

2020



# Louisiana Gaming Control Board

24<sup>th</sup> 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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## *State of Louisiana* *Gaming Control Board*

*JOHN BEL EDWARDS*  
GOVERNOR

*RONNIE JONES*  
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 24th annual comprehensive report to the Legislature in accordance with La. R.S. 27:15(B)(9)(b).

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

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

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

The Board's operating budget for FY 2018-2019 was \$873,200 funded through statutory dedicated funds of \$79,107 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 all fifteen riverboat casinos.

There are six riverboat casinos in the Shreveport-Bossier City area; three in Lake Charles; three in East Baton Rouge Parish; and one each in Kenner, Harvey and Amelia. These riverboat casinos employ approximately 9,710 individuals and, in FY 2018-2019, contributed \$400,649,070 in net revenue to the state. Adjusted gross revenue increased in New Orleans but decreased in the Baton Rouge, Lake Charles and Shreveport/Bossier.

The Shreveport-Bossier City market had adjusted gross revenues of \$626,430,257 for FY 2018-2019, a decrease of \$5,541,917 from the previous fiscal year, with \$134,682,505 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$730,408,164, a decrease of \$15,286,664 from the previous fiscal year, with \$157,037,755 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$271,034,80 an increase of \$1,968,720 from the previous fiscal year, with \$58,272,484 in fees paid to the state.

The riverboat casinos in East Baton Rouge Parish had adjusted gross revenues of \$235,610,820 a decrease of \$44,501,649 from the previous fiscal year, with \$58,656,327 in fees paid to the state.

### **HARRAH'S NEW ORLEANS**

The landbased casino in New Orleans generated \$63,149,064 in gaming revenue to the state. This was a \$604,036 decrease from the previous fiscal year. Harrah's employs approximately 2,415 individuals.

### **VIDEO POKER**

As of June 30, 2019, there were 1,650 video poker outlets and 12,955 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 \$182,876,946 for FY 2018-2019, an increase of \$8,012,596 from the previous fiscal year.

### **RACETRACK GAMING**

Slot machine gaming at the racetracks adjusted gross revenue for FY 2018-2019 was \$355,097,124, an increase of \$2,285,758 from the previous fiscal year. After subtracting the Support Contribution Deduction of \$63,917,482 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 \$53,868,234. There are 1,503 individuals employed at the racing facilities.

## **INDIAN GAMING**

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

## **CONCLUSION**

Gaming revenue continues to be a substantial part of the Louisiana economy, generating \$700,543,314 in direct gaming revenue for FY 2018-2019, a decrease of \$5,867,414 from the previous fiscal year. Riverboat gaming continues to be the most dominant area in gaming, providing more than half of the state's gaming revenue.

Historically, the Shreveport-Bossier City market has been heavily dependent on the densely populated Dallas-Fort Worth area for its customer base. However, the regional gaming environment continues to evolve and casino revenues in the Shreveport-Bossier City market have eroded with the rapid expansion of tribal casinos in Oklahoma. Concomitantly, the Lake Charles market has increased financial growth since the opening of Golden Nugget Lake Charles in December 2014. The Lake Charles market continued to surpass the Shreveport-Bossier City market and paid \$22,355,250 in fees to the state, a decrease of \$2,095,121 from the previous year.

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

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

Respectfully submitted by:

Ronnie Jones, Chairman  
Mark Stipe, Vice-Chairman  
James Singleton  
Julie Berry  
Elton Lagasse  
Harry Avant  
Claude Jackson  
Lamar Poole  
Julie Lewis  
Colonel Kevin Reeves  
Secretary Kimberly Robinson



## **ATTORNEY GENERAL'S GAMING DIVISION**

Jeff Landry, Attorney General  
Wilbur Stiles, Jr., First Assistant Attorney General  
Christopher B. Hebert, Director, Gaming Division  
Dawn M. Himel, Deputy Director, Gaming Division  
Olga M. Bogran, Section Chief, General Gaming  
T. Matthew Meek, Section Chief, Licensing and Compliance  
Kanick Lewis, Jr., Section Chief, Adjudications

## **LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION**

Colonel Kevin Reeves, Superintendent  
Lieutenant Colonel Michael Noel, Chief of Staff  
Major Chuck McNeal, Gaming Enforcement Division  
Captain Glen Hale, Gaming Operations Section  
Captain Kenny Van Buren, Administrative Support and Indian Gaming  
Jeff Traylor, Audit Director  
Lieutenant Saleem El-Amin, Corporate Casino Licensing  
Lieutenant Matt Sinanan, Video Poker Licensing  
Lieutenant Jonas Martin, Gaming Executive Officer  
Lieutenant Charles Lauret, Gaming Indian Gaming Field Office  
Lieutenant Adam Albright, Gaming Baton Rouge Field Office  
Lieutenant Samuel Funderburk, Gaming Lake Charles Field Office  
Lieutenant Michael Smith, Gaming Bossier Field Office  
Lieutenant Raynell Theard, Gaming New Orleans Field Office  
Lieutenant Wade Savoy, 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, Legal Secretary  
Christopher B. Hebert, Director  
James A. Smith, Indian Gaming

### **Louisiana State Police**

Jeff Traylor, Audit Director  
Janice Adolph, Audit Manager  
Donna Jackson, Audit Supervisor  
Wanda Anderson, Auditor III

### **Gaming Control Board Staff**

Trudy Smith, Confidential Assistant  
Lana Tramonte, Principal Assistant  
Natalie Thurman, Principal Assistant  
Geraldyn Coleman, Appeal Docket Clerk

### **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 2018-2019**

<b>Riverboat Licensee</b>	<b>D/B/A and Location</b>	<b>Admissions</b>	<b>Total AGR</b>	<b>Fee Remittance</b>
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	1,355,771	\$ 147,988,182	\$ 31,817,459
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	590,739	\$ 35,182,836	\$ 7,564,310
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	1,423,233	\$ 185,164,400	\$ 39,810,346
Louisiana I Gaming, L.P.	Boomtown New Orleans - Harvey	1,147,731	\$ 118,088,249	\$ 25,388,974
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	969,744	\$ 108,292,787	\$ 23,282,949
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	475,627	\$ 32,571,561	\$ 7,002,886
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	640,935	\$ 55,051,077	\$ 11,835,982
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	532,744	\$ 44,653,770	\$ 9,600,561
St. Charles Gaming Company, LLC	Isle of Capri Casino Hotel Lake Charles - Westlake	937,530	\$ 99,666,439	\$ 21,428,284
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	777,836	\$ 54,422,997	\$ 11,700,944
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	1,775,449	\$ 115,250,947	\$ 24,778,954
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	1,025,763	\$ 73,953,462	\$ 15,899,994
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	3,277,963	\$ 311,136,447	\$ 66,894,336
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	2,081,123	\$ 162,455,615	\$ 34,927,957
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles – Lake Charles	3,881,295	\$ 319,605,278	\$ 68,715,135
<b>TOTALS</b>		<b>20,893,483</b>	<b>\$ 1,863,484,046</b>	<b>\$ 400,649,070</b>

Source: Louisiana State Police (Gaming Audit Section)



**RIVERBOAT GAMING LICENSEES**

<b>Current Licensee</b>	<b>Original Name of Licensee</b>	<b>Date of Issuance</b>	<b>Current Berth Site Location</b>	<b>Original Berth Site Location</b>
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 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 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	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 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 <sup>1</sup>
St. Charles Gaming Company, LLC d/b/a Isle of Capri Casino Hotel Lake Charles R011700174	St. Charles Gaming Company, Inc.	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu <sup>2</sup>
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 R011001707	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Source: Louisiana State Police (Gaming Audit Section)

<sup>1</sup> 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.

