

LOUISIANA GAMING CONTROL BOARD
REPORT
1996-1997

REPORT TO LOUISIANA STATE LEGISLATURE, 1997

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State of Louisiana

Gaming Control Board

M. J. "MIKE" FOSTER, JR.
GOVERNOR

HILLARY J. CRAIN
CHAIRMAN

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

Current legislation (R.S.27:15(b)) requires that the Louisiana Gaming Control Board make an annual report to the legislature. The appended submission is an impartial documentation and analysis of the economic impact (on the state and local level) of gaming as conducted in Louisiana. In addition, it is based upon the most reliable information available, in comparison with other states who permit like forms of gaming. The data presented will reflect cumulative totals from inception through June 30, 1995 and for the fiscal year ending June 30, 1996.

Absent from the report are recommendations for changes in the law relative to the Board and/or the conduct of gaming. We have found that some of the requirements of Board membership have posed a restraint on selection of prospective candidates. This situation was discussed with members of the appropriate legislative bodies and we are informed that corrective legislation will be offered. With the passage of time and if conditions warrant it, legislation will probably be proposed for consideration. Since the Board received no funds in the prior fiscal year, a report on its expenditures will be made next year.

Research on this report was begun in August of 1996, just three weeks after the initial Board meeting. Accumulation of the data base and subsequent analysis consumed thousands of man hours, and the report is a distillation of the most current and impartial statistics available. The gaming divisions of the Office of State Police and the Attorney General provided voluminous data and proved to be excellent resources.

Special thanks is due to the Department of Revenue and Taxation. Their task was to authenticate all fiscal data, maintain contact with State Police and the Treasurer's Office, communicate with their peers in other states, and assist in the formation of the report.

Mr. President, Mr. Speaker, and
Members of the Louisiana Legislature:
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We look forward to next year, with the purpose of protecting the economic interest of Louisiana and assuring that the gaming industry affords maximum protection to its clients.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Hillary J. Crain", written in a cursive style.

Hillary J. Crain, Chairman

ACKNOWLEDGEMENTS

The Board wishes to acknowledge those who made special contributions toward the preparation of this first annual report.

With respect to information and data concerning riverboat casino activities, the Board acknowledges:

Lt. Adam White,
Riverboat Gaming Division,
Louisiana State Police

Claudeidra Minor,
Assistant Attorney General,
Gaming Division,
Department of Justice

With respect to information and data concerning video poker activities, the Board acknowledges:

Michael Legendre
Video Poker Division,
Louisiana State Police

With respect to information and data concerning Indian casinos, the Board acknowledges:

Lt. Guy J. Barnett;
Indian Casino Gaming Division,
Louisiana State Police

James A. Smith,
Assistant Attorney General
Gaming Division,
Department of Justice

CUMULATIVE GAMING REVENUES RECEIVED BY THE STATE

	Inception to FY 94/95	FY 95/96
Revenues received from Riverboat Casinos	\$210,744,824	\$217,715,499
Revenues received from Video Poker	\$313,271,000	172,521,000
Revenues received from Indian Casinos	<u>-0-</u>	<u>\$ 1,028,352</u>
Totals	<u>\$524,015,824</u>	<u>\$391,264,851</u>

RIVERBOAT GAMING REVENUES

INCEPTION TO JUNE 30, 1995

VESSEL	DATE OF COMMENCEMENT	NET ADMISSIONS	ADJ GROSS REVENUE	TOTAL	TOTAL STATE TAX REMITTANCE	LOCAL TAXES AND FEES PAID*
STAR	10/24/93	2,814,563	\$139,478,076.25		\$25,803,444.32	\$4,380,233.00
PLAYERS	12/08/93	2,166,021	\$188,840,528.58		\$34,935,497.93	\$5,976,600.00
FLAMINGO	02/10/94	3,269,767	\$101,264,840.87		\$18,733,995.80	\$8,564,600.00
HARRAHS	04/18/94	2,764,848	\$140,195,049.81		\$25,936,084.38	\$8,564,464.00
ISLE OF CAPRI-BOSSIER	05/20/94	4,317,630	\$168,680,253.27		\$31,205,847.00	\$6,548,508.00
HORSESHOE	07/09/94	3,325,731	\$132,172,027.52		\$24,451,825.44	\$6,440,980.00
BOOMTOWN	08/06/94	1,616,355	\$67,306,117.93		\$12,451,631.90	\$4,071,413.00
TREASURE CHEST	09/05/94	1,809,179	\$87,196,077.81		\$16,131,274.53	\$7,757,113.00
BELLE OF BATON ROUGE	09/30/94	1,063,794	\$44,092,784.21		\$8,157,165.17	\$2,671,858.00
CASINO ROUGE	12/28/94	1,006,119	\$36,757,293.67		\$6,800,099.28	\$2,129,854.00
GRAND PALAIS	03/29/95	285,194	\$9,691,582.82		\$1,792,942.83	N/A
CRESCENT CITY	04/04/95	153,584	\$4,135,386.25		\$765,046.46	N/A
Other fees, fines, interest, etc.					\$3,508,458.00	
Total fees collected		24,592,785	\$1,119,810,018.99		\$210,673,313.04	\$57,105,623.00

