

2025

Louisiana Gaming Control Board



29th Annual Report to the Louisiana State Legislature

MISSION STATEMENT OF THE LOUISIANA GAMING CONTROL BOARD

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

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JEFF LANDRY
GOVERNOR

CHRISTOPHER B. HEBERT
CHAIRMAN

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

The Louisiana Gaming Control Board (the “Board”) submits the 29th annual comprehensive report to the Louisiana State Legislature in accordance with La. R.S. 27:15(B)(9)(b).

Statutes legalizing and regulating gaming were enacted in 1991 by the Louisiana Legislature and, in 1996, the Board was created. The Board consists of nine (9) members who are appointed by the Governor, confirmed by the Senate, and serve staggered terms of six (6) years. At least one (1) member is appointed from each congressional district. Board members are eligible to be reappointed for one (1) additional term. The Board is required by law to meet at least once a month. Minutes and transcripts of Board meetings are found on the Board's website and, when the technology is available, meetings are streamed live over the internet on the legislative website.

The Chairman serves in a full time capacity and fulfills the role of CEO for the Board in the conduct and management of the Board’s regulatory responsibilities. The Board has three other full-time employees who manage the day-to-day affairs of the Board. Ronnie Johns served as Chairman of the Board until his retirement on June 30, 2024. It should be noted that Christopher B. Hebert was appointed Chairman of the Board on July 1, 2024, at the beginning of FY 2024-2025. During FY 2023-2024, Chairman Hebert served as Director of the Gaming Division for the Louisiana Attorney General’s Office.

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

The Board's operating budget for FY 2023-2024 was \$1,017,969 funded through statutory dedicated funds of \$835,583 from the Riverboat Gaming Enforcement Fund, \$99,020 from the Sports Wagering Enforcement Fund, and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

RIVERBOAT GAMING

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

There are six (6) riverboat gaming casino licensees in the Shreveport and Bossier City area; three (3) in the Lake Charles area; three (3) in Baton Rouge; and one (1) each in Kenner, Harvey, and Amelia. These riverboats employed approximately 8,982 individuals and, in FY 2023-2024, contributed \$372,229,375 in revenue to the state. Adjusted gross revenue increased in Kenner, Amelia, and Baton Rouge.

The Shreveport and Bossier City market had adjusted gross revenues of \$517,726,526 for FY 2023-2024, a decrease of \$23,040,032 from the previous fiscal year, with \$111,311,204 in fees paid to the state. Please note that Louisiana Riverboat Gaming Company, LLC d/b/a Live! Casino & Hotel Louisiana (f/k/a DiamondJacks Casino & Resort) was closed for construction during FY 2023-2024, and recommenced gaming operations in its new riverboat gaming landside facility in February of 2025.

The Lake Charles market had adjusted gross revenues of \$711,077,397, a decrease of \$29,448,141 from the previous fiscal year, with \$152,881,640 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had combined adjusted gross revenues of \$239,863,767, an increase of \$540,958 from the previous fiscal year, with \$51,570,710 in fees paid to the state.

The riverboat casinos in Baton Rouge had adjusted gross revenues of \$262,631,725, an increase of \$14,701,114 from the previous fiscal year, with \$56,465,821 in fees paid to the state.

Act 469 of the 2018 Regular Legislative Session amended the definition of a riverboat to include a facility within 1,200 feet of a riverboat's licensed berth and set forth application requirements for a licensee's relocation from a vessel to a landside facility. Act 469 also required a licensee to submit a relocation plan and a detailed capital improvement and reinvestment plan in order to be approved to construct and relocate to a riverboat gaming landside facility. Since Act 469 became effective, the Board has approved the opening of four (4) riverboat gaming landside facilities in Louisiana. During FY 2023-2024, Louisiana Casino Cruises, LLC d/b/a The Queen Baton Rouge (f/k/a Hollywood Casino Baton Rouge), located along the Mississippi River in East Baton Rouge Parish, commenced gaming operations in a newly constructed \$62 Million riverboat gaming landside facility in August of 2023. In addition, Treasure Chest Casino, located along Lake Pontchartrain in Jefferson Parish, commenced gaming operations in a newly constructed \$100 Million riverboat gaming landside facility in June of 2024.

The fiscal year ended on June 30, 2024, with total adjusted gross revenue of \$1,731,299,415 for riverboat gaming which is a decrease of \$37,246,101 from the previous fiscal year.

LANDBASED CASINO GAMING IN NEW ORLEANS

The landbased casino in New Orleans generated \$240,488,960 in gross gaming revenue for FY 2023-2024. This was a decrease of \$19,700,155 from the previous fiscal year, with \$65,044,281 in fees paid to the state. The landbased casino completed its reinvestment plan and rebranding of its establishment from Harrah's New Orleans to Caesars New Orleans and had its grand opening in October of 2024. In FY 2023-2024, Caesars New Orleans (f/k/a Harrah's New Orleans) employed approximately 1,978 individuals.

SLOT MACHINE GAMING

The adjusted gross revenue for slot machine gaming at the four (4) racetracks for FY 2023-2024 was \$318,190,749, a decrease of \$2,762,522 from the previous fiscal year. After subtracting the Support Contribution Deduction of \$57,274,336 for Purse Supplements, the Executive Committee of the Louisiana Thoroughbred Breeders Association, and the Executive Committee of the Louisiana Quarter Horse Breeders Association, the State received fees in the amount of \$48,269,537. In FY 2023-2024, there were approximately 1,415 individuals employed at the racing facilities.

VIDEO POKER

As of June 30, 2024, there were 1,386 video poker outlets and 11,921 video poker devices in the thirty-one (31) parishes where video poker gaming had been approved in the local option election of November 5, 1996. These machines are authorized in bars, restaurants, hotels, off-track betting parlors, and truck stops. Franchise fees paid to the state from video poker amounted to \$227,248,204 for FY 2023-2024, a decrease of \$9,096,910 from the previous fiscal year.

FANTASY SPORTS

Fantasy Sports went live on July 15, 2021, in the forty-seven (47) parishes where fantasy sports contests had been approved in the local option election of November 6, 2018. The State of Louisiana levies a tax of 8% upon the net revenues of fantasy sports contests offered to the consumers within the state. During FY 2023-2024, the gross fantasy sports contest revenue was \$12,804,763, net revenue was \$1,368,008, and \$109,441 was paid in taxes.

SPORTS WAGERING

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

Retail sports wagering went live in October of 2021. During FY 2023-2024, there were \$291,868,274 in wagers written. The net proceeds were \$29,876,480, and \$2,960,221 was paid in taxes. The win percentage was 10.2%.

Mobile sports wagering went live in January of 2022. During FY 2023-2024, there were \$3,041,935,500 in wagers written. The net proceeds were \$358,213,217, and \$52,171,979 was paid in taxes. The win percentage was 11.8%.

TRIBAL GAMING

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

CONCLUSION

Gaming revenue continues to be a substantial part of the Louisiana economy, generating approximately \$3,429,203,774 for FY 2023-2024, an increase of \$52,164,088,406 from the previous fiscal year.

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

The Louisiana Legislature adopted public policy approving gaming as an economic opportunity for the state and its citizens. The Board is committed to the thorough regulation and control of gaming activities under its jurisdiction in a manner which instills public confidence and ensures that regulated activities are free from criminal and corruptive elements. Additionally, the Board strives to foster a regulatory environment that provides optimum economic opportunity for both gaming operations and the Louisiana citizens who are employed by and/or benefit from this industry.

Respectfully submitted by:

Christopher B. Hebert, Chairman
O. Lamar Poole Jr., Vice-Chairman
Claude Jackson
Julie Lewis
Franchesca Hamilton-Acker
Ronald Sholes
Ashley Anderson Traylor
Kathryn Becnel
Nicholas Langley
Colonel Robert Hodges
Secretary Richard Nelson



ATTORNEY GENERAL'S GAMING DIVISION

Liz Murrill, Attorney General

Lawrence Frieman, First Assistant Attorney General

Dawn M. Himel, Director, Gaming Division

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Shanna S. Sizemore, Section Chief, Licensing and Compliance, Video Draw Poker Gaming

LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION

Colonel Robert P. Hodges, Superintendent

Lieutenant Colonel Frank Besson, Chief of Staff

Lieutenant Colonel Treone Larvadain, Deputy Superintendent Bureau of Investigations

Major Adam Albright, Gaming Enforcement Division Command Inspector

Captain Justin Berry, Gaming Operations Section Commander

Captain Jonas Martin, Administrative Support and Indian Gaming Section Commander

Jeff Traylor, Audit Director

Lieutenant Arman Douglas, Gaming Enforcement Division Executive Officer

Sergeant Haseeb Qadir, Corporate Casino Licensing

Lieutenant Ruben Brown, Video Poker Licensing

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Lieutenant Robert Grimes, Gaming, Baton Rouge Field Office

