



2021

Louisiana Gaming Control Board



25th Annual Report to the Louisiana State Legislature

MISSION STATEMENT OF THE LOUISIANA GAMING CONTROL BOARD

To regulate all gaming activities under its jurisdiction in a manner which instills public confidence and trust that gaming activities are conducted honestly and free from criminal and corruptive elements; to ensure the integrity of individual gaming activities by the regulation of persons, practices, associations and activities within the gaming industry.

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JOHN BEL EDWARDS
GOVERNOR

MICHAEL D. NOEL
CHAIRMAN

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

The Louisiana Gaming Control Board submits the 25th 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 and Fantasy Sports Act.

The Board's operating budget for FY 2019-2020 was \$940,121 funded through statutory dedicated funds of \$857,028 from the Riverboat Gaming Enforcement Fund and \$83,093 from the Pari-mutuel Live Racing Facility Gaming Control Fund.

Fiscal year 2019-2020 started off with optimism and potential for positive growth within the gaming industry in Louisiana. Subsequent to legislation passed in 2018, which allowed Riverboat Casinos to move off of the water to land, Isle of Capri Casino in Lake Charles was the first to take advantage of the new law with a proposed \$100 million landside project. That project, which was approved by the Board in December 2019, would ultimately allow the casino to move off its legacy riverboat into a new structure landside.

Shortly thereafter, the state and nation ground to a halt due to the COVID 19 pandemic. On March 16, 2020 all casinos and other gaming establishments were required to cease operations and close. With a lot of hard work, cooperation, commitment, and the implementation of significant safety and sanitation protocols, re-opening of casinos and gaming establishments with limited capacity and limited gaming positions was authorized on May 18, 2020. Casinos and gaming establishments have been allowed to stay open with varying phases of limitations and restrictions until March 30, 2021 when capacity and gaming position limitations were lifted. Social distancing and other safety protocols remain in place. Diamond Jacks Casino in Bossier City has remained closed since March 16, 2020 and is seeking to relocate the casino to St. Tammany Parish.

The short term impact of COVID 19 on the gaming industry has been unprecedented with significant impact to the workforce, local economies, and the obvious reduction in revenue. Upon closure, revenue ceased, employees were furloughed, and the purchase of good and services with local businesses reduced significantly.

While in the midst of the COVID 19 pandemic, the industry just as the state, has endured several natural disasters. Southwest Louisiana, which has our most robust gaming market, was devastated by Hurricane Laura and Hurricane Delta, causing well in excess of \$100 million in damage to Lake Charles area casinos. All but the Isle of Capri Casino re-opened within several weeks. Isle of Capri Casino has remained closed as they make repairs and construct their previously approved landside facility.

The fiscal year ended June 30, 2020 with adjusted gross revenue of \$2,472,674,755 which was down \$648,095,199 from the previous year. While all of the numbers and indicators are slowly improving, 2021 will hopefully give us some insight into the long term impact on the gaming industry in Louisiana.

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 12,667 individuals and, in FY 2019-2020, contributed \$313,100,017 in net revenue to the state. Adjusted gross revenue decreased in Lake Charles, Baton Rouge, Shreveport/Bossier and New Orleans.

The Shreveport-Bossier City market had adjusted gross revenues of \$486,570,244 for FY 2019-2020, a decrease of \$139,860,013 from the previous fiscal year, with \$104,612,602 in fees paid to the state.

The Lake Charles market had adjusted gross revenues of \$571,439,738 a decrease of \$158,968,426 from the previous fiscal year, with \$122,859,544 in fees paid to the state.

The riverboat casinos in Kenner, Harvey and Amelia had adjusted gross revenues of \$210,951,171, a decrease of \$60,083,635 from the previous fiscal year, with \$45,354,501 in fees paid to the state.

The riverboat casinos in East Baton Rouge Parish had adjusted gross revenues of \$187,318,001, a decrease of \$48,292,819 over the previous fiscal year, with \$40,273,370 in fees paid to the state.