N/A = Not Available
 Source: Louisiana State Police (Riverboat Gaming Division)
 * Additional Source: A survey conducted by the Riverboat Casino Association of Louisiana for the Louisiana Gaming Control Board.

RIVERBOAT GAMING REVENUES

JULY 1, 1995 TO JUNE 30, 1996

VESSEL	DATE OF COMMENCEMENT	GAMING SQ. FOOTAGE	ADMISSIONS	TOTAL ADJ GROSS REVENUE	TOTAL STATE TAX REMITTANCE	LOCAL TAXES AND FEES PAID*
STAR	10/24/93	21,730	2,814,563	\$69,351,280.34	\$12,829,986.86	\$3,685,257.00
PLAYERS	12/08/93	28,000	2,326,445	\$104,693,884.99	\$19,368,368.72	\$4,516,768.00
FLAMINGO	02/10/94	19,690	2,146,003	\$66,777,577.41	\$12,353,851.82	\$4,802,883.00
HARRAHS	04/18/94	30,000	2,754,833	\$155,347,307.06	\$28,739,251.81	\$9,382,668.00
ISLE OF CAPRI-BOSSIER	05/20/94	30,000	3,731,809	\$147,222,691.80	\$27,236,197.98	\$6,301,257.00
HORSESHOE	07/09/94	30,000	4,930,689	\$173,278,931.83	\$32,056,602.39	\$6,416,310.00
BOOMTOWN	08/06/94	30,000	1,535,451	\$70,175,896.69	\$12,982,540.89	\$4,210,604.00
TREASURE CHEST	09/05/94	24,680	1,780,609	\$100,104,300.76	\$18,519,295.64	\$6,576,974.00
BELLE OF BATON ROUGE	09/30/94	29,000	1,213,406	\$52,069,041.06	\$9,632,772.60	\$3,759,170.00
CASINO ROUGE	12/28/94	30,000	1,707,352	\$74,963,788.40	\$13,868,300.85	\$4,293,970.00
BALLY'S	07/07/95	30,000	1,608,123	\$77,583,116.63	\$14,352,876.58	\$9,364,490.00
ISLE OF CAPRI - LAKE CHARLES	07/29/95	23,000	1,429,568	\$73,735,422.53	\$13,641,053.17	\$4,200,000.00
Other fees, fines, interest, etc.					\$2,134,400.00	
Total fees collected		326,100	26,855,603	\$1,165,303,239.50	\$217,715,499.31	\$67,510,351.00

Source: Louisiana State Police (Riverboat Gaming Division).
 * Additional Source: A survey conducted by the Riverboat Casino Association of Louisiana for the Louisiana Gaming Control Board.

SELECT DATA - RIVERBOAT CASINOS
INCEPTION TO JUNE 30, 1995

	FLAMINGO (02/10/94) New Orleans	BOOMTOWN (08/06/94) Harvey	TREASURE CHEST (09/05/94) Kenner
Name of Vessel			
Date of Commencement			
Berthing Site			
Total investment to open the vessel for the first patron to board	\$63,634,498	\$62,900,000	\$31,000,000
Amount of the annual payroll	26,161,964	\$14,702,782	\$15,190,309
Amount of employee benefits	See note 1	\$1,294,884	\$286,063
Sales taxes paid on purchases:			
State	\$101,315	\$679,750	\$457,490
Local	\$77,142	\$810,599	\$545,200
Property taxes paid to local agencies	\$14,398	\$30,351	\$0.00
Local boarding fees	\$8,564,600	\$4,071,413	\$7,757,113
Other local contractual or mandated payments	\$0.00	\$0.00	\$0.00
Amount of purchases from Louisiana vendors	\$65,579,173	\$17,497,659	\$14,123,117
Amount of unemployment taxes paid	\$231,361	\$194,271	\$240,178

Note 1: Benefits paid amount is included in the annual payroll amount.

