



2024

# Louisiana Gaming Control Board



28<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.

## TABLE OF CONTENTS

|  |    |
|--|----|
| <b>LOUISIANA GAMING CONTROL BOARD MISSION STATEMENT</b> .....                        | i  |
| <b>TABLE OF CONTENTS</b> .....   | ii |
| <b>CHAIRMAN’S LETTER</b> .....   | 1  |
| <b>ATTORNEY GENERAL’S GAMING DIVISION AND LOUISIANA STATE POLICE PERSONNEL</b> ..... | 5  |
| <b>ACKNOWLEDGMENTS</b> .....   | 6  |
| <b>RIVERBOAT GAMING</b> .....  | 7  |
| Riverboat Gaming Activity Summary .....  | 8  |
| Riverboat Gaming Licensees.....  | 9  |
| Riverboat Economic Impact .....  | 10 |
| Employment and Procurement .....   | 12 |
| <b>VIDEO POKER</b> .....   | 13 |
| Video Poker Franchise Fees by Type .....   | 14 |
| Video Poker Data by Parish .....   | 15 |
| Video Poker Data by Classification .....   | 17 |
| Distribution of Video Poker Revenue.....   | 18 |
| Cumulative Report of Video Poker Activities.....                                     | 19 |
| <b>LANDBASED CASINO GAMING</b> .....   | 25 |
| Louisiana .....  | 26 |
| <b>LIVE RACING FACILITY PARI-MUTUEL SLOT MACHINE GAMING</b> .....                    | 27 |
| Louisiana .....  | 28 |
| <b>SPORTS WAGERING</b> .....   | 30 |
| Louisiana .....  | 31 |
| <b>FANTASY SPORTS</b> .....  | 36 |
| Louisiana .....  | 37 |
| <b>TRIBAL GAMING</b> .....   | 40 |
| Chitimacha Tribe of Louisiana d/b/a Cypress Bayou Casino.....                        | 41 |
| Coushatta Tribe of Louisiana d/b/a Coushatta Casino Resort .....                     | 41 |
| Tunica-Biloxi Tribe of Louisiana d/b/a Paragon Casino Resort .....                   | 42 |
| Revenue from Tribal Compacts FY 2021-2022 .....                                      | 42 |
| <b>OTHER STATES</b> .....  | 43 |
| Arkansas .....   | 44 |
| Colorado .....   | 46 |
| Delaware.....  | 48 |
| Illinois.....  | 50 |
| Kansas .....   | 52 |
| Michigan.....  | 54 |
| Mississippi.....   | 56 |

|                    |    |
|--------------------|----|
| Missouri.....      | 58 |
| Montana.....       | 60 |
| Nevada.....        | 62 |
| New Jersey .....   | 64 |
| New Mexico .....   | 66 |
| Oregon.....        | 68 |
| Pennsylvania.....  | 70 |
| South Dakota ..... | 72 |



*JEFF LANDRY*  
*GOVERNOR*

*RONNIE S. JOHNS*  
*CHAIRMAN*

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

The Louisiana Gaming Control Board submits the 28<sup>th</sup> 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, Gaming Control Act, Fantasy Sports Act, Sports Wagering Act.

The Board's operating budget for FY 2022-2023 was \$1,029,479 funded through statutory dedicated funds of \$847,366 from the Riverboat Gaming Enforcement Fund, \$99,020 from the Sports Wagering Fund and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

On June 10, 2021, the Louisiana State Legislature approved legislation establishing a licensing framework for retail and online sports betting in the fifty-five Louisiana parishes that voted to authorize sports betting in the November 2020 election. Fantasy Sports went live in July of 2021, retail sportsbooks went live in October of 2021, and mobile sports wagering went live in February of 2022.

Act 286 of the 2023 regular session established a Uniform Human Trafficking Awareness and Prevention Training program. Human trafficking is a serious and widely recognized problem. It is imperative for the health, safety, and welfare of the residents of the state of Louisiana that a comprehensive and uniform human trafficking awareness and prevention training be developed for the gaming industry. The board in conjunction with the governor's office of human trafficking prevention and industry professionals shall develop and implement a comprehensive in-person and digital human trafficking awareness and prevention training for the gaming industry. The training shall include but is not limited to training on identifying victims of human trafficking at gaming establishments in Louisiana.

Act 286 also granted that three percent of the monies collected pursuant to §625. State tax; levy, or five hundred thousand dollars, whichever is greater, shall be credited to the Compulsive and Problem Gaming Fund established by R.S. 28:842.

The fiscal year ended June 30, 2023 with adjusted gross revenue of \$1,768,545,516 a decrease of \$39,899,287 from the previous year.

## 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 8977 individuals and, in FY 2022-2023, contributed \$380,237,286 in net revenue to the state. Adjusted gross revenue increased in Lake Charles, and Baton Rouge, Shreveport/Bossier and New Orleans.

The Shreveport-Bossier City market had adjusted gross revenues of \$540,766,558 for FY 2022-2023, a decrease of \$42,988,761 from the previous fiscal year, with \$116,264,809 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$740,525,538 an increase of \$56,252,584 from the previous fiscal year, with \$159,212,991 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$239,312,809 a decrease of \$31,771,784 from the previous fiscal year, with \$51,454,404 in fees paid to the state.

The riverboat casinos in East Baton Rouge Parish had adjusted gross revenues of \$247,930,611 a decrease of \$21,401,326 over the previous fiscal year, with \$53,305,081 in fees paid to the state.

## HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$260,189,114 in gaming revenue. This was a \$31,918,488 increase from the previous fiscal year, with \$64,955,722 in fees paid to the state. Harrah's employed 1868 individuals.

## RACETRACK GAMING

Slot machine gaming at the racetracks adjusted gross revenue for FY 2022-2023 was \$320,953,271 a decrease of \$8,923,082 from the previous fiscal year, with \$4,125,237 in fees paid to the state. After subtracting the Support Contribution Deduction of \$48,142,990 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 \$48,688,611. There were 1353 individuals employed at the racing facilities.

## VIDEO POKER

As of June 30, 2023, there were 1,399 video poker outlets and 11,875 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 \$236,345,114 for FY 2022-2023 a decrease of \$14,230,071 from the previous fiscal year.

## FANTASY SPORTS

Act 141 of the 2020 Regular Legislative Session was signed by Governor Edwards on June 9, 2020. This piece of legislation provided the regulatory structure and laws for the operation of fantasy sports. It required the Louisiana Gaming Control Board to institute rulemaking procedures no later than August 1, 2020. During the Board's July 16, 2020 meeting, the Board approved the institution of rulemaking for Fantasy Sports. The Board, State Police Gaming Division, and the AG's Gaming Division worked diligently to promulgate rules and facilitate the applications for fantasy sports operations in Louisiana. Emergency rules were not authorized in the legislation. Therefore, in order to comply with the Administrative Procedures Act and due to substantive changes, the rulemaking process took from July 16, 2020 until February 20, 2021.

Fantasy Sports went live on July 15, 2021. The State of Louisiana levies a tax of 8% upon the net revenues of fantasy sports contests offered to the consumers within the state. From July 2022 through June 2023, the Gross Fantasy Sports Contest Revenues are \$20,970,284 net revenue is \$2,169,412 and \$173,553 was paid in taxes.

## SPORTS WAGERING

On June 10, 2021, the Louisiana State Legislature approved legislation establishing a licensing framework for retail and online sports betting in the 35 Louisiana parishes that voted to authorize sports betting in the November 2020 election.

During the 2021 Regular Session, the Louisiana Legislature adopted Act 440, which directs the Gaming Control Board to adopt emergency rules for the promulgation of the initial administrative rules pertaining to sports wagering that shall be considered to constitute a matter of imminent peril to public health, safety, and welfare. The rules codify Acts 80, 435, and 440 of the 2021 Regular Legislative Session and Act 215 of the 2020 Regular Legislative Session that enact the Louisiana Sports Wagering Act and authorize the conducting, application, licensing, permitting, enforcement, collection of fees and taxes, and regulation of racehorse wagering and sports wagering.

The State of Louisiana levies a 10% tax upon the net gaming proceeds from sports wagering conducted onsite at a licensed sports wagering establishment. Any sports wagering conducted through mobile application or a website on the premises of a licensed sports wagering establishment is taxed at a 15% tax rate. After deposit into the State Treasury, the state treasury credits the following amounts into the following funds:

- 2% of the monies collected or \$500,000, whichever is greater, shall be credited to the Behavioral Health and Wellness Fund.
- 25% of the monies collected, not to exceed \$2 million dollars, shall be credited to the Louisiana Early Childhood Education Fund.
- 10% of the monies collected shall be credited to the Sports Wagering Local Allocation Fund.
- 2½ % of the monies collected shall be credited to the Sports Wagering Purse Supplement Fund.
- 3% or five hundred thousand dollars, whichever is greater, shall be credited to the Compulsive and Problem Gaming Fund established by R.S. 28:842

Retail Sports Wagering went live in October of 2021. From July of 2022 through June of 2023, there were \$307,148,101 wagers written. The net proceeds were \$38,441,824 and \$3,768,839 were paid in taxes. The win percentage was 12.5%.

Mobile Sports wagering went live in January of 2022. From July of 2022 through June of 2023, there were \$2,216,845,201 wagers written. The net proceeds were \$206,819,945 and \$35,104,617 were paid in taxes. The win percentage was 9.3%.



## 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 \$3,377,039,368 for FY 2022-2023, an increase of \$2,612,088,089 from the previous fiscal year.

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

The Louisiana Legislature adopted public policy approving gaming as an economic opportunity for the state and its citizens. The 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:

Ronald S. Johns, Chairman  
Julie Berry, Vice-Chairwoman  
Harry Avant  
Claude Jackson  
O. Lamar Poole, Jr.  
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Franchesca Hamilton-Acker  
Ronald Sholes  
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## **LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION**

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Lieutenant Colonel Frank Besson, Chief of Staff

Lieutenant Colonel Treone Larvadain, Deputy Superintendent Bureau of Investigations

Major Chuck McNeal, Gaming Enforcement Division Command Inspector

Captain Justin Berry, Gaming Operations Section Commander

Captain J.B. Slaton, Administrative Support and Indian Gaming Section Commander

Jeff Traylor, Audit Director

Lieutenant Arman Douglas, Gaming Enforcement Division Executive Officer

Lieutenant Robert Grimes, Corporate Casino Licensing

Lieutenant Vincent LenGuyen, Video Poker Licensing

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Lieutenant Robert Soileau, Gaming, Baton Rouge Field Office

Lieutenant John Faciane, Gaming, Lake Charles Field Office

Lieutenant Michael Smith, Gaming, Bossier Field Office

Lieutenant Philip DeSalvo, Gaming, New Orleans Field Office

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## **ACKNOWLEDGMENTS**

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

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

Lori M. Foret, Administrative Assistant  
Christopher B. Hebert, Director  
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### **Louisiana Casino Association**

Wade Duty, Executive Director  
Vickie Duty, Executive Assistant

### **Contributing Jurisdictions**

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

# Riverboat Gaming



**LOUISIANA STATE POLICE  
RIVERBOAT GAMING ACTIVITY SUMMARY  
FISCAL YEAR 7/1/2022 – 6/30/2023**

| Riverboat Licensee                                       | D/B/A and Location                                  | Admissions        | Total AGR               | Fee Remittance        |
|--|---|-------------------|-------------------------|-----------------------|
| Belle of Orleans, LLC                                    | Amelia Belle Casino - Amelia                        | 248,771           | \$ 32,569,133           | \$ 7,002,364          |
| Catfish Queen , LLC                                      | Belle of Baton Rouge - Baton Rouge                  | 154,790           | \$ 13,159,574           | \$ 2,829,308          |
| Louisiana Casino Cruises, LLC                            | The Queen Baton Rouge - Baton Rouge                 | 535,754           | \$ 51,986,496           | \$ 11,177,097         |
| PNK (Baton Rouge) Partnership                            | L' Auberge Casino & Hotel Baton Rouge - Baton Rouge | 1,237,031         | \$ 182,784,541          | \$ 39,298,676         |
| Bossier Casino Venture, Inc.                             | Margaritaville Bossier City - Bossier City          | 1,330,628         | \$ 203,395,884          | \$ 43,730,115         |
| Horseshoe Entertainment, L.P.                            | Horseshoe Casino Bossier - Bossier City             | 953,698           | \$ 140,886,987          | \$ 30,290,702         |
| Louisiana Riverboat Gaming Company, LLC <sup>1</sup>     | Live Casino & Hotel Louisiana – Bossier City        | 0                 | \$ 780                  | \$ 168                |
| PNK (Bossier City), LLC                                  | Boomtown Bossier City - Bossier City                | 602,801           | \$ 51,048,727           | \$ 10,975,476         |
| Louisiana I Gaming, a Louisiana Partnership in Commendam | Boomtown New Orleans - Harvey                       | 829,558           | \$ 120,620,851          | \$ 25,933,483         |
| Treasure Chest Casino, LLC                               | Treasure Chest Casino - Kenner                      | 556,824           | \$ 86,132,825           | \$ 18,518,557         |
| Golden Nugget Lake Charles, LLC                          | Golden Nugget Lake Charles – Lake Charles           | 3,059,938         | \$ 337,471,506          | \$ 72,556,374         |
| PNK (Lake Charles), LLC                                  | L' Auberge Lake Charles - Lake Charles              | 3,047,957         | \$ 338,352,422          | \$ 72,745,771         |
| Premier Entertainment Shreveport, LLC                    | Bally's Shreveport Casino & Hotel - Shreveport      | 1,225,909         | \$ 106,048,425          | \$ 22,800,411         |
| Red River Entertainment of Shreveport, LLC               | Sam's Town Hotel & Casino - Shreveport              | 495,587           | \$ 39,385,755           | \$ 8,467,937          |
| St. Charles Gaming Company, LLC                          | Horseshoe Casino Lake Charles - Westlake            | 496,938           | \$ 64,701,610           | \$ 13,910,846         |
| <b>TOTALS</b>  |   | <b>14,776,184</b> | <b>\$ 1,768,545,516</b> | <b>\$ 380,237,286</b> |

Source: Louisiana State Police (Gaming Audit Section)

<sup>1</sup> Ceased operations in March 2020 due to Covid restrictions and is scheduled to resume operations after construction of new facilities by December 2025.



