

2023



Louisiana Gaming Control Board



27th 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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JOHN BEL EDWARDS
GOVERNOR

RONNIE S. JOHNS
CHAIRMAN

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

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

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

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

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

The Board's operating budget for FY 2021-2022 was \$1,022,286 funded through statutory dedicated funds of \$840,173 from the Riverboat Gaming Enforcement Fund, \$99,020 from the Sports Wagering Fund and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

Fiscal year 2021-2022 started off with optimism and potential for positive growth within the gaming industry in Louisiana. On June 10, 2021, the Louisiana State Legislature approved legislation establishing a licensing framework for retail and online sports betting in the fifty-five Louisiana parishes that voted to authorize sports betting in the November 2020 election.

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Fantasy Sports went live in July of 2021, retail sportsbooks went live in October of 2021, and mobile sports wagering went live in February of 2022.

The fiscal year ended June 30, 2022 with adjusted gross revenue of \$1,808,444,803 an increase of \$188,222,255 from the previous year.

RIVERBOAT GAMING

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

There are six riverboat casinos in the Shreveport-Bossier City area; three in Lake Charles; three in East Baton Rouge Parish; and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 8,787 individuals and, in FY 2021-2022, contributed \$388,815,633 in net revenue to the state. Adjusted gross revenue increased in Lake Charles, Baton Rouge, Shreveport/Bossier and New Orleans.

The Shreveport-Bossier City market had adjusted gross revenues of \$583,755,319, for FY 2021-2022, an increase of \$26,403,701 from the previous fiscal year, with \$125,507,395 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$684,272,954, an increase of \$100,587,419 from the previous fiscal year, with \$147,118,685 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$271,084,593 an increase of \$33,950,167 from the previous fiscal year, with \$58,283,187 in fees paid to the state.

The riverboat casinos in East Baton Rouge Parish had adjusted gross revenues of \$269,331,937, an increase of \$27,278,669 over the previous fiscal year, with \$57,906,366 in fees paid to the state.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$228,270,627 in gaming revenue to the state. This was a \$15,081,929 increase from the previous fiscal year. Harrah's employed 1,916 individuals.

RACETRACK GAMING

Slot machine gaming at the racetracks adjusted gross revenue for FY 2021-2022 was \$329,876,353, an increase of \$8,389,738 from the previous fiscal year. After subtracting the Support Contribution Deduction of \$59,377,742 for Purse Supplements, Executive Committee of the Louisiana Thoroughbred Breeders' Association, and Executive Committee of the Louisiana Quarter Horse Breeders Association, the State received fees in the amount of \$50,042,243. There were 1,247 individuals employed at the racing facilities.

VIDEO POKER

As of June 30, 2022, there were 1,433 video poker outlets and 12,143 devices in the 31 parishes where video poker gaming had been approved in the local option election of November 5, 1996. These machines are authorized in bars, restaurants, hotels, off-track betting parlors, and truckstops. Franchise fees to the state from video poker amounted to \$250,575,185 for FY 2021-2022, an increase of \$17,323,091 from the previous fiscal year.

FANTASY SPORTS

Act 141 of the 2020 Regular Legislative Session was signed by Governor Edwards on June 9, 2020. This piece of legislation provided the regulatory structure and laws for the operation of fantasy sports. It required the Louisiana Gaming Control Board to institute rulemaking procedures no later than August 1, 2020. During the Board's July 16, 2020 meeting, the Board approved the institution of rulemaking for Fantasy Sports. The Board, State Police Gaming Division, and the AG's Gaming Division worked diligently to promulgate rules and facilitate the applications for fantasy sports operations in Louisiana. Emergency rules were not authorized in the legislation. Therefore, in order to comply with the Administrative Procedures Act and due to substantive changes, the rulemaking process took from July 16, 2020 until February 20, 2021.

Fantasy Sports went live on July 15, 2021. The State of Louisiana levies a tax of 8% upon the net revenues of fantasy sports contests offered to the consumers within the state. From July 2021 through June 2022, the Gross Fantasy Sports Contest Revenues are \$20,089,294, net revenue is \$2,176,486 and \$174,119 was paid in taxes.

SPORTS WAGERING

On June 10, 2021, the Louisiana State Legislature approved legislation establishing a licensing framework for retail and online sports betting in the fifty-five Louisiana parishes that voted to authorize sports betting in the November 2020 election.

During the 2021 Regular Session, the Louisiana Legislature adopted Act 440, which directs the Gaming Control Board to adopt emergency rules for the promulgation of the initial administrative rules pertaining to sports wagering that shall be considered to constitute a matter of imminent peril to public health, safety, and welfare. The rules codify Acts 80, 435, and 440 of the 2021 Regular Legislative Session and Act 215 of the 2020 Regular Legislative Session that enact the Louisiana Sports Wagering Act and authorize the conducting, application, licensing, permitting, enforcement, collection of fees and taxes, and regulation of racehorse wagering and sports wagering.

The Gaming Control Board determined that the Emergency Rules were necessary to comply with the legislative mandate in Act 440 of the 2021 Regular Session of the Louisiana Legislature. This Emergency Rules became effective August 23, 2021.

The State of Louisiana levies a 10% tax upon the net gaming proceeds from sports wagering conducted onsite at a licensed sports wagering establishment. Any sports wagering conducted through mobile application or a website on the premises of a licensed sports wagering establishment is taxed at a 15% tax rate. 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 \$2 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.
- 2½ % of the monies collected shall be credited to the Sports Wagering Purse Supplement Fund.

Retail Sports Wagering went live in October of 2021. From November of 2021 through June of 2022, there were \$240,480,752 wagers written. The net proceeds were \$22,941,014 and \$2,383,517 were paid in taxes. The win percentage was 9.5%.

Mobile Sports wagering went live in January of 2022. From January of 2022 through June of 2022, there were \$899,637,922 wagers written. The net proceeds were \$72,486,268 and \$11,652,756 were paid in taxes. The win percentage was 8.1%.

INDIAN GAMING

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

CONCLUSION

Gaming revenue continues to be a substantial part of the Louisiana economy, generating \$764,951,279 for FY 2021-2022, an increase of \$74,581,818 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 Gaming Control Board is committed to the thorough regulation and control of gaming activities under its jurisdiction in a manner which instills public confidence and ensures that regulated activities are free from criminal and corruptive elements. Additionally, the Board strives to foster a regulatory environment that provides optimum economic opportunity for both gaming operations and the Louisiana citizens who are employed by and/or benefit from this industry.

Respectfully submitted by:

Ronald S. Johns, Chairman
Julie Berry, Vice-Chairwoman
Harry Avant
Claude Jackson
O. Lamar Poole, Jr.
Julie Lewis
Franchesca Hamilton-Acker
Ronald Sholes
Ashley Traylor
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Lieutenant Colonel Chavez Cammon, Chief of Staff

Major Chuck McNeal, Gaming Enforcement Division

Captain Paul Chamorro, Gaming Operations Section

Captain J.B. Slaton, Administrative Support and Indian Gaming

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Lieutenant Robert Grimes, Corporate Casino Licensing

Lieutenant Matt Sinanan, Video Poker Licensing

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Lieutenant Robert Soileau, Gaming Baton Rouge Field Office

Lieutenant John Faciane, Gaming Lake Charles Field Office

Lieutenant Michael Smith, Gaming Bossier Field Office

Lieutenant Vincent Lenguyen, Gaming New Orleans Field Office

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ACKNOWLEDGMENTS

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

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

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Gaming Control Board Staff

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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 7/1/2021 – 6/30/2022**

Riverboat Licensee	D/B/A and Location	Admissions	Total AGR	Fee Remittance
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	277,729	\$ 38,122,819	\$ 8,196,406
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	174,702	\$ 15,718,191	\$ 3,379,411
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	533,301	\$ 59,586,595	\$ 12,811,118
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	1,239,929	\$ 194,027,151	\$ 41,715,837
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	1,433,334	\$ 213,950,151	\$ 45,999,283
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	1,005,820	\$ 165,840,323	\$ 35,655,670
Louisiana Riverboat Gaming Partnership ¹	DiamondJacks Casino & Resort - Bossier City	0	\$ 799	\$ 172
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	603,644	\$ 53,564,087	\$ 11,516,279
Louisiana I Gaming, L.P.	Boomtown New Orleans - Harvey	876,295	\$ 135,805,442	\$ 29,198,170
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	578,715	\$ 97,156,332	\$ 20,888,611
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles – Lake Charles	2,858,690	\$ 335,560,715	\$ 72,145,554
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	2,670,163	\$ 348,712,239	\$ 74,973,131
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	1,376,271	\$ 107,054,901	\$ 23,016,804
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	519,937	\$ 43,345,058	\$ 9,319,187
St. Charles Gaming Company, LLC ²	Horseshoe Casino Lake Charles - Westlake	0	\$ 0	\$ 0
TOTALS		14,148,530	\$ 1,808,444,803	\$ 388,815,633

Source: Louisiana State Police (Gaming Audit Section)

¹ Ceased operations in March 2020 due to Covid restrictions and is scheduled to resume operations after construction of new facilities by December 2025.

² Ceased operations in August 2020 due to damage caused by Hurricane Laura and resumed operations in December 2022 after repairs and rebuilding.



RIVERBOAT GAMING LICENSEES

Current Licensee	Original Name of Licensee	Date of Issuance	Current Berth Site Location	Original Berth Site Location
PNK (Baton Rouge) Partnership d/b/a L' Auberge Casino & Hotel Baton Rouge R011000801	Showboat Star Partnership	8/19/1993	Mississippi River, East Baton Rouge	Lake Pontchartrain, Orleans
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 R016502995	Creative Casinos of Louisiana, LLC	5/19/2011	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu
Louisiana Riverboat Gaming Company, LLC d/b/a DiamondJacks Casino & Resort R010800195	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier Casino Venture, LLC d/b/a Margaritaville Resort Casino R011000841	Grand Palais Riverboat, Inc.	1/9/1994	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), Inc. d/b/a Boomtown Bossier City R016500701	Crescent City Capital Development, Corp.	2/11/1994	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 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 ¹
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 ²
Treasure Chest Casino, LLC d/b/a Treasure Chest Casino R012600098	Treasure Chest Casino, LLC	5/18/1994	Lake Pontchartrain, Jefferson	Lake Pontchartrain, Jefferson
Louisiana Casino Cruises, LLC d/b/a Hollywood Casino 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 Belle of Baton Rouge R011700009	Catfish Queen Partnership in Commendam	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
PNK (Lake Charles), LLC d/b/a L' Auberge Lake Charles R011001707	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Source: Louisiana State Police (Gaming Audit Section)

¹ The Riverboat Gaming Commission originally approved the berth site for the Julia Street Wharf on the Mississippi River in Orleans Parish. The licensee never operated at this site.

