



2026 ANNUAL LOUISIANA GAMING TECHNOLOGY REPORT



Prepared By
Louisiana Gaming Control Board, in coordination with:
Office of State Police – Gaming Enforcement Division



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Mr. President, Mr. Speaker, and
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The Louisiana Gaming Control Board (the “Board”) respectfully submits the 2026 Annual Louisiana Gaming Technology Report to the Louisiana State Legislature in accordance with La. R.S. 27:15(H).

This report provides an overview of the evolution of gaming technology and its impact on Louisiana’s gaming industry, internet gaming and its impact in other gaming jurisdictions, and the growth of the unregulated internet gambling market in the State of Louisiana and other gaming jurisdictions.

Technology advances in Louisiana’s gaming industry have been largely positive and have strengthened the capabilities and enforcement efforts of gaming regulators. However, technology advances have also created new opportunities for criminal behavior by increasing illegal operators’ ability to circumvent gaming laws and regulations and evade detection. The Board, in conjunction with its regulatory partners, the Louisiana State Police, Gaming Enforcement Division and the Louisiana Office of the Attorney General, Gaming Division, has taken active steps to combat illegal online gambling in Louisiana by issuing cease-and-desist letters to offshore wagering platforms and online sweepstakes operators operating in violation of state gaming laws and regulations. These efforts have stopped multiple illegal operators whose activities jeopardized Louisiana residents and threatened the fairness and integrity of the gaming industry in Louisiana.

The Board continues to monitor technological advances in the gaming industry to ensure that Louisiana’s regulatory framework promotes innovation while maintaining the integrity, security, and public confidence essential to the state’s gaming industry. Additionally, the Board appreciates the Louisiana Legislature’s continued support in combatting the illegal gambling market and remains committed to its statutory responsibilities and working with its regulatory partners to ensure that Louisiana’s gaming laws and regulations effectively address the evolving technological landscape.

Respectfully submitted by:

The Louisiana Gaming Control Board

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Introduction

As Louisiana enters its 34th year of legalized and regulated gaming, technology plays an ever-increasing role. The impact of technology extends beyond the gaming industry; it also affects the agencies responsible for gaming regulation as they work to ensure the integrity of games and the industry.

As directed by the Louisiana Legislature in Act 130 of the 2014 Legislative Session, this report provides information on technological advances in the gaming industry, updates on legalized internet/online gaming, unregulated gambling, and relevant legal issues. The report does not offer recommendations on changes to public gaming policy in Louisiana. Rather, its purpose is narrowly designed to document the current state of gaming technology, identify trends, and detail the experiences of technologically based gambling in other gaming jurisdictions.

The evolution of the gaming device, its ability, and its methods for delivering the gaming experience to patrons have changed greatly over the past 30 years. From mechanical slots to server-based gaming to mobile and internet gaming, the gaming industry and regulators must remain vigilant to stay ahead of the curve. It requires specialization and understanding of technology, as well as a financial investment, which is usually the greater hurdle.

Just as we have seen the evolution of gaming hardware and software, game content has evolved and continues to push new boundaries. The latest discussion in the gaming industry about games and revenue centers on efforts to attract the next generation of slot players (21 to 30-year-olds, "Gen Z"). Traditional slot machine games have less appeal to younger gamblers, and this is beginning to affect gaming revenue. Gaming manufacturers are investing heavily in skill-based games because they believe these games will attract younger players. What games they are interested in and how younger gamblers interact at casinos will continue to be major discussion points.

Since the U.S. Justice Department issued a reinterpretation of the federal Interstate Wire Act of 1961 in 2011, eight states have legalized some form of internet / online gaming. There were unsuccessful attempts in 2015 to pass legislation labeled as the Restoration of America's Wire Act, which would restore the "true meaning" of the 1961 Wire Act to cover all forms of online betting. This report provides insight into the technology and regulatory issues experienced by each state. An analysis of revenue generated by each state is also included, as it should be a relevant component of future policy decisions in Louisiana. One justification for the legalization of internet/online gaming was to curb the prevalence of illegal, unregulated online gaming by offering a regulated product that provides greater protection to interested gamblers.

Finally, it's important to understand current legal issues and potential regulatory considerations when determining future gaming policy and law in Louisiana.

Evolution of Gaming Technology and Its Impact

Louisiana Video Poker

Video draw poker gaming devices (“VGDs”) have progressed from large machines with low-quality displays using early storage chips to modern devices equipped with dual high-definition monitors, advanced graphics capabilities, and digital memory drives.

Oversight and regulatory monitoring have similarly advanced, transitioning from slow, daily data transfers over outdated phone lines to almost instantaneous reporting enabled by high-speed internet. Networked game management systems now enable more reliable oversight and detailed reporting, enhancing operational transparency, and game security. The availability of updated game content is expected to increase player engagement (*Lopes, Fachada, and Fonseca 2025*).

Third-party testing laboratories establish quality benchmarks to inform the introduction of new technologies. Key advancements include the implementation of Ticket-In/Ticket-Out (“TITO”) systems, which enable players to move seamlessly between devices using vouchers, thereby improving cash security and reducing theft risks. To support these features, Louisiana updated the communication protocols used by video gaming devices. The state has standardized the use of the Slot Accounting System (“SAS”) protocol across all VGDs. This internationally recognized protocol enhances compatibility with a wider range of manufacturers and expands players' choices. Looking ahead, the Louisiana State Police, Gaming Enforcement Division (the “Division”) is researching the Gaming Standards Association's G2S protocol (“G2S”), a newer, open standard that aims to streamline system operations and further increase efficiency. G2S is currently in use in select regions, including Oregon and certain parts of Canada.

Casino Gaming

Electronic Table Game Systems (“ETGS”) can be fully automated or dealer-run. The Division has approved electronic table games in Louisiana for roulette, craps, and blackjack. In dealer-less systems, a main computer connects to player stations and manages credits, gameplay, winnings, and accounting. Patrons place bets and check game details at their stations. In stadium setups, a dealer operates multiple games at once. Cameras film the dealer and stream to player terminals over a closed network. Games run in sessions with set bet times. Patrons and servers can view game history. Casinos benefit by handling more hands and more players per game.

Automated ETGS uses software for randomness and security, certified by the Division, like traditional slots. Stadium terminals are certified and lab tested. Only approved stations can connect to the main server. Security and accounting records are always available for review.

Multi-level slot progressives now fill casino floors. Winning certain combinations triggers jackpots, with size determined by the wager. Some games now offer over 20 jackpot tiers. 'Mystery bonus' games award jackpots randomly, for example, after every 350th wager. All machines are linked to

a Division-certified progressive controller, which is kept securely. Progressive payouts are separate and standard payouts occur in-game. Offering multiple progressives increases play, which is a key source of casino revenue (*Park and Pancras 2022, 575-592*). Additional locks and cameras are added as needed. Routine inspections ensure compliance.

Multi-State Wide Area Progressive Slot Machines connect Louisiana, Nevada, New Jersey, and South Dakota for bigger jackpots. Iowa is approved, but not yet connected. Wheel of Fortune Deluxe at Bossier City's Live! Casino links to a \$300,000 starting jackpot. The Division certifies and tests all of these machines.

The casino gaming operator uses the same monitoring requirements for multi-state and in-state games. A central site monitors these games 24/7 and remains open to Division inspection. The casino gaming operator submits all required reports for oversight and payment verification.

Casino Advancements Being Evaluated or Not in Louisiana

It is important to note that these advancements or future concepts may not be legal in Louisiana and/or statutes or regulations may need to be enacted or amended prior to the approval of such.

Social Gaming

Slots and Social Gaming target younger players. Social games, on platforms like Facebook, let users see each other's activity. Users can log in with app login credentials or download from app stores. IGT's DoubleDown Casino is one version offering free play on popular casino games with no real-money betting.

Players start with virtual money and can buy more chips with real money once their initial funds run out. Friends get notified and invited to join tournaments. Competitive features and virtual item creation drive engagement. Some games offer prizes or extra play for small payments, which generates large profits with many users. Casino gaming operators are exploring social gaming integration.

Future concepts include switching from virtual to real-money play on smartphones within casinos, with controlled network access for verified players. This would be iGaming and not permissible without certain precursors. These approaches aim to attract younger patrons. Casino gaming operators can connect with social gamers and incentivize in-person casino visits.

All games use software, so regulators will continue to verify them on casino floors. Mobile social gaming adds challenges. Authentication and location checks would be required for mobile play. It is argued that regulators and labs must join early in the design to ensure compliance (*iGaming Compliance Requirements: What U.S. Operators Actually Need in 2025, 2025*).

Skill-Based Gaming

The industry's argument for skill-based gaming is that it modernizes casinos and attracts younger players. These games let players use skill to impact payouts (*Campbell 2019*).

New machines will feature games popular with younger players, including shooters, racing, puzzles, and revamped vintage video games. Payouts remain like those in traditional slots, but allow skilled players an edge. The location of skill games affects attraction. Casino gaming operators may set up entertainment zones, such as adult arcades, to attract the right crowd. Poor placement could deter traditional slot players.

Skill-based games debuted in Atlantic City in late 2016 and made their Las Vegas debut in 2017. To approve these new machines, those jurisdictions modified their regulations to accommodate "variable payouts". Following the Atlantic City debut and above-referenced 2019 report, skill-based gaming did not expand as expected. Louisiana began looking into considering such, but there was minimal to no demand. To approve such, the Louisiana Gaming Control Board's (the "LGCB") administrative rules would require revisions to allow these games to be used at Louisiana casinos. For example, the rules require a random selection process to determine the game outcome at the initiation of each game. From a laboratory testing standpoint, evaluating the games and their corresponding certification reports will be valuable, as the information may be needed in situations such as disputed game outcomes. To the extent possible, agents will need to have a clear understanding of the theoretical functionality and the effects of skill on the payback percentage.

Internet Gaming/Gambling

Legalized Internet Gaming (iGaming)

Internet Gaming is legal in approximately 85 countries worldwide. There are approximately 3,000 online gambling sites owned by 665 companies. Approximately \$80 Billion per year is bet online worldwide (*Global Casinos & Online Gambling Number of Businesses Statistics* | IBISWorld, n.d.). U.S. Federal law limits online gambling. The Unlawful Internet Gambling Enforcement Act of 2006 ("UIGEA") "...prohibits gambling businesses from knowingly accepting payments in connection with the participation of another person in a bet or wager that involves the use of the internet and that is unlawful under any federal or state law." The Interstate Wire Act of 1961, also known as the "Federal Wire Act", is a United States federal law that prohibits the operation of certain types of betting businesses. In September 2011, the U.S. Department of Justice released a formal legal opinion to the public on the scope of the Act, concluding, "...interstate transmissions of wire communications that do not relate to a 'sporting event or contest' fall outside the reach of the Wire Act". The U.S. Fifth Circuit Court of Appeals ruled that the Wire Act's prohibition on the transmission of wagers applies only to sports betting and not to other types of online gambling. The Supreme Court has not ruled on the meaning of the Federal Wire Act as it pertains to online gambling. iGaming is currently legal in 8 states: Connecticut; Delaware; Maine; Michigan; New Jersey; Pennsylvania; Rhode Island; and West Virginia. Nevada allows online poker.

