



Louisiana Gaming Control Board



19th 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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State of Louisiana *Gaming Control Board*

BOBBY JINDAL
GOVERNOR

RONNIE JONES
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 19th annual comprehensive report to the Legislature in accordance with La. R.S. 27:15(B)(9)(b).

In previous years this report was provided at mid-year each calendar year. This year we have worked to provide the report in the first quarter of the calendar year so as to permit policy makers with the most up-to-date fiscal year data. The report reflects data from fiscal year 2013-2014. We are hopeful that by providing the information sooner, more time will be available for analysis and study of the health of gaming in the state.

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

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

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

The Board's operating budget for FY 2013-2014 was \$917,740 funded through statutory dedicated funds of \$834,647 from the Riverboat Gaming Enforcement Fund, and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

RIVERBOAT GAMING

Fifteen riverboat casinos are authorized to operate in Louisiana. This report reflects the data for fourteen operational riverboat casinos. The remaining riverboat casino license is held by Golden Nugget Lake Charles, LLC which was opened in December 2014. For the first time since Hurricane Katrina, all fifteen licenses are operational.

There are six riverboat casinos in Shreveport-Bossier City; two in Lake Charles which were operational during the 2013-2014 FY; three in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 13,214 workers, and in 2013-2014 contributed \$368,410,436 in net revenue to the state. Three of the four casino market areas experienced an increase in adjusted gross revenues.

The Shreveport-Bossier market had adjusted gross revenues of \$676,103,830 for fiscal year 2013-2014, an increase of \$40,574,616 from the previous fiscal year, with \$145,362,323 in fees paid to the state. These figures included the first full year of operation of Margaritaville Casino in Bossier City.

The Lake Charles market had adjusted gross revenues of \$495,715,765, an increase of \$16,041,166 from the previous fiscal year, with \$106,578,889 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$261,638,168, a decrease of \$21,759,406 from the previous year, with \$56,252,206 in fees paid to the state.

The riverboat casinos in Baton Rouge had adjusted gross revenues of \$280,079,148, an increase of \$6,061,881 over the previous year, with \$60,217,017 in fees paid to the state.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$72,556,897 in gaming revenue to the state. This exceeded the minimum payment requirement of \$60,000,000 pursuant to the Casino Operating Contract, but was a \$20,450 decrease from the previous year.

VIDEO POKER

As of June 30, 2014, there were 1,945 video poker outlets and 14,081 devices in the 31 parishes where video poker gaming had been approved in the local option election of November 5, 1996. These machines are authorized in bars, restaurants, hotels, off-track betting parlors and truckstops. Franchise fees to the state from video poker amounted to \$175,867,660 for fiscal year 2013-2014, a decrease of \$6,183,819 from the previous year.

RACETRACK GAMING

The racetracks adjusted gross revenue for 2013-2014 was \$386,738,543, a decrease of \$15,318,597 from the previous year. After subtracting the Support Contribution Deduction of \$69,612,938 for Purse Supplements, Executive Committee of the Louisiana Thoroughbred Breeders' Association and Executive Committee of the Louisiana Quarter Horse Breeders Association, the State received fees in the amount of \$58,668,237.

INDIAN GAMING

This report contains limited statistical information on one of the three Indian-owned casinos in Louisiana. The tribes are not required to pay any fees directly to the state nor are they required to provide the Gaming Control Board with any financial figures. All of the tribes make contributions to local governments in their respective locations. The Board does wish to acknowledge the Chitimacha Tribe in Charenton for its continued cooperation in voluntarily providing the information shown in this and previous reports.

CONCLUSION

Gaming revenue continues to be a substantial part of the Louisiana economy, generating \$675,503,230 in direct gaming revenue, an increase of \$269,325 from the previous year. Riverboat gaming continues to be the most dominant area in gaming, providing more than half of the state's gaming revenue.

The Shreveport-Bossier market, largely dependent on the Dallas – Fort Worth area, remains the strongest market in the state, but has been financially impacted by the increase of Indian Casinos in Oklahoma.

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 gaming revenue adversely affects the SELF fund.

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

Respectfully submitted by:

Ronnie Jones, Chairman
Franklin Ayres Bradford, Vice-Chairman
Mark Stipe
James Singleton
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Claude Mercer
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Robert Gaston
Colonel Mike Edmonson
Secretary Tim Barfield



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Lieutenant Colonel Murphy Paul, Deputy Superintendent, Bureau of Investigations

Major Michael Noel, Gaming Enforcement Division

Captain Glen Hale, Gaming Southeast Region

Captain Terry Chustz, Gaming Northwest Region

Lieutenant Chris Baron, Gaming Central Operations

Lieutenant Trevor Smith, Gaming Executive Officer

Lieutenant Kenny Van Buren, Gaming Indian Gaming Field Office

Lieutenant Mark Mix, Gaming Baton Rouge Field Office

Lieutenant Keith Greene, Gaming Lake Charles Field Office

Lieutenant Joe Ingram, Gaming Shreveport Field Office

Lieutenant Robert Hodges, Gaming New Orleans Field Office

Lieutenant Wade Savoy, Gaming Lafayette Field Office

Jeff Traylor, Audit Director



ACKNOWLEDGMENTS

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

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Lori McKernan, Legal Secretary, Clifford R. Strider, III, Director, Gaming Division,
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Louisiana Casino Association

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Contributing Jurisdictions

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

Riverboat Gaming





**LOUISIANA STATE POLICE
 RIVERBOAT GAMING ACTIVITY SUMMARY
 FISCAL YEAR 2013-2014**

Riverboat Licensee	D/B/A and Location	Admissions	Total AGR	Fee Remittance
PNK (Baton Rouge) Partnership	L' Auberge Casino & Hotel Baton Rouge - Baton Rouge	1,436,746	\$ 147,011,047	\$ 31,607,375
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	1,052,586	60,052,951	12,911,384
Horseshoe Entertainment, L.P.	Horseshoe Bossier City Casino & Hotel - Bossier City	1,490,896	198,254,368	42,624,689
Louisiana I Gaming, L.P.	Boomtown New Orleans - Harvey	1,194,172	113,232,870	24,345,067
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	1,050,427	97,658,805	20,996,643
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	871,151	61,129,460	13,142,834
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	794,835	71,938,641	15,466,808
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	636,045	50,746,493	10,910,496
St. Charles Gaming Company, LLC	Isle of Capri Casino Hotel Lake Charles - Westlake	1,602,487	135,616,498	29,157,547
PNK (Bossier City), Inc.	Boomtown Bossier City - Bossier City	1,021,097	65,003,731	13,975,802
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	2,547,666	136,879,465	29,429,085
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	1,465,593	92,481,191	19,883,456
PNK (Lake Charles), LLC	L' Auberge Lake Charles - Lake Charles	3,934,130	360,099,266	77,421,342
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	2,276,577	123,432,123	26,537,906
Golden Nugget Lake Charles, LLC	Golden Nugget – Lake Charles	0	0	0
TOTALS		21,374,408	\$ 1,713,536,910	\$ 368,410,436

Source: Louisiana State Police (Gaming Audit Section)