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



LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 7/1/2021 – 6/30/2022

Licensee	Amelia Belle Casino	Belle of Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	Hollywood Casino Baton Rouge	Golden Nugget	L'Auberge Casino & Hotel Baton Rouge	Bally's ¹ 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%)	\$8,196,406	\$3,379,411	\$29,198,170	\$11,516,279	\$12,811,118	\$72,145,554	\$41,715,837	\$23,016,804	\$74,973,131
Local fees	\$1,400,000	\$314,364	\$8,148,327	\$2,892,461	\$1,192,499	\$10,857,188	\$8,731,222	\$4,563,230	\$13,876,765
Property taxes	\$368,378	\$709,786	\$937,480	\$806,099	\$499,339	\$6,078,621	\$2,435,512	\$1,391,720	\$4,112,446
Payroll (includes tips)	\$4,848,867	\$6,816,972	\$19,127,707	\$6,685,379	\$10,798,448	\$48,229,342	\$27,416,657	\$23,022,950	\$59,289,261
Benefits ²	\$499,772	\$1,464,804	\$3,862,770	\$1,161,149	\$2,318,323	\$12,539,629	\$5,927,118	\$5,896,671	\$15,415,208
Employment (F/T) ³	164	159	423	229	241	1,250	732	532	974
Employment (FTE) ⁴	123	126	353	263	248	1,006	536	540	1,211
Procurement (total) ⁵	\$3,384,033	\$4,654,457	\$8,194,019	\$4,199,658	\$2,639,488	\$26,865,971	\$23,398,949	\$13,311,941	\$35,426,796
Minority	\$155,908	\$222,294	\$1,438,165	\$593,532	\$510,566	\$3,249,221	\$2,399,924	\$1,026,065	\$4,703,685
Women	\$181,786	\$245,076	\$1,678,312	\$760,703	\$682,309	\$3,770,956	\$2,231,896	\$1,156,478	\$4,501,132
Capital investments/improvements (2021-2022)	\$1,458,890	\$384,074	\$2,747,741	\$952,572	\$4,209,448	\$14,177,000	\$1,980,413	\$4,400,417	\$37,615,607
Capital investments/improvements cumulative	\$79,665,863	\$132,546,701	\$161,956,235	\$6,031,121	\$147,428,706	\$667,898,404	\$407,208,255	\$283,361,782	\$575,985,124
Charitable contributions (2021-2022)	\$128,529	\$249	\$52,351	\$1,264	\$12,325	\$23,052	\$29,384	\$5,000	\$82,799
Charitable contributions (cumulative)	\$237,389	\$1,478,225	\$2,526,738	\$168,867,884	\$3,587,848	\$980,815	\$1,121,785	\$3,090,123	\$1,145,348
Development plans	\$642,849	\$30,800,000	\$2,811,301	\$750,000	\$43,424,981	\$21,372,259	\$9,100,000	\$4,000,000	\$30,004,647
Admissions	276,661	174,702	876,795	601,155	533,404	2,858,690	1,239,929	1,376,270	2,670,163
Percentage of visitors from out-of-area ⁶	8.2%	13.0%	20.5%	35.3%	18.2%	78.6%	22.32%	64%	72%
Estimate of number of out-of-area visitors	276,862	22,711	179,743	212,207	97,079	2,246,930	276,752	880,813	1,922,517
Visitors spending ⁷	\$13,843,100	\$1,135,550	\$8,987,150	\$10,610,350	\$4,853,950	\$112,346,500	\$13,837,600	\$44,040,650	\$96,125,850

Source: Louisiana Casino Association

¹ F/K/A Eldorado Resort Casino Shreveport.

² Estimated from previous studies to be 26% of payroll.

³ Full time employment was heavily impacted by COVID and related mandatory operating limitations.

⁴ Part time employment was heavily impacted by COVID and related mandatory operating limitations.

⁵ Excludes gaming equipment.

⁶ Percentage of patrons who originate from more than 150 miles or from another state.

⁷ 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 7/1/2021 – 6/30/2022**

Licensee	Horseshoe Bossier City	DiamondJacks Casino & Resort	Margaritaville Resort Casino	Horseshoe Casino & Hotel Lake Charles	Treasure Chest Casino	Sam's Town Hotel & Casino	FY 2020-2021 Totals	FY 2021-2022 Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport		
State franchise tax (21.5%)	\$35,655,670	\$172	\$45,999,283	\$0	\$20,888,611	\$9,319,187	\$348,275,524	\$313,917,475
Local fees	\$7,459,767	\$0	\$14,443,391	\$438,795	\$3,256,471	\$2,071,184	\$65,756,224	\$76,753,203
Property taxes	\$1,931,404	\$0	\$1,784,015	\$422,932	\$262,668	\$1,202,128	\$22,332,197	\$22,942,528
Payroll (includes tips)	\$16,612,730	\$0	\$16,474,156	\$2,377,288	\$11,761,211	\$9,889,332	\$256,593,557	\$263,350,300
Benefits ¹	\$8,552,364	\$0	\$2,703,755	\$618,095	\$1,920,549	\$2,815,338	\$67,674,829	\$65,695,545
Employment (F/T) ²	557	0	553	287	308	373	6,090	6,782
Employment (FTE) ³	407	0	715	39	244	305	6,870	6,116
Procurement (total) ⁴	\$13,315,343	\$0	\$12,373,679	\$40,603,420	\$7,822,538	\$17,842,774	\$248,884,248	\$195,190,292
Minority	\$3,452,483	\$0	\$1,530,202	\$1,439	\$343,959	\$488,985	\$15,013,592	\$20,116,428
Women	\$4,553,670	\$0	\$2,063,156	\$4,219	\$527,264	\$1,051,363	\$26,602,624	\$23,408,320
Capital investments/improvements (2021-2022)	\$1,862,793	\$0	\$1,830,800	\$92,136,670	\$2,096,593	\$593,800	\$23,549,500	\$166,449,818
Capital investments/improvements cumulative	\$309,521,722	\$0	\$239,696,893	\$321,408,187	\$313,284,850	\$308,528,729	\$4,011,671,920	\$3,954,522,572
Charitable contributions (2021-2022)	\$118,231	\$0	\$10,370	\$0	\$340,177	\$51,435	\$544,467	\$98,658,609
Charitable contributions (cumulative)	\$8,454,244	\$0	\$1,066,014	\$4,826,439	\$5,432,581	\$4,853,350	\$210,952,956	\$207,668,783
Development plans	\$947,492	\$0	\$3,000,000	\$92,136,670	\$437,000	\$3,000,000	\$137,049,594	\$242,427,199
Admissions	1,005,815	0	1,433,315	0	578,715	518,405	12,761,859	14,144,019
Percentage of visitors from out-of-area ⁵	55%	0	72.9%	0	15.1%	63%		
Estimate of number of out-of-area visitors	553,198	0	1,044,887		87,386	326,595	\$100,822,347	\$8,127,680
Visitors' spending ⁶	\$27,659,900	\$0	\$52,244,350		\$4,369,300	\$16,329,750	\$370,839,804	\$406,384,000

Source: Louisiana Casino Association

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

² Full time employment was heavily impacted by COVID and related mandatory operating limitations.

³ Part time employment was heavily impacted by COVID and related mandatory operating limitations.

⁴ Excludes gaming equipment.

⁵ Percentage of patrons who originate from more than 150 miles or from another state.

⁶ 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 7/1/2021 – 6/30/2022
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	\$ 5,089,472	161	161	79	102
Catfish Queen, LLC	Belle of Baton Rouge - Baton Rouge	\$ 6,925,601	152	150	110	80
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	\$ 22,539,005	623	611	474	363
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 24,045,727	566	559	371	323
Louisiana Casino Cruises, LLC	Hollywood Casino Baton Rouge - Baton Rouge	\$ 13,843,885	292	290	167	165
Louisiana I Gaming, A Partnership in Commendam	Boomtown New Orleans – New Orleans	\$ 17,026,878	447	441	311	253
Louisiana Riverboat Gaming Company, LLC	DiamondJacks Casino & Resort - Bossier City	\$ 2,081,452	38	36	26	13
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 75,304,466	1,741	1,673	856	904
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	\$ 19,750,829	766	762	475	382
PNK (Bossier City), Inc.	Boomtown Bossier City - Bossier City	\$ 12,830,782	287	287	201	166
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 67,307,733	1,698	1,652	888	929
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 11,996,864	378	373	266	224
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	\$ 7,751,079	511	483	261	292
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 12,477,580	316	310	166	143
Bossier Casino Venture, LLC	Margaritaville Resort Casino – Bossier City	\$ 30,129,822	811	802	578	480
TOTAL		\$ 329,101,175	8,787	8,587	5,229	4,816

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

Dollar figure amounts are rounded to the nearest dollar.

* Average over fiscal year 07/01/2021 – 06/30/2022.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2021 – 6/30/2022
PROCUREMENT**

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino – Amelia	\$ 732,866	\$ 237,782	\$ 94,019
Catfish Queen, LLC	Belle of Baton Rouge - Baton Rouge	\$ 858,211	\$ 148,703	\$ 217,499
Premier Entertainment Shreveport, LLC	Bally’s Shreveport Casino & Hotel - Shreveport	\$ 7,926,272	\$ 773,310	\$ 1,131,432
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 11,184,834	\$ 5,379,084	\$ 6,277,293
Louisiana Casino Cruises, LLC	Hollywood Casino Baton Rouge - Baton Rouge	\$ 2,255,696	\$ 680,440	\$ 918,339
Louisiana I Gaming. A Partnership in Commendam	Boomtown New Orleans - New Orleans	\$ 7,672,246	\$ 1,384,002	\$ 1,690,994
Louisiana Riverboat Gaming Company	DiamondJacks Casino & Resort - Bossier City	\$ 884,887	\$ 0	\$ 149,930
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 34,045,617	\$ 3,341,314	\$ 3,967,166
PNK (Baton Rouge) Partnership	L’Auberge Casino & Hotel Baton Rouge – Baton Rouge	\$ 19,039,193	\$ 2,761,174	\$ 2,729,593
PNK (Bossier City), Inc.	Boomtown Bossier City - Bossier City	\$ 3,167,035	\$ 491,982	\$ 759,104
PNK (Lake Charles), LLC	L’Auberge Lake Charles - Lake Charles	\$ 27,159,790	\$ 4,967,773	\$ 4,685,277
Red River Entertainment of Shreveport, LLC	Sam’s Town Hotel & Casino - Shreveport	\$ 4,461,053	\$ 482,212	\$ 880,020
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	\$ 40,246,359	\$ 78,151	\$ 115,579
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 2,768,853	\$ 282,318	\$ 769,133
Bossier Casino Venture, LLC	Margaritaville Resort Casino - Bossier City	\$ 11,389,263	\$ 1,760,288	\$ 2,548,530
TOTAL		\$ 173,792,175	\$ 22,768,533	\$ 26,933,908

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

Dollar figure amounts are rounded to the nearest dollar.