Lieutenant John Faciane, Gaming, Lake Charles Field Office

Lieutenant Michael Smith, Gaming, Bossier Field Office

Lieutenant Philip DeSalvo, Gaming, New Orleans Field Office

Lieutenant Darren Juneau, Gaming, Breaux Bridge Field Office



ACKNOWLEDGMENTS

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

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

Lori M. Foret, Administrative Assistant
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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 7/1/2023 – 6/30/2024**

Riverboat Licensee	D/B/A and Location	Admissions	Total AGR	Fee Remittance
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	298,729	\$ 32,588,078	\$ 7,006,437
Catfish Queen , LLC	Belle of Baton Rouge - Baton Rouge	112,736	\$ 9,369,995	\$ 2,014,549
Louisiana Casino Cruises, LLC	The Queen Baton Rouge - Baton Rouge	1,101,941	\$ 80,461,159	\$ 17,299,149
PNK (Baton Rouge) Partnership	L' Auberge Casino & Hotel Baton Rouge - Baton Rouge	1,213,534	\$ 172,800,571	\$ 37,152,123
Bossier Casino Venture, LLC	Margaritaville Bossier City - Bossier City	1,265,177	\$ 191,046,398	\$ 41,074,976
Horseshoe Entertainment, L.P.	Horseshoe Casino Bossier - Bossier City	810,550	\$ 131,682,422	\$ 28,311,721
Louisiana Riverboat Gaming Company, LLC ¹	Live! Casino & Hotel Louisiana – Bossier City	0	\$ 0	\$ 0
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	586,203	\$ 48,406,302	\$ 10,407,355
Louisiana I Gaming, a Louisiana Partnership in Commendam	Boomtown New Orleans - Harvey	838,203	\$ 117,930,189	\$ 25,354,991
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	624,611	\$ 89,345,500	\$ 19,209,282
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles – Lake Charles	3,133,547	\$ 318,272,839	\$ 68,428,660
PNK (Lake Charles), LLC	L' Auberge Lake Charles - Lake Charles	2,788,173	\$ 304,833,013	\$ 65,539,098
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	1,206,629	\$ 105,227,739	\$ 22,623,964
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	489,701	\$ 41,363,665	\$ 8,893,188
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	719,266	\$ 87,971,545	\$ 18,913,882
TOTALS		15,189,000	\$ 1,731,299,415	\$ 372,229,375

Source: Louisiana State Police (Gaming Audit Section)

¹ F/K/A DiamondJacks Casino & Resort



LOUISIANA GAMING CONTROL BOARD
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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 Casino Bossier 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 Live! Casino & Hotel Louisiana R010800195	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier Casino Venture, LLC d/b/a Margaritaville Bossier City R011000841	Grand Palais Riverboat, Inc.	1/9/1994	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), LLC d/b/a Boomtown Bossier City R016500701	Crescent City Capital Development, Corp.	2/11/1994	Red River, Bossier	Mississippi River, Orleans
Red River Entertainment of Shreveport, LLC d/b/a Sam's Town Hotel & Casino R016500097	Red River Entertainment of Shreveport Partnership in Commendam	3/8/1994	Red River, Caddo/Bossier	Red River, Caddo/Bossier
Louisiana I Gaming, a Louisiana Partnership In Commendam d/b/a Boomtown New Orleans R012600196	Louisiana I Gaming	3/22/1994	Harvey Canal/Intracoastal Waterway, Jefferson	Harvey Canal/Intracoastal Waterway, Jefferson
Belle of Orleans, LLC d/b/a Amelia Belle Casino R013600020	Belle of Orleans, LLC	3/24/1994	Intracoastal Waterway/Bayou Boeuf, St. Mary	Lake Pontchartrain, Orleans 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 The Queen Baton Rouge R011700193	Louisiana Casino Cruises, Inc.	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
Catfish Queen, LLC d/b/a 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 GAMING CONTROL BOARD
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LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 7/1/2023 – 6/30/2024

Licensee	Amelia Belle Casino	Belle of Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	The Queen¹ Baton Rouge	Golden Nugget	L'Auberge Casino & Hotel Baton Rouge	Bally's² 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%)	\$7,006,437	\$2,014,549	\$25,354,991	\$10,407,355	\$17,299,149	\$68,428,660	\$37,152,123	\$22,623,964	\$65,539,098
Local fees	\$1,400,000	\$187,400	\$7,075,811	\$2,756,631	\$1,609,196	\$10,630,193	\$7,776,026	\$4,523,892	\$12,166,810
Property taxes	\$408,813	\$762,265	\$1,096,538	\$808,050	\$697,251	\$6,061,572	\$2,451,739	\$2,157,554	\$4,252,553
Payroll (includes tips)	\$5,506,980	\$5,618,226	\$14,390,402	\$7,286,413	\$14,152,370	\$52,178,385	\$21,132,709	\$22,291,329	\$57,456,973
Benefits ³	\$304,870	\$1,460,739	\$4,918,195	\$942,215	\$2,966,088	\$15,233,100	\$5,146,142	\$4,386,911	\$14,938,813
Employment (F/T)	157	129	369	244	301	1,171	767	583	1,082
Employment (FTE)	153	127	349	210	305	1,333	584	543	1,188
Procurement (total) ⁴	\$960,279	\$1,046,691	\$7,025,958	\$2,650,975	\$5,714,324	\$31,006,410	\$24,460,311	\$11,214,014	\$33,465,248
Minority	\$462,278	\$258,377	\$1,519,075	\$540,770	\$1,065,013	\$4,242,610	\$3,532,943	\$1,329,179	\$4,834,620
Women	\$340,620	\$160,994	\$1,974,505	\$910,849	\$1,333,399	\$4,670,069	\$4,105,578	\$1,885,964	\$5,022,730
Capital investments/improvements (2023-2024)	\$71,594	\$19,932,841	\$2,038,475	\$515,000	\$20,357,532	\$14,593,338	\$5,787,396	\$2,700,000	\$ 43,301,412
Capital investments/improvements cumulative	\$80,413,913	\$157,093,078	\$165,815,254	\$172,175,479	\$214,789,089	\$693,058,972	\$434,984,999	\$288,611,782	\$650,283,629
Charitable contributions (2023-2024)	\$3,300	\$7,500	\$34,283	\$3,325	\$1,088	\$20,024	\$457,991	\$30,120	\$79,195
Charitable contributions (cumulative)	\$243,989	\$1,513,640	\$2,569,509	\$3,793,658	\$3,594,497	\$1,202,863	\$2,221,786	\$3,225,608	\$1,297,206
Development plans	\$200,000	\$84,365,383	\$0	\$515,000	\$1,341,000	\$13,912,740	\$451,090	\$3,700,000	\$41,000,000
Admissions	250,953	112,736	837,494	586,305	1,101,113	3,133,547	1,211,022	1,206,729	2,736,664
Percentage of visitors from out-of-area ⁵	13%	8.6%	22.6%	45.6%	16.2%	82.3%	23.8%	75.7%	74.4%
Estimate of number of out-of-area visitors	32,623	9,695	189,273	267,355	178,380	2,578,909	292,636	913,493	2,036,078
Visitors spending ⁶	\$1,631,194	\$484,765	\$9,463,682	\$13,367,750	\$8,919,000	\$128,945,459	\$14,631,848	\$45,674,692	\$101,803,900

Source: Louisiana Casino Association

¹ F/K/A Hollywood Casino Baton Rouge.

² F/K/A Eldorado Resort Casino Shreveport.

³ Estimated from previous studies to be 26% of payroll.

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.