**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                   |
| Premier Entertainment Shreveport, LLC d/b/a Bally’s Shreveport Casino & Hotel R013600005       | Queen of New Orleans Joint Venture                             | 10/14/1993              | Red River, Caddo/Bossier                      | Mississippi River, Orleans                    |
| Horseshoe Entertainment, L.P. d/b/a Horseshoe Casino Bossier R010800198                        | Horseshoe Entertainment, L.P.                                  | 11/22/1993              | Red River, Bossier                            | Red River, Bossier                            |
| Golden Nugget Lake Charles, LLC d/b/a Golden Nugget Lake Charles R016502995                    | Creative Casinos of Louisiana, LLC                             | 5/19/2011               | Calcasieu River, Calcasieu                    | Calcasieu River, Calcasieu                    |
| Louisiana Riverboat Gaming Company, LLC d/b/a Live Casino & Hotel Louisiana R010800195         | Louisiana Riverboat Gaming Partnership                         | 12/9/1993               | Red River, Bossier                            | Red River, Bossier                            |
| Bossier Casino Venture, Inc. d/b/a Margaritaville Bossier City R011000841                      | Grand Palais Riverboat, Inc.                                   | 1/9/1994                | Red River, Bossier                            | Mississippi River, Orleans                    |
| PNK (Bossier City), LLC d/b/a Boomtown Casino Bossier City R016500701                          | Crescent City Capital Development, Corp.                       | 2/11/1994               | Red River, Bossier                            | Mississippi River, Orleans                    |
| Red River Entertainment of Shreveport, LLC d/b/a Sam’s Town Hotel & Casino R016500097          | Red River Entertainment of Shreveport Partnership in Commendam | 3/8/1994                | Red River, Caddo/Bossier                      | Red River, Caddo/Bossier                      |
| Louisiana I Gaming, a Louisiana Partnership In Commendam d/b/a Boomtown New Orleans R012600196 | Louisiana I Gaming   | 3/22/1994               | Harvey Canal/Intracoastal Waterway, Jefferson | Harvey Canal/Intracoastal Waterway, Jefferson |
| Belle of Orleans, LLC d/b/a Amelia Belle Casino R013600020                                     | Belle of Orleans, LLC  | 3/24/1994               | Intracoastal Waterway/Bayou Boeuf, St. Mary   | Lake Pontchartrain, Orleans <sup>1</sup>      |
| St. Charles Gaming Company, LLC d/b/a Horseshoe 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, LLC d/b/a The Queen Baton Rouge R011700193                           | Louisiana Casino Cruises, Inc.                                 | 7/18/1994               | Mississippi River, East Baton Rouge           | Mississippi River, East Baton Rouge           |
| Catfish Queen, LLC d/b/a Belle of Baton Rouge R011700009                                       | Catfish Queen Partnership in Commendam                         | 7/18/1994               | Mississippi River, East Baton Rouge           | Mississippi River, East Baton Rouge           |
| PNK (Lake Charles), LLC d/b/a L’Auberge Lake Charles R011001707                                | PNK (Lake Charles) LLC   | 4/19/2002               | Calcasieu River, Calcasieu                    | Calcasieu River, Calcasieu                    |

Source: Louisiana State Police (Gaming Audit Section)

<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 7/1/2022 – 6/30/2023**

| Licensee   | Amelia Belle Casino | Belle of Baton Rouge | Boomtown New Orleans | Boomtown Bossier City | The Queen <sup>1</sup> Baton Rouge | Golden Nugget | L'Auberge Casino & Hotel Baton Rouge | Bally's <sup>2</sup> Shreveport Casino & Hotel | L'Auberge Lake Charles |
|--|---------------------|----------------------|----------------------|-----------------------|------------------------------------|---------------|--------------------------------------|--|------------------------|
| Location   | Amelia              | Baton Rouge          | Harvey               | Bossier City          | Baton Rouge                        | Lake Charles  | Baton Rouge                          | Shreveport                                     | Lake Charles           |
| State franchise tax (21.5%)                          | \$7,002,384         | \$2,829,308          | \$25,933,483         | \$10,975,475          | \$11,177,0978                      | \$72,556,374  | \$39,298,676                         | \$22,80,411                                    | \$72,745,771           |
| Local fees   | \$1,400,000         | \$263,191            | \$5,705,809          | \$2,756,631           | \$1,039,730                        | \$11,280,916  | \$8,22,304                           | \$4,520,054                                    | \$13,352,657           |
| Property taxes                                       | \$317,112           | \$743,056            | \$973,616            | \$825,680             | \$496,571                          | \$6,063,582   | \$2,374,763                          | \$2,046,246                                    | \$3,782,391            |
| Payroll (includes tips)                              | \$5,309,145         | \$4,430,545          | \$15,877,187         | \$6,685,379           | \$11,001,630                       | \$52,444,142  | \$19,666,024                         | \$22,760,425                                   | \$58,296,639           |
| Benefits <sup>3</sup>                                | \$499,195           | \$1,147,392          | \$4,417,734          | \$1,099,829           | \$2,914,335                        | \$15,233,100  | \$6,159,175                          | \$4,851,791                                    | \$15,157,126           |
| Employment (F/T)                                     | 164                 | 135                  | 424                  | 266                   | 233                                | 1,154         | 772                                  | 550  | 1049                   |
| Employment (FTE)                                     | 122                 | 132                  | 361                  | 230                   | 243                                | 1,379         | 566                                  | 527  | 1,233                  |
| Procurement (total) <sup>4</sup>                     | \$3,695,773         | \$4,654,457          | \$15,812,258         | \$2,650,975           | \$3,034,275                        | \$24,827,548  | \$24,679,111                         | \$9,076,006                                    | \$37,049,620           |
| Minority   | \$317,190           | \$220,379            | \$1,465,508          | \$481,307             | \$699,359                          | \$3,345,769   | \$4,014,765                          | \$1,222,744                                    | \$5,616,416            |
| Women  | \$172,166           | \$218,505            | \$1,697,226          | \$752,291             | \$1,037,171                        | \$4,009,360   | \$4,014,765                          | \$833,569                                      | \$5,141,654            |
| Capital investments/improvements (2022-2023)         | \$676,456           | \$4,613,536          | \$1,820,544          | \$549,307             | \$47,002,851                       | \$10,567,230  | \$8,100,976                          | \$2,550,000                                    | \$30,997,093           |
| Capital investments/improvements cumulative          | \$80,342,319        | \$137,160,237        | \$163,776,779        | \$171,660,479         | \$194,431,557                      | \$678,465,634 | \$415,309,231                        | \$285,911,782                                  | \$606,982,217          |
| Charitable contributions (2022-2023)                 | \$3,300             | \$27,915             | \$8,488              | \$2,500               | \$5,561                            | \$20,024      | \$153,855                            | \$75,205                                       | \$72,663               |
| Charitable contributions (cumulative)                | \$240,689           | \$1,506,140          | \$2,535,226          | \$3,790,333           | \$3,593,409                        | \$1,000,839   | \$1,275,640                          | \$3,165,328                                    | \$1,218,011            |
| Development plans                                    | \$700,000           | \$40,436,186         | \$2,626,978          | \$750,000             | \$23,791,591                       | 0             | 0                                    | \$2,550,000                                    | \$308,594,645          |
| Admissions   | 251,503             | 154,788              | 858,058              | 603,039               | 535,723                            | 3,059,938     | 1,235,798                            | 1,225,909                                      | 2,670,163              |
| Percentage of visitors from out-of-area <sup>5</sup> | 7%                  | 7.5%                 | 22.6%                | 48.1%                 | 8.4%                               | 81.2%         | 23.68%                               | 77.5%  | 74.4%                  |
| Estimate of number of out-of-area visitors           | 218,807             | 11,609               | 193,921              | 290,061               | 45,000                             | 2,484,669     | 292,636                              | 950,079  | 2,255,710              |
| Visitors spending <sup>6</sup>                       | \$10,940,380        | \$580,455            | \$9,696,055          | \$14,503,088          | \$2,250,036                        | \$124,233,483 | \$14,631,848                         | \$47,503,973                                   | \$112,785,500          |

Source: Louisiana Casino Association

<sup>1</sup> F/K/A Hollywood Casino Baton Rouge

<sup>2</sup> F/K/A Eldorado Resort Casino Shreveport.

<sup>3</sup> Estimated from previous studies to be 26% of payroll.

<sup>4</sup> Excludes gaming equipment.

<sup>5</sup> Percentage of patrons who originate from more than 150 miles or from another state.

<sup>6</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.



**LOUISIANA RIVERBOAT CASINO INDUSTRY  
ECONOMIC IMPACT FIGURES FY 7/1/2022 – 6/30/2023**

| Licensee   | Horseshoe Bossier City | Live Casino & Hotel Louisiana | Margaritaville Resort Casino | Horseshoe Casino & Hotel Lake Charles | Treasure Chest Casino | Sam's Town Hotel & Casino | FY 2021-2022 Totals | FY 2022-2023 Totals |
|--|------------------------|-------------------------------|------------------------------|---------------------------------------|-----------------------|---------------------------|---------------------|---------------------|
| Location   | Bossier City           | Bossier City                  | Bossier City                 | Lake Charles                          | Kenner                | Shreveport                |                     |                     |
| State franchise tax (21.5%)                          | \$30,290,702           | \$172                         | \$43,730,115                 | \$13,910,845                          | \$18,518,557          | \$8,457,937               | \$313,917,475       | \$346,205,026       |
| Local fees   | \$6,312,282            | \$0                           | \$4,815,632                  | \$2,717,401                           | \$3,026,914           | \$1,897,890               | \$76,753,203        | \$59,189,507        |
| Property taxes                                       | \$2,727,477            | \$0                           | \$2,120,718                  | \$2,681,359                           | \$290,855             | \$1,229,794               | \$22,942,528        | \$26,673,220        |
| Payroll (includes tips)                              | \$15,090,992           | \$0                           | \$17,898,282                 | \$17,158,976                          | \$12,538,710          | \$12,305,401              | \$263,350,300       | \$258,924,767       |
| Benefits <sup>1</sup>                                | \$7,017,142            | \$0                           | \$2,562,377                  | \$4,006,236                           | \$1,829,916           | \$1,857,400               | \$65,695,545        | \$66,924,662        |
| Employment (F/T)                                     | 558                    | 0                             | 730                          | 442                                   | 351                   | 364                       | 6,782               | 7192                |
| Employment (FTE)                                     | 412                    | 0                             | 556                          | 403                                   | 246                   | 324                       | 6,116               | 6734                |
| Procurement (total) <sup>2</sup>                     | \$12,826,640           | \$0                           | \$13,855,181                 | \$11,636,536                          | \$2,854,621           | \$18,063,600              | \$195,190,292       | \$184,716,601       |
| Minority   | \$5,001,859            | \$0                           | \$1,527,334                  | \$715,737                             | \$651,514             | \$501,355                 | \$20,116,428        | \$25,300,410        |
| Women  | \$5,836,068            | \$0                           | \$2,659,750                  | \$587,864                             | \$977,376             | \$842,025                 | \$23,408,320        | \$28,028,251        |
| Capital investments/improvements (2022-2023)         | \$2,899,954            | \$0                           | \$9,808,498                  | \$76,300,686                          | \$3,177,336           | \$1,660,012               | \$166,449,818       | \$198,174,479       |
| Capital investments/improvements cumulative          | \$312,421,676          | \$0                           | \$249,505,391                | \$397,708,873                         | \$316,462,186         | \$310,188,741             | \$3,954,522,572     | \$4,320,327,102     |
| Charitable contributions (2022-2023)                 | \$116,236              | \$0                           | \$63,230                     | \$28,132                              | \$213,532             | \$12,035                  | \$98,658,609        | \$774,789           |
| Charitable contributions (cumulative)                | \$8,570,480            | \$0                           | \$1,129,244                  | \$4,826,439                           | \$5,646,383           | \$4,865,385               | \$207,668,783       | \$43,363,546        |
| Development plans                                    | \$1,506,558            | \$0                           | \$3,300,000                  | \$12,162,182                          | \$550,000             | \$2,800,000               | \$242,427,199       | \$399,768,140       |
| Admissions   | 953,701                | 0                             | 1,328,034                    | 496,938                               | 550,000               | 495,587                   | 14,144,019          | 14,419,179          |
| Percentage of visitors from out-of-area <sup>3</sup> | 52%                    | 0                             | 60.2%                        | 34%                                   | 19%                   | 77.24%                    |                     |                     |
| Estimate of number of out-of-area visitors           | 495,924                | 0                             | 799,476                      | 168,958                               | 104,500               | 382,791                   | \$8,127,680         | \$8,694,141         |
| Visitors' spending <sup>4</sup>                      | \$24,796,226           | \$0                           | \$39,973,823                 | \$8,447,946                           | \$5,225,000           | \$19,139,569              | \$406,384,000       | 434,707,382         |

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 7/1/2022 – 6/30/2023  
EMPLOYMENT**

| LICENSEE                                       | D/B/A and LOCATION                                 | TOTAL EMPLOYMENT      |                 |                      |              |              |
|--|--|-----------------------|-----------------|----------------------|--------------|--------------|
|  |  | Total Payroll         | Total Employed* | Louisiana Residents* | Minorities*  | Female*      |
| Belle of Orleans, LLC                          | Amelia Belle Casino - Amelia                       | \$ 5,727,849          | 165             | 165                  | 84           | 101          |
| Catfish Queen, LLC                             | Belle of Baton Rouge - Baton Rouge                 | \$ 6,294,810          | 145             | 145                  | 111          | 76           |
| Premier Entertainment Shreveport, LLC          | Bally's Shreveport Casino & Hotel - Shreveport     | \$ 23,640,493         | 640             | 628                  | 488          | 385          |
| Horseshoe Entertainment, L.P.                  | Horseshoe Casino Bossier - Bossier City            | \$ 21,771,220         | 549             | 541                  | 379          | 310          |
| Louisiana Casino Cruises, LLC                  | The Queen Baton Rouge - Baton Rouge                | \$ 12,688,372         | 347             | 344                  | 245          | 202          |
| Louisiana I Gaming, A Partnership in Commendam | Boomtown New Orleans – New Orleans                 | \$ 18,459,169         | 450             | 446                  | 316          | 248          |
| Louisiana Riverboat Gaming Company, LLC        | Live Casino & Hotel Louisiana - Bossier City       | \$ 987,279            | 18              | 17                   | 11           | 6            |
| Golden Nugget Lake Charles, LLC                | Golden Nugget Lake Charles - Lake Charles          | \$ 73,717,552         | 1,794           | 1,697                | 884          | 919          |
| PNK (Baton Rouge) Partnership                  | L'Auberge Casino & Hotel Baton Rouge - Baton Rouge | \$ 20,580,577         | 788             | 783                  | 459          | 414          |
| PNK (Bossier City), Inc.                       | Boomtown Casino Bossier City - Bossier City        | \$ 9,654,706          | 293             | 292                  | 200          | 168          |
| PNK (Lake Charles), LLC                        | L'Auberge Lake Charles - Lake Charles              | \$ 67,038,425         | 1,665           | 1,637                | 902          | 908          |
| Red River Entertainment of Shreveport, LLC     | Sam's Town Hotel & Casino - Shreveport             | \$ 13,078,435         | 384             | 379                  | 290          | 227          |
| St. Charles Gaming Company, LLC                | Horseshoe Lake Charles - Westlake                  | \$ 22,112,700         | 598             | 577                  | 303          | 325          |
| Treasure Chest Casino, LLC                     | Treasure Chest Casino - Kenner                     | \$ 13,523,210         | 342             | 336                  | 195          | 157          |
| Bossier Casino Venture, LLC                    | Margaritaville Bossier City – Bossier City         | \$ 24,662,065         | 800             | 788                  | 560          | 461          |
| <b>TOTAL</b>                                   |  | <b>\$ 333,936,862</b> | <b>8,977</b>    | <b>8,773</b>         | <b>5,427</b> | <b>4,904</b> |

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

Dollar figure amounts are rounded to the nearest dollar.