Riverboat Gaming – Other States



RIVERBOAT SELECT DATA COMPARISON - OTHER STATES¹

	Illinois CY 2022	Indiana FY 2022	Iowa FY 2022	Missouri FY 2022	Mississippi FY 2022	Louisiana FY 2022
Number of Vessels	11	13	18	13	26	15
Casino Type	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased ²	Dockside	Dockside/Landbased ³	Dockside
AGR	\$ 1,348,662,504	\$ 2,134,515,976	\$ 1,766,238,893	\$ 1,904,681,322	\$ 2,618,546,136	\$ 1,808,444,803
State Gaming Taxes	\$ 289,985,524	\$ 608,602,682	\$ 349,406,766	\$ 399,983,078	\$ 205,119,416	\$ 313,917,475
Local Taxes or Fees	\$ 76,536,843	\$ 40,202,200	\$ 17,423,822	\$ 63,873,534	\$ 105,479,790	\$ 76,753,203
Total Employees	6,230	8,539	6,567	5,871	13,478	8,787
Total Admissions	9,099,798	n/a	17,456,602	29,760,042	19,458,587*	14,148,530
Tax Rate and/or Admission Charges:	Graduated % of AGR 15%: \$ 0 to \$ 25 M 22.5%: \$25 to \$ 50 M 27.5%: \$50 to \$75 M 32.5% : 75 to \$ 100 M 37.5% : \$100 to \$150 M 45% : \$150 to \$200 M 50% : over \$200 M Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals). Due to COVID-19, casino operations were suspended from March 16, 2020 – June 30, 2020	Graduated % of AGR 2.5% \$ 0 - \$25 M 10% \$25 - \$50 M 20% \$50 - \$75 M 30% \$75-\$150 M 35% \$150-\$600 M 40% over \$600 M Does not collect admission data.	State Gaming Tax Rate: 5%: \$ 0 - \$1 M 10%: \$ 1 M - \$3 M 22%: over \$3 M	21% of AGR (90% / 10% Split – State/home dock community respectively) and \$2.00 per admission (\$1.00 to State and \$1.00 to Local Government).	8% of AGR to State & 3.2% of AGR to Local Governments *Mississippi does not track, tax, or charge admission fees. Patron data is gathered through a quarterly survey.	21.5 % of AGR

¹ Information provided from individual states.

² In fiscal year 2015-2016, Iowa began reporting figures as combined totals for its 18 casinos, 1 horse track, and 1 dog track.

³ Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



ILLINOIS GAMING BOARD¹

Chariman: Charles Schmadeke

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

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

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

TOTAL OPERATING BUDGET

2022 Appropriations \$ 46,579,795

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Estimated 2023 \$ 48,654,000

¹ Information obtained from Illinois Gaming Board website.



INDIANA GAMING COMMISSION¹

Executive Director: Greg Small

101 W. Washington Street
 East Tower, Suite 1600
 Indianapolis, Indiana 46204-3408
 Phone: (317) 233-0046
 Fax: (317) 233-0047
 Website: www.in.gov/igc/index.htm

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

TOTAL OPERATING BUDGET

FY 2022	\$ 5,372,383
FY 2021	\$ 3,426,328
FY 2020	\$ 3,350,230

SOURCE OF FUNDING

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

EXPENDITURE ON SALARIES - INDIANA GAMING COMMISSION

FY 2022	\$ 2,970,562
FY 2021	\$ 2,857,951
FY 2020	\$ 2,969,016

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE²

FY 2022	\$ 19,146,371
FY 2021	\$ 18,871,710
FY 2020	\$ 18,751,871

¹ Information obtained from Indiana Gaming Commission Annual Report.

² Gaming Enforcement – fully reimbursed by the riverboat casinos and horse track facilities.



IOWA RACING AND GAMING COMMISSION¹

Administrator: Brian J. Ohorilko

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

The following data reflects employment and budgetary information for the Iowa Racing and Gaming Commission, which regulates Riverboat Gaming and Pari-mutuel Track Racing. In fiscal year 2015-2016, Iowa began reporting figures as combined totals for its 18 casinos, 1 horse track, and 1 dog track.

TOTAL OPERATING BUDGET

FY 2022	\$ 6,912,974
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

FY 2022	\$ 4,944,628
FY 2021	\$ 4,954,700

ALLOCATION OF EMPLOYEES

FY 2022	53 Full Time Equivalent Employees
FY 2021	53 Full Time Equivalent Employees

REVENUES TO LOCAL GOVERNMENTS (City & County Total)

FY 2022	\$ 17,423,822
FY 2021	\$ 15,735,938

¹ Information provided from Iowa Racing and Gaming Commission.



MISSISSIPPI GAMING COMMISSION¹

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

Executive Director: Jay McDaniel
Director of Accounting & Personnel: Shelly LeGrand

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. The Mississippi Gaming Commission has a cooperative relationship with the Mississippi Highway Patrol. However, the Mississippi Gaming Commission performs all regulatory and law enforcement functions for casinos and bingo halls. The Mississippi Department of Revenue also has authority over casinos for tax collection purposes.

TOTAL OPERATING BUDGET

FY 2022	\$ 9,195,945
FY 2021	\$ 8,737,678

SOURCES OF FUNDING²

For those licensees with 1,500 or more gaming devices, the fee is \$300,000 per year. For those with 1,000 to 1,499 gaming devices, the fee is \$225,000 per year. For those with less than 1,000 gaming devices, the fee is \$125,000 per year.

EXPENDITURES ON SALARIES

FY 2022	\$ 7,475,049
FY 2021	\$ 7,245,806

ALLOCATION OF EMPLOYEES

FY 2022	121
FY 2021	121

ALLOCATION BY DEPARTMENT

FY 2021	
Charitable Gaming	13
Enforcement	39
Investigations	9
Others	60

¹ Information provided from Mississippi Gaming Commission.

² Mississippi Legislature Regular Session 2016 (SB2362) – made MGC a General Fund agency beginning with FY2017 and fees collected are deposited into the state’s General Fund.



MISSOURI GAMING COMMISSION¹

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

Executive Director: Peggy D. Richardson
Assistant Director of Administration: Amy Blankenship

Missouri currently has thirteen (13) riverboat licenses issued.

The following data reflects employment and budgetary information for the Missouri Gaming Commission which regulates licensed bingo, riverboat gaming and fantasy sports contests. The data source is the Missouri Gaming Commission’s Annual Report.

TOTAL OPERATING BUDGET

FY 2022 Budget

Personnel Services including Fringe Benefits	\$ 9,925,835
Total Gaming Commission Expenditures	\$ 24,437,908
Total Expenditures & Transfers	\$ 48,715,761

Full Time Equivalent Employees	233
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

¹ Information provided from the Missouri Gaming Commission.

Video Poker



**VIDEO POKER
FRANCHISE FEES BY TYPE¹
FY 7/1/2021 – 6/30/2022**

TYPE OF LOCATION	NO. OF VGD's	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	2,447	827	\$ 347,818,966	\$ 239,866,768	\$ 107,952,198	\$ 28,067,571
RESTAURANTS (Type 2)	1,118	391	\$ 134,811,385	\$ 92,648,711	\$ 42,162,674	\$ 10,962,295
HOTELS (Type 3)	46	7	\$ 5,217,546	\$ 3,521,809	\$ 1,695,737	\$ 440,892
RACE TRACKS & OTBs (Type 4)	1,051	14	\$ 231,778,823	\$ 169,148,459	\$ 62,630,364	\$ 11,273,466
TRUCK STOPS (Type 5)	7,481	194	\$ 2,228,936,391	\$ 1,614,071,896	\$ 614,864,495	\$ 199,830,961
TOTALS	12,143	1,433	\$ 2,948,563,111	\$ 2,119,257,642	\$ 829,305,468	\$ 250,575,185

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

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	\$ 149,800
RENEWAL FEES	\$ 893,800
DEVICE OPERATION FEES	\$ 9,754,015
CIVIL PENALTIES & INTEREST	\$ 106,321
PROCESSING FEES	\$ 58,000
TOTAL	\$ 10,961,936
TOTAL FEES COLLECTED	\$ 261,537,120

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

¹ Numbers are rounded to the nearest whole dollar.



VIDEO GAMING DATA BY PARISH
FY 7/1/2021 – 6/30/2022

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	38	483	\$129,885,005	\$93,916,457	\$35,968,548	\$11,494,064	\$2,392,826	\$9,101,238
Assumption	17	147	\$34,756,148	\$25,275,656	\$9,480,492	\$3,006,846	\$633,672	\$2,373,174
Avoyelles	15	121	\$22,132,214	\$15,343,184	\$6,789,030	\$2,127,914	\$453,036	\$1,674,879
Bossier	39	227	\$31,914,868	\$22,016,574	\$9,898,294	\$2,994,464	\$618,431	\$2,376,033
Caddo	77	635	\$138,548,180	\$97,293,170	\$41,255,010	\$12,828,298	\$2,642,787	\$10,185,510
Calcasieu	78	899	\$210,247,692	\$149,582,110	\$60,665,582	\$19,219,720	\$3,986,909	\$15,232,811
Cameron	3	9	\$2,228,792	\$1,630,112	\$598,680	\$155,657	\$32,676	\$122,981
DeSoto	8	167	\$40,596,226	\$29,385,443	\$11,210,784	\$3,637,093	\$752,728	\$2,884,365
East Carroll	4	29	\$8,506,925	\$6,250,771	\$2,256,154	\$698,520	\$147,738	\$550,782
Iberville	26	208	\$73,608,211	\$53,352,035	\$20,256,176	\$6,399,676	\$1,328,897	\$5,070,779
Jefferson	13	148	\$370,131,915	\$261,582,735	\$108,549,180	\$26,974,256	\$5,441,443	\$21,532,813
Jeff Davis	320	1,625	\$31,245,533	\$22,635,210	\$8,610,324	\$2,721,590	\$563,940	\$2,157,650
Lafourche	62	684	\$180,504,420	\$131,477,663	\$49,026,757	\$15,344,593	\$3,082,207	\$12,262,386
Madison	12	220	\$41,876,939	\$29,631,170	\$12,245,769	\$3,959,714	\$818,264	\$3,141,451
Orleans	227	788	\$96,406,995	\$67,400,804	\$29,006,191	\$8,058,438	\$1,621,610	\$6,436,828



LOUISIANA GAMING CONTROL BOARD
27th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	23	109	\$31,195,175	\$22,049,102	\$9,146,073	\$2,759,887	\$561,284	\$2,198,603
Pointe Coupee	21	160	\$32,835,804	\$23,616,433	\$9,219,370	\$2,856,915	\$596,389	\$2,260,526
Red River	3	78	\$15,467,741	\$11,037,904	\$4,429,836	\$1,429,722	\$298,671	\$1,131,051
St. Bernard	59	427	\$92,970,711	\$65,450,125	\$27,520,586	\$6,960,507	\$1,437,249	\$5,523,259
St. Charles	21	260	\$63,241,189	\$46,040,440	\$17,200,749	\$4,325,029	\$870,045	\$3,454,984
St. Helena	11	474	\$173,172,293	\$127,049,287	\$46,123,007	\$14,971,191	\$3,081,322	\$11,889,869
St. James	16	316	\$89,230,180	\$65,627,000	\$23,603,180	\$7,612,530	\$1,534,964	\$6,077,566
St. John	27	360	\$90,228,630	\$66,365,131	\$23,863,499	\$6,983,543	\$1,363,904	\$5,619,640
St. Landry	43	513	\$114,333,493	\$81,747,128	\$32,586,365	\$10,309,817	\$2,141,609	\$8,168,208
St. Martin	72	944	\$272,850,752	\$198,768,810	\$74,081,942	\$23,447,049	\$4,828,926	\$18,618,122
St. Mary	40	296	\$54,626,324	\$38,796,493	\$15,829,831	\$4,908,777	\$1,034,704	\$3,874,074
Tensas	7	21	\$2,148,510	\$1,395,099	\$753,411	\$195,887	\$39,843	\$156,044
Terrebonne	94	758	\$238,515,807	\$172,845,938	\$65,669,869	\$20,530,029	\$4,094,401	\$16,435,627
Webster	18	354	\$86,947,017	\$62,934,176	\$24,012,841	\$7,726,736	\$1,619,662	\$6,107,074
West Baton Rouge	31	591	\$155,904,288	\$113,038,398	\$42,865,891	\$13,857,837	\$2,897,172	\$10,960,665
West Feliciana	9	92	\$22,305,132	\$15,723,083	\$6,582,049	\$2,078,888	\$428,399	\$1,650,489
TOTALS	1,433	12,143	\$2,948,563,111	\$2,119,257,642	\$829,305,468	\$250,575,185	\$51,345,706	\$199,229,479

