



2012-2013

Louisiana Gaming Control Board



Report to the Louisiana State Legislature



State of Louisiana
Gaming Control Board

BOBBY JINDAL
GOVERNOR

DALE A. HALL
CHAIRMAN

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

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

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

The Louisiana Gaming Control Board submits the 16th 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 has regulatory authority, control, and jurisdiction over all aspects of gaming activities and operations as authorized pursuant to the provisions of the Louisiana Riverboat Economic Development and Gaming Control Act, the Louisiana Economic Development and Corporation Act, the Video Draw Poker Devices Control Law, the Pari-Mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act, and limited authority as provided by law relative to gaming on Indian lands.

The Board's operating budget for FY 2011-2012 was \$877,908 funded through statutory dedicated funds of \$794,815 from Riverboat Gaming Enforcement Fund and \$83,093 from Pari-mutuel Live Racing Facility Gaming Control Fund. The Board has three full time employees in addition to the Chairman who serves as the chief administrative officer supervising daily Board operations. The Board is required by law to meet at least once a month.

RIVERBOAT GAMING

Fifteen riverboat casinos are authorized to operate in Louisiana. There are currently fourteen operational riverboat casinos. The remaining riverboat casino license is held by Ameristar Casino Lake Charles, LLC d/b/a Ameristar Casino Resort Spa Lake Charles. Construction is underway for Ameristar's \$500 million dollar project which is scheduled to open in July, 2014.

There are six riverboat casinos in Shreveport-Bossier, two in Lake Charles, three in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 11,471 workers, and in 2011-12 contributed \$355,603,673 in net revenue to the state. Although L'Auberge Baton Rouge is currently operational, it was not open during fiscal year 2011-12 and their financial information was not included in the current report. Bossier

Casino Venture, Inc. d/b/a Margaritaville Bossier City opened on June 13, 2013 and financial information is not available for inclusion in this report.

The Shreveport-Bossier market had adjusted gross revenues of \$652,247,021 for fiscal year 2011-12, a decrease of \$20,113,794 from the previous fiscal year with \$140,233,111 in fees paid to the state. Despite this decrease, the Shreveport-Bossier area remains the most prolific provider of income to the state.

The Lake Charles market had adjusted gross revenues of \$509,286,192, an increase of \$29,308,790 from the previous fiscal year with \$109,496,531 in fees paid to the state.

In 2011-2012, the riverboat casinos in Baton Rouge had adjusted gross revenues of \$196,188,464, an increase of \$4,068,609 with \$42,180,519 in fees paid to the state. Figures for L'Auberge Baton Rouge will be included in next year's report.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$296,248,897, a decrease of \$7,591,422 with \$63,693,513 in fees paid to the state.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$73,524,385 in gaming revenue to the state. This exceeded the minimum payment requirement of \$60,000,000 pursuant to the Casino Operating Contract, but was a \$2,104,590 decrease from the previous year.

VIDEO POKER

As of June 30, 2012 there were 2,124 video poker outlets and 14,467 devices in the 31 parishes which approved video poker gaming in the local option election on November 5, 1996. These machines are authorized in bars, restaurants, hotels, off-track betting parlors and truckstops. Fees to the state from video poker amounted to \$181,084,286 for fiscal year 2011-12, a decrease of \$1,664,302 from the previous year.

RACETRACK GAMING

The final piece of the gaming picture is "slots at the tracks." The racetracks generated \$402,318,738 during fiscal year 2011-12 with \$61,031,753 in fees to the state, an increase of \$1,873,879 from the prior year.

INDIAN GAMING

This report contains limited statistical information on one of the three Indian-owned casinos in Louisiana. The tribes are not required to pay any fees directly to the state nor are they 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 is a substantial part of the Louisiana economy generating \$671,244,097 in direct gaming revenue, a slight decrease from the previous year. More than half of this revenue is derived from riverboat gaming.

The Shreveport-Bossier area, largely dependent on the Dallas – Fort Worth market, remains the strongest market in the state, but continues to be financially impacted by the increase of Indian Casinos in Oklahoma. The revenue generated from gaming operations fund various programs in the state and is a primary source of funding for the Support Education in Louisiana Fund (SELF). Any decline in gaming revenue adversely affects 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 operators and Louisiana citizens who are employed and/or benefit by this industry.

Respectfully submitted by:

The Louisiana Gaming Control Board



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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





**LOUISIANA STATE POLICE
 RIVERBOAT GAMING ACTIVITY SUMMARY
 FISCAL YEAR 2011 – 2012**

Licensee	D/B/A and Location	Date of Commencement ³	Admissions	Total AGR	Fee Remittance
PNK Baton Rouge Partnership ¹	L'Auberge Casino & Hotel Baton Rouge – Baton Rouge	10/24/93	0	0	0
Louisiana Riverboat Gaming Partnership	Diamond Jacks Casino & Resort - Bossier City	05/20/94	1,201,516	75,673,464	16,269,795
Horseshoe Entertainment, L.P.	Horseshoe Casino - Bossier City	07/09/94	1,833,253	217,522,923	46,767,429
Louisiana I Gaming, L.P.	Boomtown Belle Casino-Harvey	08/06/94	1,522,415	134,373,422	28,890,286
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	09/05/94	1,132,887	109,083,674	23,452,990
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	09/30/94	1,055,227	73,642,913	15,833,226
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge - Baton Rouge	12/28/94	1,235,267	122,545,551	26,347,293
Belle of Orleans, LLC ²	Amelia Belle Casino - Amelia	07/07/95	659,749	52,791,801	11,350,237
St. Charles Gaming Company, Inc.	Isle Lake Charles - Westlake	07/29/95	957,591	67,403,235	14,491,696
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96	1,030,445	77,906,523	16,749,902
PNK Bossier City, Inc.	Boomtown Casino Bossier City - Bossier City	10/04/96	1,241,229	87,939,758	18,907,048
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort – Shreveport	12/20/00	3,090,216	156,422,566	33,630,852
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town Shreveport – Shreveport	05/20/04	1,779,105	114,688,310	24,657,987
PNK Lake Charles, LLC	L'Auberge Lake Charles – Lake Charles	05/23/05	4,549,347	363,976,434	79,254,933
TOTALS			21,288,247	\$1,653,970,574	\$356,603,674

Source: LOUISIANA STATE POLICE (Gaming Audit Section)

¹ Commenced operation in September 2012, no revenue information for fiscal year 2012

² Relocated to St. Mary Parish from its original berth site on Lake Pontchartrain in Orleans Parish