<sup>2</sup> 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 2018-2019**

Licensee	Amelia Belle Casino	Belle of Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	Hollywood Casino Baton Rouge	Golden Nugget <sup>5</sup>	L'Auberge Casino & Hotel Baton Rouge <sup>6</sup>	Eldorado Resort Casino 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%)	\$9,600,561	\$7,002,886	\$25,388,974	\$11,700,944	\$11,835,982	68,715,135	\$31,817,459	\$24,778,954	\$66,894,336
Local fees	\$1,400,000	\$651,431	\$7,085,295	\$14,639,786	\$1,101,019	\$13,246,452	\$6,659,582	\$4,912,504	\$12,388,899
Property taxes	\$378,085	\$996,037	\$974,196	\$886,607	\$568,999	\$6,246,452	\$2,884,808	\$2,121,481	\$4,179,193
Payroll (includes tips)	\$6,888,966	\$12,951,908	\$21,195,990	\$10,344,686	\$11,754,131	\$81,592,973	\$34,728,989	\$28,324,855	\$50,079,124
Benefits <sup>1</sup>	\$746,999	\$2,783,055	\$5,095,216	\$3,365,017	\$33,557,653	\$13,230,546	\$6,754,675	\$5,917,486	\$10,884,960
Employment (F/T)	297	440	580	416	248	1,464	902	759	1,223
Employment (FTE)	246	316	511	363	291	1,769	661	819	1,359
Procurement (total) <sup>2</sup>	\$8,161,605	\$4,337,148	\$22,177,074	\$8,246,905	\$4,138,890	\$32,435,120	\$26,916,238	\$18,060,790	\$92,693,129
Minority	\$1,905,421	\$637,070	\$2,092,297	\$922,390	\$556,480	\$4,626,115	\$2,591,722	\$4,696,425	\$9,068,914
Women	\$1,780,165	870,366	\$2,629,844	\$1,554,603	\$762,082	\$4,087,435	\$4,176,128	\$5,347,175	\$12,601,668
Capital investments/improvements (2018-2019)	\$462,862	\$500,000	\$1,514,464	\$1,045,002	\$1,812,795	\$11,073,000	\$1,549,082	\$4,176,267	\$5,073,167
Capital investments/improvements cumulative	\$77,787,703	\$131,262,627	\$154,974,226	\$3,810,548	\$139,197,109	\$646,857,086	\$397,858,310	\$272,514,804	\$526,671,269
Charitable contributions (2018-2019)	\$118,086	\$1,085	\$25,176	\$7,700	\$19,346	\$267,984	\$45,513	\$41,889	\$33,913
Charitable contributions (cumulative)	\$103,211	\$1,451,278	\$2,424,902	\$167,853,297	\$3,525,300	\$918,791	\$985,834	\$3,023,116	\$891,412
Development plans	\$0	\$400,000	\$2,653,852	\$1,000,000	\$1,780,795	\$5,003,652	\$2,475,000	\$3,462,277	\$7,983,154
Admissions	532,902	475,627	1,146,366	777,836	641,705	3,881,295	1,354,733	1,775,449	3,277,963
Percentage of visitors from out-of-area <sup>3</sup>	8%	17.0%	22.8%	43.1%	18.7%	84.8%	18.9%	22%	86%
Estimate of number of out-of-area visitors	42,632	80,856	261,371	335,247	119,998	3,291,338	256,044	390,598	2,819,048
Visitors spending <sup>4</sup>	\$2,131,608	\$4,042,829	\$13,068,572	\$16,762,365	\$5,999,941	\$164,566,908	\$12,802,226	\$19,529,939	\$140,952,409

<sup>1</sup> Estimated from previous studies to be 26% of payroll.

<sup>2</sup> Excludes gaming equipment.

<sup>3</sup> Percentage of patrons who originate from more than 150 miles or from another state.

<sup>4</sup> 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.

<sup>5</sup> Former Harrah's Lake Charles property, now owned by Golden Nugget, opened December 2014.

<sup>6</sup> Former Harrah's Star Partnership purchased by Pinnacle in August 2006.



**LOUISIANA RIVERBOAT CASINO INDUSTRY  
ECONOMIC IMPACT FIGURES FY 2018-2019**

Licensee	Horseshoe Bossier City	DiamondJacks Casino & Resort	Margaritaville Resort Casino	Isle of Capri Casino Hotel Lake Charles	Treasure Chest Casino	Sam's Town Hotel & Casino	Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport	
State franchise tax (21.5%)	\$39,810,346	\$7,564,310	\$34,927,957	\$21,428,284	\$23,282,949	\$15,899,994	\$400,649,071
Local fees	\$8,332,428	\$1,587,579	\$7,310,502	\$4,797,443	\$4,412,000	\$3,512,789	\$92,037,709
Property taxes	\$2,712,070	\$1,285,428	\$2,458,564	\$1,344,497	\$335,376	\$1,403,826	\$28,775,619
Payroll (includes tips)	\$25,750,094	\$11,742,338	\$32,277,655	\$24,688,104	\$17,920,670	\$18,854,382	\$389,094,865
Benefits <sup>1</sup>	\$6,695,024	\$2,839,800	\$8,977,207	\$6,151,581	\$3,892,225	\$4,426,754	\$115,318,198
Employment (F/T)	803	293	654	518	525	588	9,710
Employment (FTE)	813	334	770	531	490	587	9,860
Procurement (total) <sup>2</sup>	\$22,461,585	\$8,616,856	\$21,028,769	\$11,834,687	\$9,330,153	\$30,803,552	\$321,242,501
Minority	\$8,523,135	\$896,764	\$2,072,878	\$1,451,301	\$1,442,868	\$2,790,706	\$44,274,486
Female	\$7,936,608	\$1,240,328	\$3,747,799	\$2,372,077	\$1,558,663	\$2,944,137	\$53,609,078
Capital investments/improvements (2018-2019)	\$3,082,589	\$340,851	\$5,678,008	\$5,632,789	\$2,143,629	\$2,322,716	\$46,407,221
Capital investments/improvements cumulative	\$303,431,751	\$222,947,195	\$233,278,008	\$221,988,781	\$308,003,783	\$304,984,071	\$3,790,593,045
Charitable contributions (2018-2019)	\$52,528	\$53,748	\$583,698	\$107,030	\$20,408	\$22,535	\$1,400,639
Charitable contributions (cumulative)	\$8,258,133	\$4,256,947	\$440,785	\$4,742,785	\$4,748,440	\$4,756,452	\$208,380,683
Development plans	\$4,425,404	\$1,000,000	\$0	\$120,000,000	\$552,000	\$1,371,500	\$151,108,634
Admissions	1,423,233	590,739	2,081,123	623,176	969,744	1,025,663	20,577,554
Percentage of visitors from out-of-area <sup>3</sup>	63.4%	73.77%	75%	66.47	18.1%	79.9%	
Estimate of number of out-of-area visitors	902,329	435,788	1,560,842	414,225	175,523	819,480	11,905,319
Visitors' spending <sup>4</sup>	\$45,116,486	\$21,789,408	\$78,042,112	\$20,711,254	\$8,776,183	\$40,974,038	\$595,266,278

Source: Louisiana Casino Association

<sup>1</sup> Estimated from previous studies to be 26% of payroll.

<sup>2</sup> Excludes gaming equipment.

<sup>3</sup> Percentage of patrons who originate from more than 150 miles or from another state.