LOUISIANA GAMING CONTROL BOARD
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LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 7/1/2023 – 6/30/2024

Licensee	Horseshoe Bossier City	Live Casino & Hotel Louisiana¹	Margaritaville Resort Casino	Horseshoe Casino & Hotel Lake Charles	Treasure Chest Casino	Sam's Town Hotel & Casino	FY 2022-2023 Totals	FY 2023-2024 Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport		
State franchise tax (21.5%)	\$28,311,721	\$0	\$41,074,976	\$18,913,188	\$19,209,282	\$8,893,188	\$346,205,026	\$372,228,681
Local fees	\$5,964,576	\$0	\$4815,632	\$3,694,805	\$3,290,282	\$1,350,863	\$59,189,507	\$67,242,117
Property taxes	\$2,762,207	\$0	\$1,902,985	\$2,494,237	\$336,891	\$1,004,582	\$26,673,220	\$27,197,237
Payroll (includes tips)	\$14,137,089	\$0	\$18,861,886	\$14,646,007	\$18,501,038	\$13,853,128	\$258,924,767	\$261,530,398
Benefits ²	\$4,889,725	\$0	\$2,354,024	\$4,951,194	\$2,059,670	\$13,601,813	\$66,924,662	\$78,153,499
Employment (F/T)	419	0	700	373	521	384	7,192	7,200
Employment (FTE)	404	0	543	565	346	338	6,734	6,988
Procurement (total) ³	\$11,827,254	\$0	\$14,082,510	\$11,154,196	\$10,062,082	\$14,097,469	\$184,716,601	\$156,890,212
Minority	\$4,662,174	\$0	\$2,244,697	\$2,048,314	\$1,076,225	\$898,341	\$25,300,410	\$28,714,616
Women	\$5,422,392	\$0	\$2,689,446	\$1,149,492	\$755,262	\$1,002,143	\$28,028,251	\$27,317,865
Capital investments/improvements (2023-2024)	\$2,392,988	\$0	\$1,756,690	\$21,468,032	\$117,342,975	\$1,028,088	\$198,174,479	\$253,286,361
Capital investments/improvements cumulative	\$314,814,664	\$0	\$251,262,081	\$439,534,437	\$433,805,905	\$311,216,829	\$4,320,327,102	\$1,770,296,672
Charitable contributions (2023-2024)	\$64,441	\$0	\$49,989	\$32,865	\$213,850	\$18,506	\$774,789	\$1,016,477
Charitable contributions (cumulative)	\$8,634,921	\$0	\$1,173,233	\$4,859,304	\$5,646,383	\$4,883,891	\$43,363,546	\$43,363,546
Development plans	\$22,172,000	\$0	\$2,055,828	\$0	\$300,000	\$2,405,000	\$399,768,140	\$172,418,041
Admissions	810,550	0	1,256,177	719,266	624,597	488,735	14,419,179	15,075,888
Percentage of visitors from out-of-area ⁴	56%	0	60.2%	39%	14%	74%		
Estimate of number of out-of-area visitors	453,908	0	799,476	168,958	87,443	361,663	\$8,694,141	\$8,369,890
Visitors' spending ⁵	\$22,695,400	\$0	\$39,973,823	\$8,447,946	\$4,372,179	\$18,083,195	\$434,707,382	\$418,494,833

Source: Louisiana Casino Association

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

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

³ Excludes gaming equipment.

⁴ Percentage of patrons who originate from more than 150 miles or from another state.

⁵ 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 7/1/2023 – 6/30/2024
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	\$ 5,144,920	166	166	81	99
Catfish Queen, LLC	Belle of Baton Rouge - Baton Rouge	\$ 6,573,285	139	138	109	70
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	\$ 24,419,544	643	632	497	387
Horseshoe Entertainment, L.P.	Horseshoe Casino Bossier - Bossier City	\$ 20,549,917	542	525	360	306
Louisiana Casino Cruises, LLC	The Queen Baton Rouge - Baton Rouge	\$ 14,589,460	367	362	283	211
Louisiana I Gaming, A Partnership in Commendam	Boomtown New Orleans – New Orleans	\$ 16,927,903	443	438	323	239
Louisiana Riverboat Gaming Company, LLC	Live! Casino & Hotel Louisiana - Bossier City	\$ 1,546,519	37	35	18	14
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 69,065,109	1,787	1,723	882	924
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	\$ 21,472,372	769	762	495	396
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 9,645,410	270	268	184	151
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 60,323,502	1,593	1,558	873	881
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 13,932,621	377	368	280	216
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	\$ 20,603,450	554	538	287	299
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 24,233,850	532	526	341	271
Bossier Casino Venture, LLC	Margaritaville Bossier City – Bossier City	\$ 25,983,302	763	751	528	434
TOTAL		\$ 335,011,164	8,982	8,790	5,541	4,898

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

Dollar figure amounts are rounded to the nearest dollar.

* Average over fiscal year 07/01/2023 – 06/30/2024.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2023 – 6/30/2024
PROCUREMENT**

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino – Amelia	\$ 1,194,934	\$ 616,462	\$ 418,538
Catfish Queen, LLC	Belle of Baton Rouge - Baton Rouge	\$ 1,120,010	\$ 265,646	\$ 171,362
Premier Entertainment Shreveport, LLC	Bally's Shreveport Casino & Hotel - Shreveport	\$ 9,448,184	\$ 1,364,541	\$ 2,020,854
Horseshoe Entertainment, L.P.	Horseshoe Casino Bossier - Bossier City	\$ 14,248,397	\$ 4,114,712	\$ 5,057,050
Louisiana Casino Cruises, LLC	The Queen Baton Rouge - Baton Rouge	\$ 6,593,122	\$ 1,827,259	\$ 2,046,960
Louisiana I Gaming, A Partnership in Commendam	Boomtown New Orleans - New Orleans	\$ 10,005,001	\$ 2,962,469	\$ 2,918,874
Louisiana Riverboat Gaming Company, LLC	Live! Casino & Hotel Louisiana - Bossier City	\$ 1,632,259	\$ 53,700	\$ 96,654
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 30,537,266	\$ 4,158,929	\$ 4,706,318
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge – Baton Rouge	\$ 19,512,362	\$ 2,980,109	\$ 3,660,708
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 3,637,955	\$ 546,132	\$ 1,170,463
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 28,864,846	\$ 5,093,521	\$ 4,697,994
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 5,933,848	\$ 910,988	\$ 1,140,905
St. Charles Gaming Company, LLC	Horseshoe Casino Lake Charles - Westlake	\$ 8,260,675	\$ 1,969,370	\$ 905,245
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 4,700,459	\$ 1,593,159	\$ 1,042,576
Bossier Casino Venture, LLC	Margaritaville Bossier City - Bossier City	\$ 12,215,412	\$ 1,935,685	\$ 2,653,723
TOTAL		\$ 157,904,730	\$ 30,392,682	\$ 32,708,224

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

Dollar figure amounts are rounded to the nearest dollar.

Video Poker



**VIDEO POKER
FRANCHISE FEES BY TYPE¹
FY 7/1/2023 – 6/30/2024**

TYPE OF LOCATION	NO. OF VGD's	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	2,332	793	\$ 358,996,300	\$ 253,174,266	\$ 105,822,034	\$ 27,513,729
RESTAURANTS (Type 2)	1,098	379	\$ 133,079,813	\$ 93,825,619	\$ 39,254,194	\$ 10,206,090
HOTELS (Type 3)	35	7	\$ 3,641,260	\$ 2,530,846	\$ 1,110,414	\$ 288,707
RACE TRACKS & OTBs (Type 4)	1,028	16	\$ 180,877,706	\$ 133,126,524	\$ 47,751,182	\$ 8,595,213
TRUCK STOPS (Type 5)	7,428	191	\$ 2,114,029,562	\$ 1,558,200,440	\$ 555,829,122	\$ 180,644,465
TOTALS	11,921	1,386	\$ 2,790,624,641	\$ 2,040,857,695	\$ 749,766,945	\$ 227,248,204

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

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	\$ 915,850
RENEWAL FEES	\$ 173,850
DEVICE OPERATION FEES	\$ 9,513,147
CIVIL PENALTIES & INTEREST	\$ 85,050
PROCESSING FEES	\$ 50,000
TOTAL	\$ 10,738,378
TOTAL FEES COLLECTED	\$ 237,986,582

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 7/1/2023 – 6/30/2024

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	40	491	\$127,791,211	\$94,481,174	\$33,310,037	\$10,642,739	\$2,480,956	\$8,161,783
Assumption	18	150	\$31,727,547	\$23,129,634	\$8,597,913	\$2,722,694	\$639,238	\$2,083,457
Avoyelles	13	114	\$20,888,625	\$14,784,620	\$6,104,005	\$1,912,202	\$447,153	\$1,465,049
Bossier	37	221	\$36,315,377	\$25,355,242	\$10,960,135	\$3,334,807	\$774,851	\$2,559,956
Caddo	75	650	\$145,866,543	\$105,216,216	\$40,650,326	\$12,698,421	\$2,954,244	\$9,744,177
Calcasieu	83	932	\$191,605,398	\$139,508,902	\$52,096,496	\$16,455,835	\$3,851,173	\$12,604,662
Cameron	4	12	\$2,028,460	\$1,443,531	\$584,929	\$152,082	\$35,449	\$116,633
DeSoto	7	164	\$41,966,602	\$30,888,932	\$11,077,669	\$3,592,912	\$831,507	\$2,761,405
East Carroll	4	29	\$8,809,831	\$6,669,501	\$2,140,330	\$654,768	\$155,052	\$499,717
Iberville	26	202	\$75,474,715	\$55,626,195	\$19,848,520	\$6,237,292	\$1,463,419	\$4,773,872
Jefferson	297	1,529	\$342,244,188	\$246,340,122	\$95,904,066	\$24,266,918	\$5,651,739	\$18,615,179
Jeff Davis	13	147	\$29,008,425	\$21,503,559	\$7,504,866	\$2,379,559	\$557,282	\$1,822,277
Lafourche	62	689	\$153,183,145	\$112,911,768	\$40,271,378	\$12,615,403	\$2,943,100	\$9,672,304
Madison	8	187	\$43,676,873	\$32,113,372	\$11,563,500	\$3,755,334	\$876,960	\$2,878,374
Orleans	210	770	\$109,704,734	\$78,291,447	\$31,413,286	\$8,899,657	\$2,089,428	\$6,810,229