Connecticut

Connecticut legalized internet sports betting and internet gaming on May 27, 2021. Both of the state's legal online casinos, DraftKings and Mohegan Sun, launched on October 19, 2021. The Mashantucket Pequot Tribe and the Mohegan Tribe are the only tribes eligible to apply for a "master wagering license" in Connecticut. Each tribe has established a tribal gaming council to oversee all gaming operations on its reservation and to ensure regulatory integrity. The tribal gaming councils interact with the Gaming Division of the Connecticut Department of Consumer Protection to ensure the proper licensing of all employees and to approve new games and policy changes.

Connecticut offers several online gaming options, all regulated by the Department of Consumer Protection's Gaming Division. They offer virtual slot games, table games, video poker, live dealer table/hybrid games, and sports betting.

The fees for an online gaming operator license are \$250,000 for the initial application fee and a \$100,000 annual renewal fee. However, the initial application fee for an online gaming service provider, as well as the annual licensing fee, is \$2,000.

Online gaming is taxed at 18% of gross gaming revenue for the first five years and 20% thereafter. Sports wagering is taxed at 13.75% of gross gaming revenue.

The funds from taxes and licensing fees go toward education, infrastructure enhancement, and health care in the state. They can also help balance the state budget. Additionally, both of the licensed casinos must contribute \$500,000 annually to the state's problem gambling programs.

Connecticut has regulations that require each gaming entity to have a compliance manager, who is a key employee and is responsible for the operation and integrity of internet games and for reviewing all reports of suspicious activity that impact the integrity of internet games in the state.

The Department of Consumer Protection sends cease-and-desist letters whenever it receives a consumer complaint or becomes aware of an illegal gaming operator.

All operators and service providers must provide internal controls for review by the Department of Consumer Protection before launch, in accordance with the regulations and technical specifications for live dealer and online gaming.

To be licensed as an online gaming service provider, a person must be doing business with a master wagering licensee, an online gaming operator, an online gaming service provider, or a retail sports wagering licensee. The online gaming service provider applicant shall supply, in its application, information sufficient to demonstrate to the department the applicant's good character, fitness, and financial stability.

Delaware

Delaware became the first state to allow a broad spectrum of internet gaming (“iGaming”) by passing the Delaware Gaming Competitiveness Act of 2012. Online slot machine play and casino games, such as blackjack and poker, are accessible through each of Delaware’s casinos’ websites and controlled centrally by the state Lottery Office. Delaware lottery tickets are also available for purchase on the state-run website.

The state launched online gaming in November 2013 through an agreement with three casinos and an internet service provider. There are three horse racetrack casinos licensed for internet gaming: Dover Downs; Delaware Park; and Harrington. Rush Street Interactive is the technology provider for the casinos and the state's internet gaming websites, and they are partnered with Scientific Games (“SGI”). Delaware State Lottery receives all net gaming revenues and distributes them to casinos, Rush Street Interactive, and SGI each month. iGaming initially was PC-based, but now uses technology that links a required cell phone to the PC's location. Delaware launched mobile gaming on IOS devices on May 6, 2015.

Delaware has had no known issues with geo-fencing (technology that ensures players are located within Delaware's borders) or age verification as they relate to iGaming. Rush Street Interactive blocks potential customers' accounts to prevent play if these types of issues arise, and the Delaware State Lottery reviews this information. In Delaware, regulators find it more difficult to commit a crime online than in a brick-and-mortar casino. Their iGaming regulations require bank account information, one cell phone per account, copies of utility bills, deposit limits, etc., which are more restrictive than those of traditional casinos. Delaware has had no known criminal cases resulting from iGaming.

Delaware launched a shared liquidity platform with Nevada in March of 2015 to allow online players to share liquidity across the two states (*Glatzer, 2015*). Delaware and Nevada players can play on shared sites that offer more table and tournament options. Both states agreed that each would tax only the winnings of players from their own state.

Michigan

Michigan legalized internet sports betting and online gaming in 2019, and it went live on January 22, 2021. Michigan offers a variety of online gaming options, all regulated by the Michigan Gaming Control Board (“MGCB”). It offers internet poker, daily fantasy sports contests, table games (like blackjack, roulette, and craps), virtual slot games, live dealer games, and sports betting. All three commercial casinos in Detroit, as well as twelve Indian casinos around the state, offer internet gaming.

Internet gaming tax/payment percentages fluctuate from 20% - 28% based on yearly Adjusted Gross Receipts totals.

Overall, Michigan has seen significant success in implementing and regulating online gaming. However, as with any new initiative, there have been challenges along the way. One of the primary concerns has been addressing unlicensed and illegal gambling operators. The MGCB has taken proactive measures, including issuing cease-and-desist orders to unlicensed platforms, to protect consumers and ensure compliance with state laws. These efforts are ongoing to maintain a safe and fair gaming environment.

Fraudulent activities, such as unlicensed operators or suspicious gambling practices, are also a concern. The MGCB encourages reporting of illegal or suspicious activities through its dedicated channels, including an anonymous tip line and online reporting form. You can find more information on reporting procedures on the MGCB's "Report Illegal or Suspicious Gambling Activity" webpage.

New Jersey

In February 2013, New Jersey became the third state to allow its residents to bet on games and sporting events online. New Jersey went live with internet gaming on November 25, 2013. The new law set a 10-year trial period for online betting and raised the taxes on the Atlantic City casinos' online winnings from 10% to 15%.

New Jersey's gaming structure consists of the Casino Control Commission, the Attorney General's Division of Gaming Enforcement ("DGE"), which includes audit, tech, and investigations, and the New Jersey State Police (criminal investigations in the casino or in the hotel and casino footprint).

New Jersey publishes an annual report on its website that provides a comprehensive overview of the previous year of internet gaming. Internet gaming operations in New Jersey have continued to evolve throughout the years.

The DGE had to ensure that sufficient guidelines were applied for the "Know Your Customer" ("KYC") process. This process ensures that patrons' identities are verified and that players are old enough to gamble in New Jersey. To date, this system has been working very well with no evidence that underage individuals have been able to establish accounts. The Division also regularly monitors issues handled by customer service at the platform providers. Beginning May 1, 2014, the DGE required all employees of platform providers who perform customer service and fraud-detection functions and have access to confidential player information to be located in New Jersey.

Ensuring that all play on authorized websites occurs only within New Jersey's borders is a critical component of New Jersey's online gaming operations. Geolocation technology enables operators to determine where someone is playing within the state and to block attempts to access from outside New Jersey's borders. The DGE worked with geolocation vendors and casinos to enhance the technology, making it more accurate and reliable and reducing false negatives. Additionally, geolocation vendors provide more detailed information to casinos whenever a patron fails geolocation, which helps casinos assist customers in resolving geolocation issues. The DGE is continually working with the industry to improve geolocation protocols, and significant strides

have been made. Currently, geolocation has an approximate 98% success rate. In addition, 0% of the 15 geolocation failures can play. If an account holder fails a geolocation check, then they do not get to play, and, if they fail a re-check, then they are cut off from play.

The DGE has developed monitoring tools that enable it to evaluate activity across all platforms and quickly identify anomalies that need investigation. This type of comprehensive monitoring across platforms is unique to New Jersey. According to the DGE, its financial team is currently auditing internet gaming at 100%.

In addition, New Jersey became the first state to require casinos to have an information security officer (“ISO”) licensed as a key employee. The rules require ISOs to design formal cybersecurity plans for casinos and then review their effectiveness on an ongoing basis. The ISO also serves as the primary point of contact for regulators in the event of a breach and are required to immediately report any incidents to the DGE and the casino's audit committee. Among other things, Atlantic City casinos are already required to have a head of Internet Technology (“IT”) to oversee security issues and any technology deployed for internet gaming. Requiring separate licensing for ISOs shifts that position from daily operational duties to policy-setting.

The regulations were put in place following a cyberattack in July 2015 that forced four New Jersey-licensed online casinos to be taken offline for approximately 30 minutes. The casinos' online partners operate New Jersey websites, but they remain ultimately the casinos' responsibilities, as the sites are operated under their respective gaming licenses.

All internet gaming platform providers are required, by regulation, to implement various responsible gaming features. As with brick-and-mortar casinos, patrons can exclude themselves from internet gaming. Technology is used to verify exclusion status during registration and before each login. Required notifications regarding 1-800-GAMBLER are presented during registration, login, and logout, and on the player protection page. Mandated features remind patrons of how much time they have played during a session, preventing them from losing track of time and serving as a reality check. Patrons are limited to one account per website gaming brand and can establish several types of responsible gaming limits or suspend play at any time. Patrons are prohibited from relaxing limits until after the existing limit expires.

Software systems must contain logic to identify and report potential problem gamblers to the licensee. Casino permit holders are required to maintain a record of all actions taken regarding patrons identified by the system. A mandatory player protection feature must be implemented once a patron's cumulative deposits exceed \$2,500. Once triggered, the patron must acknowledge that they can set the responsible gaming limits discussed above and that 1-800-GAMBLER is available for help. Once met, this notification is enforced annually thereafter. The system provides an on-demand activity statement for at least 180 days of patron gaming activity, and internet gaming platforms must maintain all records of patron activity for at least 10 years.

In 2015, the DGE improved the process for a gambler to exclude themselves from gambling by implementing an online self-exclusion process that could be completed on the DGE website, rather than in person or on an online gaming website. The LGCB is looking at doing something similar, which will require regulation changes.

Pennsylvania

The Pennsylvania Gaming Control Board (“PGCB”) is the regulatory body overseeing regulated online casinos in that state. Legal online casinos first launched in Pennsylvania in 2019. It currently has more online casinos up and running than any other state, with twenty-one (21) as of 2025. There is also Bally Casino, which operates in the state via a qualified gaming entity license that enables out-of-state companies to obtain a license and operate an online casino without partnering with a retail property in the state. Additionally, they offer online sports wagering.