HARRAH'S NEW ORLEANS

The landbased casino in New Orleans generated \$60,040,872 in gaming revenue to the state. This was a \$3,108,192 decrease from the previous fiscal year. Harrah's employed 2,378 individuals.

RACETRACK GAMING

Slot machine gaming at the racetracks adjusted gross revenue for FY 2019-2020 was \$277,411,323, a decrease of \$77,685,801 from the previous fiscal year. After subtracting the Support Contribution Deduction of \$49,934,039 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 \$42,083,298. There were 1,389 individuals employed at the racing facilities.

VIDEO POKER

As of June 30, 2020, there were 1,567 video poker outlets and 12,669 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 \$158,750,345 for FY 2019- 2020, a decrease of \$24,126,601 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. Applications are currently being processed and reviewed.

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 \$573,974,533 in direct gaming revenue for FY 2019-2020, a decrease of \$132,436,195 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:

Michael D. Noel, Chairman
Julie Berry, Vice-Chairwoman
Elton Lagasse
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Paul T. West
Colonel Lamar Davis
Secretary Kimberly Robinson



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Lieutenant Colonel M. Doug Cain, II, Chief of Staff
Major Chuck McNeal, Gaming Enforcement Division
Captain Pat Bradley, Gaming Operations Section
Captain Chris Guillory, Administrative Support and Indian Gaming
Jeff Traylor, Audit Director
Lieutenant Kirk Soiloheu, Corporate Casino Licensing
Lieutenant Matt Sinanan, Video Poker Licensing
Lieutenant Jonas Martin, Gaming Executive Officer
Lieutenant Charles Lauret, Gaming Indian Gaming Field Office
Lieutenant Adam Albright, Gaming Baton Rouge Field Office
Lieutenant Samuel Funderburk, Gaming Lake Charles Field Office
Lieutenant Michael Smith, Gaming Bossier Field Office
Lieutenant Raynell Theard, Gaming New Orleans Field Office
Lieutenant Wade Savoy, Gaming Breaux Bridge Field Office



ACKNOWLEDGMENTS

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

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

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Christopher B. Hebert, Director
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Louisiana Casino Association

Wade Duty, Executive Director
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Contributing Jurisdictions

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

Riverboat Gaming



**LOUISIANA STATE POLICE
RIVERBOAT GAMING ACTIVITY SUMMARY
FISCAL YEAR 7/1/2019 – 6/30/2020**

Riverboat Licensee	D/B/A and Location	Admissions	Total AGR	Fee Remittance
Belle of Orleans, LLC	Amelia Belle Casino - Amelia	368,206	\$ 32,447,719	\$ 6,976,259
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	268,364	\$ 20,691,915	\$ 4,448,762
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	490,992	\$ 43,117,611	\$ 9,270,286
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge - Baton Rouge	937,553	\$ 123,508,475	\$ 26,554,322
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	1,525,258	\$ 134,057,458	\$ 28,822,354
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	1,062,499	\$ 148,610,188	\$ 31,951,190
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	412,715	\$ 25,813,714	\$ 5,549,948
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	555,640	\$ 40,461,307	\$ 8,699,181
Louisiana I Gaming, L.P.	Boomtown New Orleans - Harvey	858,058	\$ 95,096,816	\$ 20,445,815
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	735,719	\$ 83,406,636	\$ 17,932,427
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles – Lake Charles	2,928,222	\$ 259,021,289	\$ 55,689,577
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	2,232,359	\$ 241,455,046	\$ 51,912,835
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	1,308,487	\$ 80,677,364	\$ 17,345,633
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	754,902	\$ 56,950,213	\$ 12,244,296
St. Charles Gaming Company, LLC	Isle of Capri Casino Hotel Lake Charles - Westlake	654,829	\$ 70,963,403	\$ 15,257,132
TOTALS		15,093,803	\$ 1,456,279,155	\$ 313,100,017