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	23	112	\$37,124,736	\$26,900,921	\$10,223,815	\$3,042,696	\$713,689	\$2,329,007
Pointe Coupee	20	158	\$31,396,027	\$22,750,366	\$8,645,661	\$2,656,000	\$621,441	\$2,034,559
Red River	3	78	\$16,186,004	\$11,799,922	\$4,386,082	\$1,415,054	\$329,491	\$1,085,563
St. Bernard	60	403	\$69,080,480	\$49,352,178	\$19,728,303	\$5,023,892	\$1,167,994	\$3,855,898
St. Charles	19	206	\$44,226,650	\$32,613,571	\$11,613,079	\$2,872,036	\$662,589	\$2,209,447
St. Helena	13	477	\$151,523,707	\$112,349,520	\$39,174,188	\$12,704,805	\$2,966,953	\$9,737,851
St. James	16	321	\$78,531,318	\$58,126,295	\$20,405,022	\$6,569,533	\$1,542,171	\$5,027,362
St. John	26	384	\$78,831,814	\$58,707,222	\$20,124,593	\$5,875,343	\$1,369,091	\$4,506,252
St. Landry	47	497	\$112,991,252	\$81,329,982	\$31,661,270	\$9,983,922	\$2,331,897	\$7,652,024
St. Martin	66	870	\$275,718,653	\$204,707,895	\$71,010,758	\$22,512,470	\$5,255,288	\$17,257,182
St. Mary	40	299	\$51,880,335	\$37,288,351	\$14,591,984	\$4,525,930	\$1,058,405	\$3,467,525
Tensas	7	21	\$2,649,329	\$1,873,826	\$775,503	\$201,631	\$48,113	\$153,517
Terrebonne	92	813	\$205,191,600	\$150,876,001	\$54,315,599	\$16,663,403	\$3,877,150	\$12,786,253
Webster	18	315	\$92,266,613	\$68,009,347	\$24,257,266	\$7,789,922	\$1,810,881	\$5,979,041
West Baton Rouge	31	593	\$159,403,151	\$118,989,751	\$40,413,400	\$13,055,142	\$3,051,497	\$10,003,645
West Feliciana	8	87	\$23,331,298	\$16,918,333	\$6,412,965	\$2,035,802	\$476,383	\$1,559,419
TOTALS	1,386	11,921	\$2,790,624,641	\$2,040,857,695	\$749,766,945	\$227,248,204	\$53,034,586	\$174,213,618

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 7/1/2023– 6/30/2024

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

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

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2024.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 105,822,034	\$ 27,513,729	2,332	793
2	\$ 39,254,194	\$ 10,206,090	1,098	379
3	\$ 1,110,413	\$ 288,707	35	7
4	\$ 47,751,182	\$ 8,595,213	1,028	16
5	\$ 555,829,122	\$ 180,644,465	7,428	191
TOTAL	\$ 749,766,945	\$ 227,248,204	11,921	1,386

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 7/1/2023 – 6/30/2024

RECEIPTS	2023-2024
Number of Devices	11,921
Franchise Fees	\$ 227,248,204
Other Fees and Penalties	\$ 10,738,378
TOTAL COLLECTED	\$ 237,986,582
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	\$ 53,034,556
Horsemen's Purse Supplemental Fund	\$ 3,748,359
Louisiana State Police Budget	\$ 5,297,174
Attorney General Budget	\$ 3,834,601
DPS Office of Management and Finance Budget	\$ 1,985,619
Compulsive and Problem Gaming Fund	\$ 500,000
TOTAL EXPENDITURES	\$ 73,800,309
AMOUNT TRANSFERRED TO:	
Transfer to State General Fund Z9 8400003114	\$ 157,568,449
Transfer to State General Fund Z9 8400003880	\$ 6,617,824
Transfer to State General Fund Z9 8400008808	\$ 118,422
TRANSFERRED TO GENERAL FUND	\$ 0

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



LOUISIANA GAMING CONTROL BOARD
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DISTRIBUTION OF VIDEO POKER REVENUE PREVIOUS YEARS
FY 7/1/2023 – 6/30/2024

	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 & Assistant District Attorneys	\$9,589,000	\$5,400,000	\$5,348,000	\$5,400,000	\$5,205,000	\$5,400,000
Local Government	\$29,226,000	\$32,029,000	\$37,636,000	\$37,525,000	\$40,848,000	\$43,424,000
Horsemen's Purse Supplement Fund	\$0	\$2,541,000	\$2,880,000	\$3,037,000	\$3,250,000	\$3,360,000
Budget – LSP/AG/OMF	\$8,284,000	\$4,516,000	\$4,515,000	\$4,347,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund			\$150,000	\$150,000	\$150,000	\$500,000
Total Expenditures	\$47,099,000	\$44,486,000	\$50,529,000	\$50,459,000	\$53,853,000	\$57,084,000
Seed Adv/Carry		(\$137,000)	\$137,000			
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to General Fund J3 G030000258						
Transfer to General Fund J3 G03 #245						
Transfer to General Fund J3 #8180						
Transfer to State General Fund Z9 8400003114						
Transfer to State General Fund Z9 8400003880						
Transfer to State General Fund Z9 8400007689						
Transfer to State General Fund Z9 8400008181						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Fund J3 G03000218/J3 148 #7477						
Transfer to State General Fund Z9 8400008808						
Transfer to State General Fund						
Remaining Amount Available to the State General Fund	\$116,455,000	\$107,636,000	\$122,129,000	\$130,630,000	\$139,745,000	\$142,000,000

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

Figures are rounded to the nearest whole dollar amount.



LOUISIANA GAMING CONTROL BOARD
29th 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 & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$30,107,000	\$32,552,000	\$34,945,308	\$37,511,792	\$38,045,716	\$39,687,762
Horsemen's Purse Supplement Fund	\$2,417,000	\$2,554,664	\$2,719,186	\$2,809,653	\$2,830,005	\$2,919,077
Budget – LSP/AG/OMF	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$ 7,973,014
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
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 General Fund J3 G030000258						
Transfer to General Fund J3 G03 #245						
Transfer to General Fund J3 #8180						
Transfer to State General Fund Z9 8400003114						
Transfer to State General Fund Z9 8400003880						
Transfer to State General Fund Z9 8400007689						
Transfer to State General Fund Z9 8400008181						
Amount Transferred to Current Year (Act 16)						\$2,862,500
Transfer to State General Fund J3 G03000218/J3 148 #7477						
Transfer to State General Fund Z9 8400008808						
Transfer to State General Fund						
Remaining Amount Available to the State 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
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	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
NUMBER OF DEVICES	13,571	14,014	14,561	14,571	14,727
RECEIPTS:					
Franchise Fees	\$203,062,421	\$203,869,961	\$201,230,926	\$200,082,048	\$180,406,985
Statutory Fairgrounds					
Exemption					
Other Fees, Interest and Penalties	\$11,022,428	\$10,476,413	\$10,507,183	\$12,052,516	\$12,056,605
Total Fees Collected	\$214,084,849	\$214,346,374	\$211,738,109	\$212,134,564	\$192,463,590
EXPENDITURES:					
District Attorneys & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$44,994,326	\$47,206,389	\$46,581,631	\$44,442,291	\$41,847,270
Horsemen's Purse Supplement Fund	\$3,407,143	\$3,420,394	\$3,323,584	\$3,294,216	\$2,976,971
Budget – LSP/AG/OMF	\$9,017,787	\$8,400,360	\$8,370,183	\$8,848,937	\$8,192,681
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$63,319,256	\$64,927,143	\$64,175,398	\$62,485,444	\$58,916,923
Seed Adv/Carry					
Amount Transferred to General Fund	\$2,150,000				
Act 67/XO KBB 2005-82					
Transfer 5% Deficit Reduction (T130)				\$2,242,500	
Transfer to General Fund J3 148 #5737 for Deficit #2					
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit					
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2					
Transfer to General Fund J3 148 #5737 per Act 121					
Transfer to General Fund J3 G030000258					
Transfer to General Fund J3 G03 #245					
Transfer to General Fund J3 #8180					
Transfer to State General Fund Z9 8400003114					
Transfer to State General Fund Z9 8400003880					
Transfer to State General Fund Z9 8400007689					
Transfer to State General Fund Z9 8400008181					
Amount Transferred to Current Year (Act 16)	\$2,862,500		\$1,115,489		
Transfer to State General Fund J3 G03000218/J3 148 #7477					
Transfer to State General Fund Z9 8400008808					
Transfer to State General Fund					
Remaining Amount Available to the State General Fund	\$151,478,093	\$149,419,231	\$148,678,200	\$147,406,620	\$133,546,667