In Pennsylvania, players can play slots, table games, video poker, poker, live dealer games, bingo, Slingo, and more. They have more than 600 online games to choose from.

Pennsylvania's gaming law handles online casino revenue tax differently from other states. The sites are taxed differently for online slots than for online table games, including any online "non-peer-to-peer" games, such as live dealer games. There is a 54% tax on slot revenue and a 16% tax on table game revenue.

The taxes differ for online poker (14%) and sports betting (36%). Pennsylvania uses tax revenue from online casinos in several ways, including helping fund local and county governments, boosting economic development and tourism, providing tax relief, and supporting the horse racing industry. A portion of the revenue also goes toward the Compulsive and Problem Gambling Treatment Fund.

There have been no issues or concerns beyond standard account security, KYC, Anti-Money Laundering (“AML”), and related requirements. The PGCB has received complaints of fraud and is continually updating Multi-Factor Authentication (“MFA”) and KYC standards to address concerns and keep pace with technological advances.

Rhode Island

In March 2024, Rhode Island became the seventh state to introduce regulated online casino gaming. The Rhode Island State Lottery Division, which falls under the Department of Revenue, is responsible for regulating it. Bally's owns the state's only two land-based casinos, as well as the only legal app for online gaming. In Rhode Island, internet gaming licenses are not available as an open market for multiple operators. The state operates under a monopoly model in which online gaming is exclusively operated through agreements with the Rhode Island Lottery, Bally's, and IGT.

Rhode Island allows players to bet on both online slot games and online table games. After first introducing online gaming in March 2024, the state reported \$1.2 million in iGaming revenue, along with record revenues from the state's two casinos (*Press*, 2024).

Bally's, the sole iGaming vendor in the state, is required to remit an annual payment of 100% of any shortfall of the first \$1 million and 50% of any shortfall between \$1 million and \$2 million in net revenue. Also, each casino must contribute at least \$200,000 annually toward responsible gaming programs.

West Virginia

The West Virginia Lottery Commission oversees online casinos in the state. West Virginia legalized online casino gambling on March 27, 2019, with the first platforms launching on July 15, 2020. The law permits each of the state's five casinos and racinos to partner with up to three online casino providers.

West Virginia allows slots, blackjack, roulette, baccarat, video poker, live poker, live dealer games, bingo, Slingo, and more. Some live table games are also simulcast from Pennsylvania into West Virginia.

iGaming operators must pay an initial application fee of \$250,000, followed by an annual fee of \$100,000. Online casino operators are taxed at 15% of adjusted gross revenue, a rate designed to balance industry growth and state revenue. Tax revenue from online casinos goes to the West Virginia Lottery, which uses most of it to promote and enhance tourism in the state.

The West Virginia Lottery provides an online portal for filing complaints. While the organization receives some general patron complaints, these are not typically considered fraudulent.

Nevada

On December 22, 2011, the Nevada Gaming Control Board ("NGCB") approved regulations governing online gaming in the state, but it is limited to poker. These regulations allowed only online poker operators to be licensed. These regulations made Nevada the first state to legalize online poker. Licensees offer online poker to anyone 21 and over who is physically located in the State of Nevada.

In February 2013, Nevada enacted legislation (Assembly Bill 114) that allows for interstate online gaming. This law also authorizes Nevada to enter into interstate agreements with other states to offer internet poker to their residents, like discussed above with Delaware.

Currently, Caesars and Southpoint are the only two casinos that host internet poker sites allowing pay-for-play. Stations Casino was the first casino licensed for internet poker, but it ceased operations. Caesars uses World Series of Poker ("WSOP") to operate its poker website, and Southpoint Casino uses Real Gaming to operate its poker website.

Nevada's Enforcement Division focuses on compliance investigations, criminal investigations, and complaints. Initially, when Nevada began offering internet poker, it received several complaints, including patron disputes. One example of a patron complaint was that all players must log in to the website, which requires an internet connection. The rules/internal controls for the casinos include that any wager made by a player is automatically forfeited to the pot if the player loses internet connectivity for any reason. This rule is in place to prevent a patron from making a wager and then changing their mind by terminating their internet connectivity and requesting a refund. The NGCB received multiple complaints from patrons that their connection to the site was lost for unknown reasons, and they subsequently lost their money from the hand they were playing. Nevada's internet poker structure is set up so the house collects a 10% rake on every pot, and the state receives 6.5% of that rake. Therefore, regulators do not believe that casinos have a motive to kick people off the site in the middle of a hand, since the pot is already established and the casinos' take will not change. In fact, when players are kicked out of a hand, the pot size can decrease since fewer players are betting.

The NGCB receives complaints from potential customers who can't access the site. Those complaints are referred to the casino and usually involve customers who are too close to the state border. The casino uses geofencing software that excludes potential customers within 5 miles of the state border in rural areas.

The NGCB has not had any known issues of underage gambling. One complaint a casino received was from a parent who claimed gambling losses due to his underage son using his identity. The complainant sought a refund of his losses from the casino. The casino advised the complainant that the next step would be to forward his complaint to the NGCB, at which point he rescinded it. Regulators believe that the complainant was using his child as an excuse for his gambling losses. If the NGCB had received the complaint, they could have cited the father for failing to protect his passwords and sensitive information from his underage son.

Other regulatory complaints involve patrons reporting that their accounts were frozen and that they were unable to play. All of those complaints related to the casino blocking the account due to suspicious activity, such as chip dumping or suspicious use of funds by putting money up and quickly taking it down. All internet operators have safeguards built into their software to detect suspicious activity. Casino operators chose to use tight restrictions in their software to protect the integrity of the game.

The NGCB has documented approximately 200 criminal incidents since it began offering internet poker. Most of these incidents involve a single group of criminals tied to the same case. This criminal group engaged in credit card fraud and identity theft. The NGCB brought a case against these individuals and has had few problems since then. There was also a case in which a complainant disputed credit card charges on his account, claiming identity theft. This complainant was later charged and found guilty of filing a false claim to cover up gambling debts.

Nevada only accepts U.S. currency in its casinos and online. As discussed above, Nevada does have an interstate agreement with Delaware to share customers across state lines, which started a go-live field trial on March 24, 2015, and was finally approved on August 06, 2015.

Independent Testing, Certification, and Compliance Laboratories

Independent testing, certification, and compliance laboratories participate actively with domestic jurisdictions that have implemented internet gaming. While regulatory environments differ by state, there remains substantial overlap in technical requirements across jurisdictions. All online games continue to use Random Number Generators (“RNGs”) similar to those used in casino games. As a result, they share fundamental technical similarities, though online games are accessed remotely and run on servers. As part of the oversight process, laboratories typically conduct rigorous evaluations that include reviewing source code, verifying RNG algorithms through statistical testing, and performing platform security assessments before certifying games for legal operation. These procedures ensure that online gaming products meet both technical and regulatory standards before launch.

Independent testing, certification, and compliance laboratories have extensively tested geofencing services and are very comfortable with the technology, which is becoming more refined and accurate with time. There are only a couple of reports of play outside the jurisdictions, and, thus, the accuracy is considered very high. Each jurisdiction can set regulations to ensure that everyone participating in internet gaming is located within its proper jurisdiction. The geo-fencing software can use up to 4 data points to determine a player's location. The 4 data points are: cellular; available SSID networks (Wi-Fi); IP access point; and GPS. The data provided by these points is limited to the hardware supported by the device used to connect to the internet. However, with mobile technology widely implemented across markets, each of the 4 points is typically available.

Independent testing, certification, and compliance laboratories indicate that a person is far more anonymous in a brick-and-mortar casino than in an online gaming environment. While, typically, casinos have internal controls, such as security measures, to prevent underage patrons from entering, comparatively, online gaming players must complete a registration that requires personal information such as name, date of birth, driver's license number, Social Security number, copies of passport and utility bills, and secret questions/answers. The credentials are validated against government and enterprise databases, so there is little opportunity for error. In addition to upfront verifications, the internet gaming software can track a player and analyze their play in real time, thereby flagging critical changes in their behavior. Additionally, there can be greater control over withdrawal account setting. Thus, if an account is used by a player other than the registered patron, there would be no way to extract the funds without the registered patron's cooperation. Independent testing, certification, and compliance laboratories acknowledge that these systems are not foolproof, although they feature a more rigorous set of controls than those in most brick-and-mortar casinos.

Independent testing, certification, and compliance laboratories test internet gaming software to ensure it is aligned with regulations designed to protect customers against fraud and collusion. The technology can incorporate anti-collusion software into its platform. Today's technology can generate warnings or alerts that the provider reviews to determine whether players are attempting fraud or collusion. The integrity of the game is the most essential element to the viability of internet gaming. The operator's internal controls detail their methods for reviewing players' actions and for handling warning alerts or customer complaints. A structured set of internal controls, audit programs, certifications, and change management procedures is essential to ensure this software is used in a manner that meets regulatory objectives. Regulators audit these procedures to ensure operators are following their internal controls. Regulators do not typically review every transaction and game event, but they also should not rely solely on the operator to take appropriate action. Regulators must find a balance that is comfortable to protect the integrity of the internet gaming operation.

An audit review process is essential to ensure that the regulator understands the critical processes associated with the internet gaming software. Independent testing, certification, and compliance laboratories work closely with regulators and service providers to serve as an independent technical resource, helping facilitate a clear understanding of how the software in place works. Additionally, security audits are essential to ensure the network environment lacks vulnerabilities that could compromise the integrity of the operation.

Staffing for regulators is relative to the risk each state is willing to accept. Regulators can get by with one or two people to review the processes and software, but that would not be enough personnel to conduct a thorough review. Internet gaming requires regulators to be comfortable with the network security available today and to understand what they are looking at from a software standpoint. Internet gaming does provide regulators with centralized access to information.

Legalized Internet Gaming States - Revenues

The following pages present interactive (online) gaming revenue, limited casino gaming revenue, and tax collection information on those revenues. When the LGCB released its report in 2017, three states allowed online gaming: Las Vegas (online poker); New Jersey (online casino games and sports wagering); and Delaware (online casino games and sports gaming). Since that report, five more states, Pennsylvania, Rhode Island, West Virginia, Connecticut, and Michigan, have begun allowing online casino games. Thirty states, including the eight listed above, allow some form of sports betting (retail, online, or both). The following information covers interactive (online) gaming in New Jersey, Delaware, Pennsylvania, and Michigan. Connecticut, Rhode Island, and West Virginia do not present gaming revenue in a manner that furthers the information provided. Nevada does not report online poker figures, because only WSOP.com provides online poker, and Nevada does not report line-item revenues if there are fewer than three operators.

