present this report and trust that you will find the information of value. While we have no legislation to offer for the session, we welcome the opportunity to be of some assistance in your deliberations.

Respectfully submitted:

**Judge Hillary J. Crain, Chairman
Judge Robert Fleming, Vice-Chairman
Ralph R. Perlman, Secretary-Treasurer
James Boyer
General Sherian Cadoria
Dennis R. Kinchen
William D. Lastrapes
Marcia D. Morgan
Rupert Richardson
Sec. Cynthia Bridges
Col. Terry C. Landry**



LOUISIANA STATE POLICE GAMING ENFORCEMENT SECTION

Lt. Col. Henry Whitehorn, Deputy Superintendent, Investigations
Major Russell Robinson, Commander
Captain Jim Mitchell, General Gaming Division
Captain Dane Morgan, Casino Gaming Division

Lt. George Dean, Casino Gaming Division, Administrative
Lt. Scott Reggio, Casino Gaming Division, Operations
Lt. Guy Barnett, Indian Enforcement
Lt Jules Pinero, Video Gaming
Lt. Rick Chargois, Suitability

Susan Demouy, Director, Audit

ATTORNEY GENERAL'S GAMING DIVISION

William J. Quinlan, Jr., Director
Billie J. Larry, Managing Attorney
Tom Warner, Budget Officer
L. Rand Dennis, General Counsel

Section Chiefs

Anne L. Neeb, Landbased Casino
Melinda Tucker, Racetracks-Slots Machine Gaming
Leonce Gautreaux, Licensing and Compliance
Michael Daniels, Adjudications
James A. Smith, General Gaming/Indian



ACKNOWLEDGMENTS

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

Department of Justice, Gaming Division

William J. Quinlan, Jr., Director

Tom Warner, Budget Officer

James A. Smith, General Gaming /Indian

Jennifer Lambert, Administrative Assistant/Paralegal

Louisiana State Police

Susan Demouy, Audit Director

Charlotte McGarr, Audit Manager

Jeff Traylor, Audit Supervisor

Janice Adolph, Audit Supervisor

Robert Tucker, Jr., Accounting Specialist Supervisor

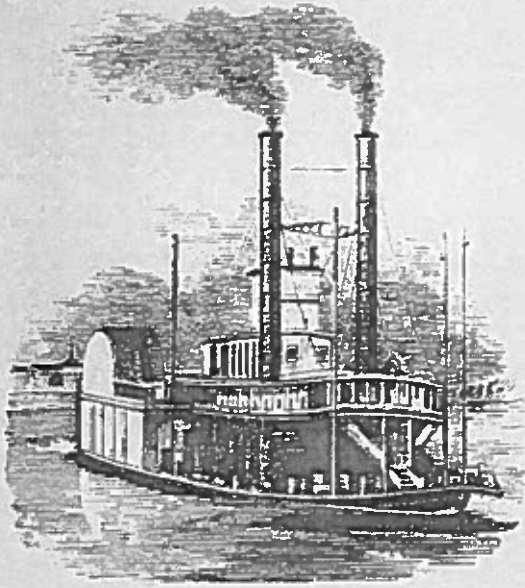
Donna Stevens, Accountant III

Casino Association of Louisiana

Kay Adams, Executive Assistant

Sovereign Nation of the Chitimacha-Tribal Gaming Commission

Robert J. Carroll



Riverboat



**LOUISIANA STATE POLICE
 RIVERBOAT GAMING FISCAL YEAR-TO-DATE ACTIVITY SUMMARY
 FOR FY 1999 - 00**

Licensee	Location	Date of		Total AGR	Fee Remittance
		Commencement	Admissions		
Crescent City Capitol Development Corp.	Casino Magic-Bossier City	10/04/96	3,032,780	\$ 140,259,219	\$ 25,947,956
Red River Entertainment of Shreveport	Harrah's-Shreveport	04/18/94	2,189,820	140,270,654	25,950,071
Horseshoe Entertainment	Horseshoe-Bossier City	07/09/94	3,633,779	240,178,800	44,433,078
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	05/20/94	2,763,322	150,702,393	27,879,943
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96	1,988,788	126,110,052	23,330,360
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	07/29/95	1,197,614	56,044,960	10,368,318
Players Lake Charles, Inc.	Players II-Lake Charles (Harrah's)	12/08/93	1,680,255	90,490,836	16,740,805
Showboat Star Partnership	Star Casino-Lake Charles	10/24/93	1,047,571	44,534,600	8,238,901
Belle of Orleans, L.L.C.	Belle of Orleans(Bally's)-New Orleans	07/07/95	1,625,529	74,901,462	13,856,770
Louisiana - I Gaming	Boomtown Casino-Harvey	08/06/94	1,920,825	97,651,482	18,065,524
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	09/05/94	1,777,160	109,863,856	20,324,813
Argosy of Louisiana, Inc.	Belle of Baton Rouge (Argosy)	09/30/94	1,174,262	65,377,224	12,094,786
Louisiana Casino Cruises, Inc	Casino Rouge-Baton Rouge	12/28/94	1,598,842	91,434,299	16,915,345
TOTAL			25,630,547	\$ 1,427,819,837	\$ 264,146,670