<sup>4</sup> 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 2018-2019  
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	\$ 8,137,437	298	298	146	193
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 11,902,826	352	349	288	207
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	\$ 23,381,043	929	916	715	608
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 36,554,420	1,088	1,066	733	641
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 12,146,106	351	349	261	190
Louisiana I Gaming L.P.	Boomtown New Orleans – New Orleans	\$ 15,274,948	598	593	406	341
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 13,642,210	392	388	306	233
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 76,860,235	2,486	2,213	1,159	1,224
PNK (Baton Rouge) Partnership	L’Auberge Casino & Hotel Baton Rouge - Baton Rouge	\$ 20,358,280	917	910	608	476
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 13,841,604	461	453	342	272
PNK (Lake Charles), LLC	L’Auberge Lake Charles - Lake Charles	\$ 62,385,440	1,788	1,759	883	993
Red River Entertainment of Shreveport, LLC	Sam’s Town Hotel & Casino - Shreveport	\$ 20,232,299	713	706	565	438
St. Charles Gaming Company, Inc.	Isle of Capri Casino Hotel Lake Charles - Westlake	\$ 18,560,184	711	693	360	395
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 20,399,903	601	594	364	318
Bossier Casino Venture, Inc.	Margaritaville Resort Casino – Bossier City	\$ 29,624,436	982	973	682	576
<b>TOTAL</b>		<b>\$ 383,301,371</b>	<b>12,667</b>	<b>12,260</b>	<b>7,818</b>	<b>7,105</b>

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

Dollar figure amounts are rounded to the nearest dollar.

\* Average over calendar year.



**RIVERBOAT GAMING FISCAL YEAR 2018-2019  
PROCUREMENT**

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino – Amelia	\$ 3,665,194	\$ 1,848,226	\$ 1,850,398
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 2,589,505	\$ 472,446	\$ 749,899
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	\$ 13,826,921	\$ 4,124,019	\$ 4,817,010
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 20,445,770	\$ 8,303,702	\$ 8,464,891
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 3,514,149	\$ 691,119	\$ 994,617
Louisiana I Gaming L.P.	Boomtown New Orleans - New Orleans	\$ 10,732,812	\$ 1,906,585	\$ 2,326,976
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 7,578,047	\$ 1,036,062	\$ 1,434,995
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 33,180,747	\$ 4,652,087	\$ 4,376,850
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge – Baton Rouge	\$ 20,989,864	\$ 2,410,201	\$ 4,260,898
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 5,480,489	\$ 748,638	\$ 1,313,815
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 37,964,618	\$ 6,563,150	\$ 11,417,141
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 9,680,157	\$ 2,182,116	\$ 2,308,076
St. Charles Gaming Company, Inc.	Isle of Capri Hotel Lake Charles - Westlake	\$ 7,822,032	\$ 1,535,448	\$ 2,168,313
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 5,899,167	\$ 1,604,078	\$ 1,382,792
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	\$ 15,888,586	\$ 1,746,794	\$ 3,021,244
<b>TOTAL</b>		<b>\$ 199,258,058</b>	<b>\$ 39,824,671</b>	<b>\$ 50,887,915</b>

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

Dollar figure amounts are rounded to the nearest dollar.

# Riverboat Gaming - Other States





**RIVERBOAT SELECT DATA COMPARISON - OTHER STATES<sup>1</sup>**

	<b>Illinois CY 2019</b>	<b>Indiana FY 2019</b>	<b>Iowa FY 2019</b>	<b>Missouri FY 2019</b>	<b>Mississippi FY 2019</b>	<b>Louisiana FY 2019</b>
<b>Number of Vessels</b>	10	13	18	13	26	15
<b>Casino Type</b>	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased <sup>2</sup>	Dockside	Dockside/Landbased <sup>3</sup>	Dockside
<b>AGR</b>	\$ 1,354,404,565	\$ 2,212,515,896	\$ 1,457,011,628	\$ 1,735,749,881	\$ 2,181,420,276	\$ 1,863,484,046
<b>State Gaming Taxes</b>	\$ 337,034,732	\$ 545,477,149	\$ 312,414,778	\$ 364,507,475	\$ 172,631,531	\$ 400,649,071
<b>Local Taxes or Fees</b>	\$ 78,167,451	\$ 45,278,048	\$ 14,575,414	\$ 73,951,358	\$ 87,540,630	\$ 92,037,709
<b>Total Employees</b>	6,210	12,740	8,686	8,590	16,194	9,710
<b>Total Admissions</b>	10,447,223	n/a	19,863,057	37,500,611	24,366,983*	21,577,554
<b>Tax Rate and/or Admission Charges:</b>	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 (90% / 10% Split – State/home dock community respectively) and & \$2.00 per admission (\$1.00 to State and \$1.00 to Local Government).	8% of AGR to State & 3.2% of AGR to Local Governments  *Mississippi does not track, tax, or charge admission fees. Patron data is gathered through a quarterly survey.	21.5 % of AGR

<sup>1</sup> Information provided by individual states.

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

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



**ILLINOIS GAMING BOARD<sup>1</sup>**

**Administrator: Mark Ostrowski**

801 S. 7<sup>th</sup> Street  
 Suite 400-S  
 Springfield, Illinois 62703  
 Phone: (217) 524-0226  
 Fax: (217) 524-0228  
 Website: [www.igb.illinois.gov](http://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**

2019 Appropriations	\$ 44,660,134
2018 Appropriations	\$ 46,579,795

**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 2020	\$ 48,654,000
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<sup>1</sup> Information provided by Illinois Gaming Board.



**INDIANA GAMING COMMISSION<sup>1</sup>**

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](http://www.in.gov/igc/index.htm)

**Executive Director: Sara G. Tait**  
**Controller: Kendra Nigg**

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

**TOTAL OPERATING BUDGET**

FY 2019	\$ 3,350,230
FY 2018	\$ 5,372,383
FY 2017	\$ 3,007,300

**SOURCE OF FUNDING**

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

**EXPENDITURE ON SALARIES - INDIANA GAMING COMMISSION**

FY 2019	\$ 2,878,251
FY 2018	\$ 2,826,411
FY 2017	\$ 2,740,921

**GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE<sup>2</sup>**

FY 2019	\$ 17,676,402
FY 2018	\$ 15,847,593
FY 2017	\$ 14,386,193

<sup>1</sup> Information provided by Indiana Gaming Commission.

<sup>2</sup> Gaming Enforcement – fully reimbursed by the riverboat casinos and horse track facilities.



**IOWA RACING AND GAMING COMMISSION<sup>1</sup>**

**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/](http://www.iowa.gov/irgb/)

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

**TOTAL OPERATING BUDGET**

Fiscal Year 2019 \$ 6,492,010

**SOURCE OF FUNDING**

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

**EXPENDITURES ON SALARIES**

FY 2019 \$ 4,531,241  
FY 2018 \$ 4,465,237

**ALLOCATION OF EMPLOYEES**

FY 2019 51 Full Time Equivalent Employees  
FY 2018 51 Full Time Equivalent Employees

**REVENUES TO STATE**

FY 2019 \$ 312,414,778  
FY 2018 \$ 313,931,133

**REVENUES TO LOCAL GOVERNMENTS (City & County Total)**

FY 2019 \$ 14,575,414  
FY 2018 \$ 14,610,190

<sup>1</sup> Information provided by Iowa Racing and Gaming Commission.



**MISSISSIPPI GAMING COMMISSION<sup>1</sup>**

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

**Executive Director: Allen Godfrey**  
**Director of Accounting & Personnel: Shelly LeGrand**

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

**TOTAL OPERATING BUDGET**

FY 2019	\$ 8,591,182
FY 2018	\$ 8,452,266

**SOURCES OF FUNDING<sup>2</sup>**

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

**EXPENDITURES ON SALARIES**

FY 2019	\$ 7,219,668
FY 2018	\$ 7,232,452

**ALLOCATION OF EMPLOYEES**

FY 2019	127
FY 2018	127

**ALLOCATION BY DEPARTMENT**

FY 2019	
Charitable Gaming	16
Enforcement	40
Investigations	9
Others	62

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

<sup>1</sup> Information provided by Mississippi Gaming Commission.

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



**MISSOURI GAMING COMMISSION<sup>1</sup>**

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

**Executive Director: David M. Grothaus**  
**Assistant Director of Administration: Amy Blankenship**

Missouri currently has thirteen (13) riverboat licenses issued.