Source: A Survey conducted by the Riverboat Casino Association of Louisiana for the Louisiana Gaming Control Board.

SELECT DATA - RIVERBOAT CASINOS
INCEPTION TO JUNE 30, 1995

	BALLY'S (07/07/95) New Orleans	BELLE OF B. R. (09/30/94) Baton Rouge	CASINO ROUGE (12/28/94) Baton Rouge
Name of Vessel			
Date of Commencement			
Berthing Site			
Total investment to open the vessel for the first patron to board	See note 1	\$56,500,000	\$65,000,000
Amount of the annual payroll		\$11,501,123	\$8,548,489
Amount of employee benefits		\$2,478,425	\$1,106,729
Sales taxes paid on purchases:			
State		\$496,686	\$95,792
Local		\$543,385	\$95,792
Property taxes paid to local agencies		\$0.00	\$18,542
Local boarding fees		\$2,671,858	\$2,129,854
Other local contractual or mandated payments		\$0.00	\$0.00
Amount of purchases from Louisiana vendors		\$21,217,684	\$29,311,822
Amount of unemployment taxes paid		\$109,632	\$62,876

Note 1: Bally's Casino was not yet opened in this reporting period.

SELECT DATA - RIVERBOAT CASINOS
INCEPTION TO JUNE 30, 1995

Name of Vessel	STAR	PLAYERS	ISLE OF CAPRI
Date of Commencement	(10/24/93)	(12/08/93)	(07/25/95)
Berthing Site	Lake Charles	Lake Charles	Lake Charles
Total investment to open the vessel for the first patron to board	\$68,000,000	\$32,000,000	See note 2
Amount of the annual payroll	See note 1	\$43,650,000	
Amount of employee benefits	See note 1	\$10,800,000	
Sales taxes paid on purchases:			
State	\$450,000	\$3,900,000	
Local	\$500,000	\$4,400,000	
Property taxes paid to local agencies	\$0.00	\$461,422	
Local boarding fees	\$630,233	\$5,976,600	
Other local contractual or mandated payments	\$3,750,000	\$0.00	
Amount of purchases from Louisiana vendors	\$1,043,000	\$40,702,000	
Amount of unemployment taxes paid	\$28,400	\$428,700	

Note 1: Star Casinos' payroll and benefits paid amounts are included with Players Casino.

Note 2: The Isle of Capri in Lake Charles was not yet opened in this reporting period.

SELECT DATA - RIVERBOAT CASINOS
INCEPTION TO JUNE 30, 1995

Name of Vessel	HARRAHS (04/18/94) Shreveport	HORSESHOE (07/09/94) Bossier City	ISLE OF CAPRI (05/20/94) Bossier City	INCEPTION TOTALS All Vessels
Total investment to open the vessel for the first patron to board	\$65,105,568	\$69,188,626	\$60,000,000	\$573,328,692
Amount of the annual payroll	\$50,634,000	\$34,565,018	\$28,600,518	\$233,564,203
Amount of employee benefits	\$10,709,000	\$5,019,591	\$5,872,460	\$37,567,152
Sales taxes paid on purchases:				
State	\$410,628	\$528,990	\$191,055	\$7,311,706
Local	\$402,456	\$767,290	\$540,854	\$8,682,718
Property taxes paid to local agencies	\$1,414,701	\$665,857	\$105,561	\$2,710,832
Local boarding fees	\$6,915,277	\$4,165,980	\$4,599,624	\$47,482,552
Other local contractual or mandated payments	\$1,649,187	\$2,275,000	\$948,925	\$8,623,112
Hotel operations				
a. Sales taxes paid by hotel:				
State	N/A	\$76,480	\$217,994	\$294,474
Local	N/A	\$78,190	\$381,489	\$459,679
Amount of purchases from Louisiana vendors	\$19,667,306	\$20,462,508	\$680,525	\$230,284,794
Amount of unemployment taxes paid	\$370,600	\$468,258	\$371,105	\$2,505,381