³ See Riverboat Gaming Licenses Chart



RIVERBOAT GAMING LICENSES

Current Licensee	Original Licensee	Date of Issuance	Current Berth Site Location	Original Berth Site Location
PNK (Baton Rouge) Partnership (L'Auberge Baton Rouge)	Showboat Star Partnership	8/19/1993	Mississippi River, East Baton Rouge	Lake Pontchartrain, Orleans
Eldorado Casino Shreveport Joint Venture	Queen of New Orleans Joint Venture	10/14/1993	Red River, Caddo/Bossier	Mississippi River, Orleans
Horseshoe Entertainment, L.P.	Horseshoe Entertainment, L.P.	11/22/1993	Red River, Bossier	Red River, Bossier
Ameristar Casino Lake Charles, LLC	Creative Casinos of Louisiana, LLC	5/19/2011 ¹	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu
Louisiana Riverboat Gaming	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier casino Ventures, Inc. (Margaritaville)	Grand Palais Riverboat, Inc.	1/9/1994 ²	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), Inc.	Crescent City Capital Development, Inc.	2/11/1994 ³	Red River, Bossier	Mississippi River, Orleans
Red River Entertainment Partnership in Commendam (Sam's Town)	Red River Entertainment Partnership in Commendam	3/8/1994	Red River, Caddo/Bossier	Red River, Caddo/Bossier
Louisiana – I Gaming L.P. (Boomtown Harvey)	Louisiana – I Gaming L.P.	3/22/1994	Harvey Canal/Intracoastal Waterway, Jefferson	Harvey Canal/Intracoastal Waterway, Jefferson
Belle of Orleans, LLC (Amelia Belle)	Belle of Orleans, LLC	3/24/1994	Intracoastal Waterway/Bayou Boeuf, St. Mary	Lake Pontchartrain, Orleans ⁴
St. Charles Gaming Company, Inc. (Isle of Capri)	St. Charles Gaming Company	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu ⁵
Treasure Chest Casino, LLC	Treasure Chest Casino, LLC	5/18/1994	Lake Pontchartrain, Jefferson	Lake Pontchartrain, Jefferson
Louisiana Casino Cruises, Inc. (Hollywood – B.R.)	Louisiana Casino Cruises	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
Catfish Queen Partnership in Commendam (Belle of Baton Rouge)	Catfish Queen Partnership in Commendam	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
PNK (Lake Charles) LLC (L'Auberge Lake Charles)	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Source: LOUISIANA STATE POLICE (Gaming Audit Section)

¹ This license was originally issued to Players Lake Charles, L.L.C. It was then acquired by Harrah's Entertainment, then Pinnacle Entertainment with the intent to build and operate a new casino, Sugarcane Bay. However, Pinnacle surrendered the license to the Board in April, 2010.
² This license was acquired by Isle of Capri from the Grand Palais bankruptcy. The licensee was given credit for 263 days in bankruptcy, making its first expiration date September 21, 1999.
³ This license was acquired by Casino Magic from the Crescent City bankruptcy. The licensee was given credit for 291 days in bankruptcy, making its first expiration date November 28, 1999.
⁴ The Riverboat Gaming Commission originally approved the berth site for the Julia Street Wharf on the Mississippi River in Orleans Parish. However, The licensee never operated at this site.
⁵ The Riverboat Gaming Commission originally approved the berth site for St. Charles Parish. However, the licensee never operated at this site.



**LOUISIANA RIVERBOAT CASINO INDUSTRY
 ECONOMIC IMPACT FIGURES FY 2011-2012**

License	Amelia Belle Casino	Belle of Baton Rouge	Boomtown Belle Casino	Boomtown Casino Bossier City	Hollywood Baton Rouge	Mojito Pointe ⁵	L'Auberge Casino & Hotel Baton Rouge ⁶	Eldorado Resort Casino Shreveport	L'Auberge Lake Charles
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Baton Rouge	Shreveport	Lake Charles
Start Date	Jul-95	Aug. - 94	Aug. - 94	Oct. - 96	Dec. - 94	Dec. - 93	Oct. - 93	Dec. - 00	May - 05
State franchise tax 21.5%	\$11,350,237	\$15,833,226	\$28,890,286	\$18,907,048	\$26,347,293			\$33,630,852	\$78,254,933
Local fees	\$1,500,000	\$940,897	\$8,062,405	\$ 4,748,747	\$4,435,970			\$6,655,722	\$14,184,551
Property taxes	\$547,715	\$980,138	\$695,641	\$ 1,015,426	\$682,226			\$2,746,855	\$3,929,438
Payroll(includes tips)	\$7,947,913	\$116,328,792	\$20,025,252	\$ 20,143,561	\$18,493,596			\$28,151,930	\$65,173,425
Benefits ¹	\$782,145	\$4,263,130	\$4,990,037	\$ 4,958,207	\$4,822,532			\$7,319,502	\$17,092,678
Employment (F/T)	267	525	634	661	466			1,281	1,451
Employment (ftes)	302	661	661	564	518			1,121	1,685
Procurement (total) ²	\$5,945,656	\$13,189,324	\$13,189,324	\$11,283,506	\$8,491,454			\$27,980,059	\$64,128,047
Minority	\$417,498	\$766,548	\$766,548	\$1,401,257	\$773,163			\$5,559,321	\$5,823,434
Woman	\$1,701,167	\$1,584,093	\$4,586,470	\$4,065,559	\$1,472,990			\$6,989,120	\$18,782,202
Capital investments/improvements 11-12	\$1,819,099	\$2,697,354	\$3,172,635	\$ 2,085,511	\$2,621,648			\$5,540,923	\$15,348,759
Capital investments/improvements cumulative	\$65,134,733	\$116,873,923	\$123,970,121	\$ 154,561,759	\$124,886,125			\$239,851,232	\$464,075,057
Charitable contributions 2011-2012	\$1,770	\$6700	\$29,898	\$ 45,162	\$144,639			\$203,122	\$518,883
Charitable contributions cumulative	\$100,590	\$1,401,169	\$2,051,524	\$2,634,735	\$3,194,340			\$2,222,422	\$9,870,149
Development plans	\$2,000,000	\$4,250,000	\$13,050,000	\$3,223,500	\$3,327,724			\$4,000,000	\$20,489,300
Admissions	659,749	1,040,016	1,522,415	1,241,229	1,235,267			3,090,216	4,549,347
Percentage of Visitors ³	8.85%	29%	10%	48%	31.3%			85%	85%
Estimate of visitors	58,387	301,604	190,622	595,786	386,638			2,626,683	3,866,944
Visitors spending ⁴	\$2,919,390	\$15,080,232	\$7,612,075	\$29,789,496	\$19,331,928			\$131,334,180	\$193,347,247

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

² Excludes gaming equipment.

³ Percentage of patrons who originate from more than 150 mile or from another state.

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

⁵ Former Harrah's Lake Charles purchased by Pinnacle in August, 2006, surrendered to LGCB 2010, now licensed by Ameristar Casino, Lake Charles, LLC.

⁶ Former Harrah's Star Partnership purchased by Pinnacle in August 2006, opened September, 2012.



**LOUISIANA RIVERBOAT CASINO INDUSTRY
 ECONOMIC IMPACT FIGURES FY 2011-2012**

Licensee	Horseshoe Casino	Diamondjacks Casino & Resort	Isle/Grand Palais	Isle Lake Charles	Treasure Chest Casino	Sam's Town Shreveport	Totals
Location	Bossier City	Bossier City	Lake Charles	Lake Charles	Kenner	Shreveport	
Start Date	Jul-94	May-94	Jul-96	Jul-95	Sept. - 94	May-04	
State franchise (21.5%)	\$46,767,429	\$16,269,795		\$14,491,696	\$23,452,990	\$24,657,989	\$338,853,774
Local fees	\$9,762,924	\$3,405,306		\$7,354,381	\$4,823,908	\$5,472,412	\$71,347,223
Property taxes	\$4,028,252	\$1,593,573		\$1,495,068	\$430,042	\$2,593,815	\$20,769,795
Payroll(includes tips)	\$43,069,814	\$15,758,130		\$33,994,218	\$20,323,079	\$27,156,881	\$316,566,591
Benefits ¹	\$11,366,279	\$5,262,100		\$9,800,546	\$66,397,855	\$9,535,629	\$146,590,640
Employment (F/T)	983	558		865	658	1099	9448
Employment (ftes)	981	642		928	618	962	9520
Procurement (total) ²	\$27,737,375	\$14,294,496		\$20,954,218	\$11,918,895	\$21,387,639	\$244,575,802
Minority	\$3,014,931	\$1,504,034		\$973,517	\$927,005	\$3,352,66	\$28,284,508
Woman	\$5,565,823	\$1,874,953		\$3,605,235	\$3,583,485	\$5,412,937	\$59,224,034
Capital investments/improvements 11-12	\$2668,311	\$1,541,575		\$6,887,178	\$3,694,731	\$11,178,948	\$59,256,672
Capital investments/improvements cumulative	289,391,366	218,521,986		174,659,101	282,568,210	290,232,777	2,544,726,390
Charitable contributions 2011-2012	\$77,108	\$9,952		\$167,784	\$47,940	\$17,387	\$1,270,345
Charitable contributions cumulative	\$7,699,038	\$4,138,717		\$3,891,931	\$3,132,111	\$4,584,506	\$44,921,232
Development plans	\$0	\$0		\$19,212,338	\$1,400,000	\$641,000	\$71,593,862
Admissions	1,833,012	1,201,516		1,988,036	1,132,887	1,779,105	21,272,795
Percentage of Visitors ³	34%	76.10%		73%	15%	66%	57.9%
Estimate of visitors	623,224	914,353		1,451,266	169,933	1,174,209	12,321,271
Visitors spending ⁴	\$31,161,204	\$45,717,683		\$72,563,314	\$8,496,652	\$58,710,465	\$616,063,866