LOUISIANA RIVERBOAT CASINO INDUSTRY ECONOMIC IMPACT FIGURES FY 1999 - 00

License Location Start Date	Bally's New Orleans July - 95	Argosy Baton Rouge Sept. - 94	Boomtown Harvey Aug. - 94	Casino Magic Bossier City Oct. - 96	Casino Rouge Baton Rouge Dec. - 94	Harrah's Lake Charles Dec. - 93
State taxes 18.5%	13,856,770	12,094,786	18,065,524	25,974,956	16,915,345	10,368,318
Local fees	6,505,834	3,335,796	5,859,099	7,573,408	839,951	7,124,999
Property taxes	1,276,308	502,849	759,492	1,785,641	626,500	1,500,000
Payroll (includes tips)	17,998,670	27,738,695	23,384,082	24,894,730	23,901,650	36,288,794
Benefits (1)	4,679,654	7,212,061	6,079,862	6,472,630	6,214,429	9,435,086
Employment (F/T)	742	797	1,178	1,168	835	1,600
Employment (ftes)	611	635	1,057	686	901	1,516
Procurement (total (2))	36,593,168	21,480,368	31,891,016	77,600,237	29,205,570	26,320
Minority	4,098,727	1,627,090	1,912,112	1,557,723	658,571	2,559
Women	1,262,260	2,859,657	5,151,021	3,245,772	1,678,103	3,393
Capital investments	67,449,844	65,700,345	83,780,832	1,906,209	63,034,515	150,000,000
Charitable contributions	101,435	16,182	170,699	32,255	258,399	272,000
Improvements	130,821	4,459,098	291,616	203,016	3,217,544	40,000,000
Development plans	-	20,950,000	650,000	100,000,000	2,500,000	150,000,000
Admissions	1,625,529	1,174,262	1,920,825	3,032,780	1,598,842	1,197,614
Approximation of Visitors (3)	20%	10%	.05%	63%	2%	72%
Estimate of visitors	3,255,752	117,426	96,103	1,798,217	79,942	1,209,784
Visitors spending (4)	162,787,600	5,871,300	4,805,150	89,910,850	3,997,100	60,489,200

(1) estimated, from previous studies, to be 26% of payroll (2) includes gaming exempt expenditures

(2) includes gaming exempt expenditures

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

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



LOUISIANA GAMING CONTROL BOARD
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 2000-2001

License Location Start Date	Horseshoe Bossier City July - 94	Isle of Capri Bossier City May - 94	Isle/Grand Palais Lake Charles July - 95	Treasure Chest Kenner Sept. - 94	Harrah's Shreveport Apr. - 94	TOTALS
State taxes 18.5%	44,433,078	27,879,973	23,330,360	20,324,813	25,950,071	\$264,146,670
Local fees	10,715,722	6,175,725	10,274,730	7,120,879	6,521,935	72,048,078
Property taxes	3,969,660	856,041	1,290,316	486,504	8,728,116	21,781,427
Payroll (includes tips)	64,357,690	38,968,990	47,281,297	29,359,350	40,306,634	364,480,582
Benefits (1)	16,732,999	7,531,937	12,293,137	763,343	10,479,725	87,894,863
Employment (F/T)	2,666	1,514	1,017	1,209	1,413	14,139
Employment (fies)	2,334	1,365	1,716	1,011	1,187	13,019
Procurement (total (2))	58,675,237	14,430,584	21,967,243	63,338,264	75,048,759	430,256,766
Minority	18,901,602	5,782,848	3,882,644	2,271,183	6,400,518	47,095,577
Women	21,664,270	8,647,736	3,253,403	4,204,649	8,219,511	60,189,775
Capital Investment	4,983,430	126,029,000	156,436,697	134,143,621	2,186,358	855,650,851
Charitable Contribution	244,805	453,612	331,789	161,224	451,902	2,494,302
Improvements	-	10,047,000	752,469	5,210,100	-	64,311,644
Development Plans	-	-	38,000,000	-	150,000,000	462,100,000
Admissions	3,633,779	2,763,322	1,988,788	1,777,160	2,184,820	25,630,547
Approximation of visitors (3)	50%	65%	80%	14%	66%	
Estimate of visitors	1,816,526	1,917,275	2,537,213	248,564	4,397,047	17,413,849
Visitor Spending (4)	90,826,300	95,863,750	126,860,650	12,428,200	219,852,350	\$ 873,692,450

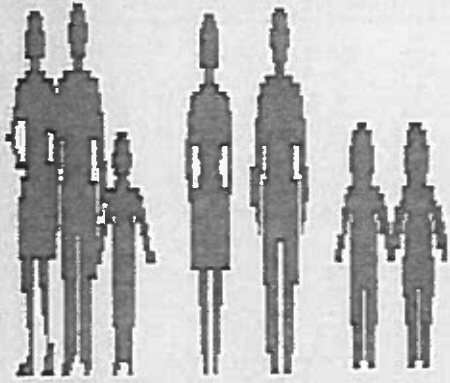
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(2) includes gaming exempt expenditures

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

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

Information provided by the Casino Association of Louisiana (January 25, 2001)