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

**TOTAL OPERATING BUDGET**

**FY 2020 Budget**

Personnel Services including Fringe Benefits	\$ 27,555,886
Expense and Equipment	<u>1,726,519</u>
Total Budgeted	\$ 29,282,405

Full Time Equivalent Employees	234.75
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**FY 2019 Actual Expenses**

Personnel Services including Fringe Benefits	\$ 23,879,545
Expense and Equipment	<u>1,298,637</u>
Total Expended	\$ 25,178,182

**SOURCE OF FUNDING**

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

**EXPENDITURES ON SALARIES**

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

<sup>1</sup> Information provided by the Missouri Gaming Commission’s annual report.

# Video Gaming





**VIDEO POKER  
FRANCHISE FEES BY TYPE<sup>1</sup>  
FY 2018 -2019**

TYPE OF LOCATION	NO. OF VGD's	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	2,749	938	\$ 282,530,630	\$ 191,153,507	\$ 91,377,123	\$ 23,758,109
RESTAURANTS (Type 2)	1,373	491	\$ 113,638,913	\$ 76,906,340	\$ 36,732,573	\$ 9,550,495
HOTELS (Type 3)	54	9	\$ 4,957,276	\$ 3,477,488	\$ 1,479,788	\$ 384,745
RACE TRACKS & OTBs (Type 4)	1,116	15	\$ 178,425,197	\$ 128,973,429	\$ 49,451,768	\$ 8,901,330
TRUCK STOPS (Type 5)	7,663	197	\$1,493,404,306	\$ 1,061,766,868	\$ 431,637,438	\$ 140,282,267
<b>TOTALS</b>	<b>12,955</b>	<b>1,650</b>	<b>\$ 2,072,956,323</b>	<b>\$ 1,462,277,633</b>	<b>\$ 610,678,690</b>	<b>\$ 182,876,946</b>

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

<b>NON-FRANCHISE FEES COLLECTED</b>	
APPLICATION FEES	\$ 221,300
RENEWAL FEES	\$ 1,034,200
DEVICE OPERATION FEES	\$ 9,968,937
CIVIL PENALTIES & INTEREST	\$ 110,485
PROCESSING FEES	\$ 79,500
<b>TOTAL</b>	<b>\$ 11,414,422</b>
<b>TOTAL FEES COLLECTED</b>	<b>\$ 194,291,368</b>

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

<sup>1</sup> Numbers are rounded to the nearest whole dollar.



**VIDEO GAMING DATA BY PARISH  
FY 2018 - 2019**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	37	471	\$90,827,329	\$65,121,166	\$25,706,163	\$8,228,462	\$1,727,580	\$6,500,882
Assumption	19	155	\$19,340,698	\$13,602,548	\$5,738,150	\$1,798,178	\$378,213	\$1,419,965
Avoyelles	19	128	\$12,939,608	\$8,798,252	\$4,141,355	\$1,292,745	\$271,267	\$1,021,479
Bossier	42	240	\$30,495,175	\$20,819,185	\$9,675,990	\$2,937,239	\$613,341	\$2,323,898
Caddo	89	678	\$106,165,747	\$72,777,278	\$33,388,469	\$10,337,341	\$2,168,768	\$8,168,573
Calcasieu	91	995	\$153,044,417	\$105,767,537	\$47,276,880	\$14,892,075	\$3,132,424	\$11,759,651
Cameron	5	15	\$1,458,742	\$943,199	\$515,543	\$134,041	\$28,142	\$105,900
DeSoto	8	170	\$29,007,796	\$20,641,048	\$8,366,748	\$2,712,716	\$571,690	\$2,141,026
East Carroll	4	29	\$6,890,117	\$4,899,445	\$1,990,672	\$603,280	\$126,415	\$476,865
Iberville	25	202	\$49,038,057	\$34,586,779	\$14,451,278	\$4,557,197	\$961,074	\$3,596,122
Jefferson	366	1,720	\$271,918,003	\$188,644,994	\$83,273,009	\$20,555,475	\$4,517,641	\$16,037,834
Jeff Davis	15	154	\$24,113,608	\$17,189,839	\$6,923,769	\$2,186,957	\$459,192	\$1,727,765
Lafourche	87	824	\$118,824,859	\$85,348,775	\$33,476,083	\$10,384,895	\$2,184,567	\$8,200,328
Madison	13	221	\$29,994,247	\$20,390,705	\$9,603,542	\$3,100,574	\$652,926	\$2,447,648
Orleans	285	956	\$88,143,225	\$60,566,201	\$27,577,024	\$7,621,852	\$1,599,246	\$6,022,606



LOUISIANA GAMING CONTROL BOARD  
24<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	26	118	\$19,396,189	\$13,300,957	\$6,095,232	\$1,820,875	\$380,728	\$1,440,147
Pointe Coupee	23	164	\$25,241,358	\$17,838,967	\$7,402,391	\$2,308,231	\$484,439	\$1,823,792
Red River	3	78	\$10,809,950	\$7,722,070	\$3,087,880	\$997,452	\$209,105	\$788,347
St. Bernard	56	411	\$61,975,823	\$43,397,490	\$18,578,333	\$4,570,073	\$1,032,436	\$3,537,637
St. Charles	26	272	\$41,526,044	\$30,030,001	\$11,496,043	\$2,990,798	\$669,347	\$2,321,450
St. Helena	12	482	\$100,438,927	\$71,626,428	\$28,812,499	\$9,353,255	\$1,962,349	\$7,390,906
St. James	19	333	\$54,081,759	\$38,969,199	\$15,112,560	\$4,852,862	\$1,010,544	\$3,842,318
St. John	32	379	\$65,629,625	\$47,162,655	\$18,466,970	\$5,376,177	\$1,158,784	\$4,217,394
St. Landry	49	507	\$79,138,664	\$56,319,038	\$22,819,626	\$7,083,688	\$1,501,876	\$5,581,812
St. Martin	71	950	\$190,043,496	\$135,431,440	\$54,612,056	\$17,137,566	\$3,604,214	\$13,533,352
St. Mary	47	323	\$39,510,797	\$28,230,307	\$11,280,490	\$3,476,604	\$735,039	\$2,741,565
Tensas	6	17	\$2,169,927	\$1,436,832	\$733,095	\$190,605	\$41,125	\$149,480
Terrebonne	115	900	\$157,227,143	\$112,545,224	\$44,681,919	\$13,528,595	\$2,866,518	\$10,662,077
Webster	18	358	\$67,773,450	\$48,670,950	\$19,102,500	\$6,157,105	\$1,306,049	\$4,851,056
West Baton Rouge	33	611	\$108,874,833	\$77,627,346	\$31,247,487	\$10,083,646	\$2,105,413	\$7,978,233
West Feliciana	9	94	\$16,916,710	\$11,871,778	\$5,044,932	\$1,606,387	\$339,548	\$1,266,839
<b>TOTALS</b>	<b>1,650</b>	<b>12,955</b>	<b>\$2,072,956,323</b>	<b>\$1,462,277,633</b>	<b>\$610,678,690</b>	<b>\$182,876,946</b>	<b>\$38,800,000</b>	<b>\$144,076,947</b>

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 2018-2019**

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 amount of the percentage is based on the type of establishment in which the devices are located according to the following table:

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

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts below represents the entire fiscal year and the number of devices and establishments are as of June 30, 2019.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 91,377,123	\$ 23,758,109	2,749	938
2	\$ 36,732,573	\$ 9,550,495	1,373	491
3	\$ 1,479,788	\$ 384,745	54	9
4	\$ 49,451,768	\$ 8,901,330	1,116	15
5	\$ 431,637,438	\$ 140,282,267	7,663	197
<b>TOTAL</b>	<b>\$ 610,678,690</b>	<b>\$ 182,876,946</b>	<b>12,955</b>	<b>1,650</b>