Louisiana

Louisiana's population of 4.6 million provides a larger base for internet gaming than those of Nevada and Delaware. Still, the accessibility of many forms of gaming statewide could offset gains from internet gaming. As revenue data from other states shows, the availability of online gaming generates revenue during a worst-case scenario, such as the pandemic in 2020, when casinos closed for months in many states.

Louisiana introduced online fantasy sports contests in July 2021. Prior to online sports wagering, Louisiana introduced retail sports wagering on October 31, 2021. It added online sports wagering on January 22, 2022. Relevant sports wagering financial statistics for Louisiana, since inception, are below.

Louisiana Mobile Sports Wagering FY Revenue Summary

	Handle		Promo Deduction	Net Proceeds		Taxes Paid
FY 21/22	899,638,040		(23,614,552)	75,238,520		11,643,126
FY 22/23	2,216,845,201	146.4%	(19,680,424)	209,240,189	178.1%	35,104,619
FY 23/24	3,041,935,500	37.2%	(38,758,540)	364,916,641	74.4%	53,733,086
FY 24/25	3,729,770,660	22.6%	(37,312,467)	443,456,198	21.5%	67,839,501
FY 25/26	2,410,584,453	-35.4%	(19,401,209)	310,388,570	-30.0%	64,775,028
	12,298,773,854		(138,767,192)	1,403,240,118		233,095,360

On August 1, 2025, the tax rate for mobile sports wagering increased from 15% to 21.5%

FY 21/22 includes wagering from January 22, 2022, to June 30, 2022

Louisiana Mobile Sports Wagering Calendar Year Revenue Summary

	Handle		Promo Deduction	Net Proceeds		Taxes Paid
2022	1,958,762,866		(25,248,623)	160,441,805		30,772,744
2023	2,612,023,713	33.4%	(32,588,503)	299,993,128	87.0%	39,899,285
2024	3,398,569,585	30.1%	(32,995,139)	410,467,101	36.8%	63,963,730
2025	3,970,572,133	16.8%	(35,950,891)	492,309,384	19.9%	89,853,429
2026	358,845,556		(11,984,036)	40,028,701		8,606,171
	12,298,773,853		(138,767,192)	1,403,240,119		233,095,359

On August 1, 2025, the tax rate for mobile sports wagering increased from 15% to 21.5%

CY 2026 only includes January 2026

Louisiana Fantasy Sports FY Revenue Summary

	Gross DFS Contest Revenues		Net Revenue		Taxes Paid
FY 21/22	20,016,844		2,168,442		118,755
FY 22/23	20,970,284	4.8%	2,169,412	0.0%	109,441
FY 23/24	12,804,763	-38.9%	1,368,010	-36.9%	173,553
FY 24/25	12,575,883	-1.8%	1,484,450	8.5%	173,475
FY 25/26	10,034,478	-20.2%	1,090,385	-26.5%	87,229
	76,402,252		8,280,699		662,453

Louisiana Fantasy Sports Calendar Year Revenue Summary

	Gross DFS Contest Revenues		Net Revenue		Taxes Paid
2021	12,748,020		1,402,083		123,346
2022	23,242,919	82.3%	2,410,484	71.9%	116,887
2023	12,825,178	-44.8%	1,360,931	-43.5%	108,874
2024	12,989,503	1.3%	1,461,092	7.4%	192,839
2025	13,729,304	5.7%	1,541,854	5.5%	112,167
2026	867,329		104,256		8,340
	76,402,253		8,280,700		662,453

Nevada

Nevada began interactive gaming in April 2013 and reached its peak revenue of \$1.2 million in October 2013. Revenue fluctuated between October 2013 and July 2014, but fell into a similar month-to-month range. However, beginning in August 2014, the revenues began declining, leading to one of the three providers shutting down in November 2014. Nevada only reports revenue categories provided by three or more operators, so, beginning in December 2014, it no longer provided line-item reporting for interactive gaming. As for brick-and-mortar casino gaming, Nevada experienced growth from 2014 through 2019. Like other states, revenues dropped by almost 35% during 2020 due to the COVID-19 pandemic. Nevada recovered quickly, generating \$13.4 billion in 2021, over \$1.4 billion more than in 2019. Nevada followed up with three more years of growth (2022-2024) (*see below*). Nevada also surpassed \$1 billion in tax collections in 2023.

Nevada's relatively small population (2.79 million), the availability of casinos in large population areas, the inclusion of only online poker, and the state's history as a gambling destination may explain the limited use of online gaming. The revenue figures from Nevada casinos came from the NGCB's website.

Nevada Casino Revenues

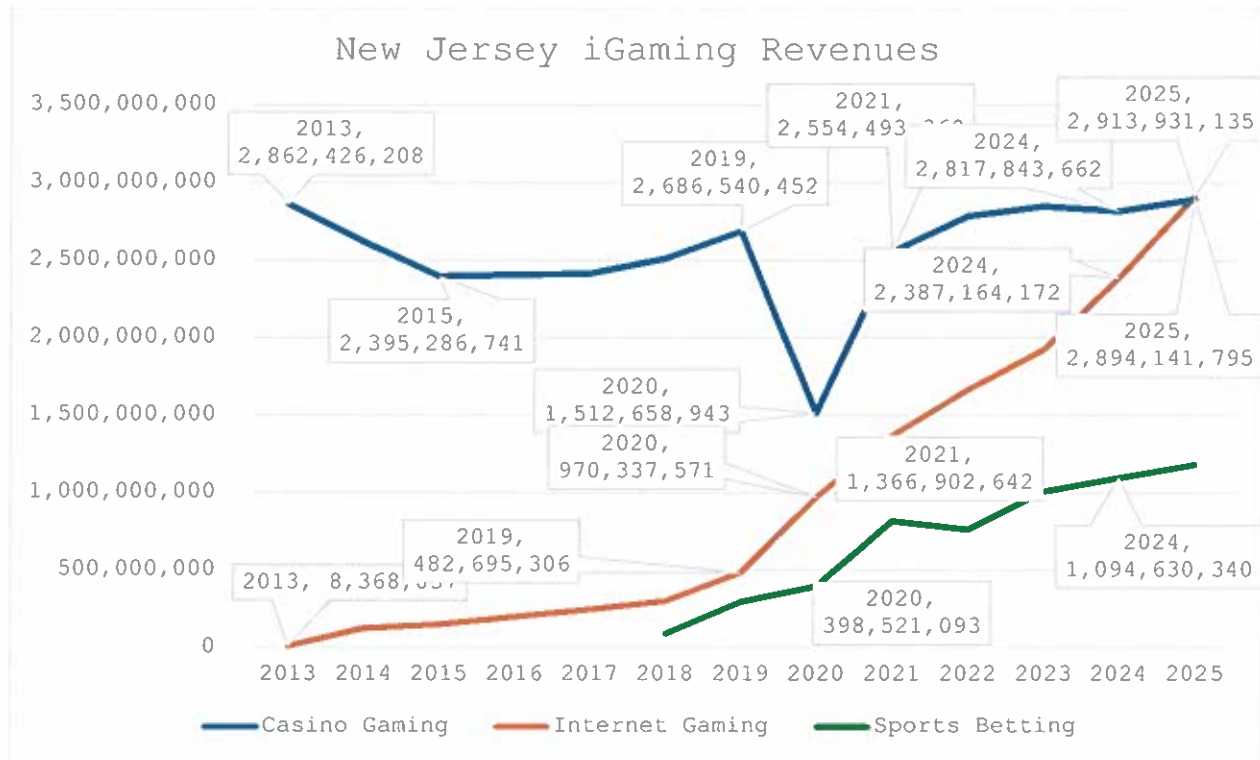
Year	Gaming Revenue	Y-t-Y	Fees Collected
2013	11,144,266,458		678,438,791
2014	11,018,483,012	-1.13%	688,169,992
2015	11,114,872,766	0.87%	697,195,337
2016	11,256,343,180	1.27%	685,425,054
2017	11,571,904,907	2.80%	677,041,519
2018	11,918,639,128	3.00%	678,719,496
2019	12,030,985,401	0.94%	707,744,954
2020	7,873,752,535	-34.55%	509,034,012
2021	13,441,321,672	70.71%	898,304,547
2022	14,842,126,721	10.42%	945,991,682
2023	15,522,372,832	4.58%	1,069,532,323
2024	15,606,502,664	0.54%	995,303,678
2025	15,798,303,894	1.23%	1,012,330,151
163,139,875,170			10,240,604,308

New Jersey

Since offering online gaming in 2013, New Jersey has grown from \$10 to 12 million a month to over \$200 million a month since September 2024. In October 2024, for the first time, New Jersey reported more iGaming revenue than brick-and-mortar casinos (\$231.6 million vs. \$208.7 million). To date, New Jersey's gaming has accomplished that 9 times since the first occurrence in October 2024. Since its inception in November 2013, New Jersey's online casinos have generated \$12.7 billion in gaming revenues and paid \$1.98 billion in taxes. The chart below presents New Jersey's results (in millions) since 2013, when it began allowing online gaming. Revenue figures provided in the following charts came from information posted on the DGE's website.

New Jersey Gaming Revenues

	<i>Casino Gaming</i>	<i>% Change Year-Year</i>	<i>Internet Gaming</i>	<i>Sports Betting</i>	<i>Total Gaming</i>	<i>Taxes paid on Taxable Net Revenue</i>
2013	2,862,426,208		8,368,837		2,870,795,045	204,001,088
2014	2,619,250,906	-8.5%	122,876,802		2,742,127,708	205,373,396
2015	2,395,286,741	-8.6%	148,880,182		2,544,166,923	194,784,539
2016	2,406,012,101	0.4%	196,709,332		2,602,721,433	205,245,651
2017	2,413,417,065	0.3%	245,605,981		2,659,023,046	213,359,884
2018	2,510,754,210	4.0%	298,700,902	94,177,996	2,903,633,108	236,502,952
2019	2,686,540,452	7.0%	482,695,306	299,323,597	3,468,559,355	300,329,716
2020	1,512,658,943	-43.7%	970,337,571	398,521,093	2,881,517,607	302,727,884
2021	2,554,493,369	68.9%	1,366,902,642	816,030,698	4,737,426,709	485,692,028
2022	2,785,623,710	9.0%	1,662,695,774	762,954,971	5,211,274,455	526,419,911
2023	2,847,946,429	2.2%	1,923,742,057	1,006,591,602	5,778,280,088	595,517,552
2024	2,817,843,662	-1.1%	2,387,164,172	1,094,630,340	6,299,638,174	679,675,725
2025	2,894,141,795	2.7%	2,913,931,135	1,177,166,130	6,985,239,060	884,125,630
	33,306,395,591		12,728,610,693	5,649,396,427	51,684,402,711	5,033,755,956



New Jersey taxes casinos at 8% and retail sports wagering at 8.5%. Beginning in July, New Jersey increased the tax on mobile sports wagering from 13% to 19.75% and iGaming from 15% to 19.75%. Like all states, New Jersey experienced a significant drop in casino revenues during 2020 due to COVID-19. However, you also see iGaming revenue double that year, along with rapid growth as people became accustomed to online casinos.