RIVERBOAT GAMING LICENSES

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
Eldorado Casino Shreveport Joint Venture d/b/a Eldorado Resort Casino Shreveport R013600005	Queen of New Orleans Joint Venture	10/14/1993	Red River, Caddo/Bossier	Mississippi River, Orleans
Horseshoe Entertainment, L.P. d/b/a Horseshoe Bossier City Casino & Hotel R010800198	Horseshoe Entertainment, L.P.	11/22/1993	Red River, Bossier	Red River, Bossier
Golden Nugget Lake Charles, LLC R016502995	Creative Casinos of Louisiana, LLC	5/19/2011	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu
Louisiana Riverboat Gaming Partnership d/b/a DiamondJacks Casino & Resort R010800195	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier Casino Venture, Inc. d/b/a Margaritaville Resort Casino R011000841	Grand Palais Riverboat, Inc.	1/9/1994 ¹	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), Inc. d/b/a Boomtown Bossier City R016500701	Crescent City Capital Development, Corp.	2/11/1994 ²	Red River, Bossier	Mississippi River, Orleans
Red River Entertainment of Shreveport, LLC d/b/a Sam's Town Hotel & Casino R016500097	Red River Entertainment Partnership in Commendam	3/8/1994	Red River, Caddo/Bossier	Red River, Caddo/Bossier
Louisiana I Gaming L.P. d/b/a Boomtown New Orleans R012600196	Louisiana I Gaming, L.P.	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 ³
St. Charles Gaming Company, LLC d/b/a Isle of Capri Hotel Lake Charles R011700174	St. Charles Gaming Company, Inc.	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu ⁴
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, Inc. d/b/a Hollywood Casino Baton Rouge R011700193	Louisiana Casino Cruises	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
Catfish Queen Partnership in Commendam 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 R022001707	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Information Source: Louisiana State Police (Gaming Audit Section)

¹ This licensee was acquired by Isle of Capri from the Grand Palais bankruptcy. The licensee was given credit for 263 days in bankruptcy, making its first expiration date September 21, 1999.
² This licensee was acquired by Casino Magic from the Crescent City bankruptcy. The licensee was given credit for 291 days in bankruptcy, making its first expiration date November 28, 1999.
³ 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.
⁴ The Riverboat Gaming Commission originally approved the berth site for St. Charles Parish. The licensee never operated at this site.



**LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 2013-2014**

License	Amelia Belle Casino	Belle of Baton Rouge	Boomtown Belle Casino	Boomtown Casino Bossier City	Hollywood Baton Rouge	Golden Nugget ⁵	L'Auberge Casino & Hotel Baton Rouge ⁶	Eldorado Casino Resort Shreveport	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%)	\$11,364,432	\$13,156,660	\$26,836,486	\$17,745,433	\$19,428,358		\$26,328,694	\$32,374,613	\$74,381,705
Local fees	\$1,500,000	\$1,222,228	\$6,793,972	\$3,510,201	\$1,438,773		\$6,614,344	\$5,834,487	\$14,253,350
Property taxes	\$424,452	\$1,011,094	\$634,188	\$1,014,994	\$744,008		\$2,768,587	\$2,492,917	\$4,034,881
Payroll(includes tips)	\$7,624,911	\$15,449,575	\$13,330,039	\$16,881,124	\$13,920,824		\$22,534,556	\$31,726,234	\$77,475,109
Benefits ¹	\$874,898	\$2,332,737	\$3,465,810	\$3,490,517	\$3,845,188		\$6,348,701	\$6,544,221	\$13,813,237
Employment (F/T)	325	627	616	625	371			1,250	2,321
Employment (fte)	280	499	477	503	391		871	1,057	1,655
Procurement (total) ²	\$6,571,089	\$10,892,420	\$27,937,345	\$8,863,834	\$5,513,560		\$26,300,389	\$27,406,229	\$74,915,649
Minority	\$528,034	\$1,175,722	\$2,635,870	\$971,869	\$1,068,226		\$3,641,720	\$4,713,840	\$8,189,530
Female	\$1,433,523	\$1,329,414	\$4,778,937	\$3,679,785	\$632,585		\$10,105,161	\$7,161,470	\$22,981
Capital investments/improvements (2013-2014)	\$3,985,626	\$2,493,640	\$2,278,517	\$2,626,030	\$2,254,793		\$987,922	\$2,260,861	\$0
Capital investments/improvements cumulative	\$71,145,376	\$122,825,578	\$127,682,430	\$159,544,276	\$2,382,196		\$389,319,763	\$248,431,093	\$486,341,867
Charitable contributions (2013-2014)	\$0	\$11,535	\$32,662	\$30,775	\$56,563		\$174,459	\$165,000	\$658,455
Charitable contributions (cumulative)	\$101,560	\$1,441,954	\$2,224,870	\$2,699,648	\$3,312,122		\$313,813	\$2,568,422	\$11,091,908
Development plans	\$1,725,258	\$3,280,554	\$2,045,250	\$1,362,000	\$3,526,372		\$1,336,905	\$4,000,000	\$0
Admissions	636,397	871,151	1,194,172	1,021,097	794,835		1,434,247	2,299,991	3,934,130
Percentage of visitors from out-of-area ³	6.1%	14.4%	4.0%	48.0%	16.3%		17.1%	30%	82%
Estimate of number of out-of-area visitors	38,820	125,445	47,766	490,126	129,558		245,256	689,997	3,225,986
Visitors spending ⁴	\$1,941,010	\$2,508,914	\$2,388,344	\$24,506,328	\$6,477,900		\$12,262,811	\$34,499,865	\$161,299,330

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

² Excludes gaming equipment.

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

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

⁵ Golden Nugget opened late December 2014.

⁶ Former Harrah's Star Partnership purchased by Pinnacle in August 2006.



**LOUISIANA RIVERBOAT CASINO INDUSTRY
ECONOMIC IMPACT FIGURES FY 2013-2014**

Licensee	Horseshoe Casino	Diamond Jacks Casino & Resort	Margaritaville Resort Casino ¹	Isle Lake Charles	Treasure Chest Casino	Sam's Town Shreveport	Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport	
State franchise tax (21.5%)	\$47,450,957	\$14,469,887	\$1,697,556	\$28,748,334	\$22,729,560	\$22,900,335	\$359,613,011
Local fees	\$9,135,791	\$2,771,505	\$5,554,446	\$7,366,174	\$4,445,698	\$4,392,857	\$88,333,826
Property taxes	\$2,574,172	\$1,385,924	\$34,000	\$1,335,014	\$327,448	\$2,246,791	\$21,028,470
Payroll (includes tips)	\$27,238,778	\$17,068,569	\$30,237,952	\$31,121,801	\$18,968,313	\$24,469,194	\$348,046,979
Benefits ²	\$12,600,918	\$4,212,864	\$7,861,867	\$9,057,853	\$5,898,861	\$7,731,020	\$88,078,692
Employment (F/T)	1,244	586	840	716	608	739	10,868
Employment (fte)	935	540	920	845	558	844	10,375
Procurement (total) ³	\$31,802,636	\$12,228,261	\$56,794,134	\$23,984,210	\$15,338,057	\$17,866,728	\$346,414,541
Minority	\$2,620,888	\$1,296,006	\$2,2009,782	\$1,670,616	\$599,309	\$2,747,584	\$53,868,996
Female	\$6,168,129	\$1,923,552	\$7,724,457	\$5,315,835	\$3,393,658	\$4,591,570	\$58,261,057
Capital investments/improvements (2013-2014)	\$4,600,000	\$316,458	\$7,080,827	\$2,696,234	\$5,201,370	\$2,370,626	\$36,898,111
Capital investments/improvements cumulative	\$297,485,577	\$219,399,321	\$156,943,369	\$198,680,063	\$295,922,594	\$294,895,871	\$3,070,999,374
Charitable contributions (2013-2014)	\$125,463	\$9,017	\$17,600	\$117,994	\$66,515	\$28,986	\$1,495,024
Charitable contributions (cumulative)	\$7,922,106	\$4,154,184	\$18,900	\$4,179,790	\$3,226,696	\$4,637,372	\$47,893,345
Development plans	\$946,976	\$1,200,000	\$3,000,000	\$4,734,337	\$1,457,300	\$2,224,578	\$30,839,530
Admissions	1,359,218	1,052,586	\$2,276,577	1,602,487	818,980	1,465,593	20,761,461
Percentage of visitors from out-of-area ⁴	70.0%	74.3%	30.0%	72.5%	17.5%	71.9%	45.1%
Estimate of number of out-of-area visitors	951,453	781,650	682,973	1,161,803	143,321	1,053,761	9,767,915
Visitors' spending ⁵	\$47,572,630	\$39,082,518	\$34,148,655	\$58,090,153	\$7,166,075	\$52,688,068	\$484,632,601

Source: Louisiana Casino Association

¹ Opened June 15, 2013, therefore, the report is limited

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.