Source: Louisiana Casino Association

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

² Excludes gaming equipment.

³ Percentage of patrons who originate from more than 150 miles or from another state.

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

Demographics





RIVERBOAT GAMING FISCAL YEAR 2012

LICENSEE	D/B/A and LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, LLC	Amelia Belle Casino–Amelia	\$ 9,169,950	337	331	188	209
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	19,698,832	776	766	634	460
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort-Shreveport	26,413,304	1,255	1233	848	757
Grand Palais Riverboat, Inc.	Isle of Capri –Westlake	0	0	0	0	0
Horseshoe Entertainment, L.P.	Horseshoe Casino-Bossier City	43,026,062	1,224	1192	803	688
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge-Baton Rouge	19,266,102	581	577	383	294
Louisiana I Gaming, L.P.	Boomtown Belle Casino-Harvey	18,120,790	678	675	424	354
Louisiana Riverboat Gaming Partnership	Diamond Jacks Casino & Resort-Bossier City	19,796,474	654	649	484	390
PNK (SCB) LLC ¹	(formally)Sugar Cane Bay-Lake Charles	0	0	0	0	0
PNK Baton Rouge Partnership ²	L’Auberge Casino & Hotel Baton Rouge -Baton Rouge	0	0	0	0	0
PNK Bossier City, Inc.	Boomtown Casino Bossier City-Bossier City	60,284,357	665	657	481	380
PNK Lake Charles, LLC	L’Auberge Lake Charles-Lake Charles	71,493,692	2,330	2131	1054	1306
Red River Entertainment of Shreveport Partnership in Commendam	Sam’s Town Shreveport-Shreveport	29,737,752	1,209	1196	901	723
St. Charles Gaming Company, Inc.	Isle of Lake Charles-Westlake	21,643,075	1,026	1003	511	591
Treasure Chest Casino, LLC	Treasure Chest Casino-Kenner	21,994,296	736	730	409	381
TOTAL		\$ 360,644,686	11,471	11,140	7,120	6,533

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

Dollar figure amounts are rounded to the nearest dollar

* Average over calendar year

¹ License surrendered on April 14, 2010.

² Commenced operation in September 2012, no revenue information for fiscal year 2012.



RIVERBOAT GAMING FISCAL YEAR 2012

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino–Amelia	\$ 5,424,206	\$ 517,499	\$ 1,605,749
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	10,416,330	579,227	1,603,095
Eldorado Casino Shreveport Joint Venture	Eldorado Casino Resort-Shreveport	22,553,886	4,898,917	6,709,012
Grand Palais Riverboat, Inc.	Isle of Capri –Westlake	0	0	0
Horseshoe Entertainment, L.P.	Horseshoe Casino-Bossier City	18,777,560	2,525,096	5,142,506
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge-Baton Rouge	6,976,028	716,652	1,067,112
Louisiana I Gaming, L.P.	Boomtown Belle Casino-Harvey	12,938,816	2,780,380	4,585,323
Louisiana Riverboat Gaming Partnership	Diamond Jacks Casino & Resort-Bossier City	12,534,890	1,443,525	1,778,793
PNK (SCB) LLC ¹	(formally)Sugar Cane Bay-Lake Charles	0	0	0
PNK Baton Rouge Partnership ²	L’Auberge Casino & Hotel Baton Rouge – Baton Rouge	0	0	0
PNK Bossier City, Inc.	Boomtown Casino Bossier City-Bossier City	8,012,529	1,409,181	4,001,640
PNK Lake Charles, LLC	L’Auberge Lake Charles-Lake Charles	53,129,704	6,596,374	15,012,657
Red River Entertainment of Shreveport Partnership in Commendam	Sam’s Town Shreveport-Shreveport	12,699,756	3,322,611	5,347,472
St. Charles Gaming Company, Inc.	Isle of Lake Charles-Westlake	15,549,978	1,223,505	5,986,110
Treasure Chest Casino, LLC	Treasure Chest Casino-Kenner	7,315,974	948,645	3,602,301
TOTAL		\$ 186,329,657	\$ 26,961,612	\$ 56,441,770

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

Dollar figure amounts are rounded to the nearest dollar

¹ License surrendered on April 14, 2010.

² Commenced operation in September 2012, no revenue information for fiscal year 2012.

Riverboat Gaming - Other States'





RIVERBOAT SELECT DATA COMPARISON - OTHER STATES

	Illinois FY 2012	Indiana FY 2012	Iowa FY 2012	Missouri FY 2012	Mississippi FY 2012	Louisiana FY 2012
Number of Vessels	10	13	15	12	30	15 (13 in operation)
Casino Type	Dockside	Dockside/Landbased	Dockside/Landbased	Dockside	Dockside/Landbased ¹	Dockside
AGR	\$ 1,638,167,885	\$ 2,723,375,818	\$ 1,008,065,334	\$ 1,795,206,631	\$ 251,090,473	\$ 1,653,970,574
State Gaming Taxes	\$ 476,246,146	\$ 754,146,130	\$ 99,982,822	\$ 376,993,392	\$ 274,537,729	\$ 355,603,673
Local Taxes or Fees	\$ 98,090,275	\$ 74,908,965	\$ 9,718,198	\$ 103,269,160	\$ 91,569,794	\$71,347,223
Total Employees	7,671	13,900	6,824	9,631	20,989	11,471
Total Square Footage	366,022	877,432	475,555	811,000	1,447,010	330,698
Total Admissions	16,157,869	24,969,691*	16,690,125	51,634,580	24,868,384*	21,288,247
Tax Rate and/or Admission Charges:	Graduated % of AGR 15% 0 to \$ 25 M 22.5% \$25 to \$ 50 M 27.5% \$50 to \$75 M 32.5% 75 to \$ 100 M 37.5% \$100 to \$150 M 45% \$150 to \$200 M 50% over \$200 M Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals.)	Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission * The two newest locations: Hoosier Park (5/29/08) and Indiana Live (6/6/08) do not collect admissions.	State Gaming Tax Rate: 5% \$ 0 - \$1 M 10% \$ 1 M - \$3 M 22% over \$3 M	21% of AGR & \$ 2.00 per admission (\$1.00 to state and \$1.00 to local government.)	8% of AGR & 3.2% to local governments *Mississippi does not track, tax or charge admission fees. Patron data is gathered through a quarterly survey.	21.5 % of AGR

¹ Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



ILLINOIS GAMING BOARD

Administrator: Mark Ostrowski

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

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

The Board itself consists of five members appointed by the Governor and confirmed by the Senate. The Board’s staff conducts audit, legal, enforcement, investigative, operational and financial analysis activities to ensure the integrity of riverboat and video gambling in Illinois as mandated by the Riverboat Gambling and Video Gaming Acts. The Board ensures the integrity of the gambling operations through the regulatory oversight and the licensing of gaming operations and personnel. The Board’s staff conducts a criminal background and financial investigation 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

FY 13 Appropriations	\$ 58,023,200
FY 12 Appropriations	\$ 54,643,700

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Estimated FY 13	\$ 25,513,218
Actual FY 12	\$ 20,852,979

ALLOCATION OF EMPLOYEES

Authorized Headcount – FY13	350
Actual Headcount – FY12 (as of June 30, 2012)	252



INDIANA GAMING COMMISSION

Executive Director: Ernest E. Yelton
Controller: Kendra Nigg

101 W. Washington Street
 East Tower, Suite 1600
 Indianapolis, Indiana 46204-3408
 Phone: (317) 233-0046
 Fax: (317) 233-0047

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 2012 Indiana Gaming Commission.