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

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

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LOUISIANA GAMING CONTROL BOARD
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	2020-2021	2021-2022	2022-2023	2023-2024	TOTAL
NUMBER OF DEVICES	12,445	12,143	11,875	11,921	
RECEIPTS:					
Franchise Fees	\$233,252,094	\$250,575,185	\$236,345,114	\$227,248,204	\$5,448,961,927
Statutory Fairgrounds					\$0
Exemption					(\$5,566,000)
Other Fees, Interest and Penalties	\$11,299,231	\$10,961,936	\$11,126,643	\$10,738,378	\$350,871,517
Total Fees Collected	\$244,551,325	\$261,537,120	\$247,471,758	\$237,986,582	\$5,606,691,751
EXPENDITURES:					
District Attorneys & Assistant District Attorneys	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$165,942,000
Local Government	\$47,292,843	\$51,345,706	\$55,367,920	\$53,034,556	\$1,228,267,907
Horsemen's Purse Supplement Fund	\$3,839,500	\$4,143,070	\$3,899,576	\$3,748,359	\$89,615,273
Budget – LSP/AG/OMF	\$10,507,539	\$10,791,087	\$11,647,934	\$11,117,394	\$233,083,938
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$12,950,000
Total Expenditures	\$67,539,882	\$72,179,863	\$76,815,430	\$73,800,309	\$1,729,859,119
Seed Adv/Carry					\$0
Amount Transferred to General Fund					\$2,150,000
Act 67/XO KBB 2005-82			(\$9,513,628)		(\$9,513,628)
Transfer 5% Deficit Reduction (T130)					\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2					\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit					\$463,667
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2					\$238,155
Transfer to General Fund J3 148 #5737 per Act 121					\$3,500,000
Transfer to General Fund J3 G030000258		\$174,824,331			\$174,824,331
Transfer to General Fund J3 G03 #245	\$4,686,146				\$4,686,146
Transfer to General Fund J3 #8180	\$8,245,125				\$8,245,125
Transfer to State General Fund Z9 8400003114			\$163,872,751		\$163,872,751
Transfer to State General Fund Z9 8400003880			\$6,783,576		\$6,783,576
Transfer to State General Fund Z9 8400007689				\$157,568,449	\$157,568,449
Transfer to State General Fund Z9 8400008181				\$6,617,824	\$6,617,824
Amount Transferred to Current Year (Act 16)					\$6,840,489
Transfer to State General Fund J3 G03000218/J3 148 #7477					\$3,487,000
Transfer to State General Fund Z9 8400008808				\$118,422	\$118,422
Transfer to State General Fund					\$990,446
Remaining Amount Available to the State General Fund	(\$0)	\$14,532,926			\$3,366,143,845

Landbased Casino



LOUISIANA LANDBASED CASINO GAMING¹

FY 7/1/2023 – 6/30/2024

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

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

FY 7/1/2022 – 6/30/2023

Admissions for fiscal year 2022 - 2023 were 2,828,763. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 22,629,880	\$ 5,520,548
August	\$ 19,342,353	\$ 5,520,548
September	\$ 22,932,195	\$ 5,342,466
October	\$ 22,344,295	\$ 5,520,548
November	\$ 23,318,809	\$ 5,342,466
December	\$ 22,942,785	\$ 5,520,548
January	\$ 20,145,396	\$ 5,520,548
February	\$ 21,322,082	\$ 4,986,301
March	\$ 22,026,226	\$ 5,520,548
April	\$ 21,322,082	\$ 5,327,869
May	\$ 21,707,691	\$ 5,505,465
June	\$ 19,847,061	\$ 5,327,869
TOTAL	\$ 260,189,115	\$ 64,955,724

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

Live Racing Facility Pari-Mutuel Slot Machine Gaming



LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

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

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Louisiana Downs Racetrack & Casino (formerly known as Harrah's Racetrack & Casino) in Bossier Parish, Louisiana, commenced slot operations on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003. Slot machine gaming Orleans Parish 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 7/1/2023 – 6/30/2024	Total
Delta Downs Adjusted Gross Revenue	\$160,948,919
Less Purse Supplements	\$24,142,338
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$4,828,468
Taxable Net Slot Machine Proceeds	\$131,978,113
State Tax (18.5%)	\$24,415,951

LOUISIANA DOWNS RACETRACK & CASINO	
Revenue for FY 7/1/2023 – 6/30/2024	Total
Louisiana Downs Adjusted Gross Revenue	\$42,195,171
Less Purse Supplements	\$6,329,276
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,265,855
Taxable Net Slot Machine Proceeds	\$34,600,041
State Tax (18.5%)	\$6,401,007



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EVANGELINE DOWNS	
Revenue for FY 7/1/2023 – 6/30/2024	Total
Evangeline Downs Adjusted Gross Revenue	\$74,830,300
Less Purse Supplements	\$11,224,545
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$2,244,909
Taxable Net Slot Machine Proceeds	\$61,360,846
State Tax (18.5%)	\$11,351,757

FAIR GROUNDS	
Revenue for FY 7/1/2023 – 6/30/2024	Total
Fair Grounds Adjusted Gross Revenue	\$40,216,359
Less Purse Supplements	\$6,032,454
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,206,491
Taxable Net Slot Machine Proceeds	\$32,977,414
State Tax (18.5%)	\$6,100,822

Total State Tax.....\$ 48,269,537

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. In accordance with the Act, the Board has developed qualifications, standards, processes and procedures for the issuance and renewal of a license to operate a sports book. Although not 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. 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, the outcome of an athlete's disciplinary rulings, or replay reviews.
 - On other types, forms, or categories of wagering prohibited by the Board.

Louisiana Sports Wagering Licensees and Sports Wagering Platform Providers

The Board may award twenty (20) sports wagering licenses to eligible applicants which, during the initial licensing phase, 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. 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	Bet365
Bally's Shreveport	Bally Bet	None
Boomtown Bossier City	ESPN Bet	None
Boomtown Casino & Hotel New Orleans	ESPN Bet	Fanatics
Delta Downs Racetrack	FanDuel	None
Evangeline Downs Racetrack & Casino	FanDuel	None
Fair Grounds New Orleans	TwinSpires	None
Golden Nugget Lake Charles	DraftKings	DraftKings
Harrah's Casino New Orleans	Caesars Sportsbook	None
Horseshoe Bossier City Hotel & Casino	Caesars Sportsbook	Caesars Sportsbook
Horseshoe Casino Lake Charles	Caesars Sportsbook	None
L'Auberge Casino and Hotel Baton Rouge	ESPN Bet	None
L'Auberge Casino and Hotel Lake Charles	ESPN Bet	ESPN Bet
Live! Casino & Hotel Louisiana	DraftKings	None
Louisiana Downs	Caesars Sportsbook	None
Margaritaville Resort Casino Bossier City	ESPN Bet	BetRivers
Sam's Town Hotel & Casino	FanDuel	BetMGM
The Queen Baton Rouge	DraftKings	None
Treasure Chest Casino	FanDuel	FanDuel

¹ During fiscal year 23-24, the remaining riverboat licensee, Belle of Baton Rouge, filed application for a sports wagering license.



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 2023-2024 Fiscal Year.