Demographic Information



RIVERBOAT GAMING FY 1999 - 00

LICENSEE	LOCATION	TOTAL PAYROLL					
		Total Payroll	Total Employed*	La. Residents*	Minorities*	Female*	
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	\$25,632,000	1,514	1,489	962	886	
Red River Entertainment of Shreveport	Harrah's--Shreveport	22,411,718	1,416	1,383	848	838	
Players Lake Charles, Inc.	Players II-Lake Charles (Harrah's)	24,436,595	1,163	1,071	574	635	
Showboat Star Partnership	Star Casino-Lake Charles	11,852,242	547	498	260	309	
Horseshoe Entertainment	Horseshoe-Bossier City	61,671,106	2,683	2,642	1,651	1,641	
Louisiana - I Gaming	Boontown Casino-Harvey	19,207,349	1,163	1,161	585	706	
Argosy of Louisiana, Inc.	Belle of Baton Rouge (Argosy)	17,800,091	791	786	462	437	
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	25,498,625	1,239	1,235	513	649	
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	22,302,741	1,002	997	559	542	
Belle of Orleans, L.L.C.	Belle of Orleans(Bally's)-New Orleans	16,968,511	772	763	674	447	
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	24,416,025	1,414	1,360	709	809	
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	12,329,583	659	615	291	389	
Crescent City Capitol Development Corp.	Casino Magic-Bossier City	27,667,035	1,551	1,525	1,022	926	
Queen of New Orleans Joint Venture	Hollywood Casino **	N/A	N/A	N/A	N/A	N/A	
TOTAL		\$ 312,193,621	15,914	15,525	9,110	9,214	

*Averages over FY 99-00

** Commenced operation December 20, 2000.



RIVERBOAT GAMING FY 1999 - 00

LICENSEE	LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	\$ 17,603,901	\$ 5,782,848	\$ 8,647,736
Red River Entertainment of Shreveport	Harrah's -Shreveport	9,740,411	3,345,976	2,058,197
Players Lake Charles, Inc.	Players II-Lake Charles (Harrah's)	13,684,451	1,991,134	2,935,773
Showboat Star Partnership	Star Casino-Lake Charles	2,397,834	408,983	409,713
Horseshoe Entertainment	Horseshoe-Bossier City	41,942,715	18,901,602	21,664,570
Louisiana-I Gaming	Boomtown Casino-Harvey	19,679,727	1,912,111	5,151,021
Argosy of Louisiana, Inc.	Belle of Baton Rouge (Argosy)	9,651,049	1,627,089	2,859,677
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	12,448,901	2,271,183	4,204,649
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	21,348,567	685,570	1,678,154
Belle of Orleans, L.L.C.	Belle of Orleans (Bally's)-New Orleans	21,260,181	4,098,727	1,262,260
St. Charles Gaming Company, Inc.	Isle of Capri- Westlake	17,626,949	3,339,191	3,444,958
Grand Palais Riverboat, Inc.	Isle of Capri- Westlake	3,339,961	744,986	323,616
Crescent City Capitol Development Corp.	Casino Magic-Bossier City	13,912,127	1,557,723	3,245,772
Queen of New Orleans Joint Venture	Hollywood Casino**			
TOTAL		\$ 204,636,774	\$ 46,667,123	\$ 57,886,096

** Commenced operation December 20, 2000



Other States Riverboats



RIVERBOAT SELECT DATA COMPARISON - OTHER STATES

	Illinois FY 2000 10*	Indiana CY 1999 9	Iowa FY 2000 10	Missouri FY 2000 10	Mississippi FY 2000 30	Louisiana FY 2000 14
Number of Vessels	*Only 9 in operation.					
Casino Type	Dockside	Cruise	Cruise	Dockside	Dockside	Cruise/Dockside
AGR	\$ 1,589,420,175	\$ 1,557,131,712	\$ 577,941,125	\$ 977,261,068	\$ 2,616,297,972	\$ 1,427,819,837
State Gaming Taxes	\$ 383,549,280	\$ 311,538,359 ¹	\$ 103,297,763	\$ 195,452,214	\$ 209,972,982	\$ 264,146,670
Local Taxes or Fees	\$ 98,712,486	\$ 114,116,884 ²	\$ 5,779,410	\$ 19,545,221	\$ 104,991,878	\$ 93,829,505
Total Employees	11,083	13,880	7,434	10,339	39,096	17,085
Total Square Footage	247,342	458,490	235,314	498,000	1,447,047	414,100
Total Admissions	19,241,477	38,002,998	13,289,873	48,420,271	60,988,005	25,630,547
State Gaming Tax Rate:	% of AGR Graduated 15% 0 to \$25 mil 20% \$25 to \$50 mil 25% \$50 to \$75 mil 30% \$75 to \$100 mil 35% over \$ 100 mil & \$2.00 per admission	20% of AGR & \$3.00 per admission ¹ 25% returned to local government ² Divided between county, city (if applicable) and other agencies.	5% for one million of AGR 10% for the next two million of AGR 20% exceeding three million of AGR	20% of AGR & \$ 2.00 per admission (\$ 1.00 to state and \$ 1.00 to local government.) NOTE -In addition, riverboat casinos reimburse gaming regulatory agencies approximately \$ 6 million a year.	8% of AGR & 4% to local governments Mississippi does not track tax or charge admission. This number is gathered through a quarterly survey.	18.5 % of AGR Up to \$ 2.50 per admission to local government. Up to \$ 3.00 per admission to local government in Calcasieu, Caddo and Bossier Parishes.

AGR = ADJUSTED GROSS REVENUE



ILLINOIS GAMING BOARD

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 Springfield, Illinois 62794
 Phone: 217/524-0226

Budget Officer: Tom Swoik
 RIVERBOAT GAMING

ILLINOIS DEPARTMENT OF REVENUE

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

Budget Officer: David Hunt
 CHARITABLE GAMES/BINGO

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

TOTAL OPERATING BUDGET

Riverboat Gaming FY 00	\$ 12,968,082
Estimated FY 01	\$ 14,258,300
FY 99	\$ 12,962,206
Charitable Games/Bingo FY 00	\$ 2,495,900
Estimated FY 01	\$ 2,647,500

SOURCE OF FUNDING

Riverboat Gaming: Riverboat Gaming operating budget is allocated by the State Legislature from the State Gaming Fund.