Demographics





RIVERBOAT GAMING FISCAL YEAR 2013-2014

LICENSEE	D/B/A and LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, LLC	Amelia Belle Casino-Amelia	\$ 8,232,965	342	340	182	227
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	19,705,030	638	623	517	388
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport-Shreveport	25,281,722	1,214	1,193	865	755
Horseshoe Entertainment, L.P.	Horseshoe Bossier City Casino & Hotel-Bossier City	44,502,499	1,249	1,232	813	709
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge-Baton Rouge	14,655,611	455	451	315	235
Louisiana I Gaming a Partnership in Commendam	Boomtown Belle Casino-New Orleans	13,981,177	627	623	413	347
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort-Bossier City	19,072,664	569	589	452	363
Golden Nugget Lake Charles, LLC ¹	Golden Nugget - Lake Charles	0	0	0	0	0
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge -Baton Rouge	22,211,035	1,159	1,148	746	616
PNK (Bossier City), Inc.	Boomtown Bossier City-Bossier City	17,952,126	613	603	456	360
PNK (Lake Charles), LLC	L'Auberge Lake Charles-Lake Charles	69,001,719	2,415	2,361	1,159	1376
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino-Shreveport	25,584,393	1,087	1,077	853	673
St. Charles Gaming Company, Inc.	Isle of Capri Hotel Lake Charles-Westlake	24,420,828	1,037	1,008	527	586
Treasure Chest Casino, LLC	Treasure Chest Casino-Kenner	20,511,819	689	681	390	345
Bossier Casino Venture, Inc.	Margaritaville Resort Casino – Bossier City	29,005,227	1,052	1,043	731	612
TOTAL		\$ 354,118,815	13,146	12,972	8,419	7,592

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

Dollar figure amounts are rounded to the nearest dollar

* Average over calendar year

¹ Golden Nugget, Lake Charles, LLC opened late December 2014.



RIVERBOAT GAMING FISCAL YEAR 2013-2014

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino-Amelia	\$ 5,710,519	\$ 572,987	\$ 1,747,798
Catfish Queen Partnership in Commendam	Belle of Baton Rouge-Baton Rouge	7,976,352	1,016,248	1,226,791
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport-Shreveport	18,738,442	5,385,383	6,822,497
Horseshoe Entertainment, L.P.	Horseshoe Bossier City Casino & Hotel-Bossier City	23,850,242	2,500,653	7,613,724
Louisiana Casino Cruises, Inc.	Hollywood Baton Rouge-Baton Rouge	4,688,429	673,685	535,847
Louisiana I Gaming a Partnership in Commendam	Boomtown Belle Casino-New Orleans	14,042,848	2,165,373	3,735,638
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort-Bossier City	8,619,543	931,146	1,504,643
Golden Nugget Lake Charles, LLC ¹	Golden Nugget - Lake Charles	0	0	0
PNK (Baton Rouge) Partnership	L' Auberge Casino & Hotel Baton Rouge – Baton Rouge	22,586,494	3,346,168	8,657,242
PNK (Bossier City), Inc.	Boomtown Bossier City-Bossier City	7,114,444	1,126,767	3,552,217
PNK (Lake Charles), LLC	L' Auberge Lake Charles-Lake Charles	64,203,297	9,559,586	20,643,425
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino-Shreveport	9,052,259	1,991,677	3,352,873
St. Charles Gaming Company, Inc.	Isle of Capri Hotel Lake Charles-Westlake	16,240,558	1,286,398	4,496,407
Treasure Chest Casino, LLC	Treasure Chest Casino-Kenner	6,031,939	343,998	2,763,531
Bossier Casino Venture, Inc.	Margaritaville Resort Casino – Bossier City	20,121,688	1,472,647	4,737,308
TOTAL		\$ 228,977,054	\$ 32,372,716	\$ 71,389,941

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

Dollar figure amounts are rounded to the nearest dollar

¹ Golden Nugget, Lake Charles, LLC opened late December 2014.

Riverboat Gaming - Other States





RIVERBOAT SELECT DATA COMPARISON - OTHER STATES¹

	Illinois FY 2014	Indiana FY 2014	Iowa FY 2014	Missouri FY 2014	Mississippi FY 2014	Louisiana FY 2014
Number of Vessels	10	11	15	13	30	15 (14 in operation)
Casino Type	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased	Dockside	Dockside/Landbased ²	Dockside
AGR	\$ 1,594,820,527	\$ 2,563,217,761	\$ 991,280,826	\$ 1,662,206,026	\$ 2,136,623,830	\$ 1,713,536,910
State Gaming Taxes	\$ 462,595,461	\$ 685,631,207	\$ 198,172,673	\$ 359,016,692	\$ 175,630,194	\$ 340,142,149
Local Taxes or Fees	\$ 95,353,318	\$ 66,748,299	\$ 9,632,004	\$ 79,766,080	\$ 88,130,528	\$ 72,856,896
Total Employees	7,474	13,427	6,579	9,826	18,998	13,146
Gaming Square Footage	366,022	877,432	474,633	849,600	1,416,579	387,919
Total Admissions	15,612,288	19,230,587	15,721,892	44,859,753	24,776,610*	21,374,408
Tax Rate and/or Admission Charges:	Graduated % of AGR 15%: \$ 0 to \$ 25 M 22.5%: \$25 to \$ 50 M 27.5%: \$50 to \$75 M 32.5% : 75 to \$ 100 M 37.5% : \$100 to \$150 M 45% : \$150 to \$200 M 50% : over \$200 M Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals.)	Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission \$ 4.00 per admission * The two newest locations, Hoosier Park (5/29/08) and Indiana Live (6/6/08), do not collect admissions.	State Gaming Tax Rate: 5%: \$ 0 - \$1 M 10%: \$ 1 M - \$3 M 22%: over \$3 M	21% of AGR (18.9% to State 2.1% to Local) & \$2.00 per admission (\$1.00 to State and \$1.00 to Local Government.)	8% of AGR to State & 3.2% of AGR to Local Governments *Mississippi does not track, tax or charge admission fees. Patron data is gathered through a quarterly survey.	21.5 % of AGR

¹ Information provided by individual states.

² Mississippi allows landbased casinos on the Gulf Coast located within 800 feet of a designated waterway.



ILLINOIS GAMING BOARD¹

Administrator: Mark Ostrowski

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

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

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

TOTAL OPERATING BUDGET

FY 2015 Appropriations	\$ 60,319,000
FY 2014 Appropriations	\$ 57,423,000

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Estimated FY 2015	\$ 55,856,800
Actual FY 2014	\$ 40,959,213

ALLOCATION OF EMPLOYEES

Authorized Headcount – FY 2015	350
Actual Headcount – FY 2014 (as of June 30, 2014)	283

¹ Information provided by Illinois Gaming Board.



INDIANA GAMING COMMISSION¹

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

Executive Director: Ernest E. Yelton
Controller: Kendra Nigg

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

TOTAL OPERATING BUDGET

FY 2014	\$ 3,370,402
FY 2013	\$ 3,483,092

SOURCE OF FUNDING

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

EXPENDITURE ON SALRIES - INDIANA GAMING COMMISSION

FY 2014	\$ 2,808,150
FY 2013	\$ 2,967,653

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE²

FY 2014	\$ 13,200,432
FY 2013	\$ 13,062,867

¹ Information provided by Indiana Gaming Commission.