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 2018-2019**

<b>RECEIPTS</b>	<b>2018/2019</b>
Number of Devices	12,955
Franchise Fees	\$ 182,876,946
Other Fees and Penalties	11,414,422
<b>TOTAL COLLECTED</b>	<b>\$ 194,291,368</b>
<b>EXPENDITURES</b>	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	\$ 38,800,000
Horsemen's Purse Supplemental Fund	\$ 3,053,367
Louisiana State Police Budget	\$ 5,297,174
Attorney General Budget	\$ 3,174,041
Management and Finance Budget	\$ 1,985,619
Compulsive and Problem Gaming Fund	\$ 500,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 58,210,201</b>
<b>AMOUNT TRANSFERRED TO:</b>	
Transfer to General Fund J3 G03000218A	\$ 3,487,000
Transfer to General Fund	\$ 3,255
<b>TRANSFERRED TO GENERAL FUND</b>	<b>\$ 132,597,422</b>

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



**DISTRIBUTION OF VIDEO POKER REVENUE PREVIOUS YEARS  
FY 2018-2019**

	1991-93	1993/94	1994/95	1995/96	1996/97	1997/98
<b>NUMBER OF DEVICES</b>	10,074	13,490	15,414	15,719	14,851	14,996
<b>RECEIPTS:</b>						
Franchise Fees	\$42,669,000	\$92,910,000	\$141,489,000	\$163,856,000	\$173,327,000	\$183,579,000
Statutory Fairgrounds						
Exemption				(\$2,500,000)	(\$2,500,000)	(\$566,000)
Other Fees, Interest and Penalties	\$13,100,000	\$14,875,000	\$10,770,000	\$11,165,000	\$10,262,000	\$10,585,000
Total Fees Collected	\$55,769,000	\$107,785,000	\$152,259,000	\$172,521,000	\$181,089,000	\$193,598,000
<b>EXPENDITURES:</b>						
District Attorneys & Asst. Dist. Attys.	\$4,744,000	\$4,845,000	\$5,400,000	\$5,348,000	\$5,400,000	\$5,205,000
Local Government	\$9,084,000	\$20,142,000	\$32,029,000	\$37,636,000	\$37,525,000	\$40,848,000
Horsemen's Purse Supplement Fund	\$0	\$0	\$2,541,000	\$2,880,000	\$3,037,000	\$3,250,000
Budget – LSP/AG/OMV	\$5,468,000	\$2,816,000	\$4,516,000	\$4,515,000	\$4,347,000	\$4,400,000
Compulsive and Problem Gaming Fund				\$150,000	\$150,000	\$150,000
Total Expenditures	\$19,296,000	\$27,803,000	\$44,486,000	\$50,529,000	\$50,459,000	\$53,853,000
Seed Adv/Carry			(\$137,000)	\$137,000		
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
<b>Transferred to General Fund</b>	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000	\$139,745,000

Continued on following page

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



LOUISIANA GAMING CONTROL BOARD  
24<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	1998/99	1999/00	2000/01	2001/02	2002/03
<b>NUMBER OF DEVICES</b>	15,638	12,937	13,424	13,720	14,551
<b>RECEIPTS:</b>					
Franchise Fees	\$188,714,000	\$135,242,000	\$144,764,070	\$155,942,916	\$162,156,607
Statutory Fairgrounds					
Exemption					
Other Fees, Interest and Penalties	\$10,370,000	\$9,717,000	\$10,099,001	\$8,658,592	\$12,799,529
Total Fees Collected	\$199,084,000	\$144,959,000	\$154,863,071	\$164,601,508	\$174,956,136
<b>EXPENDITURES:</b>					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308	\$37,511,792
Horsemen's Purse Supplement Fund	\$3,360,000	\$2,417,000	\$2,554,664	\$2,719,186	\$2,809,653
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494	\$50,621,445
Seed Adv/Carry					
Amount Transferred to General Fund					
Act 67/XO KBB 2005-82					
Transfer 5% Deficit Reduction (T130)					
Transfer to General Fund J3 148 #5737 for Deficit #2					
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit					
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2					
Transfer to General Fund J3 148 #5737 per Act 121					
Transfer to State General Funds J3G03000206A					
Amount Transferred to Current Year (Act 16)					
Transfer to State General Funds j3G03000218/J3 148#7477					
Transfer to State General Fund					
<b>Transferred to General Fund</b>	\$142,000,000	\$102,135,000	\$109,456,407	\$116,637,014	\$124,334,691

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	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
<b>NUMBER OF DEVICES</b>	14,296	14,297	13,571	14,014	14,561	14,571
<b>RECEIPTS:</b>						
Franchise Fees	\$165,991,242	\$172,156,682	\$203,062,421	\$203,869,961	\$201,230,926	\$200,082,048
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$11,118,335	\$11,613,093	\$11,022,428	\$10,476,413	\$10,507,183	\$12,052,516
Total Fees Collected	\$177,109,577	\$183,769,775	\$214,084,849	\$214,346,374	\$211,738,109	\$212,134,564
<b>EXPENDITURES:</b>						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$38,045,716	\$39,687,762	\$44,994,326	\$47,206,389	\$46,581,631	\$44,442,291
Horsemen's Purse Supplement Fund	\$2,830,005	\$2,919,077	\$3,407,143	\$3,420,394	\$3,323,584	\$3,294,216
Budget – LSP/AG/OMV	\$4,400,000	\$ 7,973,014	\$9,017,787	\$8,400,360	\$8,370,183	\$8,848,937
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$51,175,721	\$56,479,853	\$63,319,256	\$64,927,143	\$64,175,398	\$62,485,444
Seed Adv/Carry						
Amount Transferred to General Fund Act 67/XO KBB 2005-82			\$2,150,000			
Transfer 5% Deficit Reduction (T130)						\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)		\$2,862,500	\$2,862,500		\$1,115,489	
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
<b>Transferred to General Fund</b>	\$125,933,855	\$124,427,422	\$151,478,093	\$149,419,231	\$148,678,200	\$147,406,620

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LOUISIANA GAMING CONTROL BOARD  
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	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
<b>NUMBER OF DEVICES</b>	14,727	14,665	14,467	14,108	14,081	14,171
<b>RECEIPTS:</b>						
Franchise Fees	\$180,406,985	\$182,748,588	\$181,084,286	\$182,051,479	\$175,867,660	\$178,926,575
Statutory Fairgrounds						
Exemption						
Other Fees, Interest and Penalties	\$12,056,605	\$12,317,604	\$12,217,814	\$12,220,654	\$11,895,796	\$11,837,620
Total Fees Collected	\$192,463,590	\$195,066,192	\$193,302,100	\$194,272,133	\$187,763,456	\$190,764,195
<b>EXPENDITURES:</b>						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$41,847,270	\$42,487,855	\$42,055,165	\$42,297,004	\$40,685,838	\$40,917,526
Horsemen's Purse Supplement Fund	\$2,976,971	\$3,015,623	\$2,981,439	\$2,982,918	\$2,910,005	\$2,931,418
Budget – LSP/AG/OMV	\$8,192,681	\$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	\$500,000
Total Expenditures	\$58,916,923	\$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 State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
<b>Transferred to General Fund</b>	\$133,546,667	\$135,350,498	\$133,769,028	\$134,321,555	\$129,330,841	\$127,701,969