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

EXPENDITURES ON SALARIES

Riverboat Gaming: The Illinois Gaming Board has a cooperative relationship with the Illinois State Police. State Police Officers are required to be stationed on board the riverboats.

Total Personal Services - FY 00	\$ 2,905,950
Estimated FY 01	\$ 4,023,200
FY 99	\$ 2,230,777
Charitable Games/Bingo	Not Available

ALLOCATION OF EMPLOYEES

Riverboat Gaming FY 00	57
Illinois State Police	100
Charitable Games/Bingo FY 00	20

ALLOCATION BY DEPARTMENTS

Riverboat Gaming: Law Enforcement	105
Administration	48
Attorneys	4
Charitable Games/Bingo	Not Available



INDIANA GAMING COMMISSION

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

Executive Director: John J. Thar
 Controller: R. Scott Whittenburg

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 1999 Indiana Gaming Commission Summary of Appropriations.

COMMISSION OPERATING BUDGET

FY 1998	\$ 3,264,324
FY 1999	\$ 3,267,837
FY 2000	\$ 2,840,174
FY 2001	\$ 2,840,174
FY 2002 Proposed	\$ 2,881,009
FY 2003 Proposed	\$ 2,854,009

INDIANA STATE POLICE BACKGROUND INVESTIGATIVE UNIT (BIU) OPERATING BUDGET

FY 1998	\$ 2,412,401
FY 1999	\$ 2,535,061
FY 2000	\$ 1,810,260
FY 2001	\$ 1,788,260
FY 2002 Proposed	\$ 1,383,030
FY 2003 Proposed	\$ 1,383,030

SOURCES OF FUNDING

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

EXPENDITURES ON SALARIES

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

SALARIES EXPENDITURE (BUDGETED) - INDIANA GAMING COMMISSION

FY 1998	\$ 1,610,124
FY 1999	\$ 1,613,637
FY 2000	\$ 1,834,340
FY 2001	\$ 1,834,340
FY 2002 Proposed	\$ 1,859,555
FY 2003 Proposed	\$ 1,859,555

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

FY 1998	\$ 1,176,864
FY 1999	\$ 1,299,524
FY 2000	\$ 1,321,230
FY 2001	\$ 1,321,230
FY 2002 Proposed	\$ 974,400
FY 2003 Proposed	\$ 974,400

ALLOCATION OF EMPLOYEES

Indiana Gaming Commission	23
Indiana State Police (BIU)	14



IOWA RACING AND GAMING COMMISSION

Budget Officer: Jack Ketterer

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

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

TOTAL OPERATING BUDGET

Riverboat Gaming FY 00 \$ 1,471,047

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

Total Salaries and Benefits FY 00 \$ 1,053,761

ALLOCATION OF EMPLOYEES

Total Number FY 00 25



MISSOURI GAMING COMMISSION

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

Budget Officer: Jim Cooper
 Phone: 573/ 526-4093

The following data reflects employment and budgetary information for the Missouri Gaming Commission. Both Charitable Bingo and Riverboat Gaming are regulated by the Missouri Gaming Commission. The data sources are the Missouri Gaming Commission's Annual Report.

TOTAL OPERATING BUDGET

FY 2000 Actual	
Personal Services including fringe benefits	\$ 10,499,980
Expense and Equipment	\$ 2,017,800
Total Expended	\$ 12,517,780

Full Time Equivalent Employees	186
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FY 2001 Budget	
Personal Services including fringe benefits	\$ 13,982,281
Expense and Equipment	\$ 2,294,417
Total Budgeted	\$ 16,276,698

Full Time Equivalent Employees	233
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SOURCE OF FUNDING

Riverboat and Charitable Gaming operating funds are allocated through the state gaming commission fund upon recommendation of the Governor and by approval of the legislature. Funding sources include taxes, fees and other allocations.

EXPENDITURES ON SALARIES

The Missouri Gaming Commission operates as a component of the Missouri Department of Public Safety. The Gaming Commission has a cooperative relationship with the Highway Patrol in which its officers provide enforcement and regulatory services to the Gaming Commission. The officers' salaries are paid by the Commission. Additionally, the Missouri Attorney General's Office provides legal support services which are reimbursed by the Commission.

Total Personal Services FY 99	\$ 10,172,767
Total Personal Services FY 00	\$ 10,499,980
Recommended FY 01	\$ 13,982,281

ALLOCATION OF EMPLOYEES

Total Number FY 00	179
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MISSISSIPPI GAMING COMMISSION

P.O. Box 23577
 Jackson, MS 39225-3577
 Phone: 601/ 351-2800
 601/ 351-2824

Budget Officer: Larry Gregory

Contact: Patsy Knowles, Director
 of Research and Operations
 Todd King, Operations Analyst

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. The data source is the Mississippi Gaming Commission's Annual Report for Fiscal Year 1999.

TOTAL OPERATING BUDGET

FY 2001	\$ 10,796,521
(Recommended) FY 2002	\$ 10,759,587
(Recommended) Decrease	(\$ 36,934)

SOURCES OF FUNDING

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

State Appropriations	\$ 5,970,917
Charitable Gaming	\$ 1,299,377
Investigation Fee	\$ 3,489,293

EXPENDITURES ON SALARIES

The Mississippi Gaming Commission has a cooperative relationship with the Mississippi Highway Patrol. However, the Commission provides most intelligence and enforcement services. Salaries for Commission employees are allocated in the Mississippi Gaming Commission's budget.