Source: Louisiana State Police (Gaming Audit Section)



RIVERBOAT GAMING LICENSEES

Current Licensee	Original Name of Licensee	Date of Issuance	Current Berth Site Location	Original Berth Site Location
PNK (Baton Rouge) Partnership d/b/a L'Auberge Casino & Hotel Baton Rouge R011000801	Showboat Star Partnership	8/19/1993	Mississippi River, East Baton Rouge	Lake Pontchartrain, Orleans
Eldorado Casino Shreveport Joint Venture d/b/a Eldorado Resort Casino Shreveport R013600005	Queen of New Orleans Joint Venture	10/14/1993	Red River, Caddo/Bossier	Mississippi River, Orleans
Horseshoe Entertainment, L.P. d/b/a Horseshoe Bossier City R010800198	Horseshoe Entertainment, L.P.	11/22/1993	Red River, Bossier	Red River, Bossier
Golden Nugget Lake Charles, LLC d/b/a Golden Nugget Lake Charles R016502995	Creative Casinos of Louisiana, LLC	5/19/2011	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu
Louisiana Riverboat Gaming Partnership d/b/a DiamondJacks Casino & Resort R010800195	Louisiana Riverboat Gaming Partnership	12/9/1993	Red River, Bossier	Red River, Bossier
Bossier Casino Venture, Inc. d/b/a Margaritaville Resort Casino R011000841	Grand Palais Riverboat, Inc.	1/9/1994	Red River, Bossier	Mississippi River, Orleans
PNK (Bossier City), LLC d/b/a Boomtown Bossier City R016500701	Crescent City Capital Development, Corp.	2/11/1994	Red River, Bossier	Mississippi River, Orleans
Red River Entertainment of Shreveport, LLC d/b/a Sam's Town Hotel & Casino R016500097	Red River Entertainment Partnership in Commendam	3/8/1994	Red River, Caddo/Bossier	Red River, Caddo/Bossier
Louisiana I Gaming L.P. d/b/a Boomtown New Orleans R012600196	Louisiana I Gaming, L.P.	3/22/1994	Harvey Canal/Intracoastal Waterway, Jefferson	Harvey Canal/Intracoastal Waterway, Jefferson
Belle of Orleans, LLC d/b/a Amelia Belle Casino R013600020	Belle of Orleans, LLC	3/24/1994	Intracoastal Waterway/Bayou Boeuf, St. Mary	Lake Pontchartrain, Orleans ¹
St. Charles Gaming Company, LLC d/b/a Isle of Capri Casino Hotel Lake Charles R011700174	St. Charles Gaming Company, Inc.	3/29/1994	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu ²
Treasure Chest Casino, LLC d/b/a Treasure Chest Casino R012600098	Treasure Chest Casino, LLC	5/18/1994	Lake Pontchartrain, Jefferson	Lake Pontchartrain, Jefferson
Louisiana Casino Cruises, Inc. d/b/a Hollywood Casino Baton Rouge R011700193	Louisiana Casino Cruises	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
Catfish Queen Partnership in Commendam d/b/a Belle of Baton Rouge R011700009	Catfish Queen Partnership in Commendam	7/18/1994	Mississippi River, East Baton Rouge	Mississippi River, East Baton Rouge
PNK (Lake Charles), LLC d/b/a L'Auberge Lake Charles R011001707	PNK (Lake Charles) LLC	4/19/2002	Calcasieu River, Calcasieu	Calcasieu River, Calcasieu

Source: Louisiana State Police (Gaming Audit Section)

¹ 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.