N/A = Not Applicable

SELECT DATA - RIVERBOAT CASINOS
 JULY 1, 1995 TO JUNE 30, 1996

	FLAMINGO (02/10/94) New Orleans	BOOMTOWN (08/06/94) Harvey	TREASURE CHEST (09/05/94) Kenner
Name of Vessel			
Date of Commencement			
Berthing Site			
Total investment to open the vessel for the first patron to board	See note 1	See note 1	See note 1
Number of full-time employees	747	872	1,283
Number of part-time employees	52	57	4
Amount of the annual payroll	\$20,394,683	\$15,454,599	\$19,583,573
Amount of employee benefits	See note 2	\$2,888,476	\$690,773
Sales taxes paid on purchases:			
State	\$68,888	\$793,821	\$158,069
Local	\$96,925	\$935,482	\$191,051
Property taxes paid to local agencies	\$0.00	\$518,281	\$407,132
Local boarding fees	\$4,802,883	\$4,210,604	\$6,576,974
Other local contractual or mandated payments	\$0.00	\$0.00	\$0.00
Amount of purchases from Louisiana vendors	\$4,436,891	\$12,939,282	\$15,400,062
Amount of unemployment taxes paid	\$113,178	\$194,271	\$182,287

Note 1: The casino opened in the prior reporting period.

Note 2: Benefits paid amount is included in the annual payroll amount.

Source: A Survey conducted by the Riverboat Casino Association of Louisiana for the Louisiana Gaming Control Board

SELECT DATA - RIVERBOAT CASINOS
JULY 1, 1995 TO JUNE 30, 1996

	BALLY'S (07/07/95) New Orleans	BELLE OF B. R. (09/30/94) Baton Rouge	CASINO ROUGE (12/28/94) Baton Rouge
Name of Vessel			
Date of Commencement			
Berthing Site			
Total investment to open the vessel for the first patron to board	\$60,000,000	See note 1	See note 1
Number of full-time employees	831	659	890
Number of part-time employees	63	124	56
Amount of the annual payroll	\$16,900,000	\$11,739,713	\$14,813,632
Amount of employee benefits	\$1,900,000	\$3,342,469	\$2,313,325
Sales taxes paid on purchases:			
State	\$243,058	\$98,082	\$72,013
Local	\$282,318	\$159,902	\$72,013
Property taxes paid to local agencies	\$557,464	\$818,045	\$678,363
Local boarding fees	\$7,886,215	\$3,759,170	\$4,293,970
Other local contractual or mandated payments	\$1,478,275	\$0.00	\$0.00
Amount of purchases from Louisiana vendors	\$20,364,813	\$7,234,991	\$9,084,158
Amount of unemployment taxes paid	\$534,886	\$126,336	\$277,281

Note 1: The casino opened in the prior reporting period.

SELECT DATA - RIVERBOAT CASINOS
JULY 1, 1995 TO JUNE 30, 1996

Name of Vessel	STAR (10/24/93) Lake Charles	PLAYERS (12/08/93) Lake Charles	ISLE OF CAPRI (07/25/95) Lake Charles
Total investment to open the vessel for the first patron to board	See note 1	See note 1	\$47,500,000
Number of full-time employees	744	1,208	1,010
Number of part-time employees	58	101	400
Amount of the annual payroll	\$13,100,000	\$21,750,000	\$13,300,000
Amount of employee benefits	\$3,300,000	\$5,500,000	\$2,800,000
Sales taxes paid on purchases:			
State	\$650,000	\$3,400,000	\$857,000
Local	\$750,000	\$3,800,000	\$1,018,000
Property taxes paid to local agencies	\$0.00	\$555,614	\$15,000
Local boarding fees	\$2,885,257	\$4,516,768	\$2,200,000
Other local contractual or mandated payments	\$800,000	\$0.00	\$2,000,000
Hotel operations			
a. Number of full/part-time employees	N/A	52 / 0	N/A
b. Sales Taxex paid by Hotel:			
State	N/A	\$51,368	N/A
Local	N/A	\$51,368	N/A
Amount of purchases from Louisiana vendors	\$2,510,000	\$21,760,000	\$16,300,000
Amount of unemployment taxes paid	\$133,100	\$221,100	\$665,000