Total Salary Expenditure FY 01	\$ 6,594,553
(Recommended) Expenditure FY 2002	\$ 6,594,553
(Recommended) Increase	--

ALLOCATION OF EMPLOYEES

Total Number FY 2000	175
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ALLOCATION BY DEPARTMENTS

Charitable Gaming	21
Enforcement	52
Investigations	22
Others	80



Video Poker



**FRANCHISE FEES BY TYPE
 FY 1999 - 00**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEV. REVENUE	FRANCHISE FEES	DEV. OP. FEES COLLECTED
BARS & LOUNGES	4,839	1,600	\$ 369,588,703	\$ 221,091,831	\$ 148,496,872	\$ 38,609,421	\$ 1,139,063
RESTAURANTS	3,262	1,083	278,062,972	162,806,617	115,256,355	29,966,810	765,875
HOTELS	185	35	18,300,236	11,537,008	6,763,228	1,758,448	43,813
RACE TRACKS & OTBs	1,049	13	63,721,007	41,309,226	22,411,781	5,042,663	1,139,313
TRUCK STOPS	3,602	88	507,590,808	323,388,922	184,201,816	59,865,631	2,947,000
TOTALS	12,937	2,819	\$ 1,237,263,726	\$ 760,133,674	\$ 477,130,052	\$ 135,242,973	\$ 6,035,063

APPLICATION FEES	\$ 159,800
RENEWAL FEES	1,038,000
DEVICE OPERATION FEES*	169,375
DEVICE OPERATION FEE RENEWALS	454,099
CIVIL PENALTIES & INTEREST	508,563
PROCESSING FEES	1,352,100
TOTALS	\$ 3,681,937
TOTAL FEES COLLECTED	\$ 144,959,972

Numbers are rounded to nearest whole dollar.

*New machines in state, not online.



VIDEO GAMING DATA BY PARISH
FY 1999 - 00

Parish	Locations	Devices	Dollars In	Dollars Out	Net Dev. Rev.	Fran. Fees	Loc. Govt. Share	State Share
Acadia	69	398	\$29,604,390	\$18,786,933	\$10,817,457	\$3,286,021	\$783,559	\$2,502,462
Assumption	36	169	\$13,756,811	\$8,598,884	\$5,157,927	\$1,557,386	\$343,533	\$1,213,853
Avoyelles	36	140	\$8,073,444	\$4,667,143	\$3,406,301	\$919,567	\$212,167	\$707,400
Bossier	86	364	\$25,992,002	\$15,832,294	\$10,159,708	\$2,593,577	\$566,202	\$2,027,375
Caddo	177	853	\$86,442,678	\$51,166,294	\$35,276,384	\$10,183,762	\$2,265,019	\$7,918,743
Calcasieu	131	1,282	\$126,279,090	\$82,685,105	\$43,593,985	\$13,366,308	\$2,939,958	\$10,426,350
Cameron	14	42	\$1,787,840	\$1,050,501	\$737,339	\$191,710	\$41,206	\$150,505
Desoto	7	170	\$11,668,923	\$7,369,359	\$4,299,564	\$1,362,377	\$306,794	\$1,055,583
East Carroll	8	24	\$1,619,795	\$903,419	\$716,376	\$186,259	\$42,773	\$143,486
Iberville	55	285	\$32,332,244	\$19,558,381	\$12,773,864	\$3,887,511	\$860,645	\$3,026,866
Jefferson	562	2,016	\$201,123,607	\$119,552,731	\$81,570,877	\$20,879,271	\$4,599,213	\$16,280,058
Jeff Davis	28	83	\$6,562,095	\$4,133,010	\$2,429,085	\$677,873	\$150,283	\$527,590
Lafourche	147	661	\$47,204,802	\$30,209,061	\$16,995,741	\$4,593,729	\$1,008,385	\$3,585,344
Madison	21	170	\$21,861,865	\$12,753,933	\$9,107,931	\$2,861,065	\$660,274	\$2,200,790
Orleans	531	1,802	\$165,215,257	\$99,342,724	\$65,872,533	\$18,106,578	\$3,927,373	\$14,179,205
Plaquemines	45	135	\$11,635,793	\$6,898,189	\$4,737,604	\$1,231,784	\$268,212	\$963,572



LOUISIANA GAMING CONTROL BOARD
 REPORT TO THE LOUISIANA STATE LEGISLATURE
 2006-2007

Parish	Locations	Devices	Dollars In	Dollars Out	Net Dev. Rev.	Fran. Fees	Loc. Govt. Share	State Share
Pointe Coupee	37	145	\$10,439,425	\$6,303,774	\$4,135,651	\$1,204,602	\$263,817	\$940,784
Red River	12	65	\$5,998,440	\$3,763,835	\$2,234,606	\$620,566	\$149,323	\$471,244
St Bernard	101	424	\$35,714,270	\$21,303,394	\$14,410,876	\$3,841,414	\$845,908	\$2,995,505
St Charles	46	136	\$9,397,804	\$5,481,521	\$3,916,283	\$1,018,240	\$224,289	\$793,951
St Helena	30	262	\$41,803,723	\$26,173,493	\$15,630,230	\$4,974,610	\$1,155,013	\$3,819,598
St James	29	139	\$15,361,436	\$9,715,122	\$5,646,314	\$1,661,824	\$422,551	\$1,239,273
St John	50	238	\$20,257,049	\$12,348,201	\$7,908,847	\$1,941,210	\$429,298	\$1,511,913
St Landry	100	436	\$51,643,636	\$33,095,923	\$18,547,713	\$5,539,485	\$1,235,687	\$4,303,798
St Martin	77	343	\$42,343,440	\$26,958,013	\$15,385,427	\$4,401,556	\$989,970	\$3,411,586
St Mary	84	433	\$31,559,241	\$19,516,633	\$12,042,608	\$3,520,504	\$782,398	\$2,738,107
Tensas	13	39	\$2,262,005	\$1,272,869	\$989,136	\$257,177	\$61,302	\$195,875
Terrebonne	183	873	\$84,400,504	\$52,702,834	\$31,697,671	\$8,950,099	\$1,983,836	\$6,966,263
Webster	29	210	\$24,308,961	\$14,402,361	\$9,906,600	\$3,004,685	\$680,803	\$2,323,882
W Baton Rouge	55	503	\$61,334,000	\$37,928,622	\$23,405,379	\$7,340,551	\$1,665,991	\$5,674,559
West Feliciana	20	97	\$9,273,872	\$5,656,425	\$3,617,447	\$1,080,971	\$241,320	\$839,651
Voted Out Parishes			\$5,285	\$2,697	\$2,589	\$700	\$0	\$700
TOTALS	2,819	12,937	\$1,237,263,726	\$760,133,674	\$477,130,052	\$135,242,973	\$30,107,103	\$105,135,871