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



IOWA RACING AND GAMING COMMISSION¹

Administrator: Brian J. Ohorilko

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

The following data reflects employment and budgetary information for the Iowa Racing and Gaming Commission which regulates Riverboat Gaming and Pari-mutuel Track Racing.

TOTAL OPERATING BUDGET

Riverboat Gaming FY 2014 \$3,045,719

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

FY 2014 \$2,653,898
FY 2013 \$2,615,061

ALLOCATION OF EMPLOYEES

FY 2014 45 Full Time Equivalent Employees
FY 2013 44 Full Time Equivalent Employees

REVENUES TO STATE

FY 2014 \$189,417,764
FY 2013 \$198,172,673

REVENUES TO LOCAL GOVERNMENTS (City & County Total)

FY 2014 \$9,215,178
FY 2013 \$9,632,004

¹ Information provided by Iowa Racing and Gaming Commission.



MISSISSIPPI GAMING COMMISSION¹

Director of Accounting & Personnel: Shelly LeGrand

P.O. Box 23577
 Jackson, Mississippi 39225
 Phone: (601) 576-3800
 Fax: (601) 576-3810
 Website: www.mgc.state.ms.us

The following data reflects employment and budgetary information for the Mississippi Gaming Commission.

TOTAL OPERATING BUDGET

FY 2014	\$ 9,618,233
FY 2013	\$ 9,368,966

SOURCES OF FUNDING

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

EXPENDITURES ON SALARIES

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

FY 2014	\$ 6,793,358
FY 2013	\$ 6,731,139

ALLOCATION OF EMPLOYEES

FY 2014	129
FY 2013	131

ALLOCATION BY DEPARTMENT

FY 2014	
Charitable Gaming	16
Enforcement	40
Investigations	9
Others	64

¹ Information provided by Mississippi Gaming Commission.



MISSOURI GAMING COMMISSION¹

Deputy Director of Administration: Alden Henrickson
Assistant Deputy Director of Administration: Jennifer Wilbers

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

Missouri currently has thirteen (13) riverboat licenses issued.

The following data reflects employment and budgetary information for the Missouri Gaming Commission which regulates Charitable Bingo and Riverboat Gaming.

TOTAL OPERATING BUDGET

FY 2015 Budget

Personnel Services including Fringe Benefits	\$ 1,829,870
Expense and Equipment	<u>\$ 1,330,208</u>
Total Budgeted	\$ 23,160,078

Full Time Equivalent Employees	234
--------------------------------	-----

FY 2014 Total

Personnel Services including Fringe Benefits	\$ 24,346,102
Expense and Equipment	<u>\$ 1,726,519</u>
Total Expended	\$ 26,072,621

Full Time Equivalent Employees	239
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

¹ Information provided by the Missouri Gaming Commission.

Video Gaming





FRANCHISE FEES BY TYPE¹
FY 2013 - 2014

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	3,359	1,100	\$ 284,751,158	\$ 182,397,662	\$ 102,353,496	\$ 26,612,008
RESTAURANTS (Type 2)	1,845	625	117,734,772	75,985,333	41,749,439	10,854,905
HOTELS (Type 3)	53	8	5,423,144	3,673,086	1,750,058	455,017
RACE TRACKS & OTBs (Type 4)	948	14	124,114,937	84,375,011	39,739,926	7,153,199
TRUCK STOPS (Type 5)	7,876	198	1,225,412,201	822,973,969	402,438,232	130,792,531
TOTALS	14,081	1945	\$ 1,757,436,212	\$ 1,169,405,061	\$ 588,031,151	\$ 175,867,660

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

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	214,100
RENEWAL FEES	936,800
DEVICE OPERATION FEES	10,422,296
CIVIL PENALTIES & INTEREST	246,600
PROCESSING FEES	76,000
TOTAL	\$ 11,895,796
TOTAL FEES COLLECTED	\$ 187,763,456

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

¹ Numbers are rounded to the nearest whole dollar amount



**VIDEO GAMING DATA BY PARISH
FY 2013 - 2014**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	41	506	\$72,043,501	\$48,930,308	\$23,113,193	\$7,342,881	\$1,693,041	\$5,649,841
Assumption	24	175	\$16,786,983	\$11,034,765	\$5,752,217	\$1,788,300	\$408,628	\$1,379,672
Avoyelles	22	146	\$11,816,157	\$7,583,622	\$4,232,535	\$1,309,870	\$299,908	\$1,009,962
Bossier	50	257	\$26,030,160	\$16,075,604	\$9,954,556	\$2,987,571	\$683,555	\$2,304,016
Caddo	103	729	\$87,328,893	\$56,063,531	\$31,265,362	\$9,667,314	\$2,216,580	\$7,450,735
Calcasieu	96	1,035	\$117,187,215	\$76,754,771	\$40,432,444	\$12,754,094	\$2,923,508	\$9,830,586
Cameron	4	12	\$1,059,892	\$664,590	\$395,302	\$102,779	\$22,882	\$79,897
Desoto	9	223	\$22,336,201	\$14,835,138	\$7,501,063	\$2,425,332	\$556,066	\$1,869,267
East Carroll	8	41	\$5,256,504	\$3,487,721	\$1,768,782	\$538,460	\$124,687	\$413,774
Iberville	29	222	\$35,671,266	\$23,480,364	\$12,190,902	\$3,847,443	\$879,061	\$2,968,382
Jefferson	434	1,907	\$235,422,493	\$153,821,288	\$81,601,205	\$20,436,818	\$4,862,076	\$15,574,742
Jefferson Davis	18	172	\$21,272,947	\$14,608,588	\$6,664,358	\$2,101,802	\$482,415	\$1,619,388
Lafourche	103	908	\$100,885,508	\$67,937,085	\$32,948,424	\$10,243,346	\$2,348,958	\$7,894,388
Madison	16	231	\$28,566,738	\$18,500,094	\$10,066,644	\$3,234,303	\$744,406	\$2,489,898
Orleans	345	1,238	\$110,075,842	\$70,605,737	\$39,470,105	\$11,143,737	\$2,549,495	\$8,594,242



LOUISIANA GAMING CONTROL BOARD
19th REPORT TO THE LOUISIANA STATE LEGISLATURE

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	34	142	\$19,577,878	\$12,905,276	\$6,672,603	\$1,926,202	\$439,465	\$1,486,737
Pointe Coupee	26	185	\$20,203,282	\$13,303,964	\$6,899,318	\$2,138,730	\$493,894	\$1,644,837
Red River	3	78	\$11,018,850	\$7,596,181	\$3,422,669	\$1,104,553	\$253,103	\$851,450
St. Bernard	60	340	\$42,281,790	\$27,916,493	\$14,365,297	\$3,780,432	\$899,449	\$2,880,983
St. Charles	31	234	\$26,995,523	\$18,196,586	\$8,798,938	\$2,438,392	\$580,732	\$1,857,660
St. Helena	13	495	\$76,091,114	\$51,168,921	\$24,922,193	\$8,081,155	\$1,855,130	\$6,226,025
St. James	21	340	\$43,094,112	\$29,269,555	\$13,824,558	\$4,436,909	\$1,012,052	\$3,424,857
St. John	45	426	\$52,897,891	\$36,010,796	\$16,887,095	\$4,855,300	\$1,135,097	\$3,720,203
St. Landry	69	568	\$64,263,311	\$43,706,122	\$20,557,189	\$6,197,199	\$1,438,255	\$4,758,944
St. Martin	77	934	\$157,920,320	\$108,207,937	\$49,712,383	\$15,388,050	\$3,562,588	\$11,825,462
St. Mary	54	420	\$45,207,220	\$30,404,500	\$14,802,720	\$4,566,456	\$1,048,850	\$3,517,605
Tensas	8	24	\$2,113,020	\$1,301,820	\$811,200	\$210,913	\$47,677	\$163,235
Terrebonne	131	965	\$153,123,111	\$104,549,415	\$48,573,696	\$14,761,768	\$3,426,945	\$11,334,823
Webster	20	377	\$47,618,909	\$31,935,453	\$15,683,456	\$5,038,803	\$1,157,312	\$3,881,491
West Baton Rouge	38	649	\$90,793,562	\$60,373,022	\$30,420,540	\$9,653,576	\$2,225,625	\$7,427,951
West Feliciana	13	102	\$12,496,019	\$8,175,813	\$4,320,206	\$1,365,169	\$314,398	\$1,050,770
TOTALS	1,945	14,081	\$1,757,436,212	\$1,169,405,060	\$588,031,153	\$175,867,657	\$40,685,838	\$1,35,181,823

Source: Louisiana State Police, Video Gaming Division, 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 amount.