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 7/1/2021– 6/30/2022

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

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

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts below represents the entire fiscal year and the number of devices and establishments are as of June 30, 2022.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 107,952,197	\$ 28,067,571	2,447	827
2	\$ 42,162,674	\$ 10,962,295	1,118	391
3	\$ 1,695,737	\$ 440,892	46	7
4	\$ 62,360,364	\$ 11,273,466	1,051	14
5	\$ 614,864,495	\$ 199,830,961	7,481	194
TOTAL	\$ 829,305,468	\$ 250,575,185	12,143	1,433

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 7/1/2021 – 6/30/2022**

RECEIPTS	2021-2022
Number of Devices	12,143
Franchise Fees	\$ 250,575,185
Other Fees and Penalties	\$ 10,961,936
TOTAL COLLECTED	\$ 261,537,120
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	\$ 51,345,706
Horsemen’s Purse Supplemental Fund	\$ 4,143,070
Louisiana State Police Budget	\$ 5,297,174
Attorney General Budget	\$ 3,508,294
Management and Finance Budget	\$ 1,985,619
Compulsive and Problem Gaming Fund	\$ 500,000
TOTAL EXPENDITURES	\$ 72,179,863
AMOUNT TRANSFERRED TO:	
Transfer to General Fund J3 G03#000258	\$ 174,824,331
TRANSFERRED TO GENERAL FUND	\$ 14,532,926

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



DISTRIBUTION OF VIDEO POKER REVENUE PREVIOUS YEARS
FY 7/1/2021 – 6/30/2022

	1991-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999
NUMBER OF DEVICES	23,564	15,414	15,719	14,851	14,996	15,638
RECEIPTS:						
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
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$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/OMV	\$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 State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$116,455,000	\$107,636,000	\$122,129,000	\$130,630,000	\$139,745,000	\$142,000,000

Continued on following page

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



LOUISIANA GAMING CONTROL BOARD
27th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
NUMBER OF DEVICES	12,937	13,424	13,720	14,551	14,296	14,297
RECEIPTS:						
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
Total Fees Collected	\$144,959,000	\$154,863,071	\$164,601,508	\$174,956,136	\$177,109,577	\$183,769,775
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$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/OMV	\$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
Total Expenditures	\$42,824,000	\$45,406,664	\$47,964,494	\$50,621,445	\$51,175,721	\$56,479,853
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						\$2,862,500
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$102,135,000	\$109,456,407	\$116,637,014	\$124,334,691	\$125,933,855	\$124,427,422

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LOUISIANA GAMING CONTROL BOARD
27th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
NUMBER OF DEVICES	13,571	14,014	14,561	14,571	14,727	14,665
RECEIPTS:						
Franchise Fees	\$203,062,421	\$203,869,961	\$201,230,926	\$200,082,048	\$180,406,985	\$182,748,588
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$11,022,428	\$10,476,413	\$10,507,183	\$12,052,516	\$12,056,605	\$12,317,604
Total Fees Collected	\$214,084,849	\$214,346,374	\$211,738,109	\$212,134,564	\$192,463,590	\$195,066,192
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$44,994,326	\$47,206,389	\$46,581,631	\$44,442,291	\$41,847,270	\$42,487,855
Horsemen's Purse Supplement Fund	\$3,407,143	\$3,420,394	\$3,323,584	\$3,294,216	\$2,976,971	\$3,015,623
Budget – LSP/AG/OMV	\$9,017,787	\$8,400,360	\$8,370,183	\$8,848,937	\$8,192,681	\$8,312,216
Compulsive and Problem Gaming Fund	\$500,000	\$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	\$59,715,694
Seed Adv/Carry						
Amount Transferred to General Fund Act 67/XO KBB 2005-82	\$2,150,000					
Transfer 5% Deficit Reduction (T130)				\$2,242,500		
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)	\$2,862,500		\$1,115,489			
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$151,478,093	\$149,419,231	\$148,678,200	\$147,406,620	\$133,546,667	\$135,350,498

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LOUISIANA GAMING CONTROL BOARD
27th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
NUMBER OF DEVICES	14,467	14,108	14,081	14,171	13,160	13,091
RECEIPTS:						
Franchise Fees	\$181,084,286	\$182,051,479	\$175,867,660	\$178,926,575	\$173,615,895	\$172,921,243
Statutory Fairgrounds						
Exemption						
Other Fees, Interest and Penalties	\$12,217,814	\$12,220,654	\$11,895,796	\$11,837,620	\$12,095,077	\$11,222,238
Total Fees Collected	\$193,302,100	\$194,272,133	\$187,763,456	\$190,764,195	\$185,710,972	\$184,143,481
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$42,055,165	\$42,297,004	\$40,685,838	\$40,917,526	\$40,190,462	\$39,802,157
Horsemen's Purse Supplement Fund	\$2,981,439	\$2,982,918	\$2,910,005	\$2,931,418	\$2,849,473	\$2,834,851
Budget – LSP/AG/OMV	\$8,596,468	\$8,770,656	\$8,936,772	\$9,713,282	\$10,618,172	\$9,867,729
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$59,533,072	\$59,950,578	\$58,432,615	\$59,462,226	\$59,558,107	\$58,404,737
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					\$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 State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$133,769,028	\$134,321,555	\$129,330,841	\$127,701,969	\$125,689,198	\$125,500,589

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LOUISIANA GAMING CONTROL BOARD
27th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	TOTAL
NUMBER OF DEVICES	12,985	12,955	12,669	12,445	12,143	
RECEIPTS:						
Franchise Fees	\$174,864,350	\$182,876,946	\$158,750,345	\$233,252,094	\$250,575,185	\$5,158,984,504
Statutory Fairgrounds						\$0
Exemption						(\$5,566,000)
Other Fees, Interest and Penalties	\$11,334,592	\$11,414,422	\$11,036,894	\$11,299,231	\$10,961,936	\$330,139,637
Total Fees Collected	\$186,198,942	\$194,291,368	\$169,787,239	\$244,551,325	\$261,537,120	\$5,232,982,956
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$160,542,000
Local Government	\$39,314,155	\$38,800,000	\$36,257,697	\$47,292,843	\$51,345,706	\$1,160,055,893
Horsemen's Purse Supplement Fund	\$2,893,556	\$3,053,367	\$2,641,698	\$3,839,500	\$4,143,070	\$84,816,812
Budget – LSP/AG/OMV	\$10,159,688	\$10,456,834	\$10,941,377	\$10,507,539	\$10,791,087	\$220,936,782
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$11,950,000
Total Expenditures	\$58,267,399	\$58,210,201	\$55,740,772	\$67,539,882	\$72,179,863	\$1,566,621,624
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						\$2,150,000
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 Funds J3 G030000258					\$174,824,331	\$174,824,331
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 State General Funds J3G03000206A	\$987,191					\$987,191
Amount Transferred to Current Year (Act 16)						\$6,840,489
Transfer to State General Funds J3G03000218/J3 148#7477		\$3,487,000				\$3,487,000
Transfer to State General Fund		\$3,255				\$3,255
Transferred to General Fund	\$126,944,350	\$132,597,422	\$114,046,467	(\$0)	\$14,532,926	\$3,477,300,118

Video Poker – Other States



ILLINOIS GAMING BOARD¹

Chairman: Charles Schmadeke

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

The Video Gaming Act was enacted in July 2009, authorizing the placement of up to five Video Gaming Terminals (VGTs) in licensed Retail and Truck Stops and Veteran and Fraternal Establishments. The VGTs are all connected to and monitored by a Central Communications System.

The Illinois Gaming Board is a five-member board, appointed by the Governor and confirmed by the Senate. Through the Administrator and staff, the Illinois Gaming Board administers a regulatory and tax collection system for riverboat casino gambling and video gaming in Illinois.

The Illinois Gaming Board assures the integrity of gambling and gaming in Illinois through regulatory oversight of riverboat and casino gambling, video gaming, and sports wagering in the State.

Revenue for FY 2022	
Funds In	\$ 10,531,529,328
Funds Out	\$ 7,821,262,892
Net Terminal Revenue	\$ 2,710,266,435
NTI Tax	\$ 921,482,047
State Share Tax	\$ 785,974,689
Municipality Share Tax	\$ 135,507,357

¹ Information obtained from Illinois Gaming Board website.



MONTANA¹

Administrator: Rusty Gackle

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

Montana legalized and implemented video poker in 1985. Its Legislature enacted a 15% tax on video gambling machines in 1987. Currently, an individual video gambling machine permit fee is \$240 for the full fiscal year. That amount is reduced each subsequent quarter by a pro-rated amount. Approximately 41% of the fee goes to the local government where the machine is located, and the balance goes to the Gambling Special Revenue Fund.

Montana has more than 1,400 licensed gambling operators and locations that offer more than 16,000 video gambling machines to the public. There are legal gambling establishments in every county in the state.

2022 Montana Video Lottery Revenue	
Total Annual Gross Income	\$ 520,378,480
Video Gambling Tax Collected	\$ 46,428,964
Approximate Average Annual Gross Income Per Machine	\$ 28,720
Average Number of Machines Reporting	18,122

As fiscal year 2022 ended, approximately 99% of all video gambling machines were reporting taxes and processing permits online. According to the Montana Department of Justice, online services have made the permitting of video gambling machines much more convenient for gambling operators, and have substantially improved the accuracy of video gambling machine tax reporting.

¹ Information obtained from Montana Department of Justice, Gambling Control Division Annual Report.



OREGON¹

Director: Barry Pack

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

In November 1984, voters approved an amendment to the Oregon Constitution requiring the establishment and operation of a state lottery. Since then, the Oregon Lottery has become a critical funding source for important Oregon programs, and serves as both a public trust and a market-driven business. Lottery dollars fund education, economic development, state parks, watershed enhancement, veteran services, outdoor school programs, and gambling addiction treatment and awareness throughout the state. Since it began selling tickets in 1985, the Lottery has grown to become the second largest revenue producer for the state, following income tax revenues and continues to do good things for Oregon. The Lottery has transferred over \$13.7 billion to help support public education, economic development, state parks and watershed enhancement. It has also paid players over \$46 billion in prizes.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 66.4 % of total sales revenue.

2022 Oregon Video Lottery Revenue	
Video Lottery Sales	\$ 1,246,146,763
Total Operating Revenues	\$ 1,678,746,480

Distribution of Lottery Revenue²	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	\$ 6,776,291
Total Revenue Returned to the Public	\$ 15,991,040,279
Administrative Expenses	\$ 456,260,862
Total Revenue Distribution	\$ 17,421,589,535

¹ Information provided from Oregon State Lottery Commission.

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



PENNSYLVANIA¹

Chair: Denise J. Smyler

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

The first qualified truck stops made their VGTs appearance in August 2019 and continued to expand. The Gaming Control Board continues to receive applications for additional establishments and anticipates many more VGT establishments to be open in the coming fiscal year.