Delaware

Interactive gaming started in Delaware in November 2013. In 2024, the Delaware Lottery introduced a new iGaming provider, Rush Street Interactive (RSI). Delaware's 2024 revenues of \$62.6 million represented a 362% increase over 2023. This change resulted in the loss of online poker, which is expected to restart at some point, but still led to a meteoric rise in revenue for Delaware. Its 2025 revenues of \$109.8 million were 75.3% more than 2024. Like New Jersey, Delaware experienced growth in online gaming before the pandemic and explosive growth during and after. Access to online gaming in Delaware allowed citizens who were restricted in movement to continue gaming without visiting casinos in person. Since its inception, Delaware Interactive Gaming has generated over \$245.4 million in gaming revenue and contributed approximately \$115.5 million in tax revenue to the state. Over \$184 million of revenue and over \$85 million in taxes were generated in 2024, 2025, and January 2026. Delaware's interactive revenues as a percentage of total casino gaming revenue (iGaming + Casino Gaming) grew from 0.5% in 2015 to 2.67% in 2020 to 19.07% in 2025.

Delaware also introduced online sports wagering in 2024, leading to a growth in total wagers from \$65.3 million in 2023 to \$216.2 million in 2024 and then to \$253.3 million in 2025. The 231% increase in wagers in 2024 led to only a 39.4% growth in net proceeds (\$11.5 million to \$16 million). However, in 2025, the 17% increase in wagers led to a 29.3% increase in 2025 net proceeds (\$16 million to \$20.65 million). The following revenue information came from the Delaware Lottery's website.

Delaware iGaming Revenues

	<i>Table Games</i>	<i>Video Lottery</i>	<i>Poker Rake & Fees</i>	<i>Total</i>	<i>Change year over year</i>	<i>49.5%</i>	<i>iGaming vs. Casino Gaming</i>
2013	45,542	31,004	174,851	251,397		124,441	0.06%
2014	999,311	496,428	595,457	2,091,195		1,035,142	0.52%
2015	527,267	879,173	392,401	1,798,841	-14.0%	890,426	0.44%
2016	777,741	1,753,209	375,936	2,906,886	61.6%	1,438,909	0.72%
2017	588,862	1,571,994	231,086	2,391,942	-17.7%	1,184,011	0.58%
2018	631,881	1,703,553	255,696	2,591,130	8.3%	1,282,609	0.63%
2019	861,967	2,416,776	290,935	3,569,678	37.8%	1,766,990	0.84%
2020	1,738,142	6,069,950	639,943	8,448,035	136.7%	4,181,777	2.67%
2021	1,763,821	8,377,905	420,861	10,562,587	25.0%	5,228,480	2.30%
2022	2,278,117	9,971,110	440,956	12,690,183	20.1%	6,281,640	2.68%
2023	2,389,815	10,539,780	628,779	13,558,375	6.8%	6,711,395	2.76%
2024	19,901,801	42,736,857	0	62,638,658	362.0%	31,006,136	11.82%
2025	31,743,378	78,083,578	0	109,826,956	75.3%	0	19.07%
	64,247,643	164,631,317	4,446,900	233,325,860		61,131,957	

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Delaware Casino Gaming Revenues

	<i>Table Games</i>	<i>Video Lottery</i>	<i>Total</i>	<i>Change Year- Year</i>	<i>Table Games State Share</i>	<i>Video Lottery State Share</i>	<i>*Gaming Fees/Taxes</i>
2013	58,062,138	373,996,300	432,058,438		17,070,269	161,821,200	178,891,469
2014	51,295,658	352,399,700	403,695,358	-6.6%	15,080,923	148,179,700	163,260,623
2015	52,806,597	351,774,500	404,581,097	0.2%	15,525,140	141,823,100	157,348,240
2016	52,651,000	346,006,400	398,657,400	-1.5%	15,479,394	139,168,800	154,648,194
2017	54,680,432	353,977,600	408,658,032	2.5%	16,076,047	142,650,700	158,726,747
2018	55,342,261	352,362,580	407,704,841	-0.2%	16,270,625	140,331,788	156,602,413
2019	55,362,984	366,025,825	421,388,809	3.4%	8,581,263	140,705,692	149,286,955
2020	32,797,768	275,579,700	308,377,468	-26.8%	5,083,654	103,717,400	108,801,054
2021	51,411,325	398,126,700	449,538,025	45.8%	7,968,755	149,956,800	157,925,555
2022	55,576,422	405,282,264	460,858,686	2.5%	8,614,345	152,723,865	161,338,210
2023	53,706,797	424,699,048	478,405,845	3.8%	8,324,554	165,632,629	173,957,182
2024	50,418,702	416,674,759	467,093,461	-2.4%	7,814,899	162,503,156	170,318,055
2025	49,490,454	416,684,188	466,174,642	-0.2%	0	7,671,020	162,506,833
	673,602,538	4,833,589,564	5,507,192,102		141,889,867	1,756,885,850	2,053,611,530

* Taxes/Fees amount based on 29.4% of table games through June 2018 and 15.5% after, and approximately 39% of video lottery through June 2019 and approximately 37.5% after.

Delaware Sports Wagering

	<i>Wagers</i>	<i>Net Proceeds</i>	<i>State Share</i>	
2018 June-Dec	86,981,107	8,919,940	4,459,966	
2019	102,639,010	12,487,702	6,243,861	40.0%
2020	57,615,079	8,363,942	4,181,978	-33.0%
2021	89,009,435	11,248,834	5,678,617	34.5%
2022	78,018,817	12,502,734	8,390,504	11.1%
2023	65,326,809	11,461,983	7,450,356	-8.3%
2024	216,240,459	15,979,324	8,125,095	39.4%
2025	253,316,570	20,654,759	12,016,732	29.3%
	949,147,286	101,619,218	56,547,109	

Michigan

Michigan began casino operations in July 1999. Michigan started allowing daily fantasy sports on December 20, 2019. It began retail sports betting on March 11, 2020, and, due to the COVID-19 pandemic, closed on March 16, 2020. Retail sports betting resumed on August 5, 2020, when casinos reopened. On January 22, 2021, Michigan launched internet (mobile) sports betting and internet (casino) gaming (iGaming).

Michigan has three brick-and-mortar casinos, all located in Detroit. While Wayne County (Detroit's County) and its two closest counties, Oakland and Macomb, are the three largest counties (3.9 million of Michigan's 10 million residents), the city and these counties are in the extreme Southeast corner of the state. While this makes it convenient for those in proximity, including areas of Canada, Northern Ohio, and Northeast Indiana, to travel to Detroit, the rest of the state is large enough, spread out, and separated in the Upper Peninsula, with a large enough population to support iGaming due to the lack of facilities convenient to those throughout the state.

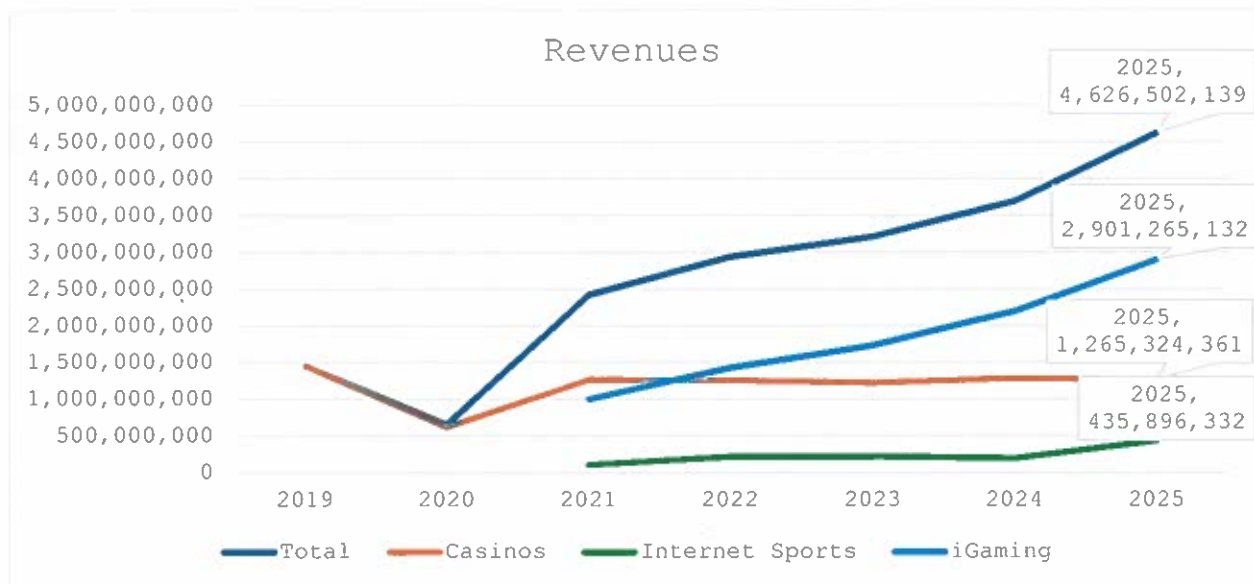
Michigan grew from a \$743 million market in 2000 to over \$1.45 billion in 2019. In its first year of operation in Michigan (2021), internet gaming generated revenues of just over \$1 billion, while actual casino revenues totaled \$1.266 billion. By 2025, casino revenues were steady at \$1.265 billion, while internet gaming revenues grew to \$2.9 billion. Taxes on internet gaming in 2025 totaled \$597.47 million, while casinos accounted for \$102.5 million. Overall tax collections for Michigan, including casinos, internet gaming, retail and mobile sports wagering, and daily fantasy sports, totaled \$728.4 million in 2025. This figure does not include the \$156 million in payments casinos made to the City of Detroit.