\* Average over fiscal year 07/01/2022 – 06/30/2023.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2022 – 6/30/2023  
PROCUREMENT**

| LICENSEE                                       | D/B/A and LOCATION                                 | TOTAL PROCUREMENT     |                      |                      |
|--|--|-----------------------|----------------------|----------------------|
|  |  | Louisiana Owned       | Minorities           | Female               |
| Belle of Orleans, LLC                          | Amelia Belle Casino – Amelia                       | \$ 781,759            | \$ 374,487           | \$ 331,191           |
| Catfish Queen, LLC                             | Belle of Baton Rouge - Baton Rouge                 | \$ 810,710            | \$ 279,988           | \$ 205,886           |
| Premier Entertainment Shreveport, LLC          | Bally’s Shreveport Casino & Hotel - Shreveport     | \$ 9,935,731          | \$ 1,214,717         | \$ 1,756,015         |
| Horseshoe Entertainment, L.P.                  | Horseshoe Casino Bossier - Bossier City            | \$ 10,100,281         | \$ 4,679,182         | \$ 5,454,919         |
| Louisiana Casino Cruises, LLC                  | The Queen Baton Rouge - Baton Rouge                | \$ 2,970,116          | \$ 493,724           | \$ 807,079           |
| Louisiana I Gaming. A Partnership in Commendam | Boomtown New Orleans - New Orleans                 | \$ 12,209,162         | \$ 2,456,515         | \$ 2,586,283         |
| Louisiana Riverboat Gaming Company             | Live Casino & Hotel Louisiana - Bossier City       | \$ 773,011            | \$ 14,775            | \$ 148,981           |
| Golden Nugget Lake Charles, LLC                | Golden Nugget Lake Charles - Lake Charles          | \$ 34,954,884         | \$ 4,119,604         | \$ 4,742,171         |
| PNK (Baton Rouge) Partnership                  | L’Auberge Casino & Hotel Baton Rouge – Baton Rouge | \$ 23,830,586         | \$ 4,215,235         | \$ 5,646,986         |
| PNK (Bossier City), Inc.                       | Boomtown Casino Bossier City - Bossier City        | \$ 3,466,067          | \$ 517,608           | \$ 944,478           |
| PNK (Lake Charles), LLC                        | L’Auberge Lake Charles - Lake Charles              | \$ 27,156,534         | \$ 5,142,422         | \$ 4,961,219         |
| Red River Entertainment of Shreveport, LLC     | Sam’s Town Hotel & Casino - Shreveport             | \$ 5,479,143          | \$ 746,001           | \$ 1,009,387         |
| St. Charles Gaming Company, LLC                | Horseshoe Lake Charles - Westlake                  | \$ 27,429,302         | \$ 1,720,029         | \$ 1,126,475         |
| Treasure Chest Casino, LLC                     | Treasure Chest Casino - Kenner                     | \$ 3,031,223          | \$ 943,584           | \$ 921,297           |
| Bossier Casino Venture, Inc.                   | Margaritaville Bossier City - Bossier City         | \$ 13,274,627         | \$ 2,412,130         | \$ 2,806,945         |
| <b>TOTAL</b>                                   |  | <b>\$ 176,203,136</b> | <b>\$ 29,330,136</b> | <b>\$ 33,449,312</b> |

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

Dollar figure amounts are rounded to the nearest dollar.

# Video Poker



**VIDEO POKER  
FRANCHISE FEES BY TYPE<sup>1</sup>  
FY 7/1/2022 – 6/30/2023**

| TYPE OF LOCATION            | NO. OF VGD's  | NO. OF LOCATIONS | DOLLARS IN              | DOLLARS OUT             | NET DEVICE REVENUE    | FRANCHISE FEES        |
|-----------------------------|---------------|------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| BARS & LOUNGES (Type 1)     | 2,396         | 811              | \$ 351,755,994          | \$ 245,606,431          | \$ 106,149,563        | \$ 27,598,886         |
| RESTAURANTS (Type 2)        | 1,087         | 376              | \$ 131,513,053          | \$ 90,998,512           | \$ 40,514,541         | \$ 10,533,781         |
| HOTELS (Type 3)             | 43            | 7                | \$ 4,231,303            | \$ 2,885,907            | \$ 1,345,396          | \$ 349,803            |
| RACE TRACKS & OTBs (Type 4) | 959           | 15               | \$ 194,439,536          | \$ 142,673,430          | \$ 51,766,106         | \$ 9,317,899          |
| TRUCK STOPS (Type 5)        | 7,390         | 190              | \$ 2,146,107,253        | \$ 1,565,969,575        | \$ 580,137,678        | \$ 188,544,745        |
| <b>TOTALS</b>               | <b>11,875</b> | <b>1,399</b>     | <b>\$ 2,828,047,140</b> | <b>\$ 2,048,133,855</b> | <b>\$ 779,913,284</b> | <b>\$ 236,345,114</b> |

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

| <b>NON-FRANCHISE FEES COLLECTED</b> |                       |
|-------------------------------------|-----------------------|
| APPLICATION FEES                    | \$ 161,000            |
| RENEWAL FEES                        | \$ 957,100            |
| DEVICE OPERATION FEES               | \$ 9,892,813          |
| CIVIL PENALTIES & INTEREST          | \$ 70,250             |
| PROCESSING FEES                     | \$ 45,000             |
| <b>TOTAL</b>                        | <b>\$ 11,126,643</b>  |
| <b>TOTAL FEES COLLECTED</b>         | <b>\$ 247,471,758</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 7/1/2022 – 6/30/2023**

| Parish       | Locations | Devices | Dollars In    | Dollars Out   | Net Device Revenue | Franchise Fees | Local Share | State Share  |
|--------------|-----------|---------|---------------|---------------|--------------------|----------------|-------------|--------------|
| Acadia       | 39        | 489     | \$127,693,785 | \$93,636,303  | \$34,057,483       | \$10,901,263   | \$2,885,210 | \$8,016,053  |
| Assumption   | 18        | 152     | \$30,691,757  | \$22,125,500  | \$8,566,257        | \$2,710,213    | \$719,616   | \$1,990,597  |
| Avoyelles    | 13        | 115     | \$20,948,267  | \$14,611,101  | \$6,337,166        | \$1,992,120    | \$523,330   | \$1,468,790  |
| Bossier      | 39        | 230     | \$36,698,942  | \$25,577,511  | \$11,121,431       | \$3,376,274    | \$882,488   | \$2,493,786  |
| Caddo        | 77        | 644     | \$145,668,060 | \$104,431,901 | \$41,236,159       | \$12,830,956   | \$3,418,616 | \$9,412,340  |
| Calcasieu    | 84        | 922     | \$190,491,675 | \$136,502,443 | \$53,989,232       | \$17,078,453   | \$4,546,098 | \$12,532,355 |
| Cameron      | 3         | 9       | \$2,066,448   | \$1,452,348   | \$614,100          | \$159,666      | \$41,363    | \$118,303    |
| DeSoto       | 8         | 171     | \$43,460,680  | \$31,727,555  | \$11,733,125       | \$3,806,950    | \$1,012,214 | \$2,794,737  |
| East Carroll | 3         | 26      | \$7,879,741   | \$5,808,980   | \$2,070,761        | \$648,595      | \$170,410   | \$478,185    |
| Iberville    | 25        | 203     | \$72,470,705  | \$52,829,471  | \$19,641,234       | \$6,191,424    | \$1,642,337 | \$4,549,087  |
| Jefferson    | 14        | 152     | \$350,080,011 | \$250,105,513 | \$99,974,498       | \$25,070,230   | \$6,680,682 | \$18,389,547 |
| Jeff Davis   | 303       | 1,537   | \$30,783,275  | \$22,450,850  | \$8,332,425        | \$2,623,443    | \$692,387   | \$1,931,056  |
| Lafourche    | 63        | 694     | \$167,734,624 | \$122,823,875 | \$44,910,748       | \$14,086,097   | \$3,762,293 | \$10,323,804 |
| Madison      | 8         | 183     | \$42,868,186  | \$30,953,825  | \$11,914,361       | \$3,862,754    | \$1,022,230 | \$2,840,525  |
| Orleans      | 209       | 737     | \$103,172,941 | \$72,617,697  | \$30,555,244       | \$8,623,226    | \$2,284,585 | \$6,338,641  |



LOUISIANA GAMING CONTROL BOARD  
28<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      | 23           | 112           | \$31,262,658           | \$22,336,299           | \$8,926,360          | \$2,672,842          | \$712,546           | \$1,960,296          |
| Pointe Coupee    | 21           | 163           | \$32,067,562           | \$23,029,281           | \$9,038,281          | \$2,786,951          | \$740,589           | \$2,046,362          |
| Red River        | 3            | 80            | \$16,662,528           | \$12,079,694           | \$4,582,834          | \$1,478,045          | \$390,967           | \$1,087,078          |
| St. Bernard      | 58           | 405           | \$76,698,450           | \$54,288,408           | \$22,410,042         | \$5,741,363          | \$1,531,504         | \$4,209,860          |
| St. Charles      | 21           | 253           | \$52,329,911           | \$38,236,245           | \$14,093,666         | \$3,611,798          | \$965,925           | \$2,645,873          |
| St. Helena       | 12           | 474           | \$159,402,120          | \$116,865,458          | \$42,536,662         | \$13,798,773         | \$3,648,927         | \$10,149,846         |
| St. James        | 15           | 287           | \$78,301,588           | \$57,447,577           | \$20,854,011         | \$6,716,857          | \$1,791,950         | \$4,924,907          |
| St. John         | 27           | 325           | \$83,133,120           | \$61,373,874           | \$21,759,247         | \$6,399,276          | \$1,722,258         | \$4,677,018          |
| St. Landry       | 47           | 497           | \$112,320,609          | \$80,985,874           | \$31,334,735         | \$9,900,536          | \$2,625,773         | \$7,274,764          |
| St. Martin       | 70           | 890           | \$273,282,886          | \$199,811,519          | \$73,471,367         | \$23,298,036         | \$6,196,730         | \$17,101,307         |
| St. Mary         | 38           | 294           | \$50,869,034           | \$36,459,559           | \$14,409,475         | \$4,461,844          | \$1,177,201         | \$3,284,643          |
| Tensas           | 6            | 18            | \$2,270,202            | \$1,545,900            | \$724,302            | \$188,319            | \$51,011            | \$137,308            |
| Terrebonne       | 95           | 820           | \$222,440,360          | \$162,386,630          | \$60,053,730         | \$18,586,893         | \$4,987,110         | \$13,599,783         |
| Webster          | 18           | 317           | \$89,902,385           | \$65,827,976           | \$24,074,409         | \$7,743,638          | \$2,041,026         | \$5,702,612          |
| West Baton Rouge | 30           | 587           | \$152,049,654          | \$111,828,489          | \$40,221,166         | \$12,988,441         | \$3,448,222         | \$9,540,219          |
| West Feliciana   | 9            | 90            | \$22,344,975           | \$15,976,201           | \$6,368,774          | \$2,009,836          | \$530,130           | \$1,479,706          |
| <b>TOTALS</b>    | <b>1,399</b> | <b>11,875</b> | <b>\$2,828,047,140</b> | <b>\$2,048,133,855</b> | <b>\$779,913,284</b> | <b>\$236,345,114</b> | <b>\$62,845,727</b> | <b>\$173,499,388</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 7/1/2022– 6/30/2023**

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

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

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts below represent the entire fiscal year and the number of devices and establishments are as of June 30, 2023.