VGT Operators	Gaming Revenue	State Tax	Local Share Tax
FY 2021/2022	\$ 41,584,158	\$ 17,465,346	\$ 4,158,415
Marquee by Penn	\$ 26,315,661	\$ 11,052,578	\$ 2,631,566
Commonwealth Gaming	\$ 6,039,240	\$ 2,536,481	\$ 603,924
J&J Ventures Gaming	\$ 4,636,097	\$ 1,947,161	\$ 463,610
Jango Entertainment	\$ 4,593,159	\$ 1,929,126	\$ 459,315

¹ Information obtained from Pennsylvania Gaming Control Board Annual Report.

Landbased Casino



LOUISIANA LANDBASED CASINO GAMING¹

FY 7/1/2021 – 6/30/2022

Admissions for fiscal year 2021 - 2022 were 2,413,841. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 25,738,380	\$ 5,095,890
August	\$ 13,673,110	\$ 5,095,890
September	\$ 7,956,327	\$ 4,931,507
October	\$ 16,597,864	\$ 5,095,890
November	\$ 12,698,764	\$ 4,931,507
December	\$ 22,109,973	\$ 5,095,890
January	\$ 17,728,620	\$ 5,095,890
February	\$ 20,186,087	\$ 4,602,740
March	\$ 22,829,269	\$ 5,095,890
April	\$ 26,994,562	\$ 5,342,466
May	\$ 20,754,352	\$ 5,520,548
June	\$ 21,003,318	\$ 5,342,466
TOTAL	\$ 228,270,627	\$ 61,246,575

FY 7/1/2020 – 6/30/2021

Admissions for fiscal year 2020 - 2021 were 1,838,931. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 12,994,739	\$ 5,095,890
August	\$ 11,792,041	\$ 5,095,890
September	\$ 13,747,783	\$ 4,931,507
October	\$ 13,913,855	\$ 5,095,890
November	\$ 14,746,624	\$ 4,931,507
December	\$ 16,513,895	\$ 5,095,890
January	\$ 14,851,851	\$ 5,095,890
February	\$ 15,756,573	\$ 4,602,740
March	\$ 22,447,362	\$ 5,095,890
April	\$ 25,080,878	\$ 4,931,507
May	\$ 26,750,129	\$ 5,095,890
June	\$ 24,592,967	\$ 4,931,507
TOTAL	\$ 213,188,698	\$ 60,000,000

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

Landbased Casino - Other States



OTHER STATES

COLORADO¹

Director: Dan Hartman

Division of Gaming

Golden (main office)
17301 W. Colfax Avenue, Suite 135
Golden, Colorado 80401
Phone: (303) 205-1300
Fax: (303) 205-1342
Website: www.colorado.gov/revenue/gaming

Colorado casinos allow \$100 maximum bets, offer slots and the games of craps, roulette, blackjack and poker, and remain open 24 hours a day, 7 days a week. Colorado is unique in the fact that its Limited Gaming Control Commission establishes the tax rates on casino revenues and, further it does so on an annual basis.

FY 2022 TAX YEAR BASIS	
Limited Gaming Revenue	\$ 163,651,734
State General Fund	\$ 13,985,398
Total Gaming Revenue	\$ 163,671,447
No. of Open Casinos	40

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

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

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

28% to the State Historical Fund

- 20% (of the 28%) distributed by the State Historical Society to the governing bodies of Cripple Creek, Central and Black Hawk (in proportion to the revenues generated in the respective cities).
- 80% (of the 28%) used for historic preservation and restoration throughout the state.

12% distributed to the governing bodies of Gilpin County and Teller County in proportion to the gaming revenues generated in each county.

¹ Information obtained from Colorado Division of Gaming Annual Report.



10% distributed to the governing bodies of the cities of Central City, Black Hawk and Cripple Creek in proportion to the gaming revenues generated in each city.

Extended Limited Gaming Distributions

On July 2, 2009, Colorado casinos began to allow \$100 maximum bets, offer the games of craps and roulette, and remain open 24 hours a day, 7 days a week, as the result of an amendment to the State's Constitution approved by Colorado voters on November 4, 2008. This amendment earmarks the distribution of the additional gaming tax revenue generated as a result of the increase bet amount, games and hours in the following manner:

- 78% to the States Public Community Colleges, Junior Colleges and Local District Colleges
- 12% to Gilpin and Teller Counties, based on the proportion of gaming tax revenues that are paid by casinos operating in each county, as a result of the increased bet amount, games and hours
- 10% to the cities of Central City, Black Hawk, and Cripple Creek, based on the proportion of gaming tax revenues that are paid by casinos operating in each city, as a result of the increased bet amount, games and hours.



KANSAS¹

Executive Director: Stephen Durrell

Kansas Lottery

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

The Kansas Expanded Lottery Act (“KELA”) was enacted in 2007. KELA authorized the Kansas Lottery to own and operate casino gaming in four “gaming zones.” Through a competitive bid process, the Kansas Lottery now holds contracts with companies that manage the State’s casino games in all four gaming zones. All four casinos are now fully open to the public and generating revenue for the State, Local Governments, Problem Gambling and Addictions Grant Fund, and Casino Managers. Fiscal Year 2022 revenues and transfers are noted below.

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

FY 2022 Expanded Lottery	
Expanded Lottery Revenue	\$ 400,972,816
Payment to Expanded Lottery Act Revenues Fund	\$ 88,214,021
Local Units of Government	\$ 12,029,183
Problem Gambling and Addictions Grant Fund	\$ 8,019,456
Casino Managers	\$ 292,710,156

¹ Information provided from Kansas Lottery.



MICHIGAN¹

Executive Director: Henry Williams

Michigan Gaming Control Board

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

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

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

State of Michigan wagering tax rate

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

Calendar Year 2022 Revenue Data	
Total Adjusted Gross Receipts	\$ 1,256,974,741.68
Total City Wagering Tax	\$ 155,628,431.97
Total State Wagering Tax	\$ 101,814,954.08

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

¹ Information obtained from Michigan Gaming Control Board website.



NEVADA¹

Chair: J. Brin Gibson

Nevada Gaming Control Board

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

At the end of fiscal year 2021 – 2022, there was a combined total of 302 casinos throughout the state of Nevada.

FY 2022 Revenue Data	
Slots, Table, Counter & Card Games Win	\$ 14,629,979,871
General Fund	\$ 1,122,096,095
State Gaming Taxes	\$ 1,161,473,525

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

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

A. Slot Machines:

1. **Annual Tax** (NRS 463.385)
Rates are \$250.00 per machine, payable in advance; computed on a prorated basis.
2. **Quarterly License Fee** (NRS 463.375)
Rates are \$20.00 per machine, payable in advance; no proration.

B. Games:

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

¹ Information obtained from the Nevada Gaming Control Board Abstract Report.



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

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

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

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

C. Monthly Percentage Fee (NRS 463.370)

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

1. 3.5% of the first \$50,000 during the month plus
2. 4.5% of the next \$84,000 plus
3. 6.75% of revenue exceeding \$134,000.

D. Live Entertainment Tax (NRS 368A)

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

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



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

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

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

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

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

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

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

A. Slot Machines:

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



NEW JERSEY¹

Chairman: James T. Plousis

New Jersey Casino Control Commission

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

The Casino Control Commission (“Commission”) is the panel charged with licensing New Jersey’s casinos and casino key employees after considering recommendations made by the Division of Gaming Enforcement (“Division”). The Commission is an independent agency which is in, but not of, the Department of Treasury, and the Division is an arm of the Attorney General’s Office. Oversight by the Division includes investigations, inspection, audit and criminal regulatory prosecution. The Commission also handles appeals of decisions of or penalties imposed by the Division.

At the end of calendar year 2022, there were nine land based casinos and five Internet Gaming Permit holders in Atlantic City, with 23 authorized Internet Gaming Sites. Financial data is as follows and may be subject to amendments.

Calendar Year 2022	
Total Gaming Revenue	\$ 2,554,493,369
Internet Gaming Win	\$ 1,366,891,492

Internet Gaming

Internet Gaming commenced on November 26, 2013, in accordance with P.L. 2013, c.27, effective February 26, 2013. This law authorizes internet gaming in New Jersey for a period of ten years following the operative date of the law as determined by the Division. The operative date was November 25, 2013.

Use of Funds

New Jersey law requires that the state tax 8% on casino gross revenue (table game & slots), 15% on Internet gross revenues, 8.5% on brick and mortar sports wagering, and 13% on online sports wagering. Tax revenue from the casinos shall be used for programs aiding senior citizens and the disabled including a pharmaceutical drug assistance program, an annual cash credit toward utility costs, a transportation assistance program and others.

¹ Information obtained from New Jersey Casino Control Commission Annual Report.



PENNSYLVANIA¹

Chairman: Denise J. Smyler

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

The Pennsylvania Gaming Control Board is tasked to oversee all aspects of the state’s casino industry with the administrative cost of regulation borne directly by applicants and licensed operators. At present, 12 casinos are in operation, offering both slot machine play and table games. With passage of Act 42 in October 2017, casinos may offer sports wagering and iGaming.

Gaming revenue has delivered property tax reductions for all Pennsylvania homeowners, and provided funding needed for the Commonwealth’s horse racing industry, fire companies, water/sewer projects, and the state’s General Fund. The casino industry also provides a stream of tax revenue to local governments for community projects.

There are a total of 18 land based gaming licenses available in Pennsylvania. Each horse racing (7) or standalone (5) venue is authorized to operate up to 5,000 slot machines and 250 table games. Each resort licensee (2) is authorized to operate up to 850 slot machines and 65 table games. Category 4 “mini-casinos” (4) may operate up to 750 slot machines and 40 table games.

FY 2021/2022 Gross Revenue and Distribution	
Slot Revenue	\$ 12,410,313,212
Slot Tax Revenue	\$ 1,230,575,993
Local Share Assessment	\$ 110,000,000
Table Games Revenue	\$ 1,015,735,661
Table Tax Revenue	\$ 163,776,653

¹ Information provided from Pennsylvania Gaming Control Board.



SOUTH DAKOTA¹

Chairman: Karen Wagner

Commission on Gaming

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

Deadwood Office:

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

DEADWOOD, SOUTH DAKOTA²			
LANDBASED CASINO GAMING REVENUE			
GAMING ACTION	FY 2020	FY 2021	FY 2022
Total Gaming Action	\$ 1,058,984,783	\$ 1,400,987,415	\$ 1,507,980,290
Won By Bettors	\$ 957,756,321	\$ 1,268,026,872	\$ 1,363,841,619
Total Gross Revenue	\$ 101,228,462	\$ 132,960,543	\$ 144,138,670
LESS: City Slot Revenue	\$ 4,835,115	\$ 6,578,373	\$ 6,883,960
Adjusted Gross Revenue	\$ 96,393,347	\$ 126,382,169	\$ 137,254,710
Number of Licensed Devices	2,818	2,487	2,510
Device Tax %	\$ 5,636,000	\$ 4,974,000	\$ 5,124,000
Gross Revenue Tax %	\$ 8,418,162	\$ 11,033,316	\$ 12,306,882
City Slot Tax %	\$ 437,500	\$ 437,500	\$ 437,500

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

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

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

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

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

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

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

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

¹ Information obtained from South Dakota Commission on Gaming Annual Report.

² In South Dakota, casino gaming is conducted only in the City of Deadwood.