In 2019, the last full year before COVID, Michigan generated \$1.45 billion in just casino revenues, paid \$117 million in taxes to the state, and made \$184 million in payments to the city of Detroit. Comparatively, in 2025, with casino gaming, daily fantasy sports, retail sports betting, internet sports betting, and iGaming, Michigan gaming generated \$4.63 billion in revenues, paying \$728.4 million in state gaming taxes. The various forms of gaming paid \$390.6 million to the City of Detroit and other municipalities.

These revenues show that Michigan's internet gaming has outgrown its casinos by a significant amount. However, as mentioned above, Michigan's three casinos are in a city located in a remote corner of the state. We developed the following information from revenue reports provided on the MGCB's website.

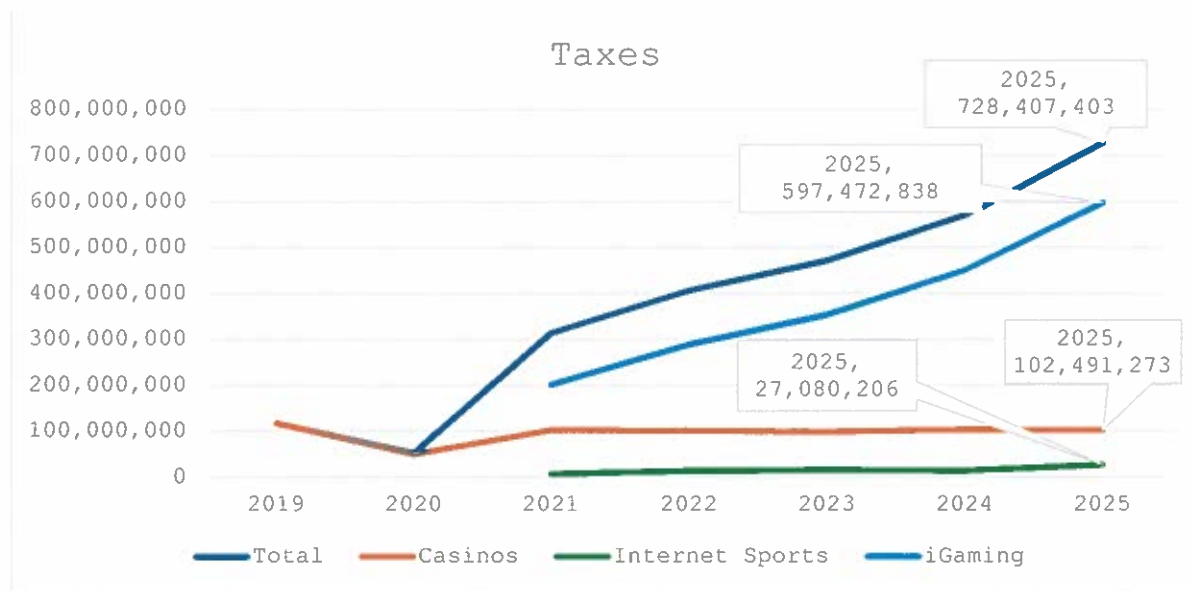
Michigan Revenues

	Total	Casinos	Retail SB	Internet Sports	iGaming	DFS
2019	1,455,093,268	1,454,274,694				818,574
2020	655,614,211	620,385,028	18,276,859			16,952,324
2021	2,423,940,946	1,266,762,531	26,946,549	110,588,847	1,003,453,761	16,189,259
2022	2,939,486,318	1,256,974,742	18,811,836	219,581,123	1,427,274,464	16,844,153
2023	3,214,543,623	1,222,794,216	13,976,571	223,450,848	1,732,507,596	21,814,392
2024	3,694,459,544	1,282,455,806	9,706,049	194,363,578	2,198,379,380	9,554,731
2025	4,626,502,139	1,265,324,361	14,161,992	435,896,332	2,901,265,132	9,854,322
	19,009,640,049	8,368,971,378	101,879,855	1,183,880,728	9,262,880,334	92,027,754



Michigan Taxes

	Total	Casinos	Retail SB	Internet Sports	iGaming	DFS
2019	117,865,010	117,796,250				68,760
2020	52,366,048	50,251,187	690,865			1,423,995
2021	313,922,502	102,607,765	1,018,580	7,269,225	201,667,034	1,359,898
2022	406,925,800	101,814,954	711,087	13,741,008	289,243,842	1,414,909
2023	471,234,848	99,046,332	528,314	15,822,590	354,005,203	1,832,409
2024	571,155,339	103,878,920	372,729	14,695,770	451,405,322	802,597
2025	728,407,403	102,491,273	535,323	27,080,206	597,472,838	827,763
	2,661,876,950	677,886,682	3,856,899	78,608,799	1,893,794,239	7,730,331



Pennsylvania

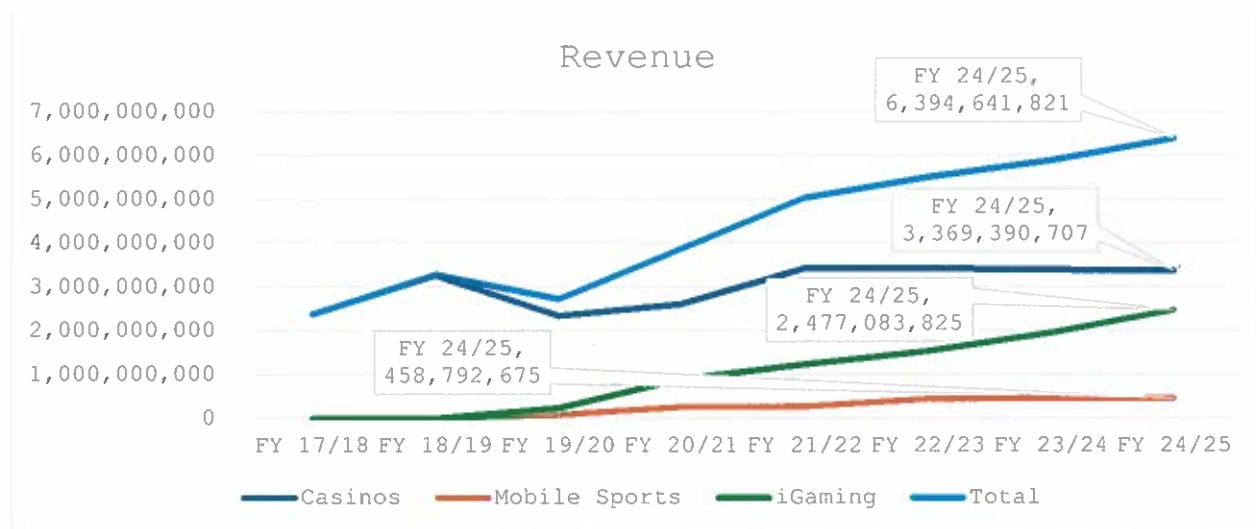
Pennsylvania is the fifth-largest state by population (12,951,300). Pennsylvania's gaming industry has consistently generated some of the highest gaming revenue since it began allowing gaming in November 2006. Like other states in this report, Pennsylvania experienced growth in its gaming revenues and taxes until the COVID-19 pandemic. Since Pennsylvania reports by fiscal year (July – June), the pandemic affected its FY 19/20 results.

Since the pandemic, with the introduction and growth of sports betting (retail and mobile), online casino gaming (including poker), daily fantasy sports (started in May 2018), and video gaming terminals, Pennsylvania's gaming revenue increased from \$3.3 billion in FY 18/19 to \$6.4 billion in FY 24/25. Tax collections doubled from \$937 million to \$1.87 billion.

In the last two fiscal years (FY 23/24 and FY 24/25), Pennsylvania's casinos experienced revenue decreases of **-0.9%** and **-0.8%** year-over-year. Over the same period, online casino gaming increased by 27.2% and 27.1%, respectively. That increase followed increases of 37.3% in FY 21/22 and 24.4% in FY 22/23. Pennsylvania's FY 24/25 online casino revenues were \$2.47 billion, and the tax collections were \$716.8 million. All revenue information that follows was collected from the PGCB's website.

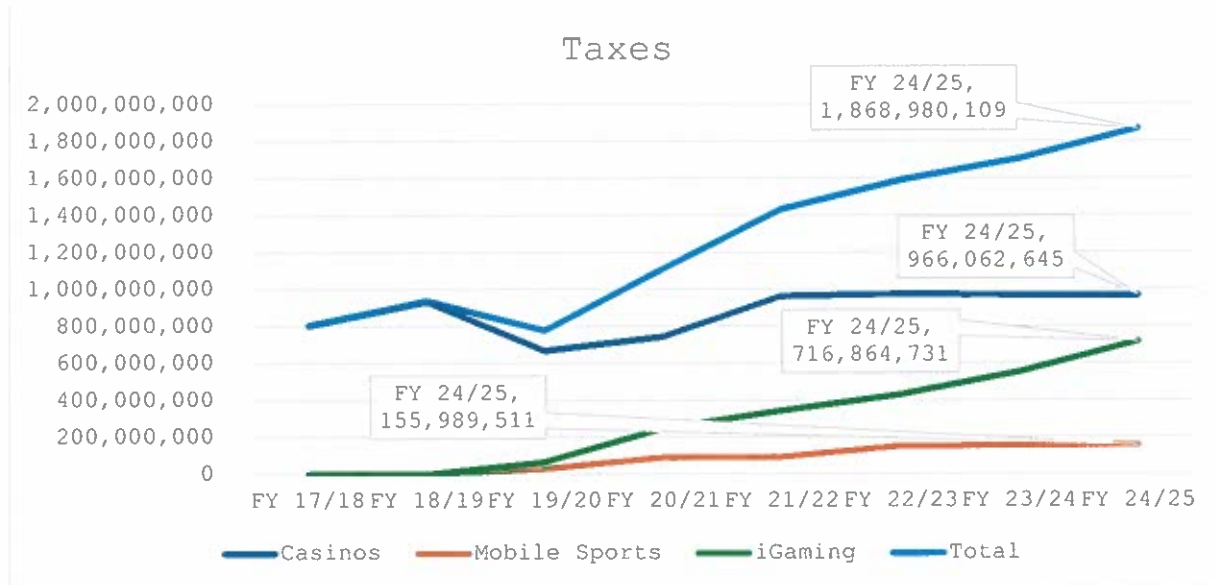
Pennsylvania Revenue

FY	Casinos	Retail Sports	Mobile Sports	iGaming	DFS	VGT	Total
FY 17/18	2,379,293,627	0	0	0	2,349,569	0	2,381,643,195
FY 18/19	3,264,447,572	0	0	0	23,588,490	0	3,288,036,062
FY 19/20	2,342,499,209	28,372,865	85,351,894	240,894,851	20,868,176	6,798,123	2,724,785,117
FY 20/21	2,609,336,909	48,225,092	260,624,092	897,216,021	28,186,529	31,334,744	3,874,923,387
FY 21/22	3,426,048,872	48,457,050	267,259,197	1,232,309,138	27,308,976	41,584,158	5,042,967,391
FY 22/23	3,426,257,552	51,494,444	440,466,168	1,532,761,065	20,668,195	42,114,593	5,513,762,017
FY 23/24	3,396,565,175	38,011,260	448,555,168	1,949,017,248	19,262,568	41,105,387	5,892,516,807
FY 24/25	3,369,390,707	28,847,170	458,792,675	2,477,083,825	19,134,601	41,392,843	6,394,641,821
	24,213,839,623	243,407,881	1,961,049,194	8,329,282,148	161,367,103	204,329,847	35,113,275,797