| Type         | Net Gaming Proceeds   | Franchise Fees        | Devices       | Establishments |
|--------------|-----------------------|-----------------------|---------------|----------------|
| 1            | \$ 106,149,563        | \$ 27,598,886         | 2,396         | 811            |
| 2            | \$ 40,514,541         | \$ 10,533,781         | 1,087         | 376            |
| 3            | \$ 1,345,693          | \$ 349,803            | 43            | 7              |
| 4            | \$ 51,766,106         | \$ 9,317,899          | 959           | 15             |
| 5            | \$ 580,137,678        | \$ 188,544,745        | 7,390         | 190            |
| <b>TOTAL</b> | <b>\$ 779,913,581</b> | <b>\$ 236,345,114</b> | <b>11,875</b> | <b>1,399</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 7/1/2022 – 6/30/2023**

| RECEIPTS                                      | 2022-2023             |
|---|-----------------------|
| Number of Devices                             | 11,875                |
| Franchise Fees                                | \$ 236,345,114        |
| Other Fees and Penalties                      | \$ 11,126,643         |
| <b>TOTAL COLLECTED</b>                        | <b>\$ 247,471,758</b> |
|   |                       |
| <b>EXPENDITURES</b>                           |                       |
| District Attorneys & Asst. District Attorneys | \$ 5,400,000          |
| Local Governments                             | \$ 55,367,920         |
| Horsemen’s Purse Supplemental Fund            | \$ 3,899,576          |
| Louisiana State Police Budget                 | \$ 5,297,174          |
| Attorney General Budget                       | \$ 4,365,141          |
| DPS Office of Management and Finance Budget   | \$ 1,985,619          |
| Compulsive and Problem Gaming Fund            | \$ 500,000            |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 76,815,430</b>  |
|   |                       |
| <b>AMOUNT TRANSFERRED TO:</b>                 |                       |
| Transfer to State General Fund Z9 8400003114  | \$ 163,872,751        |
| Transfer to State General Fund Z9 8400003880  | \$ 6,783,576          |
| <b>TRANSFERRED TO GENERAL FUND</b>            | <b>\$ 0</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 7/1/2022 – 6/30/2023**

|  | 1991-1994     | 1994-1995     | 1995-1996     | 1996-1997     | 1997-1998     |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>NUMBER OF DEVICES</b>                                     | 23,564        | 15,414        | 15,719        | 14,851        | 14,996        |
| <b>RECEIPTS:</b>   |               |               |               |               |               |
| Franchise Fees   | \$135,579,000 | \$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                           | \$27,975,000  | \$10,770,000  | \$11,165,000  | \$10,262,000  | \$10,585,000  |
| Total Fees Collected   | \$163,554,000 | \$152,259,000 | \$172,521,000 | \$181,089,000 | \$193,598,000 |
| <b>EXPENDITURES:</b>   |               |               |               |               |               |
| District Attorneys & Asst. Dist. Attys.                      | \$9,589,000   | \$5,400,000   | \$5,348,000   | \$5,400,000   | \$5,205,000   |
| Local Government   | \$29,226,000  | \$32,029,000  | \$37,636,000  | \$37,525,000  | \$40,848,000  |
| Horsemen's Purse Supplement Fund                             | \$0           | \$2,541,000   | \$2,880,000   | \$3,037,000   | \$3,250,000   |
| Budget – LSP/AG/OMF  | \$8,284,000   | \$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   | \$47,099,000  | \$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 General Fund J3 G030000258                       |               |               |               |               |               |
| Transfer to General Fund J3 G03#245                          |               |               |               |               |               |
| Transfer to General Fund J3#8180                             |               |               |               |               |               |
| Transfer to State General Fund J3 G03000206A                 |               |               |               |               |               |
| Amount Transferred to Current Year (Act 16)                  |               |               |               |               |               |
| Transfer to State General Fund J3 G03000218/J3 148#7477      |               |               |               |               |               |
| Transfer to State General Fund                               |               |               |               |               |               |
| <b>Transferred to General Fund</b>                           | \$116,455,000 | \$107,636,000 | \$122,129,000 | \$130,630,000 | \$139,745,000 |

Continued on the next 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  
28<sup>th</sup> ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

|  | 1998-1999     | 1999-2000     | 2000-2001     | 2001-2002     | 2002-2003     |
|--|---------------|---------------|---------------|---------------|---------------|
| <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/OMF  | \$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 General Fund J3 G030000258                       |               |               |               |               |               |
| Transfer to General Fund J3 G03#245                          |               |               |               |               |               |
| Transfer to General Fund J3#8180                             |               |               |               |               |               |
| Transfer to State General Fund J3 G03000206A                 |               |               |               |               |               |
| Amount Transferred to Current Year (Act 16)                  |               |               |               |               |               |
| Transfer to State General Fund J3 G03000218/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 |

Continued on the next page



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

|  | 2003-2004     | 2004-2005     | 2005-2006     | 2006-2007     | 2007-2008     |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>NUMBER OF DEVICES</b>                                     | 14,296        | 14,297        | 13,571        | 14,014        | 14,561        |
| <b>RECEIPTS:</b>   |               |               |               |               |               |
| Franchise Fees   | \$165,991,242 | \$172,156,682 | \$203,062,421 | \$203,869,961 | \$201,230,926 |
| Statutory Fairgrounds  |               |               |               |               |               |
| Exemption  |               |               |               |               |               |
| Other Fees, Interest and Penalties                           | \$11,118,335  | \$11,613,093  | \$11,022,428  | \$10,476,413  | \$10,507,183  |
| Total Fees Collected   | \$177,109,577 | \$183,769,775 | \$214,084,849 | \$214,346,374 | \$211,738,109 |
| <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   | \$38,045,716  | \$39,687,762  | \$44,994,326  | \$47,206,389  | \$46,581,631  |
| Horsemen's Purse Supplement Fund                             | \$2,830,005   | \$2,919,077   | \$3,407,143   | \$3,420,394   | \$3,323,584   |
| Budget – LSP/AG/OMF  | \$4,400,000   | \$ 7,973,014  | \$9,017,787   | \$8,400,360   | \$8,370,183   |
| Compulsive and Problem Gaming Fund                           | \$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  |
| Seed Adv/Carry   |               |               |               |               |               |
| Amount Transferred to General Fund                           |               |               | \$2,150,000   |               |               |
| Act 67/XO KBB 2005-82  |               |               |               |               |               |
| Transfer 5% Deficit Reduction (T130)                         |               |               |               |               |               |
| Transfer to General Fund J3 148 #5737 for Deficit #2         |               |               |               |               |               |
| Transfer to General Fund J3 148 #6091 for FY 2016 Deficit    |               |               |               |               |               |
| Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2 |               |               |               |               |               |
| Transfer to General Fund J3 148 #5737 per Act 121            |               |               |               |               |               |
| Transfer to General Fund J3 G030000258                       |               |               |               |               |               |
| Transfer to General Fund J3 G03#245                          |               |               |               |               |               |
| Transfer to General Fund J3#8180                             |               |               |               |               |               |
| Transfer to State General Fund J3 G03000206A                 |               |               |               |               |               |
| Amount Transferred to Current Year (Act 16)                  |               | \$2,862,500   | \$2,862,500   |               | \$1,115,489   |
| Transfer to State General Fund J3 G03000218/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 |

Continued on the next page



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

|  | 2008-2009     | 2009-2010     | 2010-2011     | 2011-2012     | 2012-2013     |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>NUMBER OF DEVICES</b>                                     | 14,571        | 14,727        | 14,665        | 14,467        | 14,108        |
| <b>RECEIPTS:</b>   |               |               |               |               |               |
| Franchise Fees   | \$200,082,048 | \$180,406,985 | \$182,748,588 | \$181,084,286 | \$182,051,479 |
| Statutory Fairgrounds  |               |               |               |               |               |
| Exemption  |               |               |               |               |               |
| Other Fees, Interest and Penalties                           | \$12,052,516  | \$12,056,605  | \$12,317,604  | \$12,217,814  | \$12,220,654  |
| Total Fees Collected   | \$212,134,564 | \$192,463,590 | \$195,066,192 | \$193,302,100 | \$194,272,133 |
| <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   | \$44,442,291  | \$41,847,270  | \$42,487,855  | \$42,055,165  | \$42,297,004  |
| Horsemen's Purse Supplement Fund                             | \$3,294,216   | \$2,976,971   | \$3,015,623   | \$2,981,439   | \$2,982,918   |
| Budget – LSP/AG/OMF  | \$8,848,937   | \$8,192,681   | \$8,312,216   | \$8,596,468   | \$8,770,656   |
| Compulsive and Problem Gaming Fund                           | \$500,000     | \$500,000     | \$500,000     | \$500,000     | \$500,000     |
| Total Expenditures   | \$62,485,444  | \$58,916,923  | \$59,715,694  | \$59,533,072  | \$59,950,578  |
| Seed Adv/Carry   |               |               |               |               |               |
| Amount Transferred to General Fund                           |               |               |               |               |               |
| Act 67/XO KBB 2005-82  |               |               |               |               |               |
| Transfer 5% Deficit Reduction (T130)                         | \$2,242,500   |               |               |               |               |
| Transfer to General Fund J3 148 #5737 for Deficit #2         |               |               |               |               |               |
| Transfer to General Fund J3 148 #6091 for FY 2016 Deficit    |               |               |               |               |               |
| Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2 |               |               |               |               |               |
| Transfer to General Fund J3 148 #5737 per Act 121            |               |               |               |               |               |
| Transfer to General Fund J3 G030000258                       |               |               |               |               |               |
| Transfer to General Fund J3 G03#245                          |               |               |               |               |               |
| Transfer to General Fund J3#8180                             |               |               |               |               |               |
| Transfer to State General 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>                           | \$147,406,620 | \$133,546,667 | \$135,350,498 | \$133,769,028 | \$134,321,555 |

Continued on the next page



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

|  | 2013-2014     | 2014-2015     | 2015-2016     | 2016-2017     | 2017-2018     |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>NUMBER OF DEVICES</b>                                     | 14,081        | 14,171        | 13,160        | 13,091        | 12,985        |
| <b>RECEIPTS:</b>   |               |               |               |               |               |
| Franchise Fees   | \$175,867,660 | \$178,926,575 | \$173,615,895 | \$172,921,243 | \$174,864,350 |
| Statutory Fairgrounds  |               |               |               |               |               |
| Exemption  |               |               |               |               |               |
| Other Fees, Interest and Penalties                           | \$11,895,796  | \$11,837,620  | \$12,095,077  | \$11,222,238  | \$11,334,592  |
| Total Fees Collected   | \$187,763,456 | \$190,764,195 | \$185,710,972 | \$184,143,481 | \$186,198,942 |
| <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   | \$40,685,838  | \$40,917,526  | \$40,190,462  | \$39,802,157  | \$39,314,155  |
| Horsemen's Purse Supplement Fund                             | \$2,910,005   | \$2,931,418   | \$2,849,473   | \$2,834,851   | \$2,893,556   |
| Budget – LSP/AG/OMF  | \$8,936,772   | \$9,713,282   | \$10,618,172  | \$9,867,729   | \$10,159,688  |
| Compulsive and Problem Gaming Fund                           | \$500,000     | \$500,000     | \$500,000     | \$500,000     | \$500,000     |
| Total Expenditures   | \$58,432,615  | \$59,462,226  | \$59,558,107  | \$58,404,737  | \$58,267,399  |
| 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    |               |               | \$463,667     |               |               |
| Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2 |               |               |               | \$238,155     |               |
| Transfer to General Fund J3 148 #5737 per Act 121            |               | \$3,500,000   |               |               |               |
| Transfer to General Fund J3 G030000258                       |               |               |               |               |               |
| Transfer to General Fund J3 G03#245                          |               |               |               |               |               |
| Transfer to General Fund J3#8180                             |               |               |               |               |               |
| Transfer to State General Fund J3 G03000206A                 |               |               |               |               |               |
| Amount Transferred to Current Year (Act 16)                  |               |               |               |               |               |
| Transfer to State General Fund J3 G03000218/J3 148#7477      |               |               |               |               |               |
| Transfer to State General Fund                               |               |               |               |               | \$987,191     |
| <b>Transferred to General Fund</b>                           | \$129,330,841 | \$127,701,969 | \$125,689,198 | \$125,500,589 | \$126,944,350 |

Continued on the next page



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

|  | <b>2018-2019</b>     | <b>2019-2020</b>     | <b>2020-2021</b>     | <b>2021-2022</b>     | <b>2022-2023</b>     | <b>TOTAL</b>           |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| <b>NUMBER OF DEVICES</b>                                     | 12,955               | 12,669               | 12,445               | 12,143               | 11,875               |                        |
| <b>RECEIPTS:</b>   |                      |                      |                      |                      |                      |                        |
| Franchise Fees   | \$182,876,946        | \$158,750,345        | \$233,252,094        | \$250,575,185        | \$236,345,114        | \$5,395,329,619        |
| Statutory Fairgrounds Exemption                              |                      |                      |                      |                      |                      | \$0                    |
| Other Fees, Interest and Penalties                           | \$11,414,422         | \$11,036,894         | \$11,299,231         | \$10,961,936         | \$11,126,643         | \$352,228,215          |
| <b>Total Fees Collected</b>                                  | <b>\$194,291,368</b> | <b>\$169,787,239</b> | <b>\$244,551,325</b> | <b>\$261,537,120</b> | <b>\$247,471,758</b> | <b>\$5,741,991,833</b> |
| <b>EXPENDITURES:</b>   |                      |                      |                      |                      |                      |                        |
| District Attorneys & Asst. Dist. Attys.                      | \$5,400,000          | \$5,400,000          | \$5,400,000          | \$5,400,000          | \$5,400,000          | \$165,942,000          |
| Local Government   | \$38,800,000         | \$36,257,697         | \$47,292,843         | \$51,345,706         | \$55,367,920         | \$1,215,423,813        |
| Horsemen's Purse Supplement Fund                             | \$3,053,367          | \$2,641,698          | \$3,839,500          | \$4,143,070          | \$3,899,576          | \$88,716,388           |
| Budget – LSP/AG/OMF  | \$10,456,834         | \$10,941,377         | \$10,507,539         | \$10,791,087         | \$11,647,934         | \$232,584,716          |
| Compulsive and Problem Gaming Fund                           | \$500,000            | \$500,000            | \$500,000            | \$500,000            | \$500,000            | \$12,950,000           |
| <b>Total Expenditures</b>                                    | <b>\$58,210,201</b>  | <b>\$55,740,772</b>  | <b>\$67,539,882</b>  | <b>\$72,179,863</b>  | <b>\$76,815,430</b>  | <b>\$1,715,616,917</b> |
| 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              |
| Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2 |                      |                      |                      |                      |                      | \$238,155              |
| Transfer to General Fund J3 148 #5737 per Act 121            |                      |                      |                      |                      |                      | \$3,500,000            |
| Transfer to General Fund J3 G030000258                       |                      |                      |                      | \$174,824,331        |                      | \$174,824,331          |
| Transfer to General Fund J3 G03#245                          |                      |                      | \$4,686,146          |                      |                      | \$4,686,146            |
| Transfer to General Fund J3#8180                             |                      |                      | \$8,245,125          |                      |                      | \$8,245,125            |
| Transfer to State General Fund J3 G03000206A                 |                      |                      |                      |                      |                      | \$987,191              |
| Transfer to State General Fund Z9 8400003114                 |                      |                      |                      |                      | \$163,872,751        | \$163,872,751          |
| Transfer to State General Fund Z9 8400003880                 |                      |                      |                      |                      | \$6,783,576          | \$6,783,576            |
| Amount Transferred to Current Year (Act 16)                  |                      |                      |                      |                      |                      | \$6,840,489            |
| Transfer to State General Fund J3 G03000218/J3 148#7477      | \$3,487,000          |                      |                      |                      |                      | \$3,487,000            |
| Transfer to State General Fund                               | \$3,255              |                      |                      |                      |                      | \$3,255                |
| <b>Transferred to General Fund</b>                           | <b>\$132,597,422</b> | <b>\$114,046,467</b> | <b>(\$0)</b>         | <b>\$14,532,926</b>  |                      | <b>\$3,491,833,043</b> |