COMMISSION OPERATING BUDGET

FY 2012	\$ 3,483,092
FY 2011	\$ 4,101,183

SOURCES OF FUNDING

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

SALARIES EXPENDITURE - INDIANA GAMING COMMISSION

FY 2012	\$ 2,967,653
FY 2011	\$ 2,853,167

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUBRANCE¹

FY 2012	\$ 12,296,044
FY 2011	\$ 11,204,420

¹ Gaming Enforcement – fully reimbursed by the riverboat casinos and horse track facilities.



IOWA RACING AND GAMING COMMISSION

Administrator: Brian J. Ohorilko

1300 Des Moines St., Suite 100
 Des Moines, Iowa 50309
 Phone: (515) 281-7352
 Fax: (515) 242-6560

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

TOTAL OPERATING BUDGET

Riverboat Gaming FY 12	\$3,195,768
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

Expenditures on Salaries FY 12	\$1,828,697
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ALLOCATION OF EMPLOYEES

44 Full Time Equivalent Employees

REVENUES TO STATE

\$199,982,822

REVENUES TO LOCAL GOVERNMENT (City and County Total)

\$9,718,198



MISSISSIPPI GAMING COMMISSION

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

Director of Accounting & Personnel: Shelly LeGrand
Staff Officer: Patsy Knowles

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. The data source is the Mississippi Gaming Commission’s Budget Request.

TOTAL OPERATING BUDGET

FY 11	\$ 10,071,965
FY 12	\$ 8,680,492

SOURCES OF FUNDING

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

EXPENDITURES ON SALARIES

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

Total Salary Expenditure FY 12	\$ 6,211,125
Total Salary Expenditure FY 11	\$ 6,426,038

ALLOCATION OF EMPLOYEES

Total Number FY 12	131
--------------------	-----

ALLOCATION BY DEPARTMENT

Charitable Gaming	14
Enforcement	56
Investigations	23
Others	42



MISSOURI GAMING COMMISSION

Deputy Director of Administration: Alden Henrickson

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

In October, 2012 the Isle of Capri casino in Cape Girardeau opened bringing to thirteen the number of riverboat gaming casino licenses in Missouri.

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

TOTAL OPERATING BUDGET

FY 2012 Total

Personal Services including fringe benefits	\$ 20,044,715
Expense and Equipment	\$ 1,261,667
Total Expended	\$ 21,306,382

Full Time Equivalent Employees	223
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FY 2013 Budget

Personal Services including fringe benefits	\$ 22,460,429
Expense and Equipment	\$ 1,913,786
Total Budgeted	\$ 24,374,215

Full Time Equivalent Employees	239
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Video Poker





FRANCHISE FEES BY TYPE¹
FY 2011 – 2012

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES	3,538	1,183	\$ 291,136,954	\$ 182,167,132	\$ 108,969,823	\$ 28,332,271
RESTAURANTS	2,094	718	126,197,077	79,571,912	46,625,166	12,122,608
HOTELS	61	9	5,384,146	3,537,539	1,846,606	480,120
RACE TRACKS & OTBs	995	14	122,259,509	81,156,579	41,102,930	7,398,543
TRUCK STOPS	7,779	200	1,201,219,403	793,755,904	408,463,499	132,750,745
TOTALS	14,467	2,124	\$ 1,746,197,089	\$ 1,140,189,066	\$ 607,008,024	\$ 181,084,287

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	315,300
RENEWAL FEES	1,107,200
DEVICE OPERATION FEES	10,558,052
CIVIL PENALTIES & INTEREST	146,262
PROCESSING FEES	91,000
TOTAL	\$ 12,217,814
TOTAL FEES COLLECTED	\$ 193,302,101

¹ Numbers are rounded to the nearest whole dollar amount



**VIDEO GAMING DATA BY PARISH
 FY 2011-2012**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	47	515	\$68,561,769	\$45,847,147	\$22,714,623	\$7,214,336	\$1,661,099	\$5,553,237
Assumption	24	164	\$12,651,046	\$8,143,309	\$4,507,737	\$1,385,023	\$315,929	\$1,069,094
Avoyelles	25	183	\$13,856,412	\$8,738,091	\$5,118,322	\$1,583,814	\$365,493	\$1,218,322
Bossier	55	272	\$25,877,647	\$15,942,471	\$9,935,176	\$2,966,594	\$677,494	\$2,289,099
Caddo	110	787	\$89,810,217	\$55,972,317	\$33,837,901	\$10,425,054	\$2,391,825	\$8,033,229
Calcasieu	105	1,019	\$115,571,814	\$74,991,878	\$40,579,936	\$12,776,907	\$2,945,609	\$9,831,298
Cameron	4	12	\$1,231,261	\$647,771	\$583,489	\$151,707	\$35,752	\$115,955
Desoto	10	209	\$27,141,588	\$17,899,337	\$9,242,252	\$2,978,594	\$685,086	\$2,293,508
East Carroll	8	41	\$5,310,848	\$3,431,954	\$1,878,894	\$565,229	\$130,865	\$434,365
Iberville	38	243	\$38,209,085	\$24,327,205	\$13,881,880	\$4,383,555	\$1,007,015	\$3,376,540
Jefferson	473	1,958	\$237,127,927	\$151,355,562	\$85,772,365	\$21,606,053	\$5,151,732	\$16,454,321
Jefferson Davis	22	178	\$20,895,102	\$14,349,999	\$6,545,103	\$2,063,704	\$478,068	\$1,585,636
Lafourche	109	875	\$97,988,312	\$65,102,050	\$32,886,262	\$10,167,931	\$2,348,172	\$7,819,758
Madison	17	241	\$27,343,095	\$16,981,533	\$10,361,562	\$3,322,659	\$766,234	\$2,556,425
Orleans	368	1,314	\$113,175,514	\$71,272,134	\$41,903,380	\$11,809,315	\$2,708,856	\$9,100,459