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. Harrah’s Racetrack & Casino in Bossier Parish commenced slot operations on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003. Slot machine gaming at the Fair Grounds commenced operation in a temporary facility on September 19, 2007, with the permanent facility opening on November 7, 2008.

DELTA DOWNS RACETRACK & CASINO	
Revenue for FY 7/1/2021 – 6/30/2022	Total
Delta Downs' Adjusted Gross Revenue	\$167,297,575
Less Purse Supplements	\$25,094,636
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$5,018,927
Taxable Net Slot Machine Proceeds	\$137,184,011
State Tax (18.5%)	\$25,379,042

LOUISIANA DOWNS RACETRACK & CASINO	
Revenue for FY 7/1/2021 – 6/30/2022	Total
Harrah’s Louisiana Downs’ Adjusted Gross Revenue	\$42,429,882
Less Purse Supplements	\$6,364,482
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,272,896
Taxable Net Slot Machine Proceeds	\$34,792,503
State Tax (18.5%)	\$6,436,613



EVANGELINE DOWNS	
Revenue for FY 7/1/2021 – 6/30/2022	Total
Evangeline Downs' Adjusted Gross Revenue	\$77,244,922
Less Purse Supplements	\$11,586,738
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$2,317,348
Taxable Net Slot Machine Proceeds	\$63,340,836
State Tax (18.5%)	\$11,718,055

FAIR GROUNDS	
Revenue for FY 7/1/2021 – 6/30/2022	Total
Fair Grounds' Adjusted Gross Revenue	\$42,903,974
Less Purse Supplements	\$6,435,596
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,287,119
Taxable Net Slot Machine Proceeds	\$35,181,259
State Tax (18.5%)	\$6,508,533

Total State Tax... \$ 50,042,243

Live Racing Facility Pari-Mutuel Slot Machine Gaming –
Other States



OTHER STATES

ARKANSAS¹

Manager: Smokey Campbell

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

Approval

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

Machine Details

Machines are at racetracks only.

Spinning reel or video electronic games of skill only; ticket or bills in, ticket out.

Electronic games of skill (EGS) include automated versions of blackjack, video poker, and craps.

Casino gaming under Amendment 100 is defined as, "...dealing, operating, carrying on, conducting, maintaining, or exposing for play any game played with cards, dice, equipment, or any mechanical, electromechanical, or electronic device or machine for money, property, checks, credit, or any representative value. Casino gaming shall also be defined to include accepting wagers on sporting events. "Casino gaming" does not include lotteries conducted pursuant to Amendment 87 and/or The Arkansas Scholarship Lottery Act, Code Ann. § 23-115-101 et seq."

Limits

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

Distribution of Gross Revenue

State tax	18%
City/town	1.5%
County	.5%
Purses	14%
Tracks	65%

¹ Information provided from Arkansas Racing Commission.



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

Total Wagers

2022: \$5,267,188,087.91

2021: \$8,900,643,037.56

Casino Gaming Distribution of Gross Revenue under Amendment 100:

...

- (1) 13% on the first \$150,000,000 of net casino gaming receipts or any part thereof;
- (2) 20% on net casino gaming receipts exceeding \$150,000,001 or any part thereof;

...

(c) The net casino gaming receipt tax shall be distributed as follows:

- (1) 55% to the Arkansas General Revenue Fund
- (2) 17.5% to the Arkansas Racing Commission for deposit into the Arkansas Racing Commission Purse and Awards Fund to be used only for purses for live horse racing and greyhound racing by the Franchise holders, as the case may be, and then to be apportioned as set for in section C.
- (3) 8% to the county in which the casino is located, and
- (4) 19.5% to the city or town in which the casino is located, provided that if the casino is not located within a city or town, then the 19.5% dedicated to the city or town shall go to the county in which the casino is located.



DELAWARE¹

Director: Vernon Kirk

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

Since Video Lottery operations began at Delaware Park and Dover Downs in 1995, the Lottery's contribution to the General Fund has increased significantly. Delaware Park and Dover Downs now have more than 2,400 and 2,700 Video Lottery machines, respectively. Harrington Raceway, which began operating in 1996, now has over 1,800 Video Lottery machines. The Video Lottery has contributed over two billion dollars to the General Fund to date.

Prizes paid back to players:

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

Purse Increases	\$ 32,054,802
Vendor Fees ²	\$ 24,329,619
State Share ³	\$ 114,401,933
Track Commissions	\$ 130,652,108
Net Proceeds	\$ 302,911,407

Revenue from Delaware Video Lottery games is distributed as follows:

- Approximately 40.5% is paid to the three tracks as commissions for operating the games.
- Approximately 43.5% is contributed to the State General Fund to help pay for state services.
- Approximately 10% goes toward increasing the size of the horse race purses.
- Approximately 6% goes toward leasing, servicing, and upgrading the games, and for monitoring the games with the Lottery's central computer system.

¹ Information obtained from Delaware State Lottery Office website.
² Central computer and terminal equipment.
³ Before operating expenses of Lottery and State Police.



FLORIDA¹

Director: Louis Trombetta

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

In Florida, pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade Counties. Florida is one of the primary pari-mutuel states in the nation, and is the leading state in greyhound racing, as well as a major horse racing state. Florida is also the only state in the United States where live jai alai games are conducted. As of June 30, 2020, there were 30 pari-mutuel facilities located throughout the state, with one of the facility’s holding both limited intertrack wagering and pari-mutuel wagering.

STATE REVENUE FISCAL YEAR 2021-2022	TOTAL
State Revenue from Pari-Mutuel ²	\$ 5,852,600
Other State Gaming Revenue ³	\$ 1,372,225
Total Pari-Mutuel State Revenue	\$ 7,224,825
Total State Revenue from Cardrooms ⁴	\$ 16,080,698
Total State Revenue from Slots ⁵	\$ 197,126,865
Total State Revenue Generated from Pari-Mutuel, Cardrooms and Slots	\$ 220,432,388
State Revenue from Indian Gaming Compact ⁶	\$ 254,676
Total State Revenue Generated	\$ 220,687,064

¹ Information obtained from Florida Division of Pari-Mutuel Wagering Annual Report.
² Daily license and fees and taxes reported above are amounts collected, and not reflect amounts due.
³ Escheated tickets from greyhound racing and jai alai gaming and Racing Scholarship Funds are distributed to the Department of Education.
⁴ One-half of cardroom gross receipts is deposited into General Revenue.
⁵ Slot taxes are distributed to the Department of Education.
⁶ Indian Gaming Compact payments are deposited into the General Revenue Fund.



NEW MEXICO¹

Chairman: Patrick Garrett

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

The New Mexico Gaming Control Board was established in 1997. In New Mexico, slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for fiscal year 2022:

REVENUE FOR FY 2022	
Gaming Machine Net Take	\$ 260,988,012
Gaming Tax	\$ 67,043,273
Amount Paid Into Horse Racing Purses	\$ 50,297,340
Amount Designated for Problem Gambling	\$ 628,717
Charitable & Educational Payments	\$ 1,795,748

¹ Information obtained from New Mexico Gaming Control Board website.



NEW YORK¹

Chair: Brian O’Dwyer

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

The New York State Gaming Commission (“Commission”) has authorized racetracks to install video lottery terminals (“VLTs”), with 10% of proceeds from these devices going to the Commission to administer the games (to include the costs of terminal providers, central system, and Commission personnel & administrative costs). Gaming facility operators receive a vendor fee, as noted below, and the remainder of the proceeds goes to the Education Fund. The following information has been provided for fiscal year 2022. The fiscal year in New York covers 4/1/2021 – 3/31/2022.

REVENUE FOR FY 2022	
Current Number of Operating Racinos	10
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Credits Played	\$ 37,987,128,514
State Education Fund	\$ 972,129,058
Revenue Retained by Operator Agent Commission	\$ 987,533,450
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

Agent Commission: The portion of Net Win to the casino operator as compensation for operating the gaming facility. Most operating expenses of the gaming facility are paid from the agent commission (including horseracing subsidies), with the exception of the gaming floor itself, which is provided by the other vendors and paid for by the Lottery.

Marketing Allowance: The portion of the Net Win paid to the casino operator to finance the cost of advertising, marketing and promoting video lottery pay at the casino.

Capital Award: The portion of Net Win allocated to the operators of the gaming facility that is restricted for capital project investments, which improve the facilities and promote or encourage increased attendance at the video gaming facility. The Capital Award is subject to an annual cap of \$2.5 million per facility except Resorts World, which is not subject to a cap.

¹ Information obtained from New York State Gaming Commission website.



RHODE ISLAND¹

Director: Mark A. Furcolo

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

Video Lottery debuted in Rhode Island in September 1992. There are a total of 5,303 video lottery terminals (VLTs) located in the State’s two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2021, Twin River has 4,206 VLTs and Newport Grand has 1,097 VLTs. Various virtual and multi-layer display games are offered on the VLTs.

Fiscal Year 2022²	
Total Operating Revenue	\$ 1,429,086,269
Total Cost of Gaming Operations	\$ 1,027,369,718
Total Operating Expenses	\$ 13,184,437

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

¹ Information obtained from Rhode Island Lottery Commission Annual Report.

² The Lottery’s fiscal year 2020 revenues were materially affected by the global COVID-19 pandemic with impacts expected to continue in fiscal year 2021.



WEST VIRGINIA¹

Chairman: James T. Plousis

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

Racetrack Video Lottery games were implemented in 1994 when the West Virginia Legislature passed the Racetrack Video Lottery Act, making video lottery terminals available to the four racetracks in the state subject to passage of local referendums. In September 1994, three racetracks began operating with 1,200 video lottery machines. A fourth racetrack began video gaming in September 1997.

Revenue for FY 2022	
Credits played	\$ 5,435,672
Credits won	\$ 4,883,779
Promotional credits	\$ 77,128
Gross Terminal Revenue	\$ 474,765
Administrative Costs	\$ 13,729
Net Terminal Revenue	\$ 461,036
Commissions	\$ 245,183

FY- 2022 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 100,453
State Excess Lottery Revenue Fund	\$ 110,829
Capital Reinvestment Fund	\$ 4,571
Total non-operating distributions	\$ 215,853

¹ Information provided from West Virginia Lottery Commission.

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.

Pursuant to 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. Although not yet 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. 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. 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 establishment.
- Any sports wagering conducted through mobile application or a website on the premises of a licensed sports wagering establishment is taxed at a 15% tax rate.
- 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 \$2 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.
 - 2½ % of the monies collected shall be credited to the Sports Wagering Purse Supplement Fund.

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, or the outcome of an athlete's disciplinary rulings, or replay reviews.
 - On other types, forms, or categories of wagering prohibited by the board by rule.

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, includes riverboat licensees, slots-at-the track licensees, and the land-based casino operator. The licensees may operate the sportsbook or contract with a sports wagering platform provider to operate the sportsbook. In November of 2021, retail sports wagering became live in Louisiana, with mobile sports wagering following on January 28, 2022. During the 2021-2022 fiscal year, the following licensees and their respective platform providers have been awarded licenses and permits to conduct sports wagering in Louisiana.¹

Sports Wagering Licensee	Sports Wagering Platform Provider (Retail)	Sports Wagering Platform Provider (Mobile)
Amelia Belle Casino	FanDuel	None
Bally’s Shreveport	BallyBet	None
Boomtown Bossier City	Barstool	None
Boomtown Casino & Hotel New Orleans	Barstool	None
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	None
Hollywood Casino Baton Rouge	DraftKings	None
Horseshoe Bossier City Hotel & Casino	Caesars	Caesars, Wynnbet
L’Auberge Casino and Hotel Baton Rouge	Barstool	Barstool
L’Auberge Casino and Hotel Lake Charles	Barstool	None

¹ This chart reflects riverboat licensees licensed through fiscal year 21-22. During fiscal year 21-22, the three remaining riverboat licensees, Belle of Baton Rouge, DiamondJacks and Horseshoe Casino Lake Charles, had either applications pending for a sports wagering license or a temporary certificate of authority to conduct business as a sports wagering licensee.