**VIDEO GAMING DATA BY CLASSIFICATION
FY 2013-2014**

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

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

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2014.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 102,353,496	\$ 26,612,008	3,359	1,100
2	41,749,439	10,854,905	1,845	625
3	1,750,058	455,017	53	8
4	39,739,926	7,153,199	948	14
5	402,438,232	130,792,531	7,876	198
TOTAL	\$ 588,031,151	\$ 175,867,660	14,081	1,945

Figures are rounded to the nearest whole dollar amount.

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



**DISTRIBUTION OF VIDEO POKER REVENUE
FY 2013-2014**

RECEIPTS	2013/2014
Number of Devices	14,081
Franchise Fees	\$ 175,867,660
Other Fees and Penalties	11,895,796
TOTAL COLLECTED	\$ 187,763,456
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	40,685,838
Horsemen's Purse Supplemental Fund	2,910,005
Louisiana State Police Budget	4,912,829
Attorney General Budget	2,038,324
Management and Finance Budget	1,985,619
Compulsive and Problem Gaming Fund	500,000
TOTAL EXPENDITURES	\$ 58,432,615
TRANSFERRED TO GENERAL FUND	\$ 129,330,841

Figures are rounded to the nearest whole dollar amount.

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



**DISTRIBUTION OF VIDEO POKER REVENUE PREVIOUS YEARS
FY 2013-2014**

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

Figures are rounded to the nearest whole dollar amount.

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



LOUISIANA GAMING CONTROL BOARD
19th REPORT TO THE LOUISIANA STATE LEGISLATURE

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



LOUISIANA GAMING CONTROL BOARD
19th REPORT TO THE LOUISIANA STATE LEGISLATURE

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



LOUISIANA GAMING CONTROL BOARD
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	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	TOTAL
NUMBER OF DEVICES	14,571	14,727	14,665	14,467	14,108	14,081	
RECEIPTS:							
Franchise Fees	\$200,082,048	\$180,406,985	\$182,748,588	\$181,084,286	\$182,051,479	\$175,867,660	\$3,633,201,871
Statutory Fairgrounds							\$0
Exemption							(\$-566,000)
Other Fees, Interest and Penalties	\$12,052,516	\$12,056,605	\$12,317,604	\$12,217,814	\$12,220,654	\$11,895,796	\$249,899,563
Total Fees Collected	\$212,134,564	\$192,463,590	\$195,066,192	\$193,302,100	\$194,272,133	\$187,763,456	\$3,877,535,434
EXPENDITURES:							
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$117,342,000
Local Government	\$44,442,291	\$41,847,270	\$42,487,855	\$42,055,165	\$42,297,004	\$44,068,538	\$826,135,347
Horsemen's Purse Supplement Fund	\$3,294,216	\$2,976,971	\$3,015,623	\$2,981,439	\$2,982,918	\$2,910,005	\$59,629,879
Budget – LSP/AG/OMV	\$8,848,937	\$8,192,681	\$8,312,216	\$8,596,468	\$8,770,656	\$8,936,772	\$137,881,074
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$8,450,000
Total Expenditures	\$62,485,444	\$58,916,923	\$59,715,694	\$59,533,072	\$59,950,578	\$58,432,615	\$1,149,438,299
Seed Adv/Carry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amount Transferred to							
General Fund							\$2,150,000
(Act 67/XO KBB 2005-82)							
Amount Transferred to Current Year (Act 16)	\$2,242,500	\$2,976,971					\$6,840,489
Transferred to General Fund	\$147,406,620	\$133,546,667	\$135,350,498	\$133,769,028	\$134,321,555	\$129,330,841	\$2,724,820,123

Video Gaming – Other States





OTHER STATES

MONTANA¹

Administrator: Rick Ask

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

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

FY 2014 Montana Video Lottery Revenue	
Total Annual Net Income	\$ 37.96 million
Video Gambling Tax Collected	\$ 6.94 million
Approximate Average Daily Gross Income Per Machine	52.94
Total Establishments at end of FY 2012	1,472
Average Number of Machines Reporting	16,698

As fiscal year 2014 ended, approximately 99% of all video gambling machines were reporting taxes and processing permits online. According to the Montana Department of Justice, online services have made the permitting of video gambling machines much more convenient for gambling operators, and have substantially improved the accuracy of video gambling machine tax reporting.

¹ Information provided by Montana Department of Justice, Gambling Control Division



OREGON¹

Director: Larry Niswender

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

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

Video Lottery revenue for fiscal year 2014 increased by \$6.6 million as compared to the prior fiscal year, while revenue from traditional games increased by \$5.7 million.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 69.1 percent of total sales revenue.

FY 2014 Oregon Video Lottery Revenue	
Video Lottery Sales	\$ 742,730,503

Distribution of Lottery Revenue²	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	\$ 514,271,693
Total Revenue Returned to the Public	\$ 516,666,092
Administrative Expenses	\$ 295,715,734
Retained for Contingency Reserve	\$ 49,415,656
Total Revenue Distribution	\$ 9,278,324,756

¹ Information provided by Oregon State Lottery Commission

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



WEST VIRGINIA¹

Director: John C. Musgrave

West Virginia Lottery Commission
 312 MacCorkle Avenue S.E.
 Post Office Box 2067
 Charleston, West Virginia 25327
 Phone: (304) 558-0500
 Fax: (304) 558-3870
 Website: www.wvlottery.com

Limited Video Lottery games were approved by the West Virginia Legislature in April of 2001. The legislation provides for the operation of up to 9,000 Limited Video Lottery Terminals. Presently, 6,464 terminals are in operation, limited to 5 terminals per bar or 10 terminals per fraternal organization.

In general the profits from video lottery gaming are used to fund West Virginia programs for senior citizens, education and tourism. Today, excess funds are deposited into the State’s Excess Lottery Revenue Fund. This fund is used to provide West Virginia students with college scholarships and to back bonds for economic development endeavors. West Virginia cities and counties also receive two percent of the State’s revenues produced by the Limited Video Lottery Terminals located within their geographic boundaries. A comparative summary of limited video lottery revenues for fiscal years ending June 30, 2012 and June 30, 2013 follows.