LOUISIANA GAMING CONTROL BOARD
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Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	36	145	\$18,212,259	\$11,458,719	\$6,753,540	\$1,955,294	\$446,006	\$1,509,288
Pointe Coupee	31	209	\$20,094,790	\$13,206,578	\$6,888,213	\$2,138,652	\$494,091	\$1,644,561
Red River	7	92	\$13,421,027	\$9,016,837	\$4,404,190	\$1,402,493	\$318,338	\$1,084,155
St. Bernard	53	311	\$41,297,460	\$26,662,773	\$14,634,687	\$3,875,997	\$923,692	\$2,952,305
St. Charles	34	253	\$28,533,333	\$18,636,619	\$9,896,714	\$2,729,242	\$651,990	\$2,077,252
St. Helena	18	491	\$77,744,976	\$50,876,567	\$26,868,409	\$8,708,592	\$2,002,968	\$6,705,623
St. James	26	340	\$47,586,930	\$31,336,059	\$16,250,872	\$5,214,805	\$1,197,726	\$4,017,079
St. John	45	416	\$52,458,836	\$35,509,226	\$16,949,610	\$4,785,095	\$1,149,462	\$3,635,633
St. Landry	74	602	\$60,727,565	\$40,634,874	\$20,092,691	\$6,009,548	\$1,404,697	\$4,604,851
St. Martin	84	957	\$144,130,287	\$97,022,993	\$47,107,295	\$14,567,096	\$3,404,692	\$11,162,404
St. Mary	64	415	\$47,632,917	\$31,927,656	\$15,705,261	\$4,817,818	\$1,106,151	\$3,711,668
Tensas	9	27	\$2,668,696	\$1,605,246	\$1,605,246	\$276,498	\$62,920	\$213,578
Terrebonne	143	1,000	\$143,321,555	\$96,467,056	\$46,854,499	\$14,188,689	\$3,306,248	\$10,882,441
Webster	25	420	\$49,549,875	\$32,426,976	\$17,122,899	\$5,489,136	\$1,268,972	\$4,220,164
West Baton Rouge	46	675	\$92,665,859	\$60,207,452	\$32,458,408	\$10,205,165	\$2,361,626	\$7,843,539
West Feliciana	14	103	\$11,399,086	\$7,190,680	\$4,208,406	\$1,319,682	\$303,498	\$1,016,195
TOTALS	2,124	14,467	\$1,746,197,088	\$1,139,189,069	\$607,549,822	\$181,084,277	\$42,072,306	\$139,011,982

Source: Louisiana State Police (Video Gaming Division) and State Treasurer

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



**VIDEO GAMING DATA BY CLASSIFICATION
 FY 2011-2012**

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

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

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2012.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 108,969,823	\$ 28,332,271	3,538	1,183
2	46,625,166	12,122,608	2,094	718
3	1,846,606	480,120	61	9
4	41,102,930	7,398,543	995	14
5	408,463,499	132,750,745	7,779	200
TOTAL	\$ 607,008,024	\$ 181,084,287	14,467	2,124

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE (Video Gaming Division) and Department of the Treasury



**DISTRIBUTION OF VIDEO POKER REVENUE
FY 2011-2012**

RECEIPTS	2011/2012
Franchise Fees	\$ 181,084,286
Other Fees and Penalties	12,217,814
TOTAL COLLECTED	\$ 193,302,101
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	42,055,165
Horsemen's Purse Supplemental Fund	2,981,439
Louisiana State Police Budget	4,912,829
Attorney General Budget	1,797,300
Management and Finance Budget	1,886,339
Compulsive and Problem Gaming Fund	500,000
TOTAL EXPENDITURES	\$ 59,533,072
TRANSFERRED TO GENERAL FUND	\$ 133,769,028

Figures are rounded to the nearest whole dollar amount.



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Figures are rounded to the nearest whole dollar amount.

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

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



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	1997/98	1998/99	1999/00	2000/01	2001/02
NUMBER OF DEVICES	14,996	15,638	12,937	13,424	13,720
RECEIPTS:					
Franchise Fees	\$183,579,000	\$188,714,000	\$135,242,000	\$144,764,070	\$155,942,916
Statutory Fairgrounds					
Exemption	(-566,000)				
Other Fees, Interest and Penalties	\$ 10,585,000	\$10,370,000	\$9,717,000	\$10,099,001	\$8,658,592
Total Fees Collected	\$ 193,598,000	\$199,084,000	\$144,959,000	\$154,863,071	\$164,601,508
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,205,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$40,848,000	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308
Horsemen's Purse Supplement Fund	\$3,250,000	\$3,360,000	\$2,417,000	\$2,554,664	2,719,186
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$150,000	\$500,000	\$500,000	\$500,000	500,000
Total Expenditures	\$53,853,000	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$0	\$0	\$0
Transferred to General Fund	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000



LOUISIANA GAMING CONTROL BOARD
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	2002/03	2003/04	2004/05	2005/06	2006/07
NUMBER OF DEVICES	14,551	14,296	14297	13571	14014
RECEIPTS:					
Franchise Fees	\$162,156,607	\$165,991,242	\$172,156,682	\$203,062,421	\$203,869,961
Statutory Fairgrounds					
Exemption					
Other Fees, Interest and Penalties	\$12,799,529	\$11,118,335	\$11,613,093	\$11,022,428	\$10,476,413
Total Fees Collected	\$174,956,136	\$177,109,577	\$183,769,775	\$214,084,849	\$214,346,374
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$37,511,792	\$38,045,716	\$39,687,762	\$44,994,326	\$47,206,389
Horsemen's Purse Supplement Fund	\$2,809,653	\$2,830,005	\$2,919,077	\$3,407,143	\$3,420,394
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$ 7,973,,014	\$9,017,787	\$8,400,360
Compulsive and Problem Gaming Fund	500,000	500,000	500,000	500,000	500,000
Total Expenditures	\$50,621,445	\$51,175,721	\$56,479,853	\$63,319,256	\$64,927,143
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0
Amount Transferred to					
Gen Fund					
Amount Transferred to Gen Fund					
5% Budget Reduction				\$2,150,000	
(Act 67/XO KBB 2005-82)					\$0
Amount Transferred to Current Year (Act 16)	\$0	\$0	\$2,862,500	\$2,862,500	
Transferred to General Fund	\$124,334,691	\$125,933,855	\$124,427,422	\$151,478,093	\$149,419,231



LOUISIANA GAMING CONTROL BOARD
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	2008-2009	2009-2010	2010-2011	2011-2012	
NUMBER OF DEVICES	14,571	14,727	14,665	14,467	
RECEIPTS:					
Franchise Fees	\$200,082,048	\$180,406,985	\$182,748,588	\$181,084,286	\$3,275,282,732
Statutory Fairgrounds					\$0
Exemption					(\$5,566,000)
Other Fees, Interest and Penalties	\$12,052,516	\$12,056,605	\$12,317,604	\$12,217,814	\$ 225,783,113
Total Fees Collected	\$212,134,564	\$192,463,590	\$195,066,192	\$193,302,100	\$3,107,131,553
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$106,542,000
Local Government	\$44,442,291	\$41,847,270	\$42,487,855	\$42,055,165	\$743,152,505
Horsemen's Purse Supplement Fund	\$3,294,216	\$2,976,971	\$3,015,623	\$2,981,439	\$53,736,956
Budget – LSP/AG/OMV	\$8,848,937	\$8,192,681	\$8,312,216	\$8,596,468	\$130,173,646
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$7,450,000
Total Expenditures	\$62,485,444	\$58,916,923	\$59,715,694	\$59,533,072	\$911,806,341
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0
Amount Transferred to					
Gen Fund					\$2,150,000
(Act 67/XO KBB 2005-82)					
Amount Transferred to Current Year (Act 16)	\$2,242,500	\$2,976,971			\$6,840,489
Transferred to General Fund	\$147,406,620	\$133,546,667	\$135,350,498	\$133,769,028	\$2,192,048,201



OTHER STATES

MONTANA

Administrator: Rick Ask

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

Montana has had video poker since 1985. The legislature enacted a 15% tax on video gambling machines in 1987. An individual VGM permit fee is \$220 for the full fiscal year, and is reduced each subsequent quarter by a pro-rated amount, predicated on the fiscal year gross revenue. 45% of the fee goes to the local government where the machine is located, and the balance goes to the Gambling Special Revenue Fund.