² 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 7/1/2019 – 6/30/2020

Licensee	Amelia Belle Casino	Belle of Baton Rouge	Boomtown New Orleans	Boomtown Bossier City	Hollywood Casino Baton Rouge	Golden Nugget	L'Auberge Casino & Hotel Baton Rouge	Eldorado ¹ Resort Casino Shreveport	L'Auberge Lake Charles
Location	Amelia	Baton Rouge	Harvey	Bossier City	Baton Rouge	Lake Charles	Baton Rouge	Shreveport	Lake Charles
State franchise tax (21.5%)	\$6,976,259	\$4,448,762	\$20,445,815	\$8,699,181	\$9,270,286	\$55,689,577	\$26,554,322	\$17,345,633	\$51,912,835
Local fees	\$1,400,000	\$413,838	\$5,705,809	\$10,884,092	\$862,338	\$5,424,850	\$5,557,879	\$3,439,023	\$9,589,443
Property taxes	\$463,076	\$975,679	\$973,616	\$674,849	\$590,118	\$6,095,579	\$2,849,275	\$2,116,577	\$3,876,470
Payroll (includes tips)	\$5,931,163	\$10,597,573	\$15,877,187	\$7,541,881	\$10,065,848	\$63,089,314	\$29,893,869	\$21,662,439	\$34,959,114
Benefits ²	\$658,685	\$2,277,165	\$4,417,734	\$2,730,694	\$3,023,916	\$13,273,286	\$5,804,021	\$2,933,565	\$9,089,370
Employment (F/T) ³	281	276	424	336	245	1,387	535	344	1,131
Employment (FTE) ⁴	246	142	361	244	237	1,327	519	579	1,005
Procurement (total) ⁵	\$5,909,487	\$2,438,592	\$15,812,258	\$11,818,534	\$3,592,183	\$23,762,307	\$20,588,565	\$11,519,323	\$62,778,092
Minority	\$1,103,071	\$387,734	\$1,465,508	\$466,947	\$627,250	\$3,669,265	\$2,366,629	\$2,739,342	\$4,518,582
Women	\$1,025,407	\$470,577	\$1,697,226	\$875,840	\$853,136	\$3,743,769	\$3,210,612	\$3,233,489	\$7,842,837
Capital investments/improvements (2019-2020)	\$184,843	\$400,000	\$1,820,544	\$926,911	\$1,338,053	\$5,622,000	\$5,823,579	\$3,153,391	\$5,493,514
Capital investments/improvements cumulative	\$77,972,546	\$131,662,627	\$156,794,770	\$4,737,459	\$140,535,162	\$652,479,086	\$403,408,889	\$275,668,195	\$533,022,282
Charitable contributions (2019-2020)	\$0	\$14,698	\$8,488	\$1,000,000	\$19,264	\$46,972	\$14,210	\$58,044	\$46,663
Charitable contributions (cumulative)	\$103,211	\$1,465,976	\$2,433,390	\$168,853,297	\$3,544,564	\$965,763	\$1,000,044	\$3,081,160	\$938,075
Development plans	\$0	\$300,000	\$2,656,978	\$1,000,000	\$1,542,200	\$12,356,269	\$1,850,000	\$500,000	\$47,710,168
Admissions	384,217	275,058	585,058	555,640	490,872	2,923,730	983,026	1,308,487	2,232,359
Percentage of visitors from out-of-area ⁶	4.0%	17.0%	22.8%	49.9%	17.3%	77.2%	17.5%	44%	74%
Estimate of number of out-of-area visitors	15,368	46,759	133,393	260,595	84,920	2,257,119	172,029	575,734	1,651,945
Visitors spending ⁷	\$768,434	\$2,337,993	\$6,669,661	\$13,029,758	\$4,246,042	\$112,855,978	\$8,601,477	\$28,786,714	\$82,597,283

Source: Louisiana Casino Association

¹ Due to the pending sale of Eldorado, this number only represents maintenance capital spend until the transaction closes.

² Estimated from previous studies to be 26% of payroll.

³ Full time employment was heavily impacted by COVID and related mandatory operating limitations.

⁴ Part time employment was heavily impacted by COVID and related mandatory operating limitations.