N/A = Not Applicable

Note 1: The casino opened in the prior reporting period

SELECT DATA - RIVERBOAT CASINOS
JULY 1, 1995 TO JUNE 30, 1996

Name of Vessel	HARRAHS (04/18/94) Shreveport	HORSESHOE (07/09/94) Bossier City	ISLE OF CAPRI (05/20/94) Bossier City	FISCAL YEAR TOTALS All Vessels
Total investment to open the vessel for the first patron to board	See note 1	See note 1	See note 1	\$107,500,000
Number of full-time employees	1,425	1,864	1,457	12,990
Number of part-time employees	75	19	337	1,346
Amount of the annual payroll	\$18,217,299	\$38,364,663	\$23,883,701	\$227,501,863
Amount of employee benefits paid	\$3,510,364	\$7,105,974	\$6,593,718	\$39,945,099
Sales taxes paid on purchases:				
State	\$254,924	\$577,600	\$66,168	\$7,239,623
Local	\$231,899	\$607,459	\$220,052	\$8,365,101
Property taxes paid to local agencies	\$1,414,701	\$749,382	\$742,846	\$6,456,828
Local boarding fees	\$7,758,511	\$5,416,310	\$5,301,258	\$59,607,920
Other local contractual or mandated payments	\$1,624,157	\$1,000,000	\$1,000,000	\$7,902,432
Hotel operations				
a. Number of full/part-time employees	N/A	84 / 1	71 / 32	207 / 33
b. Sales taxes paid by hotel:				
State	N/A	\$60,261	\$143,501	\$255,130
Local	N/A	\$61,212	\$251,127	\$363,707
Amount of purchases from Louisiana vendors	\$11,638,154	\$27,047,262	\$5,845,000	\$154,560,613
Amount of unemployment taxes paid	\$261,112	\$328,656	\$291,757	\$3,328,873

N/A = Not Applicable.

Note 1: The casino opened in the prior reporting period.

SELECT DATA - OTHER STATES' RIVERBOAT CASINOS
 COMPARED WITH LOUISIANA RIVERBOAT CASINOS

	ILLINOIS (Cal Year 1996)	INDIANA (Cal Year 1996)	IOWA (FYE 06/30/96)	MISSOURI (FYE 06/30/96)	MISSISSIPPI (FYE 06/30/96)	LOUISIANA (FYE 6/30/96)
	10	6	9	7	30	12
Number of Vessels	Cruise	Cruise	Cruise	Cruise	Dockside	Cruise/Dockside
Adjusted Gross Revenue	\$1,131,155,734	\$371,871,622	\$318,475,053	\$537,383,995	\$1,807,418,533	\$1,165,303,239
State Gaming Taxes	\$194,883,996	\$64,632,086	\$59,325,669	\$119,286,183	\$144,639,384	\$215,581,099
Local Gaming Taxes	\$81,770,624	\$38,960,656	\$3,184,750	\$33,306,744	\$69,074,471	\$67,510,351
Total Employees	11,139	7,877	6,250	8,234	32,457	14,576
Total Square Footage	242,450	195,360	168,248	244,620	1,347,381	326,100
Total Admissions	25,211,231	9,675,907	8,938,175	21,224,131	52,717,193	26,855,603
State Gaming Tax Rate:	20% of AGR & \$2.00 per Admission	20% of AGR & \$3.00 per Admission	5% for first \$1M of AGR 10% for next \$2M of AGR 20% exceeding \$3M of AGR	20% of AGR & \$2.00 per Admission	8% of AGR	18.5% of AGR or \$100,000.00 Whichever is Greater

AGR = Adjusted Gross Revenue.
 Source: Other States' Gaming Commissions.

REPORT OF VIDEO POKER ACTIVITIES

	Inception to FY 94/95	FY 95/96
RECEIPTS:		
Franchise Fees	\$274,527,000	\$163,856,000
Statutory Fairgrounds Exemption	0	(2,500,000)
Other Fees, Interest and Penalties	<u>38,744,000</u>	<u>11,165,000</u>
Total Fees Collected	<u>\$313,271,000</u>	<u>\$172,521,000</u>
EXPENDITURES:		
District Attorneys & Assistant District Attorneys	\$14,989,000	\$ 5,348,000
Local Governments	59,476,000	37,150,000
Horseman Purse Supplement Fund	0	2,880,000
Louisiana State Police	12,937,000	4,378,000
Compulsive Gaming Fund	<u>0</u>	<u>150,000</u>
Total Expenditures	<u>\$ 87,402,000</u>	<u>\$ 49,906,000</u>
Transfer to General Fund	<u>\$225,869,000</u>	<u>\$122,615,000</u>

Source: Louisiana State Police (Video Gaming Division) and Department of the Treasury.