FY 2012 Montana Video Lottery Revenue	
Total Annual Net Income	\$ 358,218,613
Video Gambling Tax Collected	\$ 53,849,401
Approximate Average Daily Gross Income Per Machine	53.25
Total Establishments at end of FY 2012	1,475
Average Number of Machines Reporting	16,649

As fiscal year 2012 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.



OREGON

Director: Larry Niswender

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

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

Video Lottery revenue for fiscal year 2012 increased by \$6.6 million as compared to the prior fiscal year, while revenue from traditional games increased by \$5.7 million.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 69.1 percent of total sales revenue. During fiscal year 2012, three game upgrades were completed on VLTs and three additional game upgrades will take place in fiscal year 2013.

FY 2012 Oregon Video Lottery Revenue	
Video Lottery Sales	\$727,124,878

Distribution of Lottery Revenue¹	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	523,652,688
Total Revenue Returned to the Public	\$9,722,697,988
Administrative Expenses	303,150,700
Retained for Contingency Reserve	2,996,234
Total Revenue Distribution	\$10,028,844,922

¹ These figures are the combined total of Lottery and Video Lottery revenue distribution.



WEST VIRGINIA

Director: John C. Musgrave

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

Limited Video Lottery games were approved by the West Virginia Legislature in April of 2001. The legislation provides for the operation of up to 9,000 video lottery terminals. Presently 7,940 devices are in operation, limited to 5 devices per bar or 10 devices per fraternal organization.

In general, profits from video lottery gaming fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State's Excess Lottery Revenue Fund, used to provide West Virginia students with college scholarships and to back bonds for economic development endeavors. West Virginia cities and counties also receive two percent of the State's revenues produced by the limited video lottery machines located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2011 and June 30, 2012 follows.

WV Video Lottery Revenue	2011	2012
Total Credits played	\$ 4,671,596,000	\$ 4,781,734,000
Credits (prizes) won	4,274,052,000	4,375,626,000
Gross terminal income	397,287,000	406,108,000
Administrative Costs	7,950,000	8,122,000
Gross profit	389,594,000	397,986,000
Commissions	194,797,000	198,993,000
Distributions to municipalities and counties	7,792,000	7,960,000
Limited video lottery revenues available for distribution	\$ 187,005,000	\$ 191,033,000

Landbased





LANDBASED CASINO GAMING

LOUISIANA

Admissions through June 30, 2012 were 5,057,997. Revenue data is as follows:

FY 2012

	Gross Gaming Revenue	State Tax Remittance
July	\$ 27,438,205	\$ 5,081,967
August	24,648,187	5,081,967
September	30,761,612	4,918,033
October	27,007,045	5,081,967
November	20,980,749	4,918,033
December	32,118,047	5,081,967
January	26,962,106	5,081,967
February	28,911,670	4,754,098
March	35,755,891	18,454,480
April	26,838,327	4,931,507
May	28,454,539	5,095,890
June	28,155,778	4,931,507
TOTAL	\$ 338,032,156	\$ 73,413,383

Admissions through June 30, 2011 were 5,011,273. Revenue data is as follows:

FY 2011

	Gross Gaming Revenue	State Tax Remittance
July	\$ 31,803,943	\$ 5,095,890
August	26,608,473	5,095,890
September	27,611,462	4,931,507
October	29,644,959	4,931,507
November	27,765,884	4,931,507
December	32,179,802	5,095,890
January	26,353,567	5,095,890
February	28,048,215	4,602,740
March	33,665,160	20,765,736
April	29,299,259	4,918,033
May	30,532,470	5,081,967
June	27,368,548	4,918,033
TOTAL	\$ 350,881,742	\$ 75,464,590

Fees include a "true-up" payment of \$13,483,513. Pursuant to the Casino Operating Contract, JCC is required to pay the greater of the Minimum Payment (\$60 million) or 21.5% of Gross Gaming Revenues for each fiscal year.

For the fiscal year April 1, 2011 through March 31, 2012, the Gross Gaming Revenues are \$341,783,787, and 21.5% of this amount is \$73,483,514.



OTHER STATES

COLORADO

Division of Gaming

Golden (main office)
 17301 W. Colfax Avenue, Suite 135
 Golden, Colorado 80401
 Phone: (303) 205-1355
 Fax: (303) 205-1342

Director: Ron Kammerzell

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 Amendment 50. The amendment earmarks additional State revenues generated by the increased limits, games, and hours to community colleges and to the gaming towns and counties. The amendment also requires voter approval for any increase in gaming tax rates. Prior to the implementation of Amendment 50, casinos were limited to a \$5 maximum wager on slot machines, live blackjack and live poker, while being open from 8 a.m. to 2 a.m. Colorado is unique in the fact that the Gaming Commission establishes the tax rates on casino revenues—and it does so on an annual basis.

FY 2012 TAX YEAR BASIS	
Total Devices	15,579
Total AGP	\$ 759,600,00
Gaming Taxes	\$ 102,080,891
No. of Accounts	40

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

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 Bioscience Discovery Evaluation Cash Fund
- the Innovative Higher Education Research Fund
- the Creative Industries Cash Fund

28% to the State Historical Fund

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



MICHIGAN GAMING CONTROL BOARD

Executive Director: Richard Kalm

Cadillac Place
 3062 West Grand Boulevard, L-700
 Detroit, MI 48202-6062
 Phone: (313) 456-4100
 Fax: 313.456.4200

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

• **MGM Grand Detroit, LLC Casino**

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

• **MotorCity Casino**

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

• **Greektown Casino, LLC**

On November 8, 2000, the MGCB issued a commercial casino license to Greektown Casino, LLC (doing business as 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 2012 Revenue Data	
Total Adjusted Gross Receipts	\$1,416,734,426.25
Total State Wagering Tax	\$ 114,755,488.53

- The city wagering tax rate may be used by the City of Detroit 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; road repair and improvements. State Wagering Tax paid by the Detroit casino licensees goes to the State School Aid Fund to provide additional funding for K-12 public classroom education.



NEVADA GAMING CONTROL BOARD

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

Senior Research Analyst: Frank Streshley

At the end of FY 11-12 there were over one hundred eighty four thousand (184,150) slot machines in Nevada, over five thousand eight hundred (5,887) table games and over than one thousand (1,016) poker tables.

Revenue Data for FY 2012	
Gaming Win (Statewide)	\$ 10,705,828,764
Slots	\$ 6,769,777,611
Table games	\$ 3,936,051,155
State Gaming Taxes	\$ 864,621,791

Distribution of Funds	
General Fund	\$ 815,536,619
Dedicated funds (Schools, Counties)	\$ 49,085,172

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

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

A. Slot Machines:

1. Annual Tax (NRS 463.385)

Rates are \$250.00 per machine, payable in advance; computed on a prorated basis.

2. Quarterly License Fee (NRS 463.375)

Rates are \$20.00 per machine, payable in advance; no proration.

B. Games:

1. Annual License Fee (NRS 463.380)

Payable in advance; no proration, except that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.



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

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

For 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 17-26
27-35 games	\$14,000.00 plus \$700.00 for each game 27-35
36 or more games	\$20,300.00 plus \$25.00 for each game over 35

B. Monthly Percentage Fee (NRS 463.370)

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

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

D. Live Entertainment Tax (NRS 368A)

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

1. Live entertainment is offered on your premises.



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

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

Non-Restricted licensees who license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7500 are subject to a Live Entertainment Tax. For non-restricted locations who license less than 51 slot machines, less than 6 games or any combination thereof, the tax applies only if entertainment is provided in a facility with a maximum occupancy/seating of at least 200 and an admission charge is collected.