# Landbased Casino



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

**FY 7/1/2022 – 6/30/2023**

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

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

**FY 7/1/2021 – 6/30/2022**

Admissions for fiscal year 2021 - 2022 were 2,413,841. Revenue data is as follows:

|              | <b>Gross Gaming Revenue</b> | <b>State Tax Remittance</b> |
|--------------|-----------------------------|-----------------------------|
| July         | \$ 25,738,380               | \$ 5,095,890                |
| August       | \$ 13,673,110               | \$ 5,095,890                |
| September    | \$ 7,956,327                | \$ 4,931,507                |
| October      | \$ 16,597,864               | \$ 5,095,890                |
| November     | \$ 12,698,764               | \$ 4,931,507                |
| December     | \$ 22,109,973               | \$ 5,095,890                |
| January      | \$ 17,728,620               | \$ 5,095,890                |
| February     | \$ 20,186,087               | \$ 4,602,740                |
| March        | \$ 22,829,269               | \$ 5,095,890                |
| April        | \$ 26,994,562               | \$ 5,342,466                |
| May          | \$ 20,754,352               | \$ 5,520,548                |
| June         | \$ 21,003,318               | \$ 5,342,466                |
|              |                             |                             |
| <b>TOTAL</b> | <b>\$ 228,270,627</b>       | <b>\$ 61,246,575</b>        |

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



# Live Racing Facility Pari-Mutuel Slot Machine Gaming



**LIVE RACING FACILITY**  
**PARI-MUTUEL SLOT MACHINE GAMING**

**LOUISIANA**

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

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

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. 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 7/1/2022 – 6/30/2023</b>   | <b>Total</b>  |
| Delta Downs' Adjusted Gross Revenue  | \$166,741,775 |
| Less Purse Supplements   | \$25,011,266  |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$5,002,253   |
| Taxable Net Slot Machine Proceeds  | \$136,728,256 |
| State Tax (18.5%)  | \$25,294,727  |

| <b>LOUISIANA DOWNS RACETRACK &amp; CASINO</b>                                      |              |
|--|--------------|
| <b>Revenue for FY 7/1/2022 – 6/30/2023</b>   | <b>Total</b> |
| Harrah’s Louisiana Downs’ Adjusted Gross Revenue                                   | \$39,003,209 |
| Less Purse Supplements   | \$5,850,481  |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$1,170,096  |
| Taxable Net Slot Machine Proceeds  | \$31,982,632 |
| State Tax (18.5%)  | \$5,916,787  |



| <b>EVANGELINE DOWNS</b>  |              |
|--|--------------|
| <b>Revenue for FY 7/1/2022 – 6/30/2023</b>   | <b>Total</b> |
| Evangeline Downs' Adjusted Gross Revenue   | \$72,295,128 |
| Less Purse Supplements   | \$10,844,269 |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$2,168,854  |
| Taxable Net Slot Machine Proceeds  | \$59,282,005 |
| State Tax (18.5%)  | \$10,967,171 |

| <b>FAIR GROUNDS</b>  |              |
|--|--------------|
| <b>Revenue for FY 7/1/2022 – 6/30/2023</b>   | <b>Total</b> |
| Fair Grounds' Adjusted Gross Revenue   | \$42,913,159 |
| Less Purse Supplements   | \$6,436,974  |
| Less Executive Committee Breeders Assn.<br>Thoroughbred and Quarter Horse Breeders | \$1,287,395  |
| Taxable Net Slot Machine Proceeds  | \$35,188,790 |
| State Tax (18.5%)  | \$6,509,926  |

**Total State Tax.....\$ 48,688,611**

# Sports Wagering



## **SPORTS WAGERING**

### **LOUISIANA**

#### **Overview**

From 1992 to 2018, the Professional and Amateur Sports Protection Act, also known as PASPA or the Bradley Act, was a law which effectively banned sports betting nationwide, excluding a few states. In May of 2018, the United States Supreme Court determined that PASPA was unconstitutional in that it conflicted with the Tenth Amendment of the U.S. Constitution. In the aftermath of the Supreme Court’s ruling, numerous states, including Louisiana, proceeded to establish legalized sports betting.

Pursuant to Act 215 of the 2020 Louisiana Regular Legislative Session, voters in each parish considered a proposition to allow sports wagering activities and operations in their parish. The election was held on November 3, 2020. Fifty-five (55) out of sixty-four (64) parishes in Louisiana voted in favor of allowing sports wagering in their respective parishes, with the voters of Caldwell, Catahoula, Franklin, Jackson, LaSalle, Sabine, Union, West Carroll, and Winn voting no on the proposition.

Pursuant to La. R.S. 27:601 et seq., The Louisiana Sports Wagering Act, grants the Louisiana Gaming Control Board (the “Board”) complete authority, control, and jurisdiction with respect to the regulation of sports wagering in the state of Louisiana. In accordance with the Act, the Board has developed qualifications, standards, processes and procedures for the issuance and renewal of a license to operate a sports book. Although not yet operating, La. R.S. 47:9001 et seq., establishes regulatory authority of the Louisiana Lottery Corporation to operate a sports book to allow sports wagering at retail establishments. A summary of the framework of the Act is provided below.

#### **Sports Wagering Related Licenses and Permits:**

##### *Sports Wagering License*

- The initial application fee for a sports wagering license is \$250,000 and is nonrefundable.
- The license fee for a sports wagering license issued is \$500,000.
- The license is for a term of five years.
- The license fee shall be submitted on the anniversary date of the issuance of the license every five years.

##### *Sports Wagering Platform Provider Permit*

- The initial application fee for a sports wagering platform provider permit is \$100,000 and is nonrefundable.
- The permit fee for a sports wagering platform provider permit issued is \$250,000.
- The permit is for a term of five years.
- The permit fee shall be submitted on the anniversary date of the issuance of the permit every five years.



#### *Sports Wagering Service Provider Permit*

- The initial application fee for a sports wagering service provider permit is \$10,000 and is nonrefundable.
- The permit fee for a sports wagering service provider permit issued is \$12,500.
- The permit is for a term of five years.
- The permit fee shall be submitted on the anniversary date of the issuance of the permit every five years.

#### *Sports Wagering Distributor Permit*

- The initial application fee for a sports wagering distributor permit is \$5,000 and is nonrefundable.
- The permit fee for a sports wagering distributor permit issued is \$2,500.
- The permit is for a term of five years.
- The permit fee shall be submitted on the anniversary date of the issuance of the permit every five years.

### **State Taxes and Funds:**

#### *State Taxes*

- The State of Louisiana levies a 10% tax upon the net gaming proceeds from sports wagering conducted onsite at a licensed sports wagering establishment.
- Any sports wagering conducted through mobile application or a website on the premises of a licensed sports wagering establishment is taxed at a 15% tax rate.
- All taxes collected are forwarded to the state treasurer for immediate deposit into the state treasury. Funds deposited into the treasury shall first be credited to the Bond Security and Redemption Fund.

#### *Funds*

- After deposit into the State Treasury, the state treasury credits the following amounts into the following funds:
  - 2% of the monies collected or \$500,000, whichever is greater, shall be credited to the Behavioral Health and Wellness Fund.
  - 25% of the monies collected, not to exceed \$2 million dollars, shall be credited to the Louisiana Early Childhood Education Fund.
  - 10% of the monies collected shall be credited to the Sports Wagering Local Allocation Fund.
  - 2½ % of the monies collected shall be credited to the Sports Wagering Purse Supplement Fund.

### **Sports Wagering Requirements and Prohibitions**

- A person placing a wager shall be at least 21 years of age.
- A person must be physically located in a parish that has approved a proposition authorizing sports wagering.
- A person must have a wagering account established with the operator if the player is



attempting to place the sports wager through a website or a mobile application.

- A person must not be prohibited from wagering with the operator by law, rule, policy of the operator or self exclusion.
- No sports wagers may be accepted or paid by an operator on any of the following:
  - On any sport or athletic event not authorized by law or the Board.
  - On any sport or athletic event which the operator knows or reasonably should know are being placed by or on behalf of an athlete, coach, referee or other official, or staff of a participant or team that is participating in that event.
  - On the occurrence of injuries or penalties, the outcome of an athlete's disciplinary rulings, or replay reviews.
  - On other types, forms, or categories of wagering prohibited by the Board.

**Louisiana Sports Wagering Licensees and Sports Wagering Platform Providers**

The Board may award twenty (20) sports wagering licenses to eligible applicants which, during the initial licensing phase, includes riverboat licensees, slots-at-the track licensees, and the land-based casino operator. The licensees may operate the sportsbook or contract with a sports wagering platform provider to operate the sportsbook. In November of 2021, retail sports wagering became live in Louisiana, with mobile sports wagering following on January 28, 2022. The following licensees and their respective platform providers have been awarded licenses and permits to conduct sports wagering in Louisiana.<sup>1</sup>

| Sports Wagering Licensee                  | Sports Wagering Platform Provider (Retail) | Sports Wagering Platform Provider (Mobile) |
|---|--|--|
| Amelia Belle Casino                       | FanDuel                                    | None                                       |
| Bally's Shreveport                        | BallyBet                                   | None                                       |
| Boomtown Bossier City                     | Barstool                                   | None                                       |
| Boomtown Casino & Hotel New Orleans       | Barstool                                   | None                                       |
| Delta Downs Racetrack                     | FanDuel                                    | None                                       |
| Evangeline Downs Racetrack & Casino       | FanDuel                                    | None                                       |
| Fair Grounds New Orleans                  | TwinSpires                                 | None                                       |
| Golden Nugget Lake Charles                | DraftKings                                 | DraftKings                                 |
| Harrah's Casino New Orleans               | Caesars                                    | None                                       |
| Horseshoe Bossier City Hotel & Casino     | Caesars                                    | Caesars, WynnBet                           |
| Horseshoe Casino Lake Charles             | Caesars                                    | None                                       |
| L'Auberge Casino and Hotel Baton Rouge    | Barstool                                   | Barstool                                   |
| L'Auberge Casino and Hotel Lake Charles   | Barstool                                   | None                                       |
| Louisiana Downs                           | Caesars                                    | None                                       |
| Margaritaville Resort Casino Bossier City | Barstool                                   | BetRivers                                  |
| Sam's Town Hotel & Casino                 | Fanduel                                    | BetMGM                                     |
| The Queen Baton Rouge                     | DraftKings                                 | None                                       |
| Treasure Chest Casino                     | Fanduel                                    | Fanduel                                    |

**Sports Wagering Revenue Statistics**

<sup>1</sup> During fiscal year 22-23, the two remaining riverboat licensees, Belle of Baton Rouge and Live! Casino & Hotel Louisiana, filed applications for a sports wagering license.



Please see the graphs below for the net proceeds generated as a result of sports wagering in Louisiana for both retail and mobile sports wagering during the 2022-2023 Fiscal Year.

**Statewide Retail Sports Book  
Net Proceeds  
Fiscal Year 2022/2023**

|          | Wagers Written | Net Proceeds | Taxes Paid | Win % |
|----------|----------------|--------------|------------|-------|
| Jul-22   | 15,179,888     | 1,643,249    | 129,317    | 10.8% |
| Aug-22   | 16,200,388     | 2,158,675    | 212,736    | 13.3% |
| Sep-22   | 31,521,891     | 4,818,079    | 449,957    | 15.3% |
| Oct-22   | 36,764,879     | 4,304,122    | 413,796    | 11.7% |
| Nov-22   | 34,935,088     | 1,985,611    | 224,901    | 5.7%  |
| Dec-22   | 36,052,233     | 6,489,652    | 615,751    | 18.8% |
| Jan-23   | 37,034,866     | 6,035,641    | 604,443    | 16.3% |
| Feb-23   | 21,971,096     | 1,489,633    | 190,122    | 6.8%  |
| Mar-23   | 26,159,710     | 3,534,407    | 308,463    | 13.5% |
| Apr-23   | 19,671,743     | 1,847,672    | 195,731    | 9.4%  |
| May-23   | 17,289,682     | 2,978,470    | 291,572    | 17.2% |
| Jun-23   | 14,366,638     | 1,156,613    | 132,050    | 8.1%  |
| FY 22/23 | 307,148,101    | 38,441,824   | 3,768,839  | 12.5% |

**Statewide Mobile Sports Book  
Net Proceeds  
Fiscal Year 2022/2023**

|          | Wagers Written | Net Proceeds | Taxes Paid | Win %  |
|----------|----------------|--------------|------------|--------|
| Jul-22   | 103,342,337    | 19,205,299   | 2,312,929  | 18.6%  |
| Aug-22   | 112,051,469    | 7,306,240    | 1,562,443  | 6.5%   |
| Sep-22   | 172,285,335    | 28,203,963   | 3,590,378  | 16.4%  |
| Oct-22   | 219,040,606    | 26,020,111   | 3,894,853  | 11.9%  |
| Nov-22   | 233,703,879    | (27,602,847) | 4,019,295  | -11.8% |
| Dec-22   | 218,701,200    | 30,539,311   | 3,749,720  | 14.0%  |
| Jan-23   | 245,235,035    | 21,965,371   | 2,725,592  | 9.0%   |
| Feb-23   | 175,738,465    | 17,754,924   | 2,364,253  | 10.1%  |
| Mar-23   | 223,120,918    | 26,233,041   | 3,282,262  | 11.8%  |
| Apr-23   | 190,075,189    | 20,328,393   | 2,749,480  | 10.7%  |
| May-23   | 177,834,173    | 25,525,560   | 3,288,023  | 14.4%  |
| Jun-23   | 145,716,595    | 11,340,579   | 1,565,389  | 7.8%   |
| FY 22/23 | 2,216,845,201  | 206,819,945  | 35,104,617 | 9.3%   |