Statewide Retail Sports Book Net Proceeds Fiscal Year 2023/2024

	Wagers Written	Net Proceeds	Taxes Paid	Win %
Jul-23	\$12,236,512	\$1,897,832	\$174,156	15.5%
Aug-23	\$15,080,259	\$1,969,699	\$189,997	13.1%
Sep-23	\$31,262,127	\$5,736,184	\$572,554	18.3%
Oct-23	\$32,383,300	\$3,254,901	\$342,067	10.1%
Nov-23	\$33,540,263	\$1,339,354	\$158,879	4.0%
Dec-23	\$32,118,131	\$4,547,595	\$407,612	14.2%
Jan-24	\$28,476,763	\$3,224,015	\$340,385	11.3%
Feb-24	\$21,706,914	\$780,013	\$128,140	3.6%
Mar-24	\$30,627,899	\$2,139,276	\$167,068	7.0%
Apr-24	\$19,813,470	\$1,304,628	\$118,818	6.6%
May-24	\$18,391,010	\$2,272,690	\$244,590	12.4%
Jun-24	\$16,231,626	\$1,410,293	\$115,955	8.7%
FY 23/24	\$291,868,274	\$29,876,480	\$2,960,221	10.2%

Statewide Mobile Sports Book Net Proceeds Fiscal Year 2023/2024

	Wagers Written	Net Proceeds	Taxes Paid	Win %
Jul-23	\$122,520,979	\$15,697,788	\$2,010,893	12.8%
Aug-23	\$138,853,445	\$15,038,678	\$1,920,085	10.8%
Sep-23	\$248,831,422	\$36,082,807	\$4,746,000	14.5%
Oct-23	\$276,229,708	\$39,207,870	\$4,977,827	14.2%
Nov-23	\$322,939,359	\$18,107,946	\$3,086,448	5.6%
Dec-23	\$344,928,425	\$51,282,332	\$7,183,032	14.9%
Jan-24	\$317,844,144	\$35,668,766	\$5,341,123	11.2%
Feb-24	\$253,069,041	\$24,260,572	\$3,637,638	9.6%
Mar-24	\$319,378,658	\$31,668,933	\$4,743,389	9.9%
Apr-24	\$263,246,414	\$35,143,718	\$5,268,295	13.4%
May-24	\$238,268,987	\$31,242,416	\$5,523,167	13.1%
Jun-24	\$195,824,918	\$24,811,391	\$3,734,082	12.7%
FY 23/24	\$3,041,935,500	\$358,213,217	\$52,171,979	11.8%



**Statewide Retail Sports Book
Net Proceeds by Sport/Type
Fiscal Year 2023/2024**

	Baseball	Basketball	Football	Soccer	Parlay	Other
Jul-23	\$225,352	-73,721	\$70,660	\$15,576	\$1,203,344	\$487,166
Aug-23	\$225,431	-45,868	\$1,084,511	-21,386	\$915,689	-166,330
Sep-23	\$262,748	-43,965	\$1,747,661	\$19,858	\$3,256,512	\$509,121
Oct-23	\$437,224	\$96,598	\$249,242	\$13,037	\$2,482,569	-18,467
Nov-23	-610,117	\$484,614	\$203,437	\$46,927	\$1,143,059	\$99,880
Dec-23	-195,579	\$146,874	\$1,463,564	\$14,684	\$2,935,684	\$206,562
Jan-24	-45,940	\$553,756	\$201,113	-307	\$2,190,562	\$363,957
Feb-24	\$4,862	\$646,571	-1,029,908	-12,888	\$1,000,757	\$254,900
Mar-24	\$291,083	\$828,351	-404,843	\$32,332	\$1,354,877	\$100,885
Apr-24	\$451,044	-48,739	-82,283	\$9,811	\$959,507	\$106,591
May-24	\$479,857	\$424,220	-65,982	-156,948	\$1,384,427	\$264,510
Jun-24	\$249,449	\$87,713	\$84,123	\$65,091	\$594,920	\$361,736
FY 23/24	\$1,775,414	\$3,056,404	\$3,521,295	\$25,787	\$19,421,907	\$2,570,512

**Statewide Mobile Sports Book
Net Proceeds by Sport/Type
Fiscal Year 2023/2024**

	Baseball	Basketball	Football	Soccer	Parlay	Other
Jul-23	\$2,794,933	\$634,632	\$445,162	\$665,207	\$9,726,199	\$1,504,938
Aug-23	\$1,321,486	\$879,883	\$2,485,062	\$532,139	\$8,448,972	\$1,474,477
Sep-23	\$6,539,110	\$118,218	\$7,307,884	\$252,480	\$19,837,373	\$2,311,652
Oct-23	\$3,347,152	\$2,061,709	\$7,309,543	\$175,769	\$24,960,233	\$1,534,082
Nov-23	-975,634	\$4,006,333	\$4,467,445	\$641,342	\$12,518,396	\$1,313,716
Dec-23	\$17,048	\$4,468,036	\$4,937,516	\$542,357	\$40,260,907	\$892,083
Jan-24	\$5,154	\$2,466,485	\$4,344,823	\$195,276	\$28,905,447	\$682,646
Feb-24	\$63,476	\$4,402,098	-1,704,067	\$436,994	\$19,968,883	\$1,963,364
Mar-24	\$442,012	\$7,260,911	\$157,444	\$496,934	\$22,780,057	\$1,255,575
Apr-24	\$2,020,857	\$5,800,472	\$30,364	\$657,464	\$26,866,904	\$383,118
May-24	\$1,821,621	\$2,186,389	\$168,900	\$643,512	\$21,340,451	\$5,441,991
Jun-24	\$2,205,909	\$2,952,721	\$189,700	\$585,827	\$15,556,280	\$3,528,943
FY 23/24	\$19,603,124	\$37,237,887	\$30,139,776	\$5,825,301	\$251,170,102	\$22,286,585

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 Orleans, East Baton Rouge and Lafayette, among others, bringing legal fantasy sports to more than 90% of the state's population. However, the referendum only authorized lawmakers to introduce legislation legalizing daily fantasy sports. It was not until 2020, when the Louisiana legislature passed Act 141 during the 2020 Regular Session, Act 34 of the 2020 First Extraordinary Session, and Act 44 of the 2020 Second Extraordinary Session, that the tax structure and the creation of a regulatory framework 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 La.R.S. 27:28.
 - Provide the Board with financial statements indicating any gross fantasy sports contest revenue for the previous three years.

Fantasy Sports Contest Operator License

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



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

State Taxes and Fund

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

Fantasy Sports Contest Prohibitions

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



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

Fantasy Sports Contest Operators in Louisiana

On July 15, 2021, the Board awarded DraftKings a fantasy sports contest operator license. In doing so, it allowed DraftKings to launch its operations in the 47 parishes that allowed fantasy sports contests in their respective areas. On October 21, 2021, the Board approved the license application of FanDuel, the second fantasy sports contest operator to be licensed in the state of Louisiana. Both companies submitted to background investigations and financial examinations by the Louisiana State Police, Gaming Enforcement Division (the “Division”) in connection to their licensing applications. The Division ensures that both operators are in compliance with all gaming regulations and law, specifically those related to 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 2023-2024 Fiscal Year.

Louisiana Daily Fantasy Sports FY 23/24

FY 23/24	Gross FS Contest Revenues	Net Revenue	Taxes Paid
July	\$512,101	\$52,778	\$4,222
August	\$531,902	\$53,575	\$4,286
September	\$1,520,486	\$161,380	\$12,910
October	\$1,898,532	\$205,714	\$16,457
November	\$1,648,379	\$179,208	\$14,337
December	\$1,717,589	\$182,987	\$14,639
January	\$1,453,642	\$151,671	\$12,134
February	\$731,263	\$92,148	\$7,372
March	\$764,545	\$76,175	\$6,094
April	\$775,520	\$78,915	\$6,313
May	\$686,761	\$74,108	\$5,929
June	\$564,043	\$59,349	\$4,748
FY23/24	\$12,804,763	\$1,368,008	\$109,441
FY22/23	\$20,970,284	\$2,169,412	\$173,553
Change FY 22/23 – 23/24	-38.9%	-36.9%	-36.9%

Tribal Gaming



TRIBAL GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 7/1/2023 – 6/30/2024

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 7/1/2023 – 6/30/2024

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 7/1/2023 – 6/30/2024

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 7/1/2023 – 6/30/2024

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

Other States



Arizona¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director / Manager	Jackie Johnson		
Chairperson	Kandace French Contreras		
Department Head(s) ¹	Tracy Olson – Vice Chairwoman		

Gaming Sectors

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

Revenue Statistics

- ☒ Fiscal Year 23/24
☐ Calendar year 2024

¹ Information provided by Arizona Department of Gaming.



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)		\$3,841,801		
Video Poker or VLT Establishments	\$151,617,125			
Cardrooms				
Sports Betting				
Fantasy Sports	\$397,462,595			
Tribal Gaming	\$14,018,573			

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



Arkansas¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director / Manager	John “Smokey” Campbell		
Chairperson	Alex Liebong		
Department Head(s) ¹			

Gaming Sectors

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

Revenue Statistics

☒ Fiscal Year 23/24

☐ Calendar year 2024

¹ Information provided by Arkansas Racing Commission

² Mobile sports betting is permitted



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$5,676,060,889.54	\$81,353,745.60		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting	\$511,768,728.70			
Fantasy Sports				
Tribal Gaming				

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



Colorado¹

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

Personnel

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

Gaming Sectors

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

Revenue Statistics

☒ Fiscal Year 23/24

☐ Calendar year 2024

¹ Information obtained from Limited Gaming Control Commission Colorado Division of Gaming website



LOUISIANA GAMING CONTROL BOARD
29th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$1,101,611,668	\$175,368,307		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting	\$296,129,684.71	\$30,440,608.91		
Fantasy Sports				
Tribal Gaming				