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

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

The tax for non-restricted licensees is payable on or before the 24th day of each month covering the preceding calendar month.

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

A. Slot Machines:

1. Annual Tax (NRS 463.385)

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

2. Quarterly License Fee (NRS 463.373)

Maximum \$1815, payable in advance; no proration.



NEW JERSEY

New Jersey Casino Control Commission
 Tennessee Avenue and Boardwalk
 Atlantic City, New Jersey 08401
 Phone: (609) 441-3799

Public Information Officer: Daniel Heneghan

On February 1, 2011, Governor Chris Christie signed into law Bill S-12, which transferred regulatory power over the casinos from the Casino Control Commission to the Division of Gaming Enforcement, and eliminated many regulations. Eleven (11) landbased casinos were in operation in New Jersey at the end of Calendar Year 2012; casino revenues fell 9.6 percent in 2012.

Calendar Year 2012	
Gross Revenue	\$ 3,049,084,797
State Taxes (8%)	\$ 216,724,834
Reinvestment obligations *	\$ 38,113,560

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

Use of Funds

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



PENNSYLVANIA

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

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

The Pennsylvania Gaming Control Board was established in 2004 with passage of Act 71, also known as the Race Horse Development and Gaming Act. Pennsylvania’s first new state agency in nearly 40 years, the Gaming Control Board is tasked to oversee all aspects of the state’s casino industry with the administrative cost of regulation borne directly by applicants and the licensed operators. At present, 11 casinos are in operation that offer both slot machine and table game gambling, employing over 16,000 people. To date, the casino industry has generated more than \$7.6 billion in tax and license fee revenue since the first casino opened in November 2006. A portion of that money has delivered property tax reduction in each of the past 6 years for all Pennsylvania homeowners, provided needed funding to the Commonwealth’s horse racing industry, fire companies, water/sewer projects, and the state’s General Fund, along with establishing a new stream of tax revenue to local governments for community projects.

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

Casino slot machine revenue is taxed at roughly 55 percent of the gross slot revenue. Casino tables games revenue is taxed at 14 percent of gross tables games revenue (see chart below).

FY 2012 Gross Revenue and Distribution	
2012 Gross Revenue	\$ 2,476,775,317
State Tax – Property Tax Reduction (34%)	842,103,608
Local Tax Government Tax (4%)	99,071,013
Economic development Tax (5%)	123,838,766
Race Horse Development Tax (roughly 12%)	280,074,135
FY 2012 Table Games Gross Revenue	663,854,672
State Tax – General Fund Budget (14%)	94,162,221
Local Host Government Tax (2%)	13,277,094

FY 2012	
Total casinos in operation	11
Average number of machines reporting	26,390



SOUTH DAKOTA

Executive Secretary: Larry Eliason
Director of Operations/Enforcement: Craig Sparrow

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

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

DEADWOOD, SOUTH DAKOTA¹		
LANDBASED CASINO GAMING REVENUE		
GAMING ACTION	FY 11	FY 12
Total Gaming Action	\$ 1,090,405,503	\$ 1,143,131,192
Won By Bettors	987,859,144	1,038,806,677
Total Gross Revenue	102,546,359	104,324,515
LESS: City Slot Revenue	2,940,613	3,135,991
Adjusted Gross Revenue	\$ 99,605,745	\$ 101,188,524
Number of Licensed Devices	3,486	3,667
Device Tax	6,972,000	7,334,000
Gross Revenue Tax	8,995,691	9,181,798
City Slot Tax	252,181	266,818

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

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

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

In FY 12, the municipal proceeds paid to the City of Deadwood reached \$6,800,000 and according to SDCL 42-7B-48.1, the distribution of funds in excess of this amount changed.

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

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

Racetracks





LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

By Act 352 of the 2003 Regular Session, the Legislature authorized limited slot machine gaming at the eligible facility in Orleans Parish. By Act 591 of the 2006 Regular Session, the Legislature authorized a maximum of seven hundred slot machines at the eligible facility in Orleans Parish.

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Harrah's Racetrack & Casino in Bossier Parish commenced slot operations on May 21, 2003. Evangeline Downs in St. Landry Parish 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 '12	Total
Delta Downs' AGR	\$ 184,810,949
Less Purse Supplements	\$ 27,721,642
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 5,544,828
Taxable Net Slot Machine Proceeds	\$ 151,544,979
State Tax (18.5%)	\$ 28,035,821

HARRAH'S RACETRACK & CASINO	
Revenue for FY '12	Total
Harrah's Louisiana Downs' AGR	\$ 73,874,191
Less Purse Supplements	\$ 11,081,129
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 2,216,226
Taxable Net Slot Machine Proceeds	\$ 60,576,837
State Tax (18.5%)	\$ 11,206,715



EVANGELINE DOWNS	
Revenue for FY '12	Total
Evangeline Downs' AGR	\$ 97,565,933
Less Purse Supplements	\$ 14,634,890
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 2,926,978
Taxable Net Slot Machine Proceeds	\$ 80,004,065
State Tax (18.5%)	\$ 14,800,752

FAIR GROUNDS	
Revenue for FY '12	Total
Fair Grounds' AGR	\$ 46,067,664
Less Purse Supplements	\$ 6,910,150
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 1,382,030
Taxable Net Slot Machine Proceeds	\$ 37,775,485
State Tax (18.5%)	\$ 6,988,465

Total State Tax.....\$ 61,031,753



OTHER STATES

ARKANSAS

Arkansas Racing Commission
1515 West Seventh Street
Suite 505
Little Rock, Arkansas 72203
Phone: (501) 682-1467

Manager: Ron Oliver

Approval

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

Machine Details

Machines are at racetracks only.

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

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

Limits

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

Distribution of Gross Revenue

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

Total Wagers

2012: \$ 2,718,258,561
2011: \$ 1,835,686,786
2010: \$ 1,019,919,973



DELAWARE

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

Assistant Operations Manager: Ed Parseghian

Since Video Lottery operations began at Delaware Park and Dover Downs in 1995, the Lottery's contribution to the General Fund has increased significantly. Delaware Park and Dover Downs now have more than 2400 and 2700 Video Lottery machines, respectively. Harrington Raceway, which began operating in 1996, now has over 1800 Video Lottery machines. The Video Lottery has contributed over 2 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	\$ 48,000,000
Vendor Fees ¹	\$ 29,000,000
State Share ²	\$ 207,000,000

(Before operating expenses of Lottery and State Police)

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 Central computer and terminal equipment
² Before operating expenses of Lottery and State Police



FLORIDA

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

Director: Milton Champion

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

Florida has five non-tribal owned facilities that conduct slot machine gaming, using Class III, (Vegas style) slot machines. Three are located in Broward County: Pompano Park, Gulfstream Park, and Mardi Gras Racetrack. The other two facilities are in Miami-Dade County: Calder Park and Flagler Dog Track.

REVENUE FOR FY 2012	TOTAL
Credits in (Dollar Value)	\$ 6,045,620,380
Credits out (Dollar Value)	\$ 5,576,080,454
Net Slot Revenue	\$ 411,322,634
Revenue Due to the State ¹	\$ 143,962,922
Average Number of Machines	6,405

¹ Chapter 551.106, Florida Statutes imposed the tax rate on slot machine revenues at each facility as 50%. The tax is paid to the Division of Pari-Mutuel Wagering for immediate deposit into the Educational Enhancement Trust Fund of the Department of Education.