Louisiana Downs	Caesars	None
Margaritaville Resort Casino Bossier City	Barstool	BetRivers
Sam's Town Hotel & Casino	Fanduel	BetMGM
Treasure Chest Casino	Fanduel	Fanduel

Sports Wagering Revenue Statistics

Please see the graphs below for the net proceeds generated as a result of sports wagering in Louisiana for both retail and mobile sports wagering during the 2021-2022 Fiscal Year.

**Statewide Retail Sports Book
Net Proceeds
Fiscal Year 2021/2022**

	Wagers Written	Net Proceeds	Taxes Paid	Win %
Nov-21	27,871,038	5,685,706	568,571	20.4%
Dec-21	39,517,545	4,380,700	438,070	11.1%
Jan-22	49,297,345	5,332,593	533,259	10.8%
Feb-22	27,398,511	642,663	140,187	2.3%
Mar-22	26,984,385	1,722,540	227,621	6.4%
Apr-22	22,210,132	2,334,957	202,726	10.5%
May-22	28,494,312	2,692,611	206,291	9.4%
Jun-22	18,707,484	149,244	66,792	0.8%
FY 21/22	240,480,752	22,941,014	2,383,517	9.5%

**Statewide Mobile Sports Book
Net Proceeds
Fiscal Year 2021/2022**

	Wagers Written	Net Proceeds	Taxes Paid	Win %
Jan-22	40,459,715	(9,035,940)	0	-22.3%
Feb-22	211,015,085	16,652,028	2,281,300	7.9%
Mar-22	205,745,956	28,418,278	3,185,974	13.8%
Apr-22	186,044,928	3,272,471	2,370,932	1.8%
May-22	142,641,507	22,634,396	2,456,929	15.9%
Jun-22	113,730,731	10,545,035	1,357,621	9.3%
FY 21/22	899,637,922	72,486,267	11,652,756	8.1%



**Statewide Retail Sports Book
Net Proceeds by Sport/Type
Fiscal Year 2021/2022**

	Baseball	Basketball	Football	Soccer	Parlay	Other
Nov-21	(3,586)	369,931	1,573,525	21,203	3,691,744	32,886
Dec-21	1,225	229,626	1,683,297	32,813	2,416,931	16,807
Jan-22	3,943	318,847	1,492,982	(9,998)	3,513,186	13,628
Feb-22	9,493	492,568	(696,314)	46,740	647,128	143,049
Mar-22	41,591	133,540	(300,093)	20,903	1,763,973	62,586
Apr-22	311,983	571,543	5,206	17,407	1,287,983	142,620
May-22	248,587	401,675	(9,638)	25,090	1,491,437	535,460
Jun-22	335,883	(820,526)	50,429	10,019	599,230	(19,106)
FY 21/22	949,119	1,697,203	3,799,395	164,178	15,411,613	927,930

**Statewide Mobile Sports Book
Net Proceeds by Sport/Type
Fiscal Year 2021/2022**

<i>Net Proceeds by Sport/Type</i>						
	Baseball	Basketball	Football	Soccer	Parlay	Other
Jan-22	8,115	(470,622)	(1,889,230)	90,684	(932,569)	169,205
Feb-22	183,084	5,078,291	9,832,966	(248,383)	4,423,453	1,371,093
Mar-22	173,131	12,797,939	111,678	467,735	13,573,072	1,294,721
Apr-22	1,296,135	(12,461,769)	14,802	471,998	13,494,729	456,576
May-22	5,688,729	4,728,122	331,777	126,440	10,921,947	837,380
Jun-22	862,675	786,257	404,016	469,309	6,650,118	1,375,706
FY 21/22	8,211,869	10,458,218	8,806,009	1,377,782	48,130,750	5,504,681

Sports Wagering – Other States



OTHER STATES

ARKANSAS RACING COMMISSION¹

Manager: Smokey Campbell

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

Sports betting is permitted in the state’s casinos and racinos. Mobile betting is also permitted. Please see below for figure regarding sports wagering for the state of Arkansas in the 2022 fiscal year.

Fiscal Year 2022	
Handle	\$ 58,553,150.75
Total to State Net Win 13% or 20%	\$ 956,333.66

¹ Information provided from Arkansas Racing Commission.



COLORADO DIVISION OF GAMING¹

Director: Dan Hartman

Golden (main office)
 17301 W. Colfax Avenue, Suite 135
 Golden, Colorado 80401
 Phone: (303) 205-1300
 Fax: (303) 205-1342
 Website: www.colorado.gov/revenue/gaming

Working in collaboration with the gaming industry, Colorado legislators, and stakeholders, the Division of Gaming implemented several new legislative changes impacting the gaming and sports betting industries. FY22 saw the first year results from the implementation of Amendment 77, which removed betting limits and introduced new games, with taxes collected on limited and extended gaming activities increasing by \$41,523,933, or 34%, over FY21. Another notable legislation impacting the gaming industry was the passage of HB22-1402 to develop a gaming grant program to promote responsible gaming in the state with an appropriation of \$2.5 million to create a responsible gaming cash fund to be distributed through grants to organizations and agencies working on responsible gaming programs in Colorado.

Fiscal Year 2022	
Total Net Sports Betting Proceeds	\$ 102,688,830
Total Taxes	\$ 12,445,448
Total Wagers	\$ 4,815,595,919

¹ Information provided from Colorado Division of Gaming.



ILLINOIS GAMING BOARD¹

Chairman: Charles Schmadeke

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

Fiscal year 2022 saw the adjusted gross revenue generated from sports wagering increase to a little over \$610 million, a 60.7% increase from fiscal year 2021.

The table below provides a summary of sports wagering statistics in its first three fiscal years in Illinois. As shown, nearly 369 million wagers have been made during this time. Over \$13.6 billion in bets have been handled with \$12.6 billion in payouts. This results in nearly \$1 billion in adjusted gross receipts from sports wagering, thereby generating approximately \$92 million in tax revenues

The FY 2022 figures benefitted from recent changes to the industry. Originally, State law required online sportsbook registrations for bettors to be completed in-person. After temporarily suspending, then reinstating in-person registration twice over the course of FY 2021, Governor Pritzker permanently waived the in-person requirement in March 2022 ahead of the NCAA men’s basketball tournament. This has allowed new bettors to enter the sports wagering foray, mostly as mobile customers through sportsbook applications. In addition, P.A. 102-0689 modified the original law by allowing bettors to wager on a sports event involving an Illinois collegiate team, but only if it is done in-person at an Illinois sportsbook. This provision is set to expire on July 1, 2023.

Fiscal Year 2022			
\$ in millions			
Fiscal Year	Wagers	AGR	Tax Revenue
FY 2020	192,007	\$0	\$0
FY 2021	146,883,248	\$380	\$57
FY 2022	221,742,054	\$610	\$92
Total	368,817,309	\$991	\$149

¹ Information obtained from Illinois Gaming Board website.



INDIANA GAMING COMMISSION¹

Executive Director: Greg Small

101 W. Washington Street
 East Tower, Suite 1600
 Indianapolis, Indiana 46204-3408
 Phone: (317) 233-0046
 Fax: (317) 233-0047
 Website: www.in.gov/igc/index.htm

Indiana sports betting is legal and live, with 13 online sports betting sites available in the state. The first in-person sportsbook opened in September 2019. The Sports Wagering and Paid Fantasy Sports Division is responsible for administering and regulating sports wagering and paid fantasy sports in Indiana. Please see below figures regarding sports wagering for the state of Indiana during the 2022 fiscal year.

Fiscal Year 2022	
Total Handle	\$ 380,116,702
Total gross Receipts	\$ 40,292,892
Total State Wagering Tax	\$ 691,470,187

¹ Information provided from Indiana Gaming Control Board.



IOWA RACING AND GAMING COMMISSION¹

Administrator: Brian J. Ohorilko

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

Sports wagering was signed into law on May 13, 2019, and the first wager was accepted on August 15, 2019. 2021 was the first year each casino in Iowa offered sports wagering. Casino Queen was the last licensee to offer sports wagering. Wild Rose Jefferson is the only licensee to have three ADSW partners at the end of 2021, which is the maximum allowed by the state of Iowa. Additional ADSW operators are expected to become licensed in 2022.

Fiscal Year 2022	
Total Handle	\$ 2,053,708,512
Total Revenue	\$ 125,512,413
State Wagering Tax	\$ 9,585,341

¹ Information provided from Indiana Gaming Control Board.



MICHIGAN GAMING CONTROL BOARD¹

Executive Director: Henry Williams

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

The Detroit casinos were authorized to begin retail sports betting on March 11, 2020. The casinos pay an 8.4 percent tax rate on adjusted gross sports betting receipts. The State of Michigan receives 3.78 percent of the tax, and the City of Detroit receives 4.62 percent of the tax for fiscal year 2022. Please see below figures regarding sports wagering for the state of Michigan during the 2022 fiscal year.

Fiscal Year 2022	
Total Handle	\$ 263,733,189.53
Total gross Receipts	\$ 19,070,263.88
Total State Wagering Tax	\$ 711,087.44

¹ Information provided from Michigan Gaming Control Board.



MISSISSIPPI GAMING COMMISSION¹

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

Executive Director: Jay McDaniel
Director of Accounting & Personnel: Shelly LeGrand

The official regulations for Mississippi sports betting were approved on June 21, 2018 with the casinos opening up their sports books beginning in August 2018. All the casinos Mississippi regulated within the state have their own sports book. Please see below figures regarding sports wagering for the state of Mississippi during the 2022 calendar year.

Calendar Year 2022	
Total Handle	\$ 563,902,701.62

¹ Information provided from Mississippi Gaming Commission.



OREGON STATE LOTTERY COMMISSION¹

Director: Barry Pack

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

Oregon had sports betting back in the 1990s. As a result, it was exempt from PASPA. However, Oregon stopped offering sports betting games after the NCAA threatened to boycott states with legal sports betting in 2005.

In 2019, as other states were authorizing sports betting, the State Lottery launched a digital sports betting game playable online or via a mobile app. Due to Oregon’s state constitutional framework for gambling, it does not license sportsbooks in Oregon; rather, the Oregon State Lottery is the provider, and all net proceeds are returned to the state, as with other traditional lottery games. The revenue goes to normal constitutional and statutory beneficiaries, and then some amount of sports betting revenue is dedicated to offsetting public pension costs of public employers pursuant to a statutory formula. Please see below figures regarding sports wagering for the state of Oregon during the 2022 fiscal year.

Fiscal Year 2022	
Wagers Written / Handle	\$ 476,876,865
Net Proceeds / Net Receipts	\$ 48,488,397

¹ Information provided from Oregon State Lottery Commission.

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 on the measure in Louisiana. 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 New Orleans, 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 for daily fantasy sports began.