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	2015/16	2016/17	2017/18	2018/19	TOTAL
<b>NUMBER OF DEVICES</b>	13,160	13,091	12,985	12,955	
<b>RECEIPTS:</b>					
Franchise Fees	\$173,615,895	\$172,921,243	\$174,864,350	\$182,876,946	\$4,516,406,880
Statutory Fairgrounds					\$0
Exemption					(\$5,566,000)
Other Fees, Interest and Penalties	\$12,095,077	\$11,222,238	\$11,334,592	\$11,414,422	\$307,803,512
Total Fees Collected	\$185,710,972	\$184,143,481	\$186,198,942	\$194,291,368	\$4,624,353,024
<b>EXPENDITURES:</b>					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$144,342,000
Local Government	\$40,190,462	\$39,802,157	\$39,314,155	\$38,800,000	\$1,025,159,647
Horsemen's Purse Supplement Fund	\$2,849,473	\$2,834,851	\$2,893,556	\$3,053,367	\$74,192,544
Budget – LSP/AG/OMV	\$10,618,172	\$9,867,729	\$10,159,688	\$10,456,834	\$188,696,779
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$10,950,000
Total Expenditures	\$59,558,107	\$58,404,737	\$58,267,399	\$58,210,201	\$1,385,130,768
Seed Adv/Carry					
Amount Transferred to General Fund					
Act 67/XO KBB 2005-82					\$2,150,000
Transfer 5% Deficit Reduction (T130)					\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2					\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit	\$463,667				\$463,667
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2		\$238,155			\$238,155
Transfer to General Fund J3 148 #5737 per Act 121					\$3,500,000
Transfer to State General Funds J3G03000206A			\$987,191		\$987,191
Amount Transferred to Current Year (Act 16)					\$6,840,489
Transfer to State General Funds j3G03000218/J3 148#7477				\$3,487,000	\$3,487,000
Transfer to State General Fund				\$3,255	\$3,255
<b>Transferred to General Fund</b>	\$125,689,198	\$125,500,589	\$126,944,350	\$132,597,422	\$3,230,656,229

# Video Gaming – Other States





**MONTANA<sup>1</sup>**

**Administrator: Angela Nunn**

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

Montana legalized and implemented video poker in 1985. Its Legislature enacted a 15% tax on video gambling machines in 1987. Currently, an individual 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.

<b>2019 Montana Video Lottery Revenue</b>	
Total Annual Net Income	\$ 420.5 million
Video Gambling Tax Collected	\$ 63.08 million
Approximate Average Daily Gross Income Per Machine	\$ 74.47
Total Establishments at end of FY 2018	1,406
Average Number of Machines Reporting	16,792

As fiscal year 2019 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.

<sup>1</sup> Information provided by Montana Department of Justice, Gambling Control Division.



**OREGON<sup>1</sup>**

**Director: Barry Pack**

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

In November 1984, voters approved an amendment to the Oregon Constitution requiring the establishment and operation of a state lottery. Since then, the Oregon Lottery has become a critical funding source for important Oregon programs, and serves as both a public trust and a market-driven business. Lottery dollars fund education, economic development, state parks, watershed enhancement, veteran services, outdoor school programs, and gambling addiction treatment and awareness throughout the state. Since it began selling tickets in 1985, the Lottery has grown to become the second largest revenue producer for the state, following income tax revenues and continues to do good things for Oregon. The Lottery has transferred over \$12 billion to help support public education, economic development, state parks and watershed enhancement. It has also paid players over \$38 billion in prizes.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 61.7 percent of total sales revenue.

<b>2019 Oregon Video Lottery Revenue</b>	
Video Lottery Sales	\$ 12,995,201,637

<b>Distribution of Lottery Revenue<sup>2</sup></b>	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	\$ 714,417,052
Total Revenue Returned to the Public	\$ 12,601,558,481
Administrative Expenses	\$ 405,112,999
<b>Total Revenue Distribution</b>	<b>\$ 13,006,671,490</b>

<sup>1</sup> Information provided by Oregon State Lottery Commission.

<sup>2</sup> These figures are the total lottery amounts and include traditional and video lottery games.



**WEST VIRGINIA<sup>1</sup>**

**Director: Allen Larrick**

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](http://www.wvlottery.com)

Limited Video Lottery games were approved by the West Virginia Legislature in April 2001. The legislation provides for the operation of up to 9,000 Limited Video Lottery Terminals. Presently, 6,709 terminals are in operation, limited to 7 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, 2018, and June 30, 2019, is as follows.

<b>Video Lottery Revenue</b>	<b>2018</b>	<b>2019</b>
Total credits played	\$ 4,580,346,877	\$ 4,991,126,815
Credit (prizes) won	\$ 4,212,279,550	\$ 4,598,796,890
Gross terminal income	\$ 368,067,327	\$ 392,329,925
Administrative costs	\$ 7,361,354	\$ 7,846,605
Gross profits	\$ 360,705,973	\$ 384,483,320
Commissions	\$ 180,352,974	\$ 192,241,651
Distributions to municipalities and counties	\$ 7,214,120	\$ 7,689,667

<sup>1</sup> Information provided by West Virginia Lottery Commission.

# Landbased Casino





**LOUISIANA LANDBASED CASINO GAMING<sup>1</sup>**

**FY 2018-2019**

Admissions for fiscal year 2018 - 2019 were 4,297,862. Revenue data is as follows:

	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$ 23,545,876	\$ 5,095,890
August	\$ 22,914,968	\$ 5,095,890
September	\$ 23,418,081	\$ 4,931,507
October	\$ 22,393,017	\$ 5,095,890
November	\$ 25,420,819	\$ 4,931,507
December	\$ 27,389,237	\$ 5,095,890
January	\$ 22,787,804	\$ 5,095,890
February	\$ 22,445,368	\$ 4,602,740
March	\$ 28,984,153	\$ 8,285,826
April	\$ 23,389,553	\$ 4,918,033
May	\$ 26,406,783	\$ 5,081,967
June	\$ 22,414,438	\$ 4,918,033
<b>TOTAL</b>	<b>\$ 291,510,097</b>	<b>\$ 63,149,064</b>

**FY 2017-2018**

Admissions for fiscal year 2017 - 2018 were 4,222,177. Revenue data is as follows:

	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$ 23,990,638	\$ 5,095,890
August	\$ 21,320,586	\$ 5,095,890
September	\$ 24,771,409	\$ 4,931,507
October	\$ 24,676,876	\$ 5,095,890
November	\$ 22,841,091	\$ 4,931,507
December	\$ 25,430,756	\$ 5,095,890
January	\$ 20,444,006	\$ 5,095,890
February	\$ 23,617,512	\$ 4,602,740
March	\$ 26,829,398	\$ 8,848,991
April	\$ 23,971,456	\$ 4,931,507
May	\$ 26,924,643	\$ 5,095,890
June	\$ 23,711,254	\$ 4,931,507
<b>TOTAL</b>	<b>\$ 288,529,625</b>	<b>\$ 63,753,099</b>

<sup>1</sup> Information provided by Louisiana State Police, Gaming Audit Section.

# Landbased Casino – Other States





**OTHER STATES**

**COLORADO**<sup>1</sup>

**Director: Dan Hartman**

**Division of Gaming**

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

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

<b>FY 2019 TAX YEAR BASIS</b>	
Total Devices as an average	12,823
Total AGP	\$ 840,319,425
Gaming Taxes	\$ 125,000,125
No. of Open Casinos	33

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 Innovative Higher Education Research Fund
- the Creative Industries Cash Fund
- the Advanced Industries Acceleration Cash Fund
- the Colorado Office of Film, Television and media Operational Account Cash Fund

28% to the State Historical Fund

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

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

<sup>1</sup> Information provided by Colorado Division of Gaming.



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

### **Extended Limited Gaming Distributions**

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

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



**KANSAS<sup>1</sup>**

**Executive Director: Stephen Durrell**

**Kansas Lottery**

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

The Kansas Expanded Lottery Act (“KELA”) was enacted in 2007. KELA authorized the Kansas Lottery to own and operate casino gaming in four “gaming zones.” Through a competitive bid process, the Kansas Lottery now holds contracts with companies that manage the State’s casino games in all four gaming zones. All four casinos are now fully open to the public and generating revenue for the State, Local Governments, Problem Gambling and Addictions Grant Fund, and Casino Managers. Fiscal Year 2019 revenues and transfers are noted below.