West Virginia Video Lottery Revenue	2013	2014
Total Credits played	\$ 4,728,660,000	\$ 4,482,939,000
Credits (prizes) won	4,329,436,000	4,105,717,000
Gross terminal income	399,224,000	377,222,000
Administrative Costs	7,984,000	7,544,000
Gross profit	391,240,000	369,678,000
Commissions	195,620,000	184,839,000
Distributions to municipalities and counties	7,825,000	7,394,000
Limited video lottery revenues available for distribution	\$ 187,795,000	\$ 177,445,000

¹ Information provided by West Virginia Lottery Commission

Landbased Casino





LOUISIANA LANDBASED CASINO GAMING¹

FY 2013-2014

Admissions for fiscal year 2013 - 2014 were 5,006,736. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 25,350,462	\$ 5,095,890
August	27,881,192	5,095,890
September	23,857,960	4,931,507
October	25,938,473	5,095,890
November	31,039,629	4,931,507
December	28,497,981	5,095,890
January	26,806,315	5,095,890
February	32,765,995	4,902,740
March	32,607,271	17,652,788
April	26,660,838	4,931,507
May	28,808,900	5,095,890
June	29,927,133	4,931,507
TOTAL	\$ 340,142,149	\$ 72,856,896

FY 2012-2013

Admissions for fiscal year 2012 - 2013 were 4,827,329. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 23,907,519	\$ 5,095,890
August	22,930,304	5,095,890
September	25,248,720	4,931,507
October	28,490,907	5,095,890
November	28,534,645	4,931,507
December	34,685,815	5,095,890
January	27,009,209	5,095,890
February	31,725,017	4,602,740
March	31,588,280	17,673,238
April	25,801,196	4,931,507
May	29,799,247	5,095,890
June	27,128,219	4,931,507
TOTAL	\$ 336,849,078	\$ 72,577,346

¹ Information provided by Louisiana State Police, Gaming Audit Section

Landbased Casino – Other States





OTHER STATES

COLORADO¹

Director: Ron Kammerzell

Division of Gaming

Golden (main office)
17301 W. Colfax Avenue, Suite 135
Golden, Colorado 80401
Phone: (303) 205-1355
Fax: (303) 205-1342
Website: www.colorado.gov/revenue/gaming

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

FY 2014 TAX YEAR BASIS	
Total Devices	14,442
Total AGP	\$ 761,421,032
Gaming Taxes	\$ 104,133,551
No. of Accounts	41

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

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

- the State General Fund
- the Local Government Limited Gaming Impact Fund
- the Colorado Travel and Tourism Promotion Fund
- the Bioscience Discovery Evaluation Cash Fund
- the Innovative Higher Education Research Fund
- the Creative Industries Cash Fund

28% to the State Historical Fund

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

¹ Information provided by Colorado Division of Gaming.



KANSAS¹

Executive Director: Terry Presta

Kansas Lottery

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

The Kansas Expanded Lottery Act (“KELA”) was enacted in 2007. KELA authorized the Kansas Lottery to own and operate casino gaming in four “gaming zones.” Through a competitive bid process, the Kansas Lottery now holds contracts with companies that manage the State’s casino games in three of the four gaming zones. All three casinos are now fully open to the public and generating revenue for the State, Local Governments, Problem Gambling and Addictions Grant Fund, and Casino Managers. Fiscal Year 2014 revenues and transfers are noted below.

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

Expanded Lottery	
Expanded Lottery Revenue	\$ 353,022,317
Payment to Expanded Lottery Act Revenues Fund	\$ 77,919,937
Local Units of Government	\$ 10,666,940
Problem Gambling and Addictions Grant Fund	\$ 7,060,446
Casino Manager	\$ 257,446,425

¹ Information provided by Kansas Lottery.



MICHIGAN

Executive Director: Richard Kalm

Michigan Gaming Control Board

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

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

• **MGM Grand Detroit, LLC Casino**

On July 28, 1999, the MGCB issued a commercial casino license to MGM Grand Detroit, LLC (d/b/a MGM Grand Detroit Casino).

• **MotorCity Casino**

On December 14, 1999, the MGCB issued a commercial casino license to Detroit Entertainment, LLC (d/b/a Motor City Casino).

• **Greektown Casino, LLC**

On November 8, 2000, the MGCB issued a commercial casino license to Greektown Casino, LLC (d/b/a Greektown Casino).

State of Michigan wagering tax rate

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

Calendar Year 2014 Revenue Data	
Total Adjusted Gross Receipts	\$1,214,648,228.20
Total State Wagering Tax	\$ 98,386,506.48

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

¹ Information provided by Michigan Gaming Control Board.



NEVADA¹

Senior Research Analyst: Michael Lawton

Nevada Gaming Control Board

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

At the end of fiscal year 2013 – 2014, there were a combined total of 184,150 slot machines, 5,887 table games, and 1,016 poker tables throughout the state of Nevada.

FY 2014 Revenue Data	
Gaming Win (Statewide)	\$ 11,226,758,893
Slots	\$ 6,730,614,249
Table games	\$ 4,496,144,644
State Gaming Taxes	\$ 912,371,316

Distribution of Funds	
General Fund	\$ 865,642,336
Dedicated funds (Schools, Counties)	\$ 46,728,980

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

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

A. Slot Machines:

1. Annual Tax (NRS 463.385)

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

2. Quarterly License Fee (NRS 463.375)

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

B. Games:

1. Annual License Fee (NRS 463.380)

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

¹ Information provided by the Nevada Gaming Control Board



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

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

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

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

B. Monthly Percentage Fee (NRS 463.370)

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

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

D. Live Entertainment Tax (NRS 368A)

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

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



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

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

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

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

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

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

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

A. Slot Machines:

1. Annual Tax (NRS 463.385)

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

2. Quarterly License Fee (NRS 463.373)

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



NEW JERSEY¹

Public Information Officer: Daniel Heneghan

New Jersey Casino Control Commission

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

On February 1, 2011, Governor Chris Christie signed Bill S-12 into law which transferred regulatory power over the casinos from the Casino Control Commission to the Division of Gaming Enforcement and eliminated many regulations. Eleven (11) landbased casinos were in operation in New Jersey at the end of calendar year 2014.

Calendar Year 2014	
Casino Revenue	\$ 2,774,362,518
Internet Gaming Revenue	\$ 71,419,602
Gross Revenue (after the tax value of promotional gaming credits)	\$ 207,564,935
Reinvestment obligations *	\$ 36,456,290

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

Internet Gaming

On February 26, 2013, Governor Christie signed A-2578 into law as P.L. 2013, c.27. This law authorizes internet gaming in New Jersey for a period of ten years following the operative date of the law as determined by the Division of Gaming Enforcement, The operative date was November 25, 2013, and casinos began full internet gambling on November 26, 2013. (Note: The Division of Gaming Enforcement adopted Internet gaming regulations effective October 21, 2013.)

Use of Funds

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

¹ Information provided by New Jersey Casino Control Commission.



PENNSYLVANIA¹

Chairman: William H. Ryan, Jr.

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

The Pennsylvania Gaming Control Board was established in 2004 with the passage of Act 71, also known as the Race Horse Development and Gaming Act. Pennsylvania’s first new state agency in nearly 40 years, the Gaming Control Board is tasked to oversee all aspects of the state’s casino industry with the administrative cost of regulation borne directly by applicants and licensed operators. At present, 12 casinos are in operation, offering both slot machine play and table games, and employing over 17,700 people. To date, the casino industry has generated more than \$9.7 billion in tax and license fee revenue since the first casino opened in November 2006. Portions of that money have delivered property tax reductions in each of the past 7 years for all Pennsylvania homeowners, and provided funding needed for the Commonwealth’s horse racing industry, fire companies, water/sewer projects, and the state’s General Fund. The casino industry has also established a new stream of tax revenue to local governments for community projects.

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

Casino slot machine revenue is taxed at roughly 54 percent of gross slot revenue. Casino table game revenue is taxed at 14 percent of gross table game revenue (see chart below).

FY 2014 Gross Revenue and Distribution	
2013 Gross Revenue	\$ 2,319,890,598.48
State Tax – Property Tax Reduction (34%)	788,762,804.01
Local Tax Government Tax (4%)	92,795,623.74
Economic development Tax (5%)	115,994,530.90
Race Horse Development Tax (roughly 12%)	243,665,178.30
FY 2014 Table Games Gross Revenue	731,874,861
State Tax – General Fund Budget (12%)	90,646,657
Local Host Government Tax (2%)	14,637,498

¹ Information provided by Pennsylvania Gaming Control Board.