**Statewide Retail Sports Book  
Net Proceeds by Sport/Type  
Fiscal Year 2022/2023**

|          | Baseball    | Basketball | Football  | Soccer    | Parlay     | Other     |
|----------|-------------|------------|-----------|-----------|------------|-----------|
| Jul-22   | 344,199     | (91,990)   | 103,215   | 26,838    | 1,179,870  | 86,646    |
| Aug-22   | (91,342)    | 43,571     | 892,097   | 26,730    | 992,637    | 294,981   |
| Sep-22   | 27,003      | (141,503)  | 1,649,805 | 17,327    | 3,248,275  | (68,379)  |
| Oct-22   | 603,853     | 227,200    | 402,376   | 11,736    | 2,011,426  | 1,050,080 |
| Nov-22   | (1,444,651) | 668,389    | 748,830   | 92,587    | 1,890,990  | 34,361    |
| Dec-22   | (135,481)   | 1,938,131  | 2,995,045 | (187,995) | 1,787,039  | 102,605   |
| Jan-23   | (61,370)    | 1,158,738  | 3,250,893 | 11,622    | 1,566,583  | 112,019   |
| Feb-23   | 38,272      | 997,285    | (264,493) | 41,038    | 356,881    | 326,204   |
| Mar-23   | 84,866      | 2,141,895  | (563,854) | 49,718    | 1,361,114  | 468,024   |
| Apr-23   | 203,767     | (2,282)    | (28,850)  | (50,742)  | 1,395,531  | 337,009   |
| May-23   | 433,435     | 688,973    | (88,654)  | 15,618    | 1,970,875  | (29,087)  |
| Jun-23   | 305,239     | (175,520)  | 201,378   | (18,456)  | 834,315    | 23,813    |
| FY 22/23 | 307,791     | 7,452,886  | 9,297,789 | 36,022    | 18,595,536 | 2,738,276 |

**Statewide Mobile Sports Book  
Net Proceeds by Sport/Type  
Fiscal Year 2022/2023**

| <i>Net Proceeds by Sport/Type</i> |              |            |             |           |             |            |
|-----------------------------------|--------------|------------|-------------|-----------|-------------|------------|
|                                   | Baseball     | Basketball | Football    | Soccer    | Parlay      | Other      |
| Jul-22                            | 5,110,535    | 507,374    | 362,775     | 451,864   | 11,890,887  | 881,864    |
| Aug-22                            | 1,579,261    | 435,580    | 2,821,948   | 290,878   | 1,004,925   | 1,173,649  |
| Sep-22                            | 1,194,443    | 260,115    | 6,271,387   | 179,997   | 16,275,453  | 4,012,948  |
| Oct-22                            | 906,173      | 1,325,735  | 2,599,425   | 155,006   | 19,668,272  | 1,365,954  |
| Nov-22                            | (59,305,651) | 6,132,605  | 2,713,528   | 944,144   | 20,999,068  | 914,313    |
| Dec-22                            | 12,776       | 2,861,051  | 7,205,024   | 67,263    | 20,172,804  | 227,785    |
| Jan-23                            | 25,562       | 3,086,590  | 4,654,719   | 359,195   | 12,731,925  | 1,108,311  |
| Feb-23                            | 86,968       | 3,451,528  | (1,101,821) | 171,982   | 13,204,780  | 1,941,487  |
| Mar-23                            | 483,451      | 5,967,442  | 5,967,442   | 97,784    | 17,802,370  | 1,292,229  |
| Apr-23                            | 1,113,984    | 1,671,395  | 293,116     | 123,508   | 14,516,733  | 2,609,646  |
| May-23                            | 2,911,727    | 3,722,501  | 166,084     | 564,634   | 16,358,435  | 1,802,179  |
| Jun-23                            | (1,709,673)  | 695,586    | 135,916     | 347,502   | 9,801,301   | 2,069,946  |
| FY 22/23                          | (47,590,443) | 30,117,502 | 26,219,885  | 4,245,738 | 174,426,953 | 19,400,311 |

# Fantasy Sports



## **FANTASY SPORTS**

### **LOUISIANA**

#### **Overview**

During the 2018 legislative session, the Louisiana legislature enacted Act 322, which began the process for legalizing and regulating fantasy sports contests and called for a statewide referendum on the measure in Louisiana. Pursuant to the November 2018 election, forty-seven (47) of the sixty-four (64) parishes in Louisiana voted in favor of fantasy sports in their respective parishes, with the voters of Allen, Avoyelles, Beauregard, Caldwell, Catahoula, Franklin, Grant, Jackson, Jefferson Davis, LaSalle, Morehouse, Richland, Sabine, Union, Vernon, West Carroll, and Winn voting no on the referendum. The measure was approved by Louisiana's most populated urban parishes including New Orleans, Baton Rouge and Lafayette, among others, bringing legal fantasy sports to more than 90% of the state's population. However, the referendum only authorized lawmakers to introduce legislation legalizing daily fantasy sports. It was not until 2020, when the Louisiana legislature passed Act 141 during the 2020 Regular Session, Act 34 of the 2020 First Extraordinary Session, and Act 44 of the 2020 Second Extraordinary Session, that the tax structure and the creation of a regulatory framework for daily fantasy sports began.

Pursuant to La. R.S. 27:301 et seq, the Louisiana Fantasy Sports Contest Act, the Louisiana Gaming Control Board (the "Board") was granted all regulatory authority with respect to fantasy sports contests. Based on the legislation, the Board promulgated rules in the Louisiana Administrative Code ("LAC") which provided the structure necessary to properly regulate, enforce, and administer the operation of fantasy sports contest in Louisiana. A summary of the regulatory framework for daily fantasy sports is provided below.

#### **Fantasy Sports Contest Operator**

- Before obtaining a license to offer fantasy sports contests in this state, a fantasy sports contest operator must:
  - Be a person domiciled in Louisiana; or a domestic business entity with a certificate of existence from the Secretary of State and in good standing; or a foreign corporation with a certificate of authority to transact business in this state from the Secretary of State and in good standing.
  - Demonstrate to the Board that the operator is suitable for licensing pursuant to R.S. 27:28.
  - Provide the Board with financial statements indicating any gross fantasy sports contest revenue for the previous three years.

#### **Fantasy Sports Contest Operator License**

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



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

### **State Taxes and Fund**

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

### **Fantasy Sports Contest Prohibitions**

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



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

**Fantasy Sports Contest Operators in Louisiana**

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

**Louisiana Daily Fantasy Sports Statistics**

Please see the chart below for the revenue and taxes generated as a result of daily fantasy sports in Louisiana during the 2022-2023 Fiscal Year.

**Louisiana Daily Fantasy Sports  
FY 22/23**

| <b>FY 22/23</b>                | <b>Gross FS Contest Revenues</b> | <b>Net Revenue</b> | <b>Taxes Paid</b> |
|--------------------------------|----------------------------------|--------------------|-------------------|
| <b>July</b>                    | <b>558,708</b>                   | <b>58,360</b>      | <b>4,669</b>      |
| <b>August</b>                  | <b>546,532</b>                   | <b>53,441</b>      | <b>4,275</b>      |
| <b>September</b>               | <b>1,502,291</b>                 | <b>156,892</b>     | <b>12,551</b>     |
| <b>October</b>                 | <b>2,116,541</b>                 | <b>228,259</b>     | <b>18,261</b>     |
| <b>November</b>                | <b>1,738,500</b>                 | <b>189,982</b>     | <b>15,199</b>     |
| <b>December</b>                | <b>9,511,523</b>                 | <b>957,191</b>     | <b>76,575</b>     |
| <b>January</b>                 | <b>1,628,044</b>                 | <b>173,376</b>     | <b>13,870</b>     |
| <b>February</b>                | <b>724,475</b>                   | <b>75,845</b>      | <b>6,068</b>      |
| <b>March</b>                   | <b>674,784</b>                   | <b>70,192</b>      | <b>5,615</b>      |
| <b>April</b>                   | <b>687,640</b>                   | <b>70,424</b>      | <b>5,634</b>      |
| <b>May</b>                     | <b>720,781</b>                   | <b>76,730</b>      | <b>6,138</b>      |
| <b>June</b>                    | <b>560,465</b>                   | <b>58,720</b>      | <b>4,698</b>      |
| <b>FY22/23</b>                 | <b>20,970,284</b>                | <b>2,169,412</b>   | <b>173,553</b>    |
| <b>FY21/22</b>                 | <b>20,016,844</b>                | <b>2,168,442</b>   | <b>173,475</b>    |
| <b>Change FY 21/22 – 22/23</b> | <b>4.8%</b>                      | <b>0.0%</b>        | <b>0.0%</b>       |

# Tribal Gaming



**TRIBAL GAMING**

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

**FISCAL YEAR 7/1/2022 – 6/30/2023**

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

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

**FISCAL YEAR 7/1/2022 – 6/30/2023**

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



**TUNICA-BILOXI TRIBE OF LOUISIANA**  
**PARAGON CASINO RESORT**  
**AVOYELLES PARISH**

**FISCAL YEAR 7/1/2022 – 6/30/2023**

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

**TRIBAL PARISH CONTRIBUTIONS**  
**(MADE BY SEPARATE AGREEMENT OR PURSUANT TO TRIBAL/STATE COMPACT)**  
**Fiscal Year 7/1/2022 – 6/30/2023**

| <b>Quarter</b> | <b>Chitimacha<br/>St. Mary</b> | <b>Coushatta<br/>Allen</b> | <b>Tunica-Biloxi<br/>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                       |



# Other States



### Arkansas<sup>1</sup>

|                        |   |
|------------------------|---|
| Regulatory Entity(ies) | Arkansas Racing Commission                                      |
| Contact Person         | Nikki Langston  |
| Address                | 1515 West Seventh St., Suite 505<br>Little Rock, Arkansas 72203 |
| Telephone Number       | (501) 682-7187  |
| Email                  | Nikki.langston@dfa.arkansas.gov                                 |
| Website                | www.dfa.arkansas.gov  |

### Personnel

|                                 | Name            | Telephone Number | Email Address |
|---------------------------------|-----------------|------------------|---------------|
| Executive Director / Manager    | Smokey Campbell |                  |               |
| Chairperson                     | Alex Liebong    |                  |               |
| Department Head(s) <sup>1</sup> |                 |                  |               |
|                                 |                 |                  |               |
|                                 |                 |                  |               |
|                                 |                 |                  |               |

### Gaming Sectors

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

### Revenue Statistics

- Fiscal Year 22/23
- Calendar year 2023

<sup>1</sup> Information provided by Arkansas Racing Commission  
<sup>2</sup> Mobile sports betting is permitted



|  | AGR           | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|--|---------------|--------------------|------------------|------------------|
| Online Gambling                        |               |                    |                  |                  |
| Casinos                                | \$562,350,372 | \$65,493,405       |                  |                  |
| Landbased                              |               |                    |                  |                  |
| Riverboats                             |               |                    |                  |                  |
| Racetracks<br>(other than horseracing) |               |                    |                  |                  |
| Video Poker or VLT Establishments      |               |                    |                  |                  |
| Cardrooms                              |               |                    |                  |                  |
| Sports Betting                         | \$645,631,975 | \$100,757,416      |                  |                  |
| Fantasy Sports                         |               |                    |                  |                  |
| Tribal Gaming                          |               |                    |                  |                  |

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

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## Colorado<sup>1</sup>

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

### Personnel

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

### Gaming Sectors

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

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information obtained from Limited Gaming Control Commission Colorado Division of Gaming website



|  | AGR              | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|--|------------------|--------------------|------------------|------------------|
| Online Gambling                        |                  |                    |                  |                  |
| Casinos                                | \$1,089,645,342  | \$172,923,715      |                  |                  |
| Landbased                              |                  |                    |                  |                  |
| Riverboats                             |                  |                    |                  |                  |
| Racetracks<br>(other than horseracing) |                  |                    |                  |                  |
| Video Poker or VLT Establishments      |                  |                    |                  |                  |
| Cardrooms                              |                  |                    |                  |                  |
| Sports Betting                         | \$258,864,220.81 | \$25,589,208.27    |                  |                  |
| Fantasy Sports                         |                  |                    |                  |                  |
| Tribal Gaming                          |                  |                    |                  |                  |

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

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## Delaware<sup>1</sup>

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

### Personnel

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

### Gaming Sectors

|                                     | Regulated / Prohibited | Number of Licenses/ Casinos | Number of Machines | Tax Rate          |
|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------|
| Online Gambling                     |                        |                             |                    |                   |
| Casinos                             |                        |                             |                    |                   |
| Landbased                           | Regulated              | 3 agents (Licenses)         | 5000 VLTs          | 41.5% State Share |
| Riverboats                          |                        |                             |                    |                   |
| Racetracks (other than horseracing) |                        |                             |                    |                   |
| Video Poker or VLT Establishments   |                        |                             |                    |                   |
| Sports Betting                      |                        |                             |                    |                   |
| Fantasy Sports                      |                        |                             |                    |                   |
| Tribal Gaming                       |                        |                             |                    |                   |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information provided by the Delaware Lottery



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

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

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### Illinois<sup>1</sup>

|                        |   |
|------------------------|---|
| Regulatory Entity(ies) | Illinois Gaming Board   |
| Contact Person         | Elizabeth Kaufman   |
| Address                | 801 S. 7 <sup>th</sup> Street, Suite 400-S<br>Springfield, Illinois 62703 |
| Telephone Number       | (312) 213-9209  |
| Email                  | Elizabeth.kaufman@illinois.gov  |
| Website                | Igb.illinois.gov  |