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



Delaware¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director	Helene M. Keely	(302) 744-1605	Helene.Keeley@delaware.gov
Chairperson	Barbara Miller	(302) 744-1622	Barbara.Miller@delaware.gov
Department Head(s) ¹	Tina McQuaide	(302) 744-1612	Tina.mcQuaide@delaware.gov
	Jayne Gooden	(302) 744-1655	Jayne.Gooden@delaware.gov

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated	3 agents (Licenses)		Internet Gaming state share see § 4815. State Lottery Fund. E (1 and 2)
Casinos				
Landbased	Regulated	3 agents (Licenses)	5000 VLTs	41.5% State Share see §4815. State Lottery Fund b(3)
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting	Regulated	3 agents (Licenses) and retailers		
Fantasy Sports				
Tribal Gaming				

Revenue Statistics

- ☒ Fiscal Year 23/24
☐ Calendar year 2024

¹ Information provided by the Delaware Lottery



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

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

See <https://www.delottery.com/More/Video-Lottery/Monthly-Net-Proceeds> for additional details on Video Lottery Games

See <https://www.delottery.com/More/iGaming/Monthly-Net-Proceeds> for additional details on Online Gaming (iGaming)

See <https://www.delottery.com/Sports-Lottery/Monthly-Net-Proceeds> for additional details on Sports Lottery (Land-Based & Online)



Illinois¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director/ Administrator	Marcus D. Fruchter		
Chairperson	Charles Schmadke		
Department Head(s)	Patricia Dominguez – Chief of Staff		
	Robert Burke – Deputy Administrator of Licensing		
	Lt. William Doster – Deputy Administrator of Gaming Field Operations		
	Jared Smith – Deputy Administrator for Gaming Controls & Technology		
	Trudy Curtis – Internal Controls Manager		

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated (Lottery)			
Casinos	Regulated	16		Graduated – 15% - 50%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Regulated	8,662	48,706	34%
Sports Betting	Regulated	14		Graduated 20% - 40%
Fantasy Sports				
Tribal Gaming	None			

Revenue Statistics

- ☐ Fiscal Year 23/24
☒ Calendar year 2024

¹ Information obtained from Illinois' Annual Report



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$1,689,206,497.27	\$345,189,559.31	\$105,958,256.12	13,017,203
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	\$3,004,400,093.70	\$884,166,078.87	\$152,382,517.54	
Cardrooms				
Sports Betting ²	\$1,233,147,618.34	\$266,663,494.94	\$12,673,046.82	
Fantasy Sports				
Tribal Gaming				

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

² Completed events



Indiana¹

Regulatory Entity(ies)	Indiana Gaming Commission
Contact Person	Liz Sullivan
Address	101 W. Washington Street, Indianapolis, IN. 46204
Telephone Number	(317) 234-7164
Email	ELSullivan@igc.IN.gov
Website	www.IN.gov/igc

Personnel

	Name	Telephone Number	Email Address
Executive Director / Manager	Greg Small		
Chairperson	Milton O. Thompson		
Department Head(s) ¹	Dan Shelton- Sports Wagering Director		
	Frank Brady – Division Director		

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling				
Casinos	Regulated	13		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting	Regulated			
Fantasy Sports				
Tribal Gaming				

Revenue Statistics

- ☒ Fiscal Year 23/24
☐ Calendar year 2024

¹ Information provided by Indiana Gaming Commission



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos		\$563,662,361		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting		\$43,001,837		
Fantasy Sports				
Tribal Gaming				

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



Iowa¹

Regulatory Entity(ies)	Iowa Racing and Gaming Commission
Contact Person	Betty Tschetter
Address	6200 Park Avenue, Suite 100 Des Moines, IA. 50321
Telephone Number	(515) 281-3060
Email	Betty.tschetter@iowa.gov
Website	irgc.iowa.gov

Personnel

	Name	Telephone Number	Email Address
Executive Director/ Administrator			
Chairperson	Daryl Olsen		Dolsen@amvcms.com
Department Head(s)	Mark Campbell – Vice Chair		Mark.campbell@iowa.gov

Gaming Sectors

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

Revenue Statistics

- ☒ Fiscal Year 23/24
☐ Calendar year 2024

¹ Information provided from Iowa Racing and Gaming Commission



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$1,723,510,544	\$330,969,305	\$8,254,489	16,850,849
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting		\$14,340,379.44		
Fantasy Sports	\$1,085,455.44	\$155.90	\$69,708.07	
Tribal Gaming				

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



Michigan¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director	Henry L. Williams, Jr.	(313) 456-4100	
Chairperson	Linda Forte		
Department Head(s) ¹	Carla Schulte – Deputy Director		
	Christine Apostol – Deputy Director of Administration		
	David Murley – Deputy Director of Online Gaming & Legal Affairs		
	Tina Alagna – Deputy Director of Licensing & Investigations		

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated			
Casinos				
Landbased	Regulated			8.1%
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Prohibited			
Sports Betting ²	Regulated			8.4%
Fantasy Sports	Regulated			8.4%
Tribal Gaming	Regulated			

Revenue Statistics

☐ Fiscal Year 23/24

☒ Calendar year 2024

¹ Information obtained from Michigan Gaming Control Board's website

² Retail



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased	\$1,282,455,805.97	\$103,878,920.28	\$158,671,083.80	
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting	\$9,706,049.11	\$372,729.28	\$455,558.01	
Fantasy Sports	\$9,554,731.00 ³	\$802,597.40		
Tribal Gaming				

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

³ Adjusted Revenue



Mississippi¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director	Jay McDaniel	(601) 576-3809	jmcDaniel@mgc.ms.gov
Chairperson	Francis Lee	N/A	
Department Head(s)	Eddie Williams – Deputy Director	(601) 576-3846	
	Edward Wong – Deputy Director	(601) 576-3829	
	Susan Foss – Director of Accounting and Personnel	(601) 576-3814	
	Regina Holbrooks – Director of Charitable Gaming / Criminal Investigations	(601) 576-3835	
	Stephanie Sills – Director of Compliance	(601) 576-3812	
	Dennis Davenport – Director of Enforcement	(601) 576-3890	
	Amanda Lieb – Director of Gaming Laboratory	(601) 576-3962	
	Dan Ratliff – Director of Investigations	(601) 576-384	

Gaming Sectors

	Regulated / Prohibited	Number of Licenses	Number of Machines	Tax Rate
Online Gambling	N/A			
Casinos	Regulated	26	20,967	12%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting				
Fantasy Sports	Regulated	6 Licenses		
Tribal Gaming				

Revenue Statistics

☒ Fiscal Year 23/24

☐ Calendar year 2024

¹ Information provided from Mississippi Gaming Commission



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased	\$2,455,599,264	\$191,138,302	\$98,263,874	
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting	*see below			
Fantasy Sports				
Tribal Gaming				

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

*Each casino has on premise sports wagering. Total sports book handle for FY2024 \$462,238,197



Missouri¹

Regulatory Entity(ies)	Missouri Gaming Commission
Contact Person	Elizabeth Hoffman
Address	3417 Knipp Drive Jefferson City, MO 65102
Telephone Number	(573) 526-2269
Fax Number	(573) 526-1999
Email	Elizabeth.Hoffman@mgc.dps.mo.gov
Website	www.mgc.dps.mo.gov

Personnel

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

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited	N/A	N/A	N/A
Casinos	Regulated	13	13,000	21%
Landbased	Regulated	1 ²		
Riverboats	Regulated	12		
Racetracks (other than horseracing)	Prohibited			
Video Poker or VLT Establishments	Prohibited	N/A	N/A	
Sports Betting ³	Prohibited	N/A	N/A	
Fantasy Sports	Regulated	10	N/A	6.5%
Tribal Gaming	Prohibited	N/A	N/A	

Revenue Statistics

☒ Fiscal Year 23/24

☐ Calendar year 2024

¹ Information collected from Missouri Gaming Commission Annual Report 2023 and website, mgc.dps.mo.gov

² Century Casino Caruthersville moved operations from a riverboat to the state's first land-based casino

³ Sports Betting passed in the November 2024 election – was not active in fiscal year 23/24



	AGR/Net Operating Revenue	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling	N/A			
Casinos	\$1.89 Billion	\$357.5 Million	\$69.9 Million	14.5 Million
Landbased		\$28.2 Million		
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports		\$435,738		
Tribal Gaming				

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

Sports Wagering passed via statewide vote in the November 2024 election. Once licenses are issued, it will likely be fiscal year 2026 before numbers are realized and revenues begin.