VIDEO GAMING DATA BY CLASSIFICATION FY 1999 - 00

Video gaming devices are classified into five (5) different types according to the type of establishment in which the devices are located. The amounts of the franchise payments are based on a percentage of the 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:

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

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts represent the entire fiscal year and the number of devices and establishments are as of June 30, 2000.

<u>TYPE</u>	<u>NET GAMING PROCEEDS</u>	<u>FRANCHISE FEES</u>	<u>NO. OF DEVICES</u>	<u>NO. OF ESTABLISHMENTS</u>
Type 1	\$ 148,496,872	\$ 38,609,421	4,839	1,600
Type 2	115,256,355	29,966,810	3,262	1,083
Type 3	6,763,228	1,758,448	185	35
Type 4	22,411,781	5,042,663	1,049	13
Type 5	184,201,816	59,865,631	3,602	88
TOTAL	\$ 477,130,052	\$ 135,242,973	12,937	2,819

Source: LOUISIANA STATE POLICE (Video Gaming)



**DISTRIBUTION OF VIDEO POKER REVENUE
FISCAL YEAR 1999 - 2000**

RECEIPTS

No. of Devices	12,937
Franchise Fees	\$ 135,242,000
Other Fees and Penalties	\$ 9,717,000
TOTAL FEES COLLECTED	\$ 144,959,000

EXPENDITURES

District Attorneys & Asst. Dist. Attys.	\$ 5,400,000
Local Governments	30,107,000
Horseman Purse Supplemental Fund	2,417,000
Louisiana State Police Budget	4,400,000
Compulsive Gambling Fund	500,000
TOTAL EXPENDITURES	\$ 42,824,000
TRANSFERRED TO GENERAL FUND	\$ 102,135,000



CUMULATIVE REPORT OF VIDEO POKER ACTIVITIES

RECEIPTS:	PREV YRS 1991-93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	TOTAL
No. of Devices	10,074	13,490	15,414	15,719	14,851	14,996	15,638	12,937	
Franchise Fees	\$42,669,000	\$92,910,000	\$141,489,000	\$163,856,000	\$173,327,000	\$183,579,000	\$188,714,000	\$135,242,000	\$1,121,786,000
Statutory Fairgrounds Exemption				(-2,500,000)	(-2,500,000)	(-566,000)			(-5,566,000)
Other Fees, Interest, and Penalties	13,100,000	14,875,000	10,770,000	11,165,000	10,262,000	10,585,000	10,370,000	9,717,000	90,844,000
Total Fees Collected	55,769,000	107,785,000	152,259,000	172,521,000	181,089,000	193,598,000	199,084,000	144,959,000	1,207,064,000
EXPENDITURES:									
District Attorneys & Asst Dist Atlys	4,744,000	4,845,000	5,400,000	5,348,000	5,400,000	5,205,000	5,400,000	5,400,000	41,742,000
Local Government Horseman Purse	9,084,000	20,142,000	32,029,000	37,636,000	37,525,000	40,848,000	43,424,000	30,107,000	250,795,000
Supplement Fund Louisiana State Police (Budget)	5,468,000	2,816,000	4,516,000	4,515,000	4,347,000	4,400,000	4,400,000	4,400,000	34,862,000
Compulsive Gaming	0	0	0	150,000	150,000	150,000	500,000	500,000	1,450,000
Total Expenditures	19,296,000	27,803,000	44,486,000	50,529,000	50,459,000	53,853,000	57,084,000	42,824,000	346,334,000
Seed Adv/Carry	0	0	(-137,000)	137,000	0	0	0	0	0
TRANSFER TO GENERAL FUND	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000	\$139,745,000	\$142,000,000	\$102,135,000	\$60,730,000

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



Landbased Casino



LANDBASED CASINO GAMING

LOUISIANA

The landbased casino recommenced operations on October 28, 1999. Year to date admissions through June 30, 2000, were 4,946,197. Fiscal Year 1999 – 2000 revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance ¹
October, 1999	\$ 8,214,110	\$ 1,095,890
November, 1999	16,258,046	8,219,178
December, 1999	14,845,874	8,493,151
January, 2000	20,864,060	8,493,151
February, 2000	20,402,945	7,945,205
March, 2000	20,515,988	8,493,151
April, 2000	19,002,815	8,219,178
May, 2000	20,989,684	8,493,151
June, 2000	21,726,947	8,219,178
TOTAL	\$ 162,820,470	\$ 67,671,233

Available Fiscal Year 2000 – 2001 revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance ¹
July, 2000	\$ 23,499,367	\$ 8,493,151
August, 2000	21,594,417	8,493,151
September, 2000	23,728,012	8,219,178
October, 2000	21,110,969	8,493,151
November, 2000	19,564,389	8,219,178
December, 2000	21,277,542	8,493,151
January, 2001	N/A	N/A
February, 2001	N/A	N/A
March, 2001	N/A	N/A
April, 2001	N/A	N/A
May, 2001	N/A	N/A
June, 2001	N/A	N/A
TOTAL	\$ 130,774,697	\$ 50,410,959

¹Monthly fees collected are based on a minimum daily remittance to the State of \$ 273,972.60.