⁵ Excludes gaming equipment.

⁶ Percentage of patrons who originate from more than 150 miles or from another state.

⁷ 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 7/1/2019 – 6/30/2020**

Licensee	Horseshoe Bossier City	DiamondJacks Casino & Resort	Margaritaville Resort Casino	Isle of Capri Casino Hotel Lake Charles	Treasure Chest Casino	Sam's Town Hotel & Casino	FY 2018-2019 Totals	FY 2019-2020 Totals
Location	Bossier City	Bossier City	Bossier City	Lake Charles	Kenner	Shreveport		
State franchise tax (21.5%)	\$31,951,190	\$5,549,948	\$28,822,354	\$15,257,132	\$17,932,427	\$12,244,296	\$400,649,071	\$313,100,017
Local fees	\$7,338,935	\$1,293,447	\$6,032,586	\$3,214,702	\$3,406,769	\$2,705,135	\$92,037,709	\$67,268,846
Property taxes	\$2,861,971	\$1,277,727	\$2,178,893	\$1,779,743	\$388,051	\$1,485,634	\$28,775,619	\$28,587,258
Payroll (includes tips)	\$24,137,138	\$8,932,642	\$24,935,494	\$27,556,243	\$14,960,888	\$15,227,302	\$389,094,865	\$315,368,095
Benefits ¹	\$7,947,085	\$2,391,954	\$6,483,228	\$7,683,141	\$3,462,825	\$3,220,658	\$115,318,198	\$75,397,327
Employment (F/T) ²	541	269	347	427	295	351	9,710	7,189
Employment (FTE) ³	428	312	408	520	171	279	9,860	6,778
Procurement (total) ⁴	\$17,781,417	\$6,767,759	\$23,805,138	\$15,433,569	\$11,653,723	\$21,624,551	\$321,242,501	\$255,285,498
Minority	\$4,971,734	\$758,193	\$1,310,359	\$1,029,375	\$1,565,751	\$2,058,749	\$44,274,486	\$29,038,489
Women	\$5,267,355	\$1,194,783	\$1,970,198	\$1,478,745	\$1,507,197	\$2,407,690	\$53,609,078	\$36,778,861
Capital investments/improvements (2019-2020)	\$32,756,891	\$758,193	\$2,595,770	\$7,209,868	\$1,902,867	\$2,090,358	\$46,407,221	\$72,076,782
Capital investments/improvements cumulative	\$306,188,732	\$223,599,166	\$235,873,778	\$229,198,649	\$309,906,650	\$307,074,429	\$3,790,593,045	\$3,988,122,420
Charitable contributions (2019-2020)	\$57,980	\$28,958	\$27,661	\$58,651	\$20,299	\$31,217	\$1,400,639	\$1,433,105
Charitable contributions (cumulative)	\$8,316,113	\$4,285,905	\$1,053,144	\$4,801,439	\$4,768,739	\$4,787,669	\$208,380,683	\$210,398,489
Development plans	\$992,000	\$1,000,000	\$0	\$0	\$500,000	\$2,247,000	\$151,108,634	\$71,655,615
Admissions	1,174,996	412,715	1,525,258	654,829	735,508	755,294	20,577,554	14,997,047
Percentage of visitors from out-of-area ⁵	55.6%	89.42%	71.1%	75.13%	16.7%	76.0%		
Estimate of number of out-of-area visitors	653,297	369,049	1,084,458	491,973	122,830	574,023	11,905,319	8,493,492
Visitors' spending ⁶	\$32,664,888	\$18,452,487	\$54,222,922	\$24,598,651	\$6,141,491	\$28,701,172	\$595,266,278	\$424,674,951

Source: Louisiana Casino Association

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

² Full time employment was heavily impacted by COVID and related mandatory operating limitations.

³ Part time employment was heavily impacted by COVID and related mandatory operating limitations.

⁴ Excludes gaming equipment.