Pennsylvania Taxes

FY	Casinos	Retail Sports	Mobile Sports	iGaming	DFS	VGT	Total
FY 17/18	803,565,296	0	0	0	352,435	0	803,917,731
FY 18/19	933,526,237	0	0	0	3,538,273	0	937,064,510
FY 19/20	667,969,327	9,646,774	29,019,644	64,435,189	3,130,226	2,855,211	777,056,371
FY 20/21	743,511,879	16,396,531	88,612,191	246,184,723	4,227,978	13,160,593	1,112,093,895
FY 21/22	962,731,843	16,475,397	90,868,127	341,748,623	4,096,346	17,465,346	1,433,385,683
FY 22/23	972,431,791	17,508,111	149,758,497	428,900,699	3,100,229	17,688,129	1,589,387,456
FY 23/24	967,061,196	12,923,829	152,508,757	551,660,470	2,889,385	17,268,088	1,704,311,725
FY 24/25	966,062,645	9,808,038	155,989,511	716,864,731	2,870,190	17,384,994	1,868,980,109
	7,016,860,214	82,758,680	666,756,727	2,349,794,435	24,205,063	85,822,362	10,226,197,480



During the first full year (FY19/20) of interactive (casino) gaming (iGaming), the traditional casinos in Pennsylvania generated three times the revenue of iGaming. Adding mobile sports to iGaming generated less than half the revenue generated by traditional casinos. In FY 24/25, iGaming's revenue was up to 73.5% of casino revenue, and iGaming plus mobile sports betting was up to 87.1%. The chart below shows the annual growth of iGaming and mobile sports betting compared to casinos.

FY	Casino	iGaming	iGaming vs casino	Mobile Sports	Mobile+iGaming vs Casinos
FY 19/20	2,342,499,209	240,894,851		85,351,894	
FY 20/21	2,609,336,909	897,216,021	34.4%	260,624,092	44.4%
FY 21/22	3,426,048,872	1,232,309,138	36.0%	267,259,197	43.8%
FY 22/23	3,426,257,552	1,532,761,065	44.7%	440,466,168	57.6%
FY 23/24	3,396,565,175	1,949,017,248	57.4%	448,555,168	70.6%
FY 24/25	3,369,390,707	2,477,083,825	73.5%	458,792,675	87.1%

American Gaming Association

The American Gaming Association's ("AGA") commercial revenue tracker documents that the five highest-earning commercial gaming (casinos, sports betting, and iGaming) states are, in order: Nevada; Pennsylvania; New Jersey; New York; and Michigan. Of that group, only New York does not offer iGaming. Nevada only offers online poker. According to the AGA, 2025 commercial casino revenue grew 9.2% over 2024. At the same time, it notes that iGaming and sports betting grew by 27.6% and 22.8%, respectively, from 2024 to 2025.

Technology Advancements in Louisiana

When casino gaming began in Louisiana in late 1992, the casinos included traditional casino table games and slot machines. The tables used only chips and sometimes half-dollar coins for payouts. At the time, slot machines only accepted tokens and coins. Through 1993, many slot machines did not accept cash. Once bill acceptors became the norm, many older games accepted cash via a 3rd-party bill acceptor attachment. The acceptance of bills also allowed casinos to begin offering slot coupons that patrons could redeem at the slot machine, rather than handing out coupons for cash that patrons could cash and then play slots, tables, or leave.

In the early 2000s, casinos began studying and introducing slot tickets, referred to as TITO, which were intended to replace tokens in slot machines, thereby saving casinos the cost of producing tokens. Patrons could print their ticket from one game, deposit it in another game, or cash it out. There was doubt in the industry that patrons would adapt to the tickets, since they liked hearing the rattling of coins when they won and were comfortable carrying their buckets full of tokens. Slot manufacturers began adding coin sounds to their slot machines to provide the expected ambiance associated with coins, even though coins were only used in a small number of games. Eventually, the casinos moved to TITO and removed tokens.

At about the same time, manufacturers began introducing electronic versions of table games. These games looked and played like table games, for instance, blackjack, but were powered by RNGs, making them more like slot machines than table games. They also began to introduce hybrid games, which are table games, roulette, craps, blackjack, etc. that introduced digital wagering. Rather than buying chips, patrons inserted cash into the games, then digital chips were placed on their screens for wagering. The games are played with cards, dice, or a roulette wheel and wagering and payouts only occur on the screen.

As noted above, Delaware and New Jersey began offering online gaming in the early 2010s. The overturn of the Professional and Amateur Sports Protection Act of 1992 legalized sports betting outside Nevada, Oregon, Delaware, and Montana and many states began offering it. Some allowed retail, a few allowed only online, and many offered both. As is typically the case, some states began allowing additional forms of online gaming, including traditional casino games, poker, lottery, and bingo. We previously discussed the results for some states above.

Cashless gaming was the next push from the casinos, and we have a few companies offering that in Louisiana, in addition to the account-based wagering required for mobile sports betting. Casino companies like this feature, because it essentially creates a wallet for patrons to use their account money at any casino in the country owned by that company. This technology aligns with the rest of society, which is moving to a more digital wallet lifestyle.

The latest technology introduced into Louisiana casinos is similar to TITO, but it is for table games and is called VIVO (voucher in/voucher out). This allows casinos to issue tickets in exchange for chips at the table, which allows the patron to walk away with a ticket rather than a stack of chips. This also reduces the need for fills to the table as fewer chips leave the table. These VIVO tickets can be redeemed at other tables, in slot machines, at redemption machines, or in the cage. Additionally, patrons can now redeem their slot TITO tickets at table games.

AI (Artificial Intelligence)

All the moves to a more digital lifestyle reduce patrons' privacy, thereby ramping up the need for us, as regulators and the states, to focus more on cybersecurity and the security of stored patron information. That brings us to the next big item coming to gaming and the world: AI (artificial intelligence). We must ensure guidelines exist to allow for the regulation of the use of this technology, we must employ staff with the knowledge to use and regulate AI, and we need the cooperation of the industry (operators, manufacturers, vendors, etc.) to best incorporate the technology safely and effectively into the gaming industry. Simultaneously, AI will assist the industry, regulators, and 3rd parties in inspecting more operations and identifying variances and outliers in transactions and other gaming-related activities. While the help may improve regulation and behavior in the industry, we must also be mindful to provide the required oversight to ensure proper evaluation of information gathered through AI.

Policy & Regulatory Review

Sports Betting

In 2024, Louisiana implemented several statutory and regulatory changes to its sports wagering framework. In April 2024, the LGCB issued an advisory notice prohibiting proposition wagers based on the actions of individual college athletes, which aligned with an NCAA-led national initiative and made Louisiana one of four states to enact such a restriction. The prohibition went into effect in August 2024.

In May 2024, Governor Jeff Landry signed legislation clarifying that individuals prohibited from sports wagering (including athletes, coaches, officials, event participants, and persons on the self-exclusion list) may not place bets directly or through a third party. In June 2024, Governor

Landry approved a separate measure authorizing up to \$500,000 annually from sports wagering tax receipts to support a newly created fund for horse racing and the state's equine industry.

During the November 2024 special session, a bill was introduced to raise the mobile sports wagering tax rate from 15% to 51% as part of a broader tax package. The measure was withdrawn after significant industry opposition regarding its projected economic impact.

In August 2025, Governor Landry signed House Bill 639 (Act 298), which increased the online sports wagering tax rate from 15% to 21.5%. The law also dedicates a portion of the resulting revenue to the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund, which provides financial support to NCAA Division I athletic programs at Louisiana's public universities. Under this structure, athletic departments at institutions such as LSU, Louisiana Tech, and McNeese State will receive direct allocations from sports wagering tax revenue. The model is notable nationally for linking sports wagering tax collections to higher-education athletic funding.

The LGCB issued a December 10, 2025, advisory to sports wagering licensees and platform providers, warning that prediction markets and event-based contracts tied to future events or sporting outcomes are considered illegal gambling under Louisiana law. The notice cautions that any direct or indirect involvement in operating, offering, or facilitating such contracts could jeopardize a licensee, permittee, or associated person's suitability for licensure or permitting in Louisiana, and urges licensees and related parties to ensure compliance with applicable laws in every jurisdiction where they operate.

Gaming Expansion

A 2021 state law authorized so-called historical horse racing (“HHR”) machines at licensed off-track betting locations (“OTBs”) affiliated with the state's four horse racetracks. In February 2024, a judge in the 19th Judicial District Court ruled that the law was unconstitutional, since local voters in each Louisiana parish must first approve any new form of gaming via a referendum before it can be offered. The judge issued an injunction preventing the operation of historical horse racing devices pending further litigation in the case.¹ In March 2025, the Louisiana Supreme Court upheld that ruling and declared the law unconstitutional, affirming the illegality of HHR machines.

Louisiana remains a non-iGaming state as of mid-2026, with no legislation authorizing online casino gaming enacted during the 2026 Regular Session. The state continues to support a gaming environment that includes online sports betting, fantasy sports, and traditional brick-and-mortar casino operations. However, online casino gaming, such as digital slots, table games, and live-dealer platforms, remains prohibited. The LGCB has signaled regulatory readiness for future digital expansion, emphasizing strong oversight, consumer protection, and preparedness should

¹ American Gaming Association 2025 State of the State Report

the legislature choose to act. Market indicators suggest that Louisiana is a promising candidate for eventual iGaming adoption, driven by its successful online sports wagering market, longstanding gaming culture, and investor interest across the Gulf South. However, national forecasts suggest no U.S. state, including Louisiana, is likely to legalize iGaming in 2026, reflecting a broader slowdown in online casino expansion. Political caution, competing legislative priorities, and concerns about potential impacts on brick-and-mortar casinos continue to delay near-term movement (*"Louisiana iGaming Market Research Report" 2026*).