### Personnel

|                                      | Name  | Telephone Number | Email Address |
|--------------------------------------|---|------------------|---------------|
| Executive Director/<br>Administrator | Marcus D. Fruchter  |                  |               |
| Chairperson                          | Charles Schmadke  |                  |               |
| Department Head(s)                   | Patricia Dominguez – Chief of Staff   |                  |               |
|                                      | Robert Burke – Deputy Administrator<br>of Licensing   |                  |               |
|                                      | Cpt. Sean Brannon – Deputy<br>Administrator of Gaming Field<br>Operations/ISP Statewide Gaming<br>Commander |                  |               |
|                                      | Jared Smith – Deputy Administrator<br>for Gaming Controls & Technology                                      |                  |               |
|                                      | Trudy Curtis – Internal Controls<br>Manager   |                  |               |

### Gaming Sectors

|   | Regulated /<br>Prohibited | Number of<br>Licenses/<br>Casinos | Number of<br>Machines | Tax Rate              |
|---|---------------------------|-----------------------------------|-----------------------|-----------------------|
| Online Gambling                           | Regulated (Lottery)       |                                   |                       |                       |
| Casinos                                   | Regulated                 |                                   |                       |                       |
| Landbased                                 |                           |                                   |                       |                       |
| Riverboats                                |                           | 15                                |                       | Graduated – 15% - 50% |
| Racetracks<br>(other than<br>horseracing) |                           |                                   |                       |                       |
| Video Poker or<br>VLT Establishments      | Regulated                 | 9,006                             | 49,852                | 34%                   |
| Sports Betting                            | Regulated                 | 11                                |                       | 15%                   |
| Fantasy Sports                            |                           |                                   |                       |                       |
| Tribal Gaming                             | None                      |                                   |                       |                       |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information provided from Illinois Gaming Board





|                                     | AGR             | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|-------------------------------------|-----------------|--------------------|------------------|------------------|
| Online Gambling                     |                 |                    |                  |                  |
| Casinos                             |                 |                    |                  |                  |
| Landbased                           |                 |                    |                  |                  |
| Riverboats                          | \$1,521,540,972 | \$320,297,343      | \$88,413,704     | 11,099,435       |
| Racetracks (other than horseracing) |                 |                    |                  |                  |
| Video Poker or VLT Establishments   | \$2,884,298,042 | \$836,474,763      | \$144,177,905    |                  |
| Cardrooms                           |                 |                    |                  |                  |
| Sports Betting <sup>2</sup>         | \$1,002,277,388 | \$151,487,511      | \$10,662,117     |                  |
| Fantasy Sports                      |                 |                    |                  |                  |
| Tribal Gaming                       |                 |                    |                  |                  |

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

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<sup>2</sup> Completed events



## Kansas<sup>1</sup>

|                        |  |
|------------------------|--|
| Regulatory Entity(ies) | Kansas Racing and Gaming Commission  |
| Contact Person         | Don Brownlee   |
| Address                | Eisenhower State Office Building<br>700 SW Harrison, Suite 500<br>Topeka, KS 66603 |
| Telephone Number       | (785) 296-5800   |
| Fax Number             | (785) 296-0900   |
| Email                  | krge@ks.gov  |
| Website                | www.Krgc.ks.gov  |

### Personnel

|                    | Name  | Telephone Number | Email Address |
|--------------------|---|------------------|---------------|
| Executive Director | Don Brownlee  |                  |               |
| Chairperson        | David Moses   |                  |               |
| Department Head(s) | Judith Taylor<br>General Counsel                                  |                  |               |
|                    | Brandi White<br>Director of Administration,<br>Audit and Finance  |                  |               |
|                    | Roger Bailey<br>Director of Security, Licensing<br>& EGM Division |                  |               |

### Gaming Sectors

|                                     | Regulated / Prohibited | Number of Licenses/ Casinos | Number of Machines | Tax Rate    |
|-------------------------------------|------------------------|-----------------------------|--------------------|-------------|
| Online Gambling                     | Regulated              |                             |                    |             |
| Casinos <sup>2</sup>                | Regulated              | 4                           |                    | 22% minimum |
| Landbased                           |                        |                             |                    |             |
| Riverboats                          |                        |                             |                    |             |
| Racetracks (other than horseracing) |                        |                             |                    |             |
| Video Poker or VLT Establishments   |                        |                             |                    |             |
| Sports Betting                      | Regulated              |                             |                    | 10% (tax)   |
| Fantasy Sports                      |                        |                             |                    |             |
| Tribal Gaming                       |                        |                             |                    |             |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information obtained from Kansas Racing and Gaming Commission website  
<sup>2</sup> The casinos are state owned



|                                     | <b>Total Gaming Revenue</b> | <b>State Share (22%)</b> | <b>Local Share (3%)</b> | <b>Total Admissions</b> |
|-------------------------------------|-----------------------------|--------------------------|-------------------------|-------------------------|
| Online Gambling                     |                             |                          |                         |                         |
| Casinos                             | \$407,468,628               | \$89,643,098             | \$12,224,059            |                         |
| Landbased                           |                             |                          |                         |                         |
| Riverboats                          |                             |                          |                         |                         |
| Racetracks (other than horseracing) |                             |                          |                         |                         |
| Video Poker or VLT Establishments   |                             |                          |                         |                         |
| Cardrooms                           |                             |                          |                         |                         |
| Sports Betting                      |                             |                          |                         |                         |
| Fantasy Sports                      |                             |                          |                         |                         |
| Tribal Gaming                       |                             |                          |                         |                         |

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

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## Michigan<sup>1</sup>

|                        |   |
|------------------------|---|
| Regulatory Entity(ies) | Michigan Gaming Control Board                               |
| Contact Person         | Jennifer Recio  |
| Address                | 3062 W. Grand Blvd., Suite L-700<br>Detroit, Michigan 48202 |
| Telephone Number       | (313) 456-4100  |
| Email                  | recioj@michigan.gov   |
| Website                | www.michigan.gov/mgcb                                       |

### Personnel

|                                 | Name                            | Telephone Number | Email Address |
|---------------------------------|---------------------------------|------------------|---------------|
| Executive Director              | Henry L. Williams, Jr.          | (313) 456-4100   |               |
| Chairperson                     | Linda Forte                     |                  |               |
| Department Head(s) <sup>1</sup> | Carla Schulte – Deputy Director |                  |               |
|                                 |                                 |                  |               |
|                                 |                                 |                  |               |
|                                 |                                 |                  |               |

### Gaming Sectors

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

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information obtained from Michigan Gaming Control Board Annual Report



|                                     | AGR             | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|-------------------------------------|-----------------|--------------------|------------------|------------------|
| Online Gambling                     |                 |                    |                  |                  |
| Casinos                             | \$1,222,794,216 | \$99,046,332       |                  |                  |
| Landbased                           |                 |                    |                  |                  |
| Riverboats                          |                 |                    |                  |                  |
| Racetracks (other than horseracing) |                 |                    |                  |                  |
| Video Poker or VLT Establishments   |                 |                    |                  |                  |
| Cardrooms                           |                 |                    |                  |                  |
| Sports Betting                      | \$223,450,848   | \$6,382,948        |                  |                  |
| Fantasy Sports                      | \$21,814,391    |                    |                  |                  |
| Tribal Gaming                       |                 |                    |                  |                  |

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

The last horse racing track in the State of Michigan closed February 2024, but may relocate in the future. In October 2023, MGCB’s proposed Administrative Rules for fantasy contests, required by the Fantasy Contests Consumer Protection Act, MCL 432.501 to 432.516, took effect. Finally, MGCB’s *Don’t Regret the Bet* responsible Gaming integrated marketing campaign earned a Platinum MarCom Award.

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## Mississippi

|                        |   |
|------------------------|---|
| Regulatory Entity(ies) | Mississippi Gaming Commission <sup>1</sup>                |
| Contact Person         | Carrie Watson   |
| Address                | 620 North Street, Suite 200<br>Jackson, Mississippi 39202 |
| Telephone Number       | (228) 432-0181  |
| Email                  | cwatson@mgc.ms.gov  |
| Website                | Msgamingcommission.com                                    |

### Personnel

|                    | Name   | Telephone Number | Email Address        |
|--------------------|--|------------------|----------------------|
| Executive Director | Jay McDaniel   | (601) 576-3809   | jmcDaniel@mgc.ms.gov |
| Chairperson        | Francis Lee  | N/A              |                      |
| Department Head(s) | Eddie Williams – Deputy Director   | (601) 576-3846   |                      |
|                    | Edward Wong – Deputy Director  | (601) 576-3829   |                      |
|                    | Shelly LeGrand – Director of Accounting and Personnel                      | (601) 576-3842   |                      |
|                    | Regina Holbrooks – Director of Charitable Gaming / Criminal Investigations | (601) 576-3835   |                      |
|                    | Stephanie Sills – Director of Compliance                                   | (601) 576-3812   |                      |
|                    | Dennis Davenport – Director of Enforcement                                 | (601) 576-3890   |                      |
|                    | Amanda Lieb – Director of Gaming Laboratory                                | (601) 576-3962   |                      |
|                    | Dan Ratliff – Director of Investigations                                   | (601) 576-384    |                      |

### Gaming Sectors

|                                     | Regulated / Prohibited | Number of Licenses | Number of Machines | Tax Rate |
|-------------------------------------|------------------------|--------------------|--------------------|----------|
| Online Gambling                     | N/A                    |                    |                    |          |
| Casinos                             | 26                     | 26                 | 21,321             | 12%      |
| Landbased                           |                        |                    |                    |          |
| Riverboats                          |                        |                    |                    |          |
| Racetracks (other than horseracing) |                        |                    |                    |          |
| Video Poker or VLT Establishments   |                        |                    |                    |          |
| Sports Betting                      |                        |                    |                    |          |
| Fantasy Sports                      |                        | 6 Licenses         |                    |          |
| Tribal Gaming                       |                        |                    |                    |          |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information provided from Mississippi Gaming Commission



|                                     | AGR                | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|-------------------------------------|--------------------|--------------------|------------------|------------------|
| Online Gambling                     |                    |                    |                  |                  |
| Casinos                             |                    |                    |                  |                  |
| Landbased                           | \$2,607,643,606.18 | \$162,111,145.64   | \$100,346,870.81 |                  |
| Riverboats                          |                    |                    |                  |                  |
| Racetracks (other than horseracing) |                    |                    |                  |                  |
| Video Poker or VLT Establishments   |                    |                    |                  |                  |
| Cardrooms                           |                    |                    |                  |                  |
| Sports Betting                      | *see below         |                    |                  |                  |
| Fantasy Sports                      |                    |                    |                  |                  |
| Tribal Gaming                       |                    |                    |                  |                  |

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

\*Each casino has on premise sports book, total sports book handle for state \$517,863,365.90

We implemented cashless wagering as a betting option at 3 of our casino properties

We implemented mobile sports wagering at 2 casino properties

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## Missouri<sup>1</sup>

|                        |  |
|------------------------|--|
| Regulatory Entity(ies) | Missouri Gaming Commission                   |
| Contact Person         | Elizabeth Hoffman (573) 526-2269             |
| Address                | 3417 Knipp Drive<br>Jefferson City, MO 65102 |
| Telephone Number       | (573) 526-4080                               |
| Fax Number             | (573) 526-1999                               |
| Email                  | PublicRelation@mgc.dps.mo.gov                |
| Website                | www.mgc.dps.mo.gov                           |

### Personnel

|                                  | Name                             | Telephone Number | Email Address |
|----------------------------------|----------------------------------|------------------|---------------|
| Executive Director/Administrator | Peggy D. Richardson <sup>2</sup> |                  |               |
| Chairperson                      | Mike Leara                       |                  |               |
| Department Head(s)               |                                  |                  |               |
|                                  |                                  |                  |               |
|                                  |                                  |                  |               |

### Gaming Sectors

|                                     | Regulated / Prohibited | Number of Licenses/ Casinos | Number of Machines | Tax Rate   |
|-------------------------------------|------------------------|-----------------------------|--------------------|--|
| Online Gambling                     | Not Regulated          |                             |                    |  |
| Casinos                             |                        |                             |                    | 21%  |
| Landbased                           |                        | 1 <sup>3</sup>              |                    |  |
| Riverboats                          | Regulated              | 12                          |                    |  |
| Racetracks (other than horseracing) |                        |                             |                    |  |
| Video Poker or VLT Establishments   |                        |                             |                    |  |
| Sports Betting                      | Prohibited             |                             |                    |  |
| Fantasy Sports                      | Regulated              | 10                          |                    | 6% of net revenue from previous calendar year (Annual Operation Fee) |
| Tribal Gaming                       | None                   |                             |                    |  |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

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

<sup>2</sup> Announced retirement effective June 1, 2024

<sup>3</sup> Century Casino Caruthersville moved operations from a riverboat to the state's first land-based casino





|                                     | AGR/Net Operating Revenue | State Gaming Taxes                  | Local Taxes/Fees | Total Admissions |
|-------------------------------------|---------------------------|-------------------------------------|------------------|------------------|
| Online Gambling                     |                           |                                     |                  |                  |
| Casinos                             | \$1,920,644,667           | \$403,335,380 <sup>4</sup>          |                  | 28,951,407       |
| Landbased                           |                           |                                     |                  |                  |
| Riverboats                          |                           |                                     |                  |                  |
| Racetracks (other than horseracing) |                           |                                     |                  |                  |
| Video Poker or VLT Establishments   |                           |                                     |                  |                  |
| Cardrooms                           |                           |                                     |                  |                  |
| Sports Betting                      |                           |                                     |                  |                  |
| Fantasy Sports                      |                           | \$494,163<br>(Annual Operation Fee) |                  |                  |
| Tribal Gaming                       |                           |                                     |                  |                  |

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

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<sup>4</sup> 90% of taxes go to the state; 10% to the Local Home Dock



## Montana<sup>1</sup>

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

## Personnel

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

## Gaming Sectors

|                                     | Regulated / Prohibited           | Number of Licenses/ Casinos | Number of Machines | Tax Rate |
|-------------------------------------|----------------------------------|-----------------------------|--------------------|----------|
| Online Gambling                     | Prohibited                       |                             |                    |          |
| Casinos                             |                                  |                             |                    |          |
| Landbased                           |                                  |                             |                    |          |
| Riverboats                          |                                  |                             |                    |          |
| Racetracks (other than horseracing) |                                  |                             |                    |          |
| Video Poker or VLT Establishments   | Regulated                        | >14,000                     | 18,732             | 15%      |
| Sports Betting                      | Regulated (Lottery) <sup>2</sup> |                             |                    |          |
| Fantasy Sports                      | Regulated                        |                             |                    |          |
| Tribal Gaming                       | 5 Compacts                       |                             |                    |          |

## Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information obtained from Montana Dept of Justice, Gambling Control Division Annual Report

<sup>2</sup> Montana Lottery Commission, Bryan Costigan at (406) 444-5804 or BCostigan@mt.gov  
SportsBet Montana, [support@sportsbetmontana.com](mailto:support@sportsbetmontana.com), 1-844-806-8935.



|                                     | AGR/Net Operating Revenue | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|-------------------------------------|---------------------------|--------------------|------------------|------------------|
| Online Gambling                     |                           |                    |                  |                  |
| Casinos                             |                           |                    |                  |                  |
| Landbased                           |                           |                    |                  |                  |
| Riverboats                          |                           |                    |                  |                  |
| Racetracks (other than horseracing) |                           |                    |                  |                  |
| Video Poker or VLT Establishments   |                           | \$79,741,297       |                  |                  |
| Cardrooms                           |                           |                    |                  |                  |
| Sports Betting                      | \$3,944,610 <sup>3</sup>  |                    |                  |                  |
| Fantasy Sports                      |                           |                    |                  |                  |
| Tribal Gaming                       |                           |                    |                  |                  |

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

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<sup>3</sup> Unaudited Financial State FY22/23



## Nevada<sup>1</sup>

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

### Personnel

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

### Gaming Sectors

|                 | Regulated / Prohibited | Number of Licenses/ Casinos           | Number of Machines | Tax Rate <sup>2</sup>  |
|-----------------|------------------------|---------------------------------------|--------------------|--|
| Online Gambling | Regulated              |                                       |                    | 3.5%-first \$50,000 of gross gaming revenue, plus 4.5% on the next \$84,000 of gross gaming revenue, plus 6.75% on Gross gaming revenues exceeding \$134,000 |
| Casinos         | Regulated              | 465 Nonrestricted<br>2,045 Restricted | 147,340            |  |
| Landbased       |                        |                                       |                    |  |
| Riverboats      |                        |                                       |                    |  |

<sup>1</sup> Information provided by Nevada Gaming Control Board, Nevada Gaming Commission

<sup>2</sup> Percentage Tax Rate shown which does not include other taxes and fees collected.



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

**Revenue Statistics**

- Fiscal Year 22/23
- Calendar year 2023

|                                     | AGR/Net Operating Revenue <sup>3</sup> | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|-------------------------------------|--|--------------------|------------------|------------------|
| Online Gambling                     |  |                    |                  |                  |
| Casinos                             | \$15,105,608,664                       | \$1,174,506,278    |                  |                  |
| Landbased                           |  |                    |                  |                  |
| Riverboats                          |  |                    |                  |                  |
| Racetracks (other than horseracing) |  |                    |                  |                  |
| Video Poker or VLT Establishments   |  |                    |                  |                  |
| Cardrooms                           |  |                    |                  |                  |
| Sports Betting                      |  |                    |                  |                  |
| Fantasy Sports                      |  |                    |                  |                  |
| Tribal Gaming                       |  |                    |                  |                  |

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

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<sup>3</sup> Slots, Table, Counter and Card Games



### New Jersey<sup>1</sup>

|                        |  |
|------------------------|--|
| Regulatory Entity(ies) | New Jersey Casino Control Commission                               |
| Contact Person         | James Fehon  |
| Address                | Tennessee Avenue and Boardwalk<br>Atlantic City, New Jersey, 08401 |
| Telephone Number       | (609) 402-0798   |
| Email                  | James.fehon@ccc.nj.gov   |
| Website                | www.nj.gov/casinos   |

### Personnel

|                                 | Name                       | Telephone Number | Email Address                |
|---------------------------------|----------------------------|------------------|------------------------------|
| Executive Director              | N/A                        |                  |                              |
| Chairperson                     | James T. Plousis           | (609) 441-3557   | James.plousis@ccc.nj.gov     |
| Department Head(s) <sup>1</sup> | Dianna W. Fauntleroy, Esq. | (609) 402-0822   | Dianna.fauntleroy@ccc.nj.gov |
|                                 | David Scanlan              | (609) 402-0826   | David.scanlan@ccc.nj.gov     |
|                                 |                            |                  |                              |

### Gaming Sectors

|                                     | Regulated / Prohibited | Number of Licenses/ Casinos | Number of Machines  | Tax Rate                   |
|-------------------------------------|------------------------|-----------------------------|---------------------|----------------------------|
| Online Gambling                     | Regulated              |                             |                     |                            |
| Casinos                             | Regulated              |                             |                     |                            |
| Landbased                           | Regulated              | 9                           | 15,427              | 8%                         |
| Riverboats                          |                        |                             |                     |                            |
| Racetracks (other than horseracing) |                        |                             |                     |                            |
| Video Poker or VLT Establishments   |                        |                             |                     |                            |
| Sports Betting <sup>2</sup>         |                        |                             |                     |                            |
| Casinos                             | Regulated              | 9                           | 14 Authorized Sites | 8.5% Retail / 13% Internet |
| Racetracks                          | Regulated              | 3                           | 7 Authorized Sites  |                            |
| Fantasy Sports                      | N/A                    |                             |                     |                            |
| Tribal Gaming                       | None                   |                             |                     |                            |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information provided by New Jersey Casino Control Commission  
<sup>2</sup> Sports Wagering Revenue is not win



|   | AGR             | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|---|-----------------|--------------------|------------------|------------------|
| Online Gambling                                     | \$1,923,742,057 | \$288,483,387      |                  |                  |
| Casinos <sup>3</sup><br>(Reinvestment Obligations)  |                 |                    |                  |                  |
| Landbased   | \$2,848,260,733 | \$178,148,751      |                  |                  |
| Riverboats  |                 |                    |                  |                  |
| Racetracks <sup>4</sup><br>(other than horseracing) |                 |                    |                  |                  |
| Video Poker or VLT Establishments                   |                 |                    |                  |                  |
| Cardrooms   |                 |                    |                  |                  |
| Sports Betting                                      | \$1,006,591,602 | \$128,885,414      |                  |                  |
| Fantasy Sports                                      |                 |                    |                  |                  |
| Tribal Gaming                                       |                 |                    |                  |                  |

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

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<sup>3</sup> Source of data: N.J. Division of Gaming Enforcement (DGE). Quarterly Financial Reports – Annual Filings Form DGE-301A (as of 04/08/24).  
<sup>4</sup> Casinos are required to reinvest 1.25% of slot, table games, and sports wagering gross revenues and 2.5% of Internet gross revenues through the Casino Reinvestment Development Authority for the benefit of Atlantic City. Racetracks are required to reinvest 1.25% of sports wagering gross revenues through the Division of Local Government Services in the Department of Community Affairs for economic development in the municipality or county in which the sports wagering lounge is located.



## New Mexico<sup>1</sup>

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

### Personnel

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

### Gaming Sectors

|   | Regulated /<br>Prohibited | Number of<br>Licenses/<br>Casinos | Number of<br>Machines   | Tax Rate                                  |
|---|---------------------------|-----------------------------------|---|---|
| Online Gambling                           |                           |                                   |   |   |
| Casinos                                   |                           |                                   |   |   |
| Landbased                                 |                           |                                   |   |   |
| Riverboats                                |                           |                                   |   |   |
| Racetracks<br>(other than<br>horseracing) | 5                         |                                   | 2,864   | 24.8-26% <sup>2</sup>                     |
| Video Poker or<br>VLT Establishments      |                           |                                   |   |   |
| Sports Betting                            |                           |                                   |   |   |
| Fantasy Sports                            |                           |                                   |   |   |
| Tribal Gaming                             | 13                        |                                   | Unknown ( not required to<br>be reported per Tribal<br>Compact) | 8.75-10% (based on revenue<br>thresholds) |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

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

<sup>2</sup> Per SB 336, which became effective in April 2023, racetrack gaming tax was reduced from 26% to 24.8% and this change is currently under review.





|                                     | AGR           | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|-------------------------------------|---------------|--------------------|------------------|------------------|
| Online Gambling                     |               |                    |                  |                  |
| Casinos                             |               |                    |                  |                  |
| Landbased                           |               |                    |                  |                  |
| Riverboats                          |               |                    |                  |                  |
| Racetracks (other than horseracing) | \$272,921,114 | \$70,130,338       |                  |                  |
| Video Poker or VLT Establishments   |               |                    |                  |                  |
| Cardrooms                           |               |                    |                  |                  |
| Sports Betting                      |               |                    |                  |                  |
| Fantasy Sports                      |               |                    |                  |                  |
| Tribal Gaming                       | \$819,864,356 | \$774,448,210      |                  |                  |

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

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## Oregon<sup>1</sup>

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

### Personnel

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

### Gaming Sectors

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

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information provided from Oregon State Lottery Commission



|                                     | AGR             | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|-------------------------------------|-----------------|--------------------|------------------|------------------|
| Online Gambling                     |                 |                    |                  |                  |
| Casinos                             |                 |                    |                  |                  |
| Landbased                           |                 |                    |                  |                  |
| Riverboats                          |                 |                    |                  |                  |
| Racetracks (other than horseracing) |                 |                    |                  |                  |
| Video Poker or VLT Establishments   | \$1,181,773,978 |                    |                  |                  |
| Cardrooms                           |                 |                    |                  |                  |
| Sports Betting                      | \$55,258,144    |                    |                  |                  |
| Fantasy Sports                      |                 |                    |                  |                  |
| Tribal Gaming                       |                 |                    |                  |                  |

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

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## Pennsylvania<sup>1</sup>

|                        |  |
|------------------------|--|
| Regulatory Entity(ies) | Pennsylvania Gaming Control Board  |
| Contact Person         | Claire Yantis  |
| Address                | 303 Walnut Street, Commonwealth Tower, 5 <sup>th</sup> Floor<br>Harrisburg, Pennsylvania 17101 |
| Telephone Number       | (717) 346-8300   |
| Email                  | PGCB@pa.gov  |
| Website                | www.gamingcontrolboard.pa.gov  |

### Personnel

|                                 | Name   | Telephone Number | Email Address |
|---------------------------------|--|------------------|---------------|
| Executive Director              | Kevin F. O'Toole                                     |                  |               |
| Chairperson                     |  |                  |               |
| Department Head(s) <sup>1</sup> | Steve Cook, Chief Counsel                            |                  |               |
|                                 | Cyrus Pitre, Chief Enforcement Council               |                  |               |
|                                 | Sean Hannon, Director of Licensing                   |                  |               |
|                                 | Kevin Kile, Director of Sports Wagering Operations   |                  |               |
|                                 | Paul Resch, Director of Gaming Operations            |                  |               |
|                                 | Paul Mauro, Director of Investigations & Enforcement |                  |               |

### Gaming Sectors

|                                     | Regulated / Prohibited | Number of Licenses/ Casinos | Number of Machines | Tax Rate                                 |
|-------------------------------------|------------------------|-----------------------------|--------------------|--|
| Online Gambling                     | Regulated              |                             |                    | 16% - 54%                                |
| Casinos                             | Regulated              | 18 <sup>2</sup>             | 25,500             | Slots – 34 - 56%<br>Table Games – 14-34% |
| Landbased                           |                        |                             |                    |  |
| Riverboats                          |                        |                             |                    |  |
| Racetracks (other than horseracing) |                        |                             |                    |  |
| Video Poker or VLT Establishments   | Regulated              |                             |                    | 42% + 10%                                |
| Sports Betting                      | Regulated              |                             |                    | 36% (34% local state) 2% Local           |
| Fantasy Sports                      | Regulated              |                             |                    | 15%                                      |
| Tribal Gaming                       | None                   |                             |                    |  |

### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information obtained from Pennsylvania Gaming Control Board Annual Report

<sup>2</sup> There are 4 categories of license



|  | AGR              | State Gaming Taxes | Local Taxes/Fees | Total Admissions |
|--|------------------|--------------------|------------------|------------------|
| Online Gambling                        |                  |                    |                  |                  |
| Casinos                                |                  |                    |                  |                  |
| Slots                                  | \$35,590,231,480 | \$12,100,442,221   | \$1,129,305,217  |                  |
| Table Games                            | \$974,018,112    | \$138,670,380      | \$19,480,364     |                  |
| Landbased                              |                  |                    |                  |                  |
| Riverboats                             |                  |                    |                  |                  |
| Racetracks<br>(other than horseracing) |                  |                    |                  |                  |
| Video Poker or VLT Establishments      | \$42,114,592.95  | \$17,688,129.04    | \$4,211,459.30   |                  |
| Cardrooms                              |                  |                    |                  |                  |
| Sports Betting                         | \$491,960,612    | \$167,266,608      | \$9,839,212      |                  |
| Fantasy Sports                         | \$1,213,424      | \$182,014          |                  |                  |
| Tribal Gaming                          |                  |                    |                  |                  |

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

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### South Dakota<sup>1</sup>

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

#### Personnel

|                    | Name                          | Telephone Number | Email Address |
|--------------------|-------------------------------|------------------|---------------|
| Executive Director |                               |                  |               |
| Chairperson        | Karen Wagner                  |                  |               |
| Department Head(s) | Karl Fischer – Vice President |                  |               |
|                    |                               |                  |               |
|                    |                               |                  |               |
|                    |                               |                  |               |

#### Gaming Sectors

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

#### Revenue Statistics

- Fiscal Year 22/23  
 Calendar year 2023

<sup>1</sup> Information obtained from South Dakota Annual Report



|  | <b>AGR</b>    | <b>State Gaming Taxes</b> | <b>Local Taxes/Fees</b> | <b>Total Admissions</b> |
|--|---------------|---------------------------|-------------------------|-------------------------|
| Online Gambling                        |               |                           |                         |                         |
| Casinos                                | \$137,716,732 | \$12,239,691              |                         |                         |
| Landbased                              |               |                           |                         |                         |
| Riverboats                             |               |                           |                         |                         |
| Racetracks<br>(other than horseracing) |               |                           |                         |                         |
| Video Poker or VLT Establishments      |               |                           |                         |                         |
| Cardrooms                              |               |                           |                         |                         |
| Sports Betting                         |               |                           |                         |                         |
| Fantasy Sports                         |               |                           |                         |                         |
| Tribal Gaming                          |               |                           |                         |                         |

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

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