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

<b>FY 2019 Expanded Lottery</b>	
Expanded Lottery Revenue	\$ 411,027,819
Payment to Expanded Lottery Act Revenues Fund	\$ 90,466,114
Local Units of Government	\$ 12,330,835
Problem Gambling and Addictions Grant Fund	\$ 8,220,556
Casino Manager	\$ 300,010,314

<sup>1</sup> Information provided by Kansas Lottery.



**MICHIGAN<sup>1</sup>**

**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](http://www.michigan.gov/mgcb)

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

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

**State of Michigan wagering tax rate**

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

<b>Calendar Year 2019 Revenue Data</b>	
Total Adjusted Gross Receipts	\$ 1,454,274,694.22
Total City Wagering Tax	\$ 184,229,506.23
Total State Wagering Tax	\$ 117,796,250.22

- 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.

<sup>1</sup> Information provided by Michigan Gaming Control Board.



**NEVADA<sup>1</sup>**

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](http://www.gaming.nv.gov)

At the end of fiscal year 2018 – 2019, there were a combined total of 163,612 slot machines, 5,423 table games, and 719 poker tables throughout the state of Nevada.

<b>FY 2019 Revenue Data</b>	
Gaming Win (Statewide)	\$ 11,907,584,953
Slots	\$ 7,803,357,761
Table games	\$ 4,104,227,193
State Gaming Taxes	\$ 919,517,317

<b>Distribution of Funds</b>	
General Fund	\$ 875,439,931
Dedicated funds (Schools, Counties)	\$ 44,077,386

**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.

<sup>1</sup> 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

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

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

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

**C. Monthly Percentage Fee (NRS 463.370)**

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

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

**D. Live Entertainment Tax (NRS 368A)**

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

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



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

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

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

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

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

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

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

**A. Slot Machines:**

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



**NEW JERSEY<sup>1</sup>**

**Public Information Officer: Meg Tornetta**

**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](http://www.state.nj.us/casinos)

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

At the end of calendar year 2019, there were nine land based casinos and five Internet Gaming Permit holders in Atlantic City, with 23 authorized Internet Gaming Sites. Financial data is as follows and may be subject to amendments.

<b>Calendar Year 2019</b>	
Total Gaming Revenue	\$ 2,626,667,221
Internet Gaming Win	\$ 263,731,839
Sports Wagering Revenue <sup>2</sup>	\$ 1,179,502
Gross Revenue Tax	\$ 218,649,000
Reinvestment obligations *	\$ 36,162,621

\*Casinos are required to reinvest 1.25% of gross revenues and 2.5% of Internet gross revenues through the Casino Reinvestment Development Authority for the benefit of Atlantic City.

**Internet Gaming**

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

**Sports Wagering**

On June 11, 2018, Governor Murphy signed legislation that legalized sports wagering at New Jersey casinos and racetracks for certain professional and collegiate sports or events. On June 14, 2018, the first legal sports wagers were accepted.

<sup>1</sup> Information provided by New Jersey Casino Control Commission.

<sup>2</sup> Sports Wagering revenue is not a win. Revenue from Atlantic City Casinos only.



## **Use of Funds**

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



**PENNSYLVANIA<sup>1</sup>**

**Chairman: David M. Barasch**

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](http://www.gamingcontrolboard.pa.gov)  
Email: [PGCB@pa.gov](mailto:PGCB@pa.gov)

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

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

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

Casino slot machine revenue was taxed at roughly 52 percent of gross slot revenue in fiscal year 2018/2019. Casino table game revenue is taxed at 14 percent of gross table game revenue.

<b>FY 2018/2019 Gross Revenue and Distribution</b>	
Gross Revenue	\$ 2,378,859,340.88
State Tax – Property Tax Reduction (34%)	\$ 808,812,176.49
Local Tax Government Tax (29%)	\$ 46,400,505.46
Economic development Tax (6%)	\$ 140,643,233.44
Race Horse Development Tax	\$ 241,229,161.11
Table Games Gross Revenue	\$ 885,588,231.00
State Tax – General Fund Budget (12%)	\$ 124,714,060.00
Local Host Government Tax (2%)	\$ 17,711,766.00
Total Slot Machines	24,869
Total Table Games	1,276

<sup>1</sup> Information provided by Pennsylvania Gaming Control Board.



**SOUTH DAKOTA<sup>1</sup>**

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](http://www.dor.sd.gov/gaming)

**Deadwood Office:**

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

<b>DEADWOOD, SOUTH DAKOTA<sup>2</sup></b>			
<b>LANDBASED CASINO GAMING REVENUE</b>			
<b>GAMING ACTION</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
Total Gaming Action	\$ 1,082,364,851	\$ 1,084,628,335	\$ 1,128,157,357
Won By Bettors	\$ 979,541,802	\$ 979,853,020	\$ 1,020,156,245
Total Gross Revenue	\$ 102,823,048	\$ 104,775,314	\$ 108,001,111
LESS: City Slot Revenue	\$ 4,231,279	\$ 4,846,587	\$ 5,218,658
Adjusted Gross Revenue	\$ 98,591,769	\$ 99,928,727	\$ 102,782,453
Number of Licensed Devices	3,176	3,090	2,847
Device Tax %	\$ 6,352,000	\$ 6,180,000	\$ 5,694,000
Gross Revenue Tax %	\$ 8,840,172	\$ 9,121,793	\$ 8,994,462
City Slot Tax %	\$ 401,500	\$ 401,500	\$ 437,500

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

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

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

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

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

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

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

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

<sup>1</sup> Information provided by South Dakota Commission on Gaming.

<sup>2</sup> 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.

<b>DELTA DOWNS RACETRACK &amp; CASINO</b>	
<b>Revenue for FY 2018-2019</b>	<b>Total</b>
Delta Downs' Adjusted Gross Revenue	\$184,185,905
Less Purse Supplements	\$27,627,886
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$5,525,577
Taxable Net Slot Machine Proceeds	\$151,032,442
State Tax (18.5%)	\$27,941,002

<b>HARRAH'S RACETRACK &amp; CASINO</b>	
<b>Revenue for FY 2018-2019</b>	<b>Total</b>
Harrah's Louisiana Downs' Adjusted Gross Revenue	\$44,099,501
Less Purse Supplements	\$6,614,925
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,322,985
Taxable Net Slot Machine Proceeds	\$36,161,591
State Tax (18.5%)	\$6,689,894



<b>EVANGELINE DOWNS</b>	
<b>Revenue for FY 2018-2019</b>	<b>Total</b>
Evangeline Downs' Adjusted Gross Revenue	\$83,111,230
Less Purse Supplements	\$12,466,685
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$2,493,337
Taxable Net Slot Machine Proceeds	\$68,151,208
State Tax (18.5%)	\$12,607,973

<b>FAIR GROUNDS</b>	
<b>Revenue for FY 2018-2019</b>	<b>Total</b>
Fair Grounds' Adjusted Gross Revenue	\$43,700,488
Less Purse Supplements	\$6,555,073
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,311,015
Taxable Net Slot Machine Proceeds	\$35,834,400
State Tax (18.5%)	\$6,629,364

**Total State Tax.....\$ 53,868,234**

# Racetracks – Other States





## OTHER STATES

### ARKANSAS<sup>1</sup>

**Manager: Smokey Campbell**

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

On November 6, 2018, the Arkansas voters approved Constitutional Amendment 100, which authorized casino gaming in Arkansas. The Amendment authorizes four casinos in Arkansas. Two of those casinos are at the existing race tracks in Hot Springs and West Memphis. Casino Gaming will begin in Hot Springs and West Memphis sometime after April 1, 2019. Casino gaming at the other two authorized casinos will not begin until sometime after June 1, 2019, and likely not until late 2019 or early 2020.