Pursuant to La. R.S. 27:301 et seq, the Louisiana Fantasy Sports Contest Act, the Louisiana Gaming Control Board (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 daily fantasy sports 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 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 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 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, a competitor of DraftKings and 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 daily fantasy sports.

Louisiana Daily Fantasy Sports Statistics

Please see the chart below for the revenue and taxes generated as a result of daily fantasy sports in Louisiana during the 2021-2022 Fiscal Year.

**Louisiana Daily Fantasy Sports
FY 21/22**

FY 21/22	Gross FS Contest Revenues	Net Revenue	Taxes Paid
July	317,507.55	33,330.64	2,666.45
August	954,143.96	91,080.40	7,286.43
September	2,239,531.80	281,590.33	22,527.23
October	3,244,346.18	352,552.09	28,204.17
November	2,984,270.97	330,851.94	26,468.16
December	3,080,669.92	320,721.73	25,657.74
January	2,622,942.12	280,160.35	22,412.83
February	985,353.73	106,922.77	8,553.82
March	1,118,253.68	116,785.38	9,342.84
April	813,282.57	85,821.26	6,865.70
May	901,226.27	92,954.96	7,436.40
June	827,765.49	83,714.28	6,697.14
	20,089,294.24	2,176,486.13	174,118.90

Fantasy Sports – Other States



OTHER STATES

ARIZONA DEPARTMENT OF GAMING¹

Director: Jackie Johnson

100 N. 15th Avenue
Suite 202
Phoenix, Arizona 85007
Phone: (602) 771-4263
Fax: (602) 255-3883
Website: www.gaming.az.gov

Arizona Department of Gaming (“ADG”) was charged with regulating and enforcing Fantasy Sports for the first time in fiscal year 2022, due to legislation passed in April of 2021. The signing of House Bill 2772 and amended Tribal-State Gaming Compacts directed the ADG to adopt rules and act as the primary regulator and enforcement body for event wagering and fantasy sports contests. Additionally, this legislation required event wagering & fantasy sports contests providers to provide help for those who may have a problem with gambling, as well as allows individuals to exclude themselves from these new forms of legal wagering statewide. Throughout fiscal year 2022, the ADG worked diligently with the public & stakeholders to complete the necessary regulations to efficiently and responsibly set up these new industries in just 147 days. Pursuant to the Arizona state law and regulations, fantasy contest operators must pay an initial license fee of \$2,000. Licenses may be renewed every two years for a fee of \$1,000. For fiscal year 2022, the state of Arizona has 10 fantasy sports contest operators and 4 fantasy sports suppliers.

Fiscal Year 2022	
In-State Entry Fees	\$ 30,589,161
FS Contest Adjusted Revenues	\$ 2,943,209
Privilege Fees- FS	\$ 170,390
Licensing Fees- FS	\$34,250

Pursuant to A.R.S § 5-1201(7), "Fantasy Sports Contest Adjusted Revenues" means the amount equal to the total of all entry fees that a fantasy sports contest operator collects from all fantasy sports contest players minus the total of all sums paid out as prizes or awards to all fantasy sports contest players multiplied by the in-state percentage. Additionally, "Entry Fee" means cash or cash equivalent that is paid by a participant to a Fantasy Sports Contest Operator to participate in a fantasy sports contest [A.R.S. § 5-1201(5)].

¹ Information provided from Arizona Department of Gaming.



STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION¹

Director: Larry W. Walther

1816 West Seventh Street
 Room 2340
 Little Rock, Arkansas 72203
 Phone: (501) 682-7187
 Fax: (501) 682-1103
 Website: www.arkansas.gov/dfa

In Arkansas, daily and season-long fantasy sports are exempt from gambling prohibitions pursuant to ACT 1075 (HB 2550) of the Arkansas 2017 Regular Legislative Session. Act 1075 of 2017 authorizes paid fantasy sports games in Arkansas. Additionally, Act 1075 imposes a special 8% privilege tax based on the game operator’s gross paid fantasy sports game revenues collected during the period of the state’s previous fiscal year. The gross paid fantasy sports game revenues are the total of all entry fees that a game operator collects from all game participants, less the total of all sums paid out as prizes to all game participants. The remaining balance of revenues is multiplied by the location percent for Arkansas. The location percentage is determined for each paid fantasy sports game and calculated as a percentage of all entry fees collected from game participants located in Arkansas divided by the total of entry fees from all game participants. The special 8% privilege tax is remitted to the Department of Finance and Administration on a quarterly basis through the Arkansas Taxpayer Access Point. Game Operator is a person who is engaged in the business of professionally conducting paid fantasy sports games for cash prizes for members of the general public and requires cash or cash equivalent as an entry to be paid by a member of the general public who participates in a paid fantasy sports game. Game Participant is an individual who participates in paid fantasy sports games offered by the game operator.

Fiscal Year 2022	
Total Taxes	\$ 234,031.63

¹ Information provided from <https://www.dfa.arkansas.gov/excise-tax/miscellaneous-tax/fantasy-sports-games>.



DELEWARE DIVISION OF GAMING ENFORCEMENT¹

Director: Gregory Nolt

600 South Bay Road
Suite 2
Dover, Delaware 19901
Phone: (302) 526-5860
Fax: (302) 526-5850
Website: fantasysports.delaware.gov

On July 26th, 2017, the Delaware Interactive Fantasy Contest Act was signed into law by Governor John Carney. The act permits online wagering by participants located in Delaware on interactive daily fantasy sports contests offered by those internet operators who have registered in Delaware. Interactive fantasy sports contests are games of skill wherein one or more contestants compete against each other by using their knowledge and understanding of athletic events and athletes to select and manage rosters of players whose performance directly corresponds with the actual performance of competitors on sports teams and in sports contests. The Delaware Division of Gaming Enforcement provides the regulatory oversight to ensure the integrity, accountability and public trust of these contests. Companies authorized to provide interactive fantasy sports contests in Delaware are DraftKings, FanDuel, and Yahoo Fantasy Sports.

¹ Information provided from fantasysports.delaware.gov



INDIANA GAMING COMMISSION¹
SPORTS WAGERING AND PAID FANTASY SPORTS DIVISION

Director: Sara Martin

East Tower, Suite 1600
101 W. Washington Street
Indianapolis, IN 46204
Phone: (317) 233-0046
Fax: (317) 233-0047
Website: www.in.gov/igc/

The Sports Wagering and Paid Fantasy Sports Division is responsible for administering and regulating sports wagering and paid fantasy sports in Indiana. Fantasy sports contests with an entry fee are legal in the state and not classified as gambling. Paid fantasy sports was established by Senate Enrolled Act 339-2016 and is contained within Indiana Code § 4-33-24. The fantasy sports contest operators that authorized to provide paid fantasy sports in Indiana are DK Crown Holdings, Inc.; FanDuel, Inc.; Fantasy Sports Shark, LLC d/b/a Monkey Knife Fight; SHGN Acquisition Corp.; Underdog Sports, Inc.; and Yahoo Fantasy Sports, LLC.

Fiscal Year 2022	
Fantasy Sports renewals	\$ 25,000

¹ Information provided from <https://www.in.gov/igc/sports-wagering-and-paid-fantasy-sports/>



IOWA RACING AND GAMING COMMISSION¹

Administrator: Brian J. Ohorilko

DMACC Capitol Center
1300 Des Moines Street, Suite 100
Des Moines, IA 50309
Phone: (515) 281-7352
Email: irgc@iowa.gov
Website: <https://irgc.iowa.gov/>

During the Iowa 2019 Legislative session, legislation was signed authorizing sports betting and fantasy sports contests in the state under the regulation of the Iowa Racing and Gaming Commission. On October 25, 2019, fantasy sports contests began operating in Iowa. The initial license for fantasy contest operators in the state of Iowa is for a term of three years. After the initial licensing period, the licensee must pay an annual fee of \$1,000 for licensees with a yearly adjusted gross revenue under \$150,000 or \$5,000 for licensees with a yearly adjusted gross revenue of \$150, 000 or greater. The two fantasy contest operators authorized to conduct fantasy sports contests in the state of Iowa are DraftKings and FanDuel.

Fiscal Year 2022		
	Crown DFS Inc. (DraftKings)	FanDuel Inc.
Fantasy Sports Revenue	\$1,091,952.97	\$193,253.07
Fantasy Sports Entry Fees from Iowa Participants	\$8,387,943.58	\$1,871,836.55
Fantasy Sports Payout to Iowa Participants	\$7,759,874.62	\$1,436,313.72
Number of Fantasy Sports Contests	2,800,283	105,542
Tax Credit	\$45,375.00	\$13,044.58
State Tax	\$18,197.71	\$0.00

¹ Information provided from <https://irgc.iowa.gov/about/chronology/2010-present>



MISSISSIPPI GAMING COMMISSION¹

Director: Jay McDaniel

620 North Street, Suite 200
Jackson, MS 39202
Phone: (601) 576-3800
Fax: (601) 576-3929
Website: www.msgamingcomission.com

The Mississippi Gaming Commission is tasked with oversight of fantasy sports contests. Fantasy contest operators wishing to offer fantasy contests must obtain a license from the Mississippi Gaming Commission. Each applicant for licensure must pay an application fee of \$5,000. A license is valid for three years. For the privilege of conducting fantasy contests in Mississippi, licensees must pay to the Department of Revenue a fee equivalent to eight percent (8%) of the operator’s net Mississippi revenue. The fantasy contest operators authorized to provide fantasy sports in Mississippi are DraftKings Inc.; FanDuel, Inc.; Underdog Sports, Inc.; Yahoo Fantasy Sports, LLC.; and Bid Ventures, Inc. d/b/a Jockmkt.

Fiscal Year 2022	
Total taxes transferred to State General Fund	\$183,597

¹ Information provided from www.msgamingcomission.com



OHIO CASINO CONTROL COMMISSION¹

Director: Matthew T. Schuler

100 East Broad Street, 20th Floor
Columbus, OH 43215
Phone: (614) 387-5858
Fax: (614) 485-1007
Website: www.casinocontrol.ohio.gov

Legislation giving the Ohio Casino Control Commission (the “Commission”) oversight of fantasy contests was approved by the Ohio General Assembly in late 2017 and became effective in 2018. The measure gave the Commission the responsibility to license and regulate those conducting fantasy contests. The Commission began accepting license applications in September 2019. Following the appropriate investigations, the Commission approved the first fantasy contest operator licenses in February 2020. There are currently 16 active operators in Ohio. In addition, the Commission has approved several accounting firms to provide the compliance and financial statement audits that are required of licensed fantasy contest operators. Approved firms are eligible to complete audit work for any licensed operator.

Fiscal Year 2022	
License Fees	\$30,000

¹ Information provided from <https://www.casinocontrol.ohio.gov/About/AnnualReport.aspxed>

Tribal Gaming



TRIBAL GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 7/1/2021 – 6/30/2022

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 7/1/2021 – 6/30/2022

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 7/1/2021 – 6/30/2022

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 7/1/2021 – 6/30/2022

Quarter	Chitimacha St. Mary	Coushatta Allen	Tunica-Biloxi Avoyelles
1	Not Provided	Not Provided	Not Provided
2	Not Provided	Not Provided	Not Provided
3	Not Provided	Not Provided	Not Provided
4	Not Provided	Not Provided	Not Provided
Total	Not Provided	Not Provided	Not Provided

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