SOUTH DAKOTA¹

Executive Secretary: Larry Eliason

Commission on Gaming

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

Deadwood Office:

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

DEADWOOD, SOUTH DAKOTA²		
LANDBASED CASINO GAMING REVENUE		
GAMING ACTION	FY 2013	FY 2014
Total Gaming Action	\$ 1,150,628,289	\$ 1,103,182,108
Won By Bettors	1,043,798,518	1,000,976,821
Total Gross Revenue	106,829,770	102,205,287
LESS: City Slot Revenue	3,520,471	3,565,072
Adjusted Gross Revenue	103,309,298	98,640,214
Number of Licensed Devices	3,644	3,406
Device Tax %	7,288,000	6,812,000
Gross Revenue Tax %	9,305,309	8,885,345
City Slot Tax %	257,647	257,647

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

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

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

In FY 2013, the municipal proceeds paid to the City of Deadwood reached \$6,800,000 and according to SDCL 42-7B-48.1, the distribution of funds in excess of this amount changed.

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

¹ Information provided by South Dakota Commission on Gaming.
² In South Dakota, casino gaming is conducted only in the City of Deadwood.

Racetracks





LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

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

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Harrah’s Racetrack & Casino in Bossier Parish commenced slot operations on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003. Slot machine gaming at the Fair Grounds commenced operation in a temporary facility on September 19, 2007, with the permanent facility opening on November 7, 2008.

DELTA DOWNS RACETRACK & CASINO	
Revenue for FY 2013-2014	Total
Delta Downs' Adjusted Gross Revenue	\$ 188,230,312
Less Purse Supplements	\$ 33,881,456
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 5,658,832
Taxable Net Slot Machine Proceeds	\$ 154,848,856
State Tax (18.5%)	\$ 28,554,538

HARRAH’S RACETRACK & CASINO	
Revenue for FY 2013-2014	Total
Harrah’s Louisiana Downs’ Adjusted Gross Revenue	\$ 61,450,466
Less Purse Supplements	\$ 11,061,084
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 2,140,610
Taxable Net Slot Machine Proceeds	\$ 50,389,382
State Tax (18.5%)	\$ 9,322,036



EVANGELINE DOWNS	
Revenue for FY 2013-2014	Total
Evangeline Downs' Adjusted Gross Revenue	\$ 91,164,471
Less Purse Supplements	\$ 16,409,605
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 2,820,794
Taxable Net Slot Machine Proceeds	\$ 74,754,866
State Tax (18.5%)	\$ 13,829,650

FAIR GROUNDS	
Revenue for FY 2013-2014	Total
Fair Grounds' Adjusted Gross Revenue	\$ 45,893,294
Less Purse Supplements	\$ 8,260,793
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$ 1,441,479
Taxable Net Slot Machine Proceeds	\$ 37,632,501
State Tax (18.5%)	\$ 6,962,013

Total State Tax.....\$ 58,668,237

Racetracks – Other States





OTHER STATES

ARKANSAS¹

Manager: Ron Oliver

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

Approval

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

Machine Details

Machines are at racetracks only.
Spinning reel or video electronic games of skill only; ticket or bills in, ticket out.
Electronic games of skill (EGS) include automated versions of blackjack, video poker, and craps.

Limits

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

Distribution of Gross Revenue

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

Total Wagers

2014: \$ 38,300,737.90
2013: \$ 38,600,032.71
2012: \$ 32,573,807.87
2011: \$ 21,977,227.51

¹ Information provided by Arkansas Racing Commission.



DELAWARE¹

Assistant Operations Manager: Ed Parseghian

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

Since Video Lottery operations began at Delaware Park and Dover Downs in 1995, the Lottery's contribution to the General Fund has increased significantly. Delaware Park and Dover Downs now have more than 2400 and 2700 Video Lottery machines, respectively. Harrington Raceway, which began operating in 1996, now has over 1800 Video Lottery machines. The Video Lottery has contributed over two billion dollars to the General Fund to date.

Prizes paid back to players:

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

Purse Increases	\$ 35.9 Million
Vendor Fees ²	\$ 23.9 Million
State Share ³	\$ 153.8 Million
Track Commissions	\$ 41.8 Million
Net Proceeds	\$ 355.4 Million

Revenue from Delaware Video Lottery games is distributed as follows:

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

¹ Information provided by Delaware State Lottery Office

² Central computer and terminal equipment

³ Before operating expenses of Lottery and State Police



FLORIDA¹

Director: Leon M. Biegalski

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

In Florida, pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade Counties. Florida is one of the primary pari-mutuel states in the nation, and is the leading state in greyhound racing, as well as a major horse racing state. Florida is also the only state in the United States where live jai alai games are conducted. As of June 30, 2014, there were 30 pari-mutuel facilities located throughout the state, with one of the facility's holding both limited intertrack wagering and pari-mutuel wagering.

STATE REVENUE FISCAL YEAR 2013-2014	TOTAL
State Revenue From Pari-Mutuel	\$ 11,950,635
Other State Gaming Revenue ²	\$ 1,835,046
Total Pari-Mutuel State Revenue	\$ 13,785,681
Total State Revenue from Cardrooms ³	\$ 14,453,737
State Revenue from Slots ⁴	\$ 190,162,235
Total State Revenue Generated from Pari-Mutuel, Cardroom and Slots	\$ 218,401,653
State Revenue from Indian Gaming Compact ⁵	\$ 237,582,735
Total State Revenue Generated	\$ 455,984,388

¹ Information provided by Florida Division of Pari-Mutuel Wagering.
² Escheated tickets from greyhound racing and jai alai gaming; and Racing Scholarship Funds are distributed to the Department of Education.
³ One-half of cardroom gross receipts is deposited into the General Revenue Fund.
⁴ Slot taxes are distributed to the Department of Education.
⁵ Indian Gaming Compact payments are deposited into the General Revenue Fund.



LOUISIANA GAMING CONTROL BOARD
19TH REPORT TO THE LOUISIANA STATE LEGISLATURE

STATE REVENUE ¹ FISCAL YEAR 2012-2013	TOTAL
State Revenue From Pari-Mutuel	\$ 11,510,699
Other State Gaming Revenue ²	\$ 1,690,010
Total Pari-Mutuel State Revenue	\$ 13,200,709
Total State Revenue from Cardrooms ³	\$ 14,246,997
Total State Revenue from Slots ⁴	\$ 170,983,965
State Revenue from Indian Gaming Compact ⁵	\$ 226,352,068
Total State Revenue Generated	\$ 424,783,739

¹ Information provided by Florida Division of Pari-Mutuel Wagering.

² Escheated tickets from greyhound racing and jai alai gaming; and Racing Scholarship Funds are distributed to the Department of Education.

³ One-half of cardroom gross receipts is deposited into General Revenue.

⁴ Slot taxes are distributed to the Department of Education.

⁵ Indian Gaming Compact payments are deposited into the General Revenue Fund.



IOWA¹

Administrator: Brain J. Ohorilko

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

In Iowa, slot machine gaming and table games are conducted at one (1) horse track and two (2) dog tracks. Revenue data is as follows for FY 2014:

FY 2014	
Admissions	5,889,673
Casino Square Footage	216,361
Adjusted Gross Revenue	\$430,090,657
City Tax	\$ 2,150,451
County Tax	\$ 2,150,451
State Tax	\$92,225,873
Regulatory Fee	\$4,128,085
Daily License Fee	\$196,800

¹ Information provided by Iowa Racing and Gaming Commission.