OTHER STATES

NEW JERSEY

Twelve landbased casinos were in operation in New Jersey at the end of calendar year 2000. Cumulative revenue data for calendar year 2000 is as follows:

Gross Revenue	\$ 4,275,279,775
State Taxes (8%)	\$ 342,000,000
Reinvestment obligations ²	\$ 53,400,000

²Casinos are required to reinvest 1.25 % of gross revenues in projects approved by the Casino Reinvestment Development Authority.

Use of Funds

New Jersey law requires that the state tax, 8% of casino adjusted gross revenue, shall be used for programs aiding senior citizens and the disabled, specifically including a pharmaceutical drug assistance program, a program allowing an annual credit of up to two hundred twenty-five dollars (\$225) toward utility costs, a transportation assistance program and others.

The reinvestment projects, 1.25% of adjusted gross revenue, have been used for developing approximately two thousand (2000) housing units in Atlantic City, parks, beautification programs, agricultural loan programs, a Vietnam Veteran Memorial and others.



NEVADA

At the end of FY 1999-2000 there were over two hundred and nine thousand (209,000) slot machines in Nevada, over six thousand (6,000) table games and over five hundred (500) poker tables.

Revenue data for FY 1999-00

Gaming Win (Statewide)	\$ 9,456,519,833
Slots	\$ 6,054,590,209
Table games	\$ 3,401,929,624
State Gaming Taxes	\$ 707,610,138

Distribution Of Funds

General Fund	\$ 650,711,864
Dedicated Funds (schools, counties)	\$ 56,898,274

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

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

A. Slot Machines:

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

Machines placed in operation in the year of FY 99-00	Amount due for each machine
July	\$250.00
August	\$229.17
September	\$208.33
October	\$187.50
November	\$166.67
December	\$145.83
January	\$125.00
February	\$104.17
March	\$83.33
April	\$62.50
May	\$41.67
June	\$20.83

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



B. Games:

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

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

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

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

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

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

- 3% of the first \$50,000 during the month, plus
- 4% of the next \$84,000 plus
- 6¼% of revenue exceeding \$134,000.



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

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

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

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

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

A. Slot Machines:

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

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

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

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

Number of Slots	Fee Due
1 slot	\$ 61.00
2 slots	\$122.00
3 slots	\$183.00
4 slots	\$244.00
5 slots	\$305.00
6 slots	\$411.00
7 slots	\$517.00

8 slots	\$623.00
9 slots	\$729.00
10 slots	\$835.00
11 slots	\$941.00
12 slots	\$1,047.00
13 slots	\$1,153.00
14 slots	\$1,259.00
15 slots	\$1,365.00



MICHIGAN

In November 1996, Michigan voters approved a proposal authorizing up to three (3) licensed casinos in the City of Detroit. Two casinos began operation in July and December, 1999 and as of November, 2000 all three casinos were in operation.

Calendar Year 2000 Revenue Data

Adjusted Gross Revenue		\$ 743,186,137
State and City Taxes	(18 %)	133,773,505
State Tax	(8.1 %)	60,198,077
City Tax	(9.9%)	73,575,428
Annual State Service Fee* (divided between 3 casinos)		25,000,000 (estimated)
Municipal Services Fee- City of Detroit General Fund (1 ½ of AGR or 4 million whichever is greater per casino)		12,000,000
TOTALS-- STATE		\$ 85,198,077
CITY		\$ 85,575,428

* First year assessment adjusted annually by Detroit Consumer Price Index from the total annual services fees collected each year. \$ 2,000,000 of the state service fee is deposited in the compulsive gambling prevention fund administered by the Michigan Department of Community Health. Other distributions are to Michigan Gaming Control Board and other agencies through legislative appropriation.

USE OF FUNDS

Michigan statutory provisions allow imposition of an 18% tax on adjusted gross revenues, 55% of which or 9.9% of AGR goes to the city for use in connection with:

1. The hiring, training and deployment of street patrol officers.
2. Neighborhood and downtown economic development programs designed to create local jobs.
3. Public safety programs such as emergency medical services fire department programs and street lighting.
4. Anti-gang and youth development programs.
5. Other programs that are designed to contribute to the improvement of the quality of life in the city.
6. Relief to the taxpayers of the city from one of more taxes or fees imposed by the city.
7. The costs of capitol improvements.
8. Road repairs and improvements.

8.1% of AGR is to be used by the state for deposit in the school aid fund to provide additional funds for K-12 classroom education.



Racetracks



LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

Slot machine gaming at horse race tracks in these parishes is expected to commence by December 2001.