Illegal and Unregulated Gaming Markets

The American Gaming Association's 2025 assessment of illegal and unregulated gambling in the United States reveals a vast shadow market that continues to siphon billions from consumers, legal operators, and state governments. According to the report, "Americans now wager over \$673 billion each year with illegal and unregulated gambling operators," resulting in \$53.9 billion in illicit operator revenue and \$15.3 billion in lost state tax receipts. Illegal sports betting accounts for \$84 billion in annual handle and \$5 billion in revenue. However, its share of total U.S. sports wagering has declined from 36 percent in 2022 to 24 percent in 2025 as legal markets expand. Illegal online slots and table games represent the largest segment, with \$466.2 billion wagered and \$18.6 billion in revenue, and illegal operators still capture 66 percent of all U.S. iGaming activity. Unregulated gaming machines (often marketed as "skill games") remain widespread, with an estimated 625,316 devices generating \$123.4 billion in wagers and \$30.3 billion in revenue despite lacking oversight and posing heightened consumer and public safety risks. As the report notes, "[t]hese devices mimic legal slot machines but lack regulatory oversight," which contributes to confusion among players and enables criminal activity. The study's methodology combines a national survey of 2,454 adults with calibration against publicly reported legal gaming data, producing a bottom-up estimate of market size across sports betting, iGaming, and unregulated machines. While legal market growth has reduced illegal market share in some areas, the overall scale of illicit gambling remains substantial, underscoring the need for stronger enforcement, clearer laws, and continued consumer education.²

Another chief policy concern among state lawmakers, regulators, and law enforcement officials is tackling illicit competition from unregulated and illegal gaming operations. Regulators in more than a dozen states sent formal cease-and-desist orders to illegal offshore betting and casino websites, with further actions also taken against companies found by regulators to be providing online casino games under the guise of sweepstakes contests or offering sports bets under the guise of fantasy sports contests. Regulators and law enforcement officials in various states, including Louisiana, Florida, and Michigan, continued to take action to curtail the operation of illegal gaming devices. Lawmakers and judges in Kentucky, Pennsylvania, Virginia, and other states also faced

² American Gaming Association 2025 State of the State Report

an ongoing challenge in addressing electronic gaming devices offering casino-style games that claim to be based on player "skill".

Louisiana does not authorize state-regulated online casino gaming. The LGCB regulates land-based and authorized wagering, but warns that online casino-style games for real money remain unauthorized in the state. In 2025–2026, the LGCB and the Attorney General publicly targeted offshore operators and sweepstakes/social-casino platforms by issuing dozens of cease-and-desist letters to operators alleged to be offering illegal casino-style play and other illegal gambling offerings to Louisiana residents.

In June of 2025, Attorney General Liz Murrill provided a news release advising Louisiana residents and visitors to the growing presence of illegal gambling websites and mobile applications offering unauthorized online casino-style games within the state. These platforms are commonly disguised as legitimate operations but are illegal and not regulated by any Louisiana authority, which poses a serious threat to consumers. Online casino games like slots, blackjack, roulette, and poker for real money remain illegal. Despite this, many unlicensed operators, often based overseas or outside of Louisiana's jurisdiction, continue to target residents with illegal gambling offerings.

Some of these platforms, including so-called "sweepstakes" or "social casino" sites, may offer real-money payouts, use dual-currency or coin-based systems, or offer material prizes such as gift cards, all under the false appearance of legality. These platforms try to compare themselves with legitimate sweepstakes, like those of McDonald's or Starbucks. Our laws and the veto of SB181 (from the 2025 Regular Session) do not legalize these purported "sweepstakes" or "social gaming" websites without a vote of the people or without licensing and suitability investigations. In fact, the Governor's veto stated, in part, these websites are "...already prohibited in Louisiana" and "...the [LGCB] is already taking active steps to combat illegal gambling in Louisiana, especially against...illegal online sweepstakes companies..."

"I want to make it unequivocally clear that online casino, bingo, keno, iGaming, and alleged sweepstakes or social gaming sites offering such games are operating illegally in Louisiana. I will enforce our laws and hold those offering illegal gambling websites accountable through all legal means," said Attorney General Liz Murrill.³ In July 2025, the Attorney General issued Opinion 25-0083 stating that businesses operating under the guise of sweepstakes or social gaming are operating illegally in Louisiana.

Age Verification

In the United States, online gambling is governed state by state rather than by a single federal law. A handful of states have legalized some form of online play (casino games, poker, or sports betting)

³ <https://www.ag.state.la.us/Article/287>

and each state sets its own rules for verifying a player's age and identity. Despite those differences, a few of the following clear patterns emerge. Most states treat the legal age for online casino play and sports betting as 21. Identity checks are required before anyone can wager real money. Additionally, where younger players are allowed (for example, 18-year-olds in some lottery or horse-betting contexts), strict verification still applies.

States with established online gaming markets (Louisiana, New Jersey, Pennsylvania, Michigan, Delaware, Nevada, and others) require age verification as part of their licensing requirements. New Jersey, for example, requires operators to confirm a player's age before opening an account and even asks sites to block free-to-play casino games to anyone who won't confirm they are 21. Delaware and Nevada have similar rules, which requires age and identity to be verified before an account is activated. States that only allow sports betting, like Louisiana, West Virginia, and Colorado, require age and identity checks at registration. Those checks typically mean collecting a name, address, date of birth, and Social Security number ("SSN") (or the last four digits) and validating that information against credit bureaus, government records, or commercial identity services.

At the federal level, laws such as the Wire Act and the UIGEA don't set age limits, but do reinforce that online gambling must be legal under state law and that payment processors can't handle funds for illegal gambling. Practically speaking, state regulators are the ones enforcing age rules, but operators know that weak verification could draw federal attention as well. To comply, operators use database checks, SSN matching, and geolocation to confirm that a player is in the state, and manual document checks when automated systems can't verify someone. If verification fails, operators commonly request a driver's license, utility bill, or other proof of identity before allowing deposits or wagers. Regulators take underage gambling seriously (penalties can include fines, license suspensions, or revocations) so operators treat robust age and ID verification as both a legal requirement and a core part of staying in business across multiple states.⁴

Geolocation

Geolocation fraud occurs when bettors use technical means (virtual private networks ("VPNs"), global positioning systems ("GPS") spoofing, proxies, remote desktops, or residential proxies) to hide their true physical location and access markets where they are not permitted to bet. Proxy betting happens when one person places wagers on behalf of another, whether by phone, in person, or through shared accounts, allowing excluded, underage, or out-of-jurisdiction bettors to circumvent controls. Both practices undermine regulatory compliance, enable money-laundering and insider-betting risks, and distort sportsbooks' risk controls. To counter these threats, operators have adopted layered defenses, such as multi-source geolocation (GPS, Wi-Fi, cell triangulation, IP intelligence); device fingerprinting and tamper detection; robust KYC and biometric checks;

⁴ <https://agemin.com/insights/age-verification-in-online-gaming-global-regulatory-requirements-and-best-practices>

behavioral and transaction analytics; real-time monitoring and case management; staff training and strict enforcement of terms; industry information-sharing; and regular audits and penetration testing. Regulators expect proactive controls and self-reporting. Operators that invest in technology, governance, and cross-sector cooperation can substantially reduce the incidence and impact of location and proxy-based fraud.

Responsible Gaming

Responsible gaming remains a central focus for state policymakers, regulators, and the commercial gaming industry alike. Among a series of policy developments across the country, new responsible gaming programs or funding streams were announced in Michigan, New Jersey, and the District of Columbia. Statewide self-exclusion programs were established or enhanced in Maine, New Jersey, and North Carolina. At the same time, regulators and lawmakers in New York and West Virginia took steps to facilitate research on responsible gaming and problematic gambling. Meanwhile, new research published by the AGA underlined the scale of the commercial gaming industry's commitment to responsible gaming. According to research, gaming industry companies invested approximately \$471.8 million in responsible gaming operations, education, and research in 2023, an increase of 72 percent from approximately \$275 million in 2017.

Louisiana's responsible gaming initiatives are designed to promote safe and responsible gaming practices. The LGCB oversees the licensing and regulation of all gaming establishments, ensuring compliance with responsible gaming laws. Key components of Louisiana's responsible gaming programs include comprehensive education and awareness campaigns, responsible gaming training for casino employees, and self-exclusion options for individuals struggling with gambling addiction, financial counseling services, and support groups for problem gamblers. The LGCB is looking to expand the state's use of online tools related to problem gambling and responsible gaming. The Louisiana Office of Behavioral Health and the Louisiana Association on Compulsive Gambling also offer support for those struggling with gambling addiction.

The Casino Association of Louisiana represents the state's licensed casinos and advocates for responsible gaming policies, economic development, and regulatory fairness. The Association works closely with state legislators, regulatory bodies, and community leaders to promote a stable and competitive environment that supports job creation, tourism, and local investment.

Louisiana's commitment to responsible gaming is evident in its efforts to create a safe and informed gaming environment, ensuring that entertainment and responsibility go hand in hand.⁵

⁵ American Gaming Association 2025 State of the State Report

Conclusion

As Louisiana approaches nearly three and a half decades of legalized and regulated gaming, the pace of technological advancement continues to reshape every facet of the industry. The experiences of other U.S. (and global) jurisdictions demonstrate that innovations such as iGaming, cashless wagering, advanced communication protocols, and AI-driven analytics can offer new economic and consumer protection opportunities. However, they also require strong regulatory frameworks, specialized expertise, and reliable technological safeguards. Trends in national gaming behavior further underscore the need for modernized oversight, as more Americans are exposed to advertisements (from the legal and illegal market), engage with gaming through digital platforms, and demand convenient, secure, and responsible experiences.

At the same time, the rise of illegal and unregulated gambling (both online and through unauthorized machines) presents significant challenges and diverts revenue from lawful operators and the state while exposing consumers to heightened risks. Louisiana's gaming landscape continues to evolve in competition with neighboring states, shifting demographics, and new entertainment preferences. Ensuring the continued integrity and stability of the market will require vigilance, adaptability, and thoughtful consideration of emerging technologies.

This report does not offer recommendations on future policy, but it illustrates the complex environment in which Louisiana's gaming regulators and policymakers now operate. Understanding current technology, national trends, and the experiences of other states is an essential foundation for any future discussions regarding gaming in Louisiana. As the industry continues to innovate, Louisiana's ability to balance opportunity, competitiveness, regulatory integrity, and consumer protection will remain central to the long-term success of its gaming framework.

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