#### Machine Details

Machines are at racetracks only.

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

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

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

#### Limits

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

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<sup>1</sup> Information provided by Arkansas Racing Commission.



Distribution of Gross Revenue

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

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

Total Wagers

2019: \$4,962,423,272.25  
 2018: \$4,677,759,781.09  
 2017: \$3,988,273,084.07

Casino Gaming Distribution of Gross Revenue under Amendment 100:

...

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

...

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

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



**DELAWARE**<sup>1</sup>

**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](http://www.delottery.com)

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

Prizes paid back to players:

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

Purse Increases	\$ 37.5 Million
Vendor Fees <sup>2</sup>	\$ 27.8 Million
State Share <sup>3</sup>	\$ 142.3 Million
Track Commissions	\$ 154.1 Million
<b>Net Proceeds</b>	<b>\$ 366.0 Million</b>

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.

<sup>1</sup> Information provided by Delaware State Lottery Office.  
<sup>2</sup> Central computer and terminal equipment.  
<sup>3</sup> Before operating expenses of Lottery and State Police.



**FLORIDA<sup>1</sup>**

**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, 2018, 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.

<b>STATE REVENUE FISCAL YEAR 2018-2019</b>	<b>TOTAL</b>
State Revenue from Pari-Mutuel <sup>2</sup>	\$ 7,864,345
Other State Gaming Revenue <sup>3</sup>	\$ 1,614,047
Total Pari-Mutuel State Revenue	\$ 9,478,392
Total State Revenue from Cardrooms <sup>4</sup>	\$ 18,184,435
Total State Revenue from Slots <sup>5</sup>	\$ 219,754,082
Total State Revenue Generated from Pari-Mutuel, Cardrooms and Slots	\$ 247,416,909
State Revenue from Indian Gaming Compact <sup>6</sup>	\$ 258,328,038
<b>Total State Revenue Generated</b>	<b>\$ 505,744,947</b>

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



LOUISIANA GAMING CONTROL BOARD  
24<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

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<b>STATE REVENUE FISCAL YEAR 2017-2018</b>	<b>TOTAL</b>
State Revenue from Pari-Mutuel <sup>1</sup>	\$ 8,406,936
Other State Gaming Revenue <sup>2</sup>	\$ 1,112,851
Total Pari-Mutuel State Revenue	\$ 8,519,787
Total State Revenue from Cardrooms <sup>3</sup>	\$ 17,806,368
Total State Revenue from Slots <sup>4</sup>	\$ 211,207,888
Total State Revenue Generated from Pari-Mutuel, Cardrooms and Slots	\$ 237,534,043
State Revenue from Indian Gaming Compact <sup>5</sup>	\$ 341,990,499
<b>Total State Revenue Generated</b>	<b>\$ 579,524,542</b>

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<sup>1</sup> Daily license and fees and taxes reported above are amounts collected, and not reflect amounts due.

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

<sup>3</sup> One-half of cardroom gross receipts is deposited into General Revenue.

<sup>4</sup> Slot taxes are distributed to the Department of Education.

<sup>5</sup> Indian Gaming Compact payments are deposited into the General Revenue Fund.



**NEW MEXICO<sup>1</sup>**

**Executive Director: Donovan Lieurance**

New Mexico Gaming Control Board  
4900 Alameda Blvd. NE  
Albuquerque, New Mexico 87113  
Phone: (505) 841-9700  
Fax: (505) 841-9725  
Website: [www.nmgcb.org](http://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 2019:

<b>REVENUE FOR FY 2019</b>	
Gaming Machine Net Win	\$ 250,459,704
Gaming Tax	\$ 64,750,462
Amount Paid Into Horse Racing Purses	\$ 48,130,490
Amount Designated for Problem Gambling	\$ 601,631
Charitable & Educational Payments	\$ 1,853,571

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<sup>1</sup> Information provided by New Mexico Gaming Control Board.



**NEW YORK<sup>1</sup>**

**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](http://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 2018. The fiscal year in New York covers 4/1/2018 – 3/31/2019.

<b>REVENUE FOR FY 2019</b>	
Current Number of Operating Racinos	10
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Net Machine Income	\$ 2,082,439,959
State Education Fund	\$ 949,956,202
Revenue Retained by Operator	
Agent Commission	\$ 722,233,490
Marketing Allowance	\$ 181,668,797
Capital Award <sup>2</sup>	\$ 20,337,475
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

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

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

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

<sup>1</sup> Information provided by New York State Gaming Commission.

<sup>2</sup> Allocated to operators for capital projects, which improve facility and promote increased attendance.



**RHODE ISLAND<sup>1</sup>**

**Director: Gerald Aubin**

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

Video Lottery debuted in Rhode Island in September 1992. There are a total of 5,303 video lottery terminals (VLTs) located in the State’s two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2019, Twin River has 4,206 VLTs and Newport Grand has 1,097 VLTs. Various virtual and multi-layer display games are offered on the VLTs.

<b>Fiscal Year 2019</b>	
Cash In	\$ 3,751,584,149
Cash Out	\$ 3,228,829,524
Video Lottery Revenue Net	\$ 522,754,625
Cash In/Cash Out Ratio	85.49%
Average Number of Machines	5,303

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.

<sup>1</sup> Information provided by Rhode Island Lottery Commission.



**WEST VIRGINIA<sup>1</sup>**

**Director: Allen Larrick**

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](http://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.

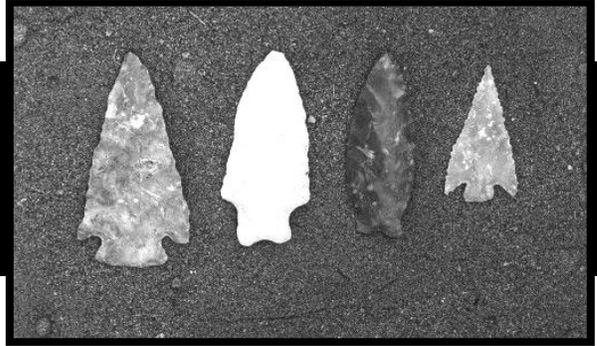
<b>Revenue for FY 2019</b>	
Credits played	\$ 5,536,265,372.78
Credits won	\$ 4,957,775,928.82
Promotional Credits	\$ 73,070,460.03
MWAP Contributions	\$ 1,227,771.39
Gross Terminal Revenue	\$ 506,646,755.32
Administrative Costs	\$ 14,740,254.36
Net Terminal Revenue	\$ 491,906,500.96
Commissions	\$ 261,874,733.23

FY- 2019 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 107,736,466.28
State Excess Lottery Revenue Fund	\$ 117,484,898.71
Capital Reinvestment Fund	\$ 4,810,402.74
Total non-operating distributions	\$ 230,031,767.73

<sup>1</sup> Information provided by West Virginia Lottery Commission.

# Indian Gaming





**INDIAN GAMING**

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

**FISCAL YEAR 2018-2019**

Total Casino Employees	655
Native American Employees	43
Employee Wages Paid	\$16,626,851
Social Security and Medicare Taxes (employee portion)	\$1,398,319
Unemployment Compensation Insurance	\$20,462
Advertising	41,880,276
Expenditures for goods and services	n/a
a. Paid to Louisiana vendors	\$31,904,973
b. Paid to out of state vendors	\$16,743,879
Number of Louisiana based vendors	597
Other Donations Within the State	\$71,464
State and/or Parish Sales Taxes	\$194,218

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

**FISCAL YEAR 2018-2019**

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 2018-2019**

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 2018 - 2019**

<b>Quarter</b>	<b>Chitimacha St. Mary</b>	<b>Coushatta Allen</b>	<b>Tunica-Biloxi Avoyelles</b>
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
<b>Total</b>	Not Provided	Not Provided	Not Provided

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