OTHER STATES

WEST VIRGINIA

Slot machine or video lottery gaming is conducted at two (2) horse tracks and two (2) dog tracks in West Virginia. The West Virginia Lottery determines which machines will be placed in operation, which are owned or leased by the tracks. All machine revenues are swept 5 days per week. From Gross Terminal Revenue, 4% is deducted for costs of administration. A total of three thousand five hundred thirty five (3,535) terminals or devices were in operation at the end of FY 1999-2000. Revenue data is as follows for that period:

Cash in	N/A
Cash out	N/A
Credits played	\$ 3,380,843,713
Credits won	\$ 3,097,658,019
Gross Terminal Revenue	\$ 283,185,694
Net Terminal Revenue	\$ 279,829,059
Net Terminal Revenue is distributed as follows:	
Track share	47 %
State Share	30 %
Purse Fund Subsidy	14 %
County Share	2 %
Tourism Promotion Fund	3 %
Horse or Dog Breeders Fund	1 ½ %
West Virginia Breeders Classic	1 %
Veterans Memorial Fund	1 %
Track employee Pension Plan	<u>½ %</u>
Net Terminal Income	100 %



DELAWARE

Slot machine or video lottery gaming is conducted at three horse race tracks in Delaware. The activity is regulated by the Delaware Lottery, which selects and leases the machines. All machine revenue is swept weekly by the Delaware Lottery and distributed in accordance with statutory provisions. The following revenue data was reported for the fiscal year 2000.

Amount Played (Cash & Credits wagered)		\$ 5,535,937,300
Amount Won (Central computer & terminal equipment)		\$ 5,085,878,700
Lottery Net Proceeds		\$ 450,058,600
Track Commissions	(49%)	\$ 219,910,200
Purse Increases	(11%)	\$ 49,875,400
Vendor Fees	(6%)	\$ 25,365,300
State Share (before operating expenses of Lottery & State Police)	(34%)	\$ 154,907,700

RHODE ISLAND

In Rhode Island, slot machine or video lottery gaming is conducted at one pari-mutuel dog track and one pari-mutuel jai alai fronton. The Rhode Island Lottery selects the types of machines that will be placed in operation which are leased by the facilities. All revenues go to the Lottery for distribution in accordance with statutory provisions reflected below. The remaining funds are retained by the state. The activity began in September of 1992 and at the end of FY 2000, two thousand two hundred seventy four (2,274) terminals were in operation at the two (2) facilities. The following revenue data was obtained from the Rhode Island Lottery's 2000 Comprehensive Annual Financial Report:

Sales		\$ 670,764,767
Commissions*		100,930,356
Prize Award Expense		476,047,808
Unclaimed Prize Recovery		25,859
Gross Profit		\$ 93,812,462
*Retail Facilities	(31%)	\$ 59,203,929
Tech Providers	(13%)	24,683,194
Central Communications Provider	(3%)	5,840,962
Dog Kennel Owners	(6%)	9,255,284
Local Government	(1%)	1,946,987
Total		\$ 100,930,356



Indian Gaming



INDIAN GAMING
Calendar Year 2000

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

Total Casino Employees as of June 99:	N/A
Total Native American Employees as of June 99:	N/A
Community Donations	N/A
Sales Taxes	N/A
Amount Paid to Louisiana Vendors	N/A
Total Payroll Wages Paid	N/A
Parish Contribution	N/A
Unemployment Compensation	N/A
Social Security and Medicare	N/A

**GRAND CASINO AVOYELLES
TUNICA-BILOXI INDIAN TRIBE
AVOYELLES PARISH**

Employee Wages	N/A
Employee Wages-Federal & State Taxes	N/A
Contribution to Avoyelles Parish	N/A
Purchased goods from Vendors	N/A
Donations-Area Relations	N/A
Donations-Tribal	N/A
Donations-Executive	N/A
Hotel Sales tax paid to State	N/A
Employee Benefits (Insurance & 401K)	N/A
Total Casino Employees as of Dec '99	N/A
Total Native Americans as of Dec '99	N/A



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

Total Casino Employees as of September 99	995
Total for year	1,289
Total Native American Employees	40
Total Wages paid	\$ 20,611,379
Total Social Security and Medicare Taxes	\$ 1,859,487
Total unemployment compensation	\$ 147,259
Total spent on advertising	\$ 1,130,621
Total expenditures for goods and services	\$ 22,334,545
Number of Louisiana based vendors	917
Parish Contribution	\$ 1,397,540
Community Donations	\$ 105,081
Sales Taxes	\$ 225,375

*Note Fiscal Year ended 9/30/2000.



**LOUISIANA STATE POLICE
BUREAU OF INVESTIGATIONS --INDIAN CASINO GAMING DIVISION
TRIBAL PARISH CONTRIBUTIONS
AS REQUIRED BY THE TRIBAL/STATE COMPACT
FY 1999 - 00**

Quarter	Period	Coushatta Allen	Chitimacha St. Mary	Tunica-Biloxi Avoyelles	Total
1	7/1/98-9/30/98	\$ 1,722,727	\$ 393,460	\$ 825,263	\$ 2,941,450
2	10/1/98-12/31/98	1,377,591	291,899	562,137	2,231,627
3	1/1/99-3/31/99	1,970,688	363,172	844,174	3,178,034
4	4/1/99-6/30/99	1,863,113	364,630	698,544	2,926,287
FY Total		\$ 6,934,119	\$ 1,413,161	\$ 2,930,118	\$ 11,277,398

Note: These proceeds are collected by the State's Office of Finance and Support Services, Division of Administration and are subsequently remitted to the local parish governments.

**If You or Someone You
Know May Have a
Gambling Problem, Call**

Toll-Free: 1-877-770-STOP (7867)

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