**VIDEO POKER GAMING DATA BY PARISH
FY 95/96**

Source: Louisiana State Police (Video Gaming Division) and The Department of the Treasury

PARISH	NET GAMING PROCEEDS	FRANCHISE FEES	FEES PAID TO P & M	FEES RETAINED BY THE STATE	# OF VGDS	# ESTMNTS
ACADIA	\$5,532,186.75	\$1,625,055.08	\$369,212.42	\$1,255,842.66	214	46
ALLEN	1,725,159.50	448,544.53	103,289.26	345,255.27	53	19
ASCENSION	20,379,656.50	6,126,465.29	1,395,147.12	4,731,318.17	526	92
ASSUMPTION	2,931,946.00	868,233.50	196,041.96	672,191.54	126	28
AVOUELLES	2,540,604.00	660,561.59	149,415.38	511,146.21	84	30
BEAUREGARD	2,975,529.25	967,048.32	221,384.80	745,663.52	105	3
BIENVILLE	1,192,575.00	310,071.75	69,594.82	240,476.93	35	12
BOSSIER	11,516,025.25	2,884,433.38	632,271.84	2,252,161.54	349	80
CADDO	32,016,051.75	9,239,048.56	2,074,092.40	7,164,956.16	680	151
CALCASIEU	45,425,743.75	13,910,427.99	3,120,408.13	10,790,019.86	1228	142
CALDWELL	1,509,209.50	392,397.10	90,841.25	301,555.85	46	16
CAMERON	905,963.25	236,624.88	50,860.38	185,764.50	44	14
CATAHOULA	772,111.50	224,462.92	51,380.34	173,082.58	25	6
CLAIBORNE	866,382.50	225,260.72	51,679.56	173,581.16	27	9
CONCORDIA	2,510,110.50	652,632.53	150,253.26	502,379.27	70	24
DESOTO	2,407,585.50	755,762.63	168,415.28	587,347.35	59	4
EAST BATON ROUGE	42,823,499.00	11,551,293.90	2,628,024.04	8,923,269.86	1018	313
EAST CARROLL	286,183.50	74,408.33	16,450.24	57,958.09	11	4
EAST FELICIANA	2,163,061.75	614,102.13	139,397.37	474,704.76	67	17
EVANGELINE	1,572,337.00	408,810.63	90,158.33	318,652.30	60	18
FRANKLIN	1,549,140.75	402,778.60	95,353.60	307,425.00	40	14
GRANT	1,348,467.50	415,899.81	91,699.11	324,200.70	48	7
IBERIA	6,142,211.50	1,657,511.72	376,831.91	1,280,679.81	269	67
IBERVILLE	3,677,935.75	992,290.37	227,835.42	764,454.95	141	46
JACKSON	1,201,336.75	384,662.40	88,018.15	296,644.25	29	4
JEFFERSON	68,413,474.25	7,518,132.42	3,968,581.86	13,549,550.56	1612	465
JEFFERSON DAVIS	2,089,031.75	585,273.63	133,304.81	451,968.82	88	24
LAFAYETTE	23,741,961.75	6,877,034.46	1,553,108.10	5,323,926.36	673	147
LAFOURCHE	13,991,620.75	3,714,950.41	844,033.12	2,870,917.29	535	147
LASALLE	1,011,549.25	263,004.12	60,532.36	202,471.76	27	9
LINCOLN	1,606,192.50	417,612.02	95,260.26	322,351.76	32	11
LIVINGSTON	10,399,271.25	2,903,922.12	671,255.12	2,232,667.00	273	79
MADISON	4,464,357.25	1,358,686.43	308,123.29	1,050,563.14	151	17
MOREHOUSE	3,762,365.25	1,104,853.71	238,019.62	866,834.09	71	13
NATCHITOCHE	6,385,724.50	1,909,988.99	427,545.90	1,482,443.09	236	45
ORLEANS	51,651,523.75	3,975,306.50	3,200,292.62	10,775,013.88	1455	476
OUACHITA	33,300,005.00	9,339,314.12	2,120,184.39	7,219,129.73	675	165
PLAQUEMINES	3,901,131.75	1,014,301.02	233,542.54	780,758.48	122	44
POINT COUPEE	3,993,414.75	1,161,285.68	264,883.79	896,401.89	153	36
RAPIDES	13,578,426.75	3,930,572.77	890,196.43	3,040,376.34	432	75
RED RIVER	431,851.50	112,282.09	22,933.49	89,348.60	24	5
RICHLAND	2,585,130.75	744,201.33	176,964.59	567,236.74	89	15

VGDS = Video Gaming Devices (As of 6/30/96).

ESTMNTS = Establishments (As of 6/30/96).

P & M = Parish and Municipalities.