Montana¹

Regulatory Entity(ies)	Montana Dept of Justice, Gambling Control Division
Contact Person	Jason Johnson, Administrator
Address	615 South 27 th St. Suite A Billings, MT 59101
Telephone Number	(406) 329-1478
Email	gcd@mt.gov
Website	www.dojmt.gov/gaming/

Personnel

	Name	Telephone Number	Email Address
Executive Director/Administrator	Jason Johnson	(406) 329-1478	Jason.Johnson@mt.gov
Chairperson			
Department Head(s) ¹	Stacy Rogstad License and Tax Section	(406) 601-5015	srogstad@mt.gov
	Melina Bucy Compliance Supervisor (West)	(406) 444-9824	mbucy2@mt.gov
	Ross Adams Compliance Supervisor (East)	(406) 601-5006	radams@mt.gov
	Matt Eckdahl Technical Services Section	(406) 444-9152	meckdahl@mt.gov

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited			
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Regulated	>14,000	9,455	15%
Sports Betting	Regulated (Lottery) ²			
Fantasy Sports	Regulated			
Tribal Gaming	5 Compacts			

Revenue Statistics

☐ Fiscal Year 23/24

☒ Calendar year 2024

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

² Montana Lottery Commission, Bryan Costigan at (406) 444-5804 or BCostigan@mt.gov
SportsBet Montana, support@sportsbetmontana.com, 1-844-806-8935.



	AGR/Net Operating Revenue	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments		\$53,648,036		
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

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



Nevada¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director/Chair	Kirk Hendrick		
Chair Nevada Gaming Commission	Hon. Jennifer Togliatti (Ret.)		
Department Head(s) ¹	Nathan Riggle Chief, Administrative Division	(775) 684-7700 Fax (775) 687-5817	Nriggle@gcb.nv.gov
	Rusty LeBlanc Chief, Audit Division	(702) 486-2060 Fax (702) 486-3543	Rlebanc@gcb.nv.gov
	Kristi Torgerson Chief, Enforcement	(775) 684-7900 Fax (775) 687-5362	Ktorgerson@gcb.nv.gov
	Carl Hoffman Chief, Investigation	(775) 684-7800 Fax (775) 687-1372	Choffman@gcb.nv.gov
	Chan Lengsavath Chief, Tax and License Division	(775) 684-7770 Fax (775) 684-7787	Clengsavath@gcb.nv.gov
	Jim Baree Chief, Technology Division	(775) 684-7731	Jbarbee@gcb.nv.gov

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate ²
Online Gambling	Regulated			
Casinos	Regulated	468 Nonrestricted 2,062 Restricted	151,017	3.5%-first \$50,000 of gross gaming revenue, plus 4.5% on the next \$84,000 of gross gaming revenue, plus 6.75% on Gross gaming revenues exceeding \$134,000
Landbased				
Riverboats				
Racetracks (other than horseracing)				

¹ Information provided by Nevada Gaming Control Board, Nevada Gaming Commission

² Percentage Tax Rate shown which does not include other taxes and fees collected.



Video Poker or VLT Establishments				
Sports Betting				3.5%-first \$50,000 of gross gaming revenue, plus 4.5% on the next \$84,000 of gross gaming revenue, plus 6.75% on Gross gaming revenues exceeding \$134,000
	Regulated			
Fantasy Sports	Regulated			
Tribal Gaming	3 that operate Class III gaming			

Revenue Statistics

- ☒Fiscal Year 23/24
- ☐Calendar year 2024

	AGR/Net Operating Revenue ³	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$15,105,609	\$1,230,306,247		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

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

³ Slots, Table, Counter and Card Games



New Mexico¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director	Janice Maniaci	(505) 274-4330	Janice.Maniaci@gcb.nm.gov
Chairperson	Patrick Garrett	(505) 841-9700	Patrick.Garrett@gcb.nm.gov
Department Head(s) ¹	David "Hossie" Sanchez – Acting Racing Commission Chairman		David.Sanchez@gcb.nm.gov
	Van Billops – Acting State Gaming Representative	(505) 699-3984	Van.Billops@gcb.nm.gov
	Terry McGaha – Enforcement Division	(505) 264-0077	Terry.McGaha@gcb.nm.gov

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)	Regulated	5	2,834	24.8-26%
Video Poker or VLT Establishments				
Sports Betting				
Fantasy Sports				
Tribal Gaming			Unknown (not required to be reported per Tribal Compact)	8.75-10% (based on revenue thresholds)

Revenue Statistics

☒ Fiscal Year 23/24

☐ Calendar year 2024

¹ Information provided by New Mexico Gaming Control Board



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)	\$264,831,990	\$65,678,334		
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming	\$850,117,905			

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



Oregon¹

Regulatory Entity(ies)	Oregon Lottery Commission
Contact Person	Alisa Zavala
Address	500 Airport Road Salem, Oregon 97305
Telephone Number	(503) 540-1490
Email	Alias.zavala@lottery.oregon.gov
Website	www.Oregonlottery.org

Personnel

	Name	Telephone Number	Email Address
Executive Director	Michael Wells	(503) 540-2012	Michael.a.wells@lottery.oregon.gov
Chairperson	Mardilyn Saathoff	(503) 540-1490	Mardilyn.saathoff@lottery.oregon.gov
Department Head(s) ¹	Tai Calandriello – Deputy Director	(503) 540-1232	Tai.calandriello@lottery.oregon.gov
	Syed Hussain – CIO	(503) 540-1358	Syed.hussain@lottery.oregon.gov
	Kathy Stromberg – CMO	(503) 540-1341	Kathy.stromberg@lottery.oregon.gov
	CFO and CHRO are vacant		

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Prohibited			
Casinos	Tribes only			
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Lottery owned machines at retailer partners	3,797	10,936	Net proceeds to State
Sports Betting	Partnership with DraftKings	1		Lottery share about 49% to State
Fantasy Sports				
Tribal Gaming				

Revenue Statistics

☒ Fiscal Year 23/24

☐ Calendar year 2024

¹ Information provided from Oregon State Lottery Commission



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos				
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	\$1,190,556,505			
Cardrooms				
Sports Betting	\$75,116,779			
Fantasy Sports				
Tribal Gaming				

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



Pennsylvania¹

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

Personnel

	Name	Telephone Number	Email Address
Executive Director	Kevin F. O'Toole	(717) 346-8321	
Chairperson	Denise Smyler	(717) 346-8321	
Department Head(s) ¹	Stephen Cook, Chief Counsel	(717) 346-8320	stcook@pa.gov
	Cyrus Pitre, Chief Enforcement Council	(717) 346-2705	cpitre@pa.gov
	Sean Hannon, Director of Licensing	(717) 346-8313	shannon@pa.gov
	Kevin Kile, Director of Sports Wagering Operations	(717) 346-7173	kkile@pa.gov
	Paul Resch, Director of Gaming Operations	(717) 214-4736	presch@pa.gov
	Paul Mauro, Director of Investigations & Enforcement	(717) 214-8230	pmauro@pa.gov

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated	12		54%
Casinos				
Landbased	Regulated	17	24,448	16-54%
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	Regulated	74	370	52%
Sports Betting	Regulated	19		36%
Fantasy Sports	Regulated	9		15%
Tribal Gaming	None			

Revenue Statistics

- ☐ Fiscal Year 23/24
☒ Calendar year 2024

¹ Information obtained from Pennsylvania Gaming Control Board Annual Report



	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling	\$2,181,669,449	\$623,975,632	\$830,418,432	
Casinos Slots				
Landbased	\$3,384,833,680	\$1,292,734,700	\$208,194,861	
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments	\$41,525,888	\$17,440,873	\$4,152,589	
Cardrooms				
Sports Betting	\$510,716,858	\$173,643,732	\$10,214,338	
Fantasy Sports	\$18,668,580	\$2,800,287		
Tribal Gaming				

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



South Dakota¹

Regulatory Entity(ies)	South Dakota Commission on Gaming
Contact Person	Susan Christian
Address	120 Industrial Drive, Suite 1 Spearfish, South Dakota 57783
Telephone Number	(605) 951-9173
Email	Susan.Christian@state.sd.us
Website	www.Dor.sd.gov/gaming

Personnel

	Name	Telephone Number	Email Address
Executive Director			
Chairperson	Karen Wagner		
Department Head(s)	Harry Christianson – Vice President		

Gaming Sectors

	Regulated / Prohibited	Number of Licenses/ Casinos	Number of Machines	Tax Rate
Online Gambling	Regulated			
Casinos	Regulated		2,694	9%
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Sports Betting	Regulated			
Fantasy Sports	Unregulated			
Tribal Gaming	Regulated			

Revenue Statistics

☒ Fiscal Year 23/24

☐ Calendar year 2024

¹ Information obtained from South Dakota Annual Report



LOUISIANA GAMING CONTROL BOARD
29th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	AGR	State Gaming Taxes	Local Taxes/Fees	Total Admissions
Online Gambling				
Casinos	\$143,678,435	\$12,731,19		
Landbased				
Riverboats				
Racetracks (other than horseracing)				
Video Poker or VLT Establishments				
Cardrooms				
Sports Betting				
Fantasy Sports				
Tribal Gaming				

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

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