IOWA

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

Administrator: Brain J. Ohorilko

In Iowa, slot machine gaming and table games are conducted at one (1) horse track and two (2) dog tracks. Revenue data is as follows for FY 2012:

FY 2012	
Admissions	6,138,273
Casino Square Footage	205,997
Adjusted Gross Revenue	\$ 457,898,642
City Tax	2,161,874
County Tax	2,161,874
State Tax	98,366,298
Regulatory Fee	3,912,480
Daily License Fee	197,800



MAINE

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

Executive Director: Robert P. Welch

The Maine Gambling Control Board was created as a result of the “Governor’s Gambling Control Legislation,” enacted by the Legislature and signed into law by Governor John E. Baldacci on May 6, 2004. Bangor Historic Track (D/B/A Hollywood Slots Hotel and Raceway) opened its permanent facility on July 1, 2008. This facility operates 1000 slot machines. This is approximately double the number that had been in operation at the temporary facility from November 5, 2005 until June 30, 2008.

2012 State Revenue from Racino Operation - Bangor			
Gross Revenue	Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1%x.39)
\$ 567,206,439	\$ 56,212,925	\$ 5,672,064	\$ 19,710,935

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

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



NEW MEXICO

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

Executive Director: John Monforte

The New Mexico Gaming Control Board was established in 1997. In New Mexico slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for FY 2012:

REVENUE FOR FY 2012	
Gaming Machine Net Win	\$ 247,251,106
Gaming Tax	\$ 66,329,233
Amount Paid Into Horse Racing Purses	\$ 49,450,221
Amount Designated for Problem Gambling	\$ 618,128
Gaming Machines at end of FY 2012	2,574



NEW YORK

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

Executive Director: Gordon Medenica

The New York Lottery Division has authorized racetracks to install video lottery terminals (VLTs), with 10% of proceeds from these devices going to the Lottery to administer the games (to include the costs of terminal providers, central system, and Lottery personnel & administrative costs). Gaming facility operators receive a vendor fee as noted below, and the remainder of the proceeds goes to the Education Fund. The following information has been provided for FY12. The fiscal year in New York covers 4/1/2011 – 3/31/2012.

REVENUE FOR FY 2012	
Current Number of Operating Racinos	9
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	5,876
Net Machine Income (FY 2012 ending – 3/31/13)	\$ 1,825,368,936
State Education Fund (FY 2012)	\$ 831,920,649
Revenue Retained by Operator	
Commission	\$ 638,991,523
Mandating Allowance	\$ 155,930,859
Capital Award ¹	\$ 15,989,013
Lottery Administration Costs	\$ 182,536,892
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

¹ Allocated to operators for capital projects which improve facility and promote increased attendance.



PENNSYLVANIA

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

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

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

The first Pennsylvania casino, a Category 1 racetrack facility, opened to the public on November 14, 2006. By the end of fiscal year 2011-12, a total of 11 Pennsylvania facilities were in operation.

Fiscal Year 2011-12 Revenues:			
Total Slot Machines	26,390	Total Table Games	1,035
Wagers	\$ 31,164,547,148		
Payouts	28,122,248,555		
Slot Gross Terminal Revenue	2,476,775,317	Table Gross Revenue	\$ 663,854,672
State Tax (34%)	842,103,608	State Tax (14%)	94,162,221
Local Share Assessment (4%)	99,071,013	Local Share Assessment (2%)	13,277,094
Economic Development Fund (5%)	123,838,766		
Race Horse Development Fund	280,074,135		

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

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



RHODE ISLAND

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

Executive Director: Mr. Gerald S. Aubin

Video Lottery debuted in Rhode Island in September of 1992. There are a total of 5,849 video lottery terminals (VLTs) located in the State’s two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2012, Twin River has 4,750 VLTs and Newport Grand has 1,099 VLTs. Various virtual and multi-layer display games are offered on the VLTs. The Cashola progressive game ended in May 2011, with a winning jackpot of \$4.8 million. The progressive game was replaced on July 15, 2011 with IGT’s Mega Hits game.

Fiscal Year 2011-12	
Cash In	\$ 3,282,695,404
Cash Out	2,755,372,282
Net Terminal Income	527,323,122
Cash In/Cash Out Ratio	83.93%
Average Number of Machines	5,850
Gross Profit	\$ 383,591,469

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



WEST VIRGINIA

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

Director: John C Musgrave

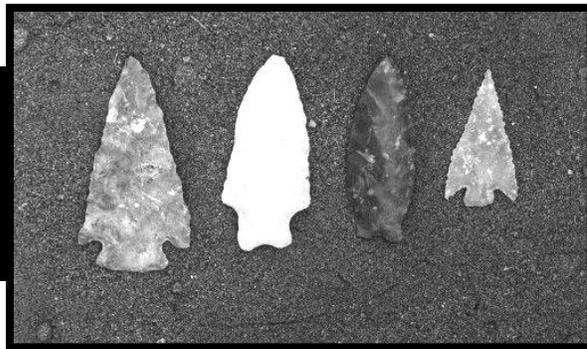
Racetrack Video Lottery games were implemented in 1994 when the West Virginia Legislature passed the Racetrack Video Lottery Act, making video lottery terminals available to the four racetracks in the state subject to passage of local referendums. In September, 1994, three racetracks began operating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

Revenue for FY 2012	
Credits played	\$ 8,434,745,000
Credits won	7,575,505,000
Promotional Credits	93,869,000
MWAP Contributions	473,000
Gross Terminal Revenue	\$ 764,898,000
Administrative Costs	\$ 17,524,000
Net Terminal Revenue	747,374,000
Commissions	424,049,000
Racetrack video lottery revenues available for distribution	\$ 323,325,000

FY- 2012 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 130,125,000
State Excess Lottery Revenue Fund	141,408,000
Capital Reinvestment Fund	12,623,000
Tourism Promotion Fund	9,683,000
Development Office Promotion Fund	2,641,000
Research Challenge Fund	3,521,000
Capitol Renovation & Improvement Fund	4,842,000
Parking Garage Fund	940,000
Cultural Facilities & Capitol Resources Fund	1,500,000
Capitol Dome & Capitol Improvements Fund	5,042,000
Workers Compensation Debt Reduction Fund	11,000,000
Total non-operating distributions	\$ 323,325,000

Indian Gaming





INDIAN GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 2012

Total Casino Employees	1325
Native American Employees	45
Employee Wages Paid	\$ 22,945,948
Social Security and Medicare Taxes (employee portion)	\$ 1,477,181
Unemployment Compensation Insurance	\$ 76,047
Advertising	\$ 1,522,177
Expenditures for goods and services	\$ 59,457,460
a. Paid to Louisiana vendors	\$ 41,895,553
b. Paid to out of state vendors	\$ 17,561,907
Number of Louisiana based vendors	683
Parish Contribution	n/a
Other Donations Within the State	\$ 21,359
State and/or Parish Sales Taxes	\$ 577,191

COUSHATTA TRIBE OF LOUISIANA
COUSHATTA CASINO RESORT
ALLEN PARISH

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



TUNICA-BILOXI TRIBE OF LOUISIANA
PARAGON CASINO RESORT
AVOYELLES PARISH

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



**TRIBAL PARISH CONTRIBUTIONS
(MADE BY SEPARATE AGREEMENT OR PURSUANT TO TRIBAL/STATE COMPACT)
FY 11-12**

Quarter	Coushatta Allen	Chitimacha St. Mary	Tunica-Biloxi Avoyelles	Total
1	\$ 0	\$ 0	\$ 232,495.92	\$ 232,504.92
2	0	0	106,953.24	106,955.24
3	0	0	378,907.74	378,908.74
4	0	0	306,657.97	306,663.97
Total	\$ 0	\$ 0	\$ 1,025,014.87	\$ 1,025,032.87

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

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