**VIDEO POKER GAMING DATA BY PARISH
FY 95/96**

PARISH	NET GAMING PROCEEDS	FRANCHISE FEES	FEES PAID TO P & M	FEES RETAINED BY THE STATE	# OF VGDS	# ESTMNTS
SABINE	2,854,748.75	865,843.86	195,909.72	669,934.14	94	15
ST. BERNARD	9,922,296.50	2,646,218.68	606,576.46	2,039,642.22	282	67
ST. CHARLES	2,970,035.25	772,214.36	177,050.82	595,163.54	92	33
ST. HELENA	368,160.00	95,722.67	23,163.84	72,558.83	27	10
ST. JAMES	2,159,457.00	561,461.93	127,020.68	434,441.25	56	19
ST. JOHN	5,128,913.25	1,291,115.82	292,796.90	998,318.92	150	40
ST. LANDRY	10,477,329.50	3,143,927.43	718,364.06	2,425,563.37	278	52
ST. MARTIN	5,940,367.75	1,711,787.62	390,617.67	1,321,169.95	196	48
ST. MARY	8,992,880.75	2,592,780.00	588,134.31	2,004,645.69	268	66
ST. TAMMANY	19,925,224.75	5,140,567.68	1,143,345.11	3,997,222.57	617	181
TANGIPAHOA	19,325,668.25	1,330,611.61	1,330,611.61	4,498,451.08	559	106
TENSAS	207,668.00	53,994.34	12,768.86	41,225.48	13	5
TERREBONNE	25,552,967.50	6,971,880.04	1,586,766.07	5,385,113.97	642	161
UNION	1,359,904.50	353,576.50	82,466.09	271,110.41	33	9
VERMILLION	5,277,129.50	1,407,917.06	325,499.21	1,082,417.85	181	51
VERNON	5,760,445.25	1,646,196.57	372,220.66	1,273,975.91	199	50
WASHINGTON	1,804,088.75	469,065.38	107,037.71	362,027.67	43	16
WEBSTER	5,123,820.00	1,515,985.48	343,280.73	1,172,704.75	106	18
WEST BATON ROUGE	9,287,338.50	2,843,231.20	648,620.10	2,194,611.10	280	39
WEST FELICIANA	1,800,276.75	503,528.12	110,697.94	392,830.18	47	14
WINN	1,685,466.50	501,905.80	112,242.80	389,663.00	74	9
TOTALS	\$587,215,543.50	163,856,000.00	37,150,000.00	126,706,000.00	16,239	3,948

VGDS = Video Gaming Devices (As of 6/30/96).

ESTMNTS = Establishments (As of 6/30/96).

P & M = Parish and Municipalities.

**VIDEO POKER DATA FOR PARISHES THAT VOTED VIDEO POKER OUT
FISCAL YEAR 95/96**

PARISH	NET GAMING PROCEEDS	FRANCHISE FEES	FEES PAID TO P & M	FEES RETAINED BY THE STATE
ALLEN	\$ 1,725,159.50	\$ 448,554.53	\$ 103,289.26	\$345,265.27
ASCENSION	20,379,656.50	6,126,465.29	1,395,147.12	4,731,318.17
BEAUREGARD	2,975,529.25	967,048.32	221,384.80	745,663.52
BIENVILLE	1,192,575.00	310,071.75	69,594.82	240,476.93
CALDWELL	1,509,209.50	392,397.10	90,841.25	301,555.85
CATAHOULA	772,111.50	224,462.92	51,380.34	173,082.58
CLAIBORNE	866,382.00	225,260.75	51,679.56	173,581.19
CONCORDIA	2,510,110.50	652,632.53	150,253.26	502,379.27
EAST BATON ROUGE	42,823,499.00	11,551,293.90	2,628,024.04	8,923,269.86
EAST FELICIANA	2,163,061.75	614,102.13	139,397.37	474,704.76
EVANGELINE	1,572,337.00	408,810.63	90,158.33	318,652.30
FRANKLIN	1,549,140.75	402,778.60	95,353.60	307,425.00
GRANT	1,348,467.50	415,899.81	91,699.11	324,200.70
IBERIA	6,142,211.50	1,657,511.72	376,831.91	1,280,679.81
JACKSON	1,201,336.75	384,662.40	88,018.15	296,644.25
LAFAYETTE	23,741,961.75	6,877,034.46	1,553,108.10	5,323,926.36
LASALLE	1,011,549.25	263,004.12	60,532.36	202,471.76
LINCOLN	1,606,192.50	417,612.02	95,260.26	322,351.76
LIVINGSTON	10,399,271.25	2,903,922.12	671,255.12	2,232,667.00
MOREHOUSE	3,762,365.25	1,104,853.71	238,019.62	866,834.09
NATCHITOCHE	6,385,724.50	1,909,988.99	427,545.90	1,482,443.09
OUACHITA	33,300,005.00	9,339,314.12	2,120,184.39	7,219,129.73
RAPIDES	13,578,426.75	3,930,572.77	890,196.43	3,040,376.34
RICHLAND	2,585,130.75	744,201.33	176,964.59	567,236.74
SABINE	2,854,748.75	865,843.86	195,909.72	669,934.14
ST. TAMMANY	19,925,224.75	5,140,567.68	1,143,345.11	3,997,222.57
TANGIPAHOA	19,325,668.25	5,829,062.69	1,330,611.61	4,498,451.08
UNION	1,359,904.50	353,576.50	82,466.09	271,110.41
VERMILLION	5,277,129.50	1,407,917.06	325,499.21	1,082,417.85
VERNON	5,760,445.25	1,646,196.57	372,220.66	1,273,975.91
WASHINGTON	1,804,088.75	469,065.38	107,037.71	362,027.67
WINN	1,685,466.50	501,905.80	112,242.80	389,663.00
TOTALS	\$243,094,091.25	\$68,486,591.56	\$15,545,452.60	\$52,941,138.96