MAINE¹

Executive Director: Robert P. Welch

Maine Gambling Control Board
87 State House Station
45 Commerce Drive, Suite #3
Augusta, Maine 04333-0087
Phone: (207) 626-3900
Fax: (207) 287-4356
Website: www.maine.gov/dps/gamingboard
Email: Gambling.Board@maine.gov

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

2014 State Revenue from Racino Operation - Bangor			
Gross Revenue	Net Revenue	1% Tax (Gross x .01)	39% Tax (Net-1% x .39)
\$ 567,206,439	\$ 56,212,925	\$ 5,672,064	\$ 19,710,935

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

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

¹ Information provided by Maine Gambling Control Board.



NEW MEXICO¹

Interim Executive Director: Frank Baca

New Mexico Gaming Control Board
 4900 Alameda Blvd. NE
 Albuquerque, New Mexico 87113
 Phone: (505) 841-9700
 Fax: (504) 841-9725
 Website: www.nmgcb.org

The New Mexico Gaming Control Board was established in 1997. In New Mexico, slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for fiscal year 2014:

REVENUE FOR FY 2014	
Gaming Machine Net Win	\$ 246,755,881
Gaming Tax	\$ 63,370,107
Amount Paid Into Horse Racing Purses	\$ 47,237,191
Amount Designated for Problem Gambling	\$ 590,465
Gaming Machines at end of FY 2013	2,985

¹ Information provided by New Mexico Gaming Control Board.



NEW YORK¹

Executive Director: Robert Williams

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

The New York State Gaming Commission (“Commission”) has authorized racetracks to install video lottery terminals (VLTs), with 10% of proceeds from these devices going to the Commission to administer the games (to include the costs of terminal providers, central system, and Commission personnel & administrative costs). Gaming facility operators receive a vendor fee, as noted below, and the remainder of the proceeds goes to the Education Fund. The following information has been provided for fiscal year 2014. The fiscal year in New York covers 4/1/2014 – 3/31/2015.

REVENUE FOR FY 2014	
Current Number of Operating Racinos	9
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	5,065
Net Machine Income (FY 2013 ending – 3/31/14)	\$ 1,353,885,780
State Education Fund (FY 2014)	\$ 612,587,601
Revenue Retained by Operator	
Commission	\$ 476,493,073
Marketing Allowance	\$ 115,927,264
Capital Award ²	\$ 13,489,266
Lottery Administration Costs	\$ 135,388,579
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

¹ Information provided by New York State Gaming Commission.

² Allocated to operators for capital projects which improve facility and promote increased attendance.



PENNSYLVANIA¹

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

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

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

The first Pennsylvania casino, a Category 1 racetrack facility, opened to the public on November 14, 2006. By the end of fiscal year 2014, a total of 12 Pennsylvania facilities were in operation.

Fiscal Year 2014 Revenues:			
Total Slot Machines	26,045	Total Table Games	1,094
Wagers	\$ 29,422,425,486		
Payouts	\$ 26,516,485,214		
Slot Gross Terminal Revenue	\$ 2,319,890,598	Table Gross Revenue	\$ 731,874,861
State Tax (34%)	\$ 788,762,804	State Tax (12%)	\$ 90,646,657
Local Share Assessment (4%)	\$ 92,795,623	Local Share Assessment (2%)	\$ 14,262,144
Economic Development Fund (5%)	\$ 115,994,530		
Race Horse Development Fund	\$ 243,665,178		

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

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

¹ Information provided by Pennsylvania Gaming Control Board.



RHODE ISLAND¹

Executive Director: Mr. Gerald S. Aubin

Rhode Island Lottery Commission
1425 Pontiac Avenue
Cranston, Rhode Island 02920
Phone: (401) 463-6500
Fax: (401) 463-7770
Website: www.rilot.com

Video Lottery debuted in Rhode Island in September of 1992. There are a total of 5,849 video lottery terminals (VLTs) located in the State’s two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2014, Twin River has 4,540 VLTs and Newport Grand has 1,097 VLTs. Various virtual and multi-layer display games are offered on the VLTs. The Cashola progressive game ended in May 2011, with a winning jackpot of \$4.8 million. The progressive game was replaced on July 15, 2011 with IGT’s Mega Hits game.

Fiscal Year 2014	
Cash In	\$ 3,281,238,556
Cash Out	\$ 2,774,181,844
Net Terminal Income	\$ 507,056,712
Cash In/Cash Out Ratio	84.55%
Average Number of Machines	5,633

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

¹ Information provided by Rhode Island Lottery Commission.



WEST VIRGINIA¹

Director: John C. Musgrave

West Virginia Lottery Commission
312 MacCorkle Avenue S.E.
Post Office Box 2067
Charleston, West Virginia 25327
Phone: (304) 558-0500
Fax: (304) 558-3321
Website: www.wvlottery.com

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

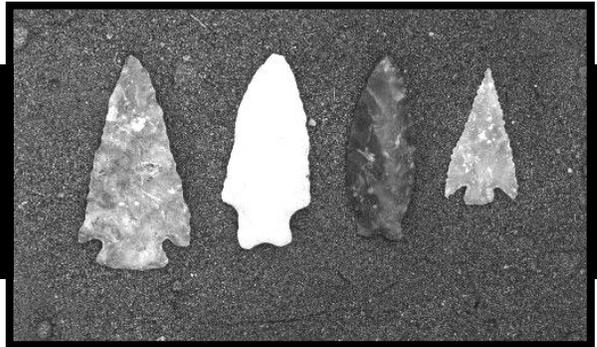
Revenue for FY 2014	
Credits played	\$ 7,293,271,000
Credits won	\$ 6,546,860,000
Promotional Credits	\$ 90,346,000
MWAP Contributions	\$ 389,000
Gross Terminal Revenue	\$ 655,676,000
Administrative Costs	\$ 17,475,000
Net Terminal Revenue	\$ 638,201,000
Commissions	\$ 370,000
Racetrack video lottery revenues available for distribution	\$ 267,373,000

FY- 2014 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 127,728,000
State Excess Lottery Revenue Fund	\$ 95,727,000
Capital Reinvestment Fund	\$ 8,555,000
Tourism Promotion Fund	\$ 8,375,000
Development Office Promotion Fund	\$ 2,284,000
Research Challenge Fund	\$ 3,045,000
Capitol Renovation & Improvement Fund	\$,187,000
Parking Garage Fund	\$ 881,000
Cultural Facilities & Capitol Resources Fund	\$ 1,500,000
Capitol Dome & Capitol Improvements Fund	\$ 4,091,000
Workers Compensation Debt Reduction Fund	\$ 11,000,000
Total non-operating distributions	\$ 267,373,000

¹ Information provided by West Virginia Lottery Commission.

Indian Gaming





INDIAN GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 2013-2014

Total Casino Employees	834
Native American Employees	48
Employee Wages Paid	\$21,930,127
Social Security and Medicare Taxes (employee portion)	\$ 1,886,675
Unemployment Compensation Insurance	\$ 55,763
Advertising	\$ 2,002,103
Expenditures for goods and services	\$ 56,556,153.44
a. Paid to Louisiana vendors	\$ 40,354,825.55
b. Paid to out of state vendors	\$ 16,201,327.89
Number of Louisiana based vendors	871
Other Donations Within the State	\$ 245,763
State and/or Parish Sales Taxes	\$ 291,126

COUSHATTA TRIBE OF LOUISIANA
COUSHATTA CASINO RESORT
ALLEN PARISH

FISCAL YEAR 2013-2014

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
AVOUELLES PARISH

FISCAL YEAR 2013-2014

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



**TRIBAL PARISH CONTRIBUTIONS
(MADE BY SEPARATE AGREEMENT OR PURSUANT TO TRIBAL/STATE COMPACT)
FY 2013-2014**

Quarter	Coushatta Allen	Chitimacha St. Mary	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

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

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