P & M = Parishes and Municipalities.

Source: Louisiana State Police (Video Gaming Division).

**VIDEO POKER DATA BY CLASSIFICATION
FY 95/96**

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

TYPES	PERCENTAGE
1 Lounges	26.0%
2 Restaurants	26.0%
3 Hotel/Motel	26.0%
4 Racetracks & OTB's	22.5%
5 Truckstops	32.5%

Select data by type is presented below:

TYPE	NET GAMING PROCEEDS	FRANCHISE FEES	# OF VGDS	# OF ESTMNTS
Type 1,2,3	\$380,000,000	\$99,000,000	11,114	3,828
Type 4	22,000,000	5,000,000	990	18
Type 5	185,000,000	60,000,000	4,135	102

VGDS = Video Gaming Devices
ESTMNTS = Establishments

RECEIPT AND DISTRIBUTION OF INDIAN CASINO PROCEEDS

	RECEIPTS FY 95-96	DISTRIBUTIONS FY 95-96
Coushatta Indian Tribe	\$1,028,352	
Allen Parish		\$1,028,352
Tunica-Biloxi Tribe	887,374	
Avoyelles Parish		887,374
Chitimacha Tribe	863,143	
Town of Baldwin		172,629
Town of Berwick		43,157
City of Franklin		267,574
City of Morgan City		43,157
City of Patterson		43,157
St. Mary Parish Council		<u>293,469</u>
Totals	<u>\$2,778,869</u>	<u>\$2,778,869</u>

Source: Governor's Office Of Indian Affairs

Tribal-State Compacts require a percentage contribution from each casino to parishes and municipalities as follows:

- No payments are required in the first year of gaming activities.
- Commencing the second year of gaming activities, the contributions are 2% of net gaming revenues.
- Commencing the third year of gaming activities, the contributions are 4% of net gaming revenues.
- Commencing the fourth year of gaming activities and thereafter, the contributions are 6% of net gaming revenues.

For purposes of Tribal-State Compacts, "net revenues" means gross revenues of an Indian gaming activity less amounts paid out as, or paid for, prizes and total operating expenses, excluding management fees.

Payments are made to the state and are distributed to the various parishes and municipalities in accordance with the general appropriations bill. According to the best information available, the first collections and distributions were made in FY 95/96.

REPORT OF INDIAN GAMING ACTIVITIES

Name of Casino	Cypress Bayou Casino	Grand Casino-Coushatta
Location of Casino	Charenton, Louisiana	Kinder, Louisiana
Date of commencement	12/17/93	01/16/95
Number of casino employees	908	2,054
Number of Native American employees	30	75
Total wages paid	\$13,970,980	\$23,000,000
Social Security and Medicare Taxes	966,594	2,086,000
Total unemployment taxes paid	281,569	636,000
Total construction costs for casino	32,187,142	50,000,000

Source: The respective Tribal Gaming Commissions.

All information is for 1995 except the number of casino employees and the number of Native American employees for the Grand Casino-Coushatta which furnished the data as of August 27, 1996.

Data for Indian Gaming activities for 1996 was not available at the time this report went to press.

The Tunica-Biloxi Tribe of Louisiana operates the Grand Casino-Avoyelles in Marksville, Louisiana. The casino's date of commencement was June 4, 1994. No other information was available for this facility at the time this report went to press. However, based on data from other Indian Casinos, it can be estimated that the Grand Casino-Avoyelles in Marksville, Louisiana had approximately 1,140 employees in 1995, paid approximately \$17,000,000 in wages, paid unemployment taxes of approximately \$459,000 and total construction costs for casino of approximately \$46,000,000.

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