⁵ Percentage of patrons who originate from more than 150 miles or from another state.

⁶ 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 7/1/2019 – 6/30/2020
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	\$ 6,805,034	228	228	111	150
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 9,334,863	258	251	202	143
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	\$ 18,868,842	685	676	527	449
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 29,778,782	950	935	635	554
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 12,439,638	324	323	238	173
Louisiana I Gaming L.P.	Boomtown New Orleans – New Orleans	\$ 12,953,514	475	471	319	265
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 7,755,012	212	208	161	120
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 64,375,602	2,144	1,885	973	1,029
PNK (Baton Rouge) Partnership	L’Auberge Casino & Hotel Baton Rouge - Baton Rouge	\$ 18,227,207	774	770	509	386
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 10,658,597	353	349	258	203
PNK (Lake Charles), LLC	L’Auberge Lake Charles - Lake Charles	\$ 59,000,122	1,679	1,649	823	901
Red River Entertainment of Shreveport, LLC	Sam’s Town Hotel & Casino - Shreveport	\$ 16,671,285	540	536	421	327
St. Charles Gaming Company, Inc.	Isle of Capri Casino Hotel Lake Charles - Westlake	\$ 15,246,515	640	631	317	353
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 16,404,299	455	448	266	228
Bossier Casino Venture, Inc.	Margaritaville Resort Casino – Bossier City	\$ 24,868,358	851	841	585	505
TOTAL		\$ 323,387,670	10,568	10,201	6,345	5,786

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

Dollar figure amounts are rounded to the nearest dollar.

* Average over calendar year.



**RIVERBOAT GAMING FISCAL YEAR 7/1/2019 – 6/30/2020
PROCUREMENT**

LICENSEE	D/B/A and LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, LLC	Amelia Belle Casino – Amelia	\$ 1,969,728	\$ 916,660	\$ 791,372
Catfish Queen Partnership in Commendam	Belle of Baton Rouge - Baton Rouge	\$ 1,705,093	\$ 282,319	\$ 451,147
Eldorado Casino Shreveport Joint Venture	Eldorado Resort Casino Shreveport - Shreveport	\$ 8,937,645	\$ 2,301,549	\$ 2,486,950
Horseshoe Entertainment, L.P.	Horseshoe Bossier City - Bossier City	\$ 15,019,042	\$ 3,890,769	\$ 4,305,308
Louisiana Casino Cruises, Inc.	Hollywood Casino Baton Rouge - Baton Rouge	\$ 2,555,185	\$ 464,379	\$ 701,062
Louisiana I Gaming L.P.	Boomtown New Orleans - New Orleans	\$ 8,597,743	\$ 1,951,712	\$ 2,387,813
Louisiana Riverboat Gaming Partnership	DiamondJacks Casino & Resort - Bossier City	\$ 4,021,208	\$ 440,874	\$ 716,354
Golden Nugget Lake Charles, LLC	Golden Nugget Lake Charles - Lake Charles	\$ 24,280,604	\$ 3,148,809	\$ 3,215,420
PNK (Baton Rouge) Partnership	L'Auberge Casino & Hotel Baton Rouge – Baton Rouge	\$ 17,433,727	\$ 2,201,012	\$ 3,162,463
PNK (Bossier City), LLC	Boomtown Bossier City - Bossier City	\$ 3,939,772	\$ 638,840	\$ 1,020,466
PNK (Lake Charles), LLC	L'Auberge Lake Charles - Lake Charles	\$ 29,262,889	\$ 4,804,793	\$ 7,143,943
Red River Entertainment of Shreveport, LLC	Sam's Town Hotel & Casino - Shreveport	\$ 6,931,110	\$ 1,511,205	\$ 1,707,042
St. Charles Gaming Company, Inc.	Isle of Capri Hotel Lake Charles - Westlake	\$ 4,490,948	\$ 805,650	\$ 1,096,317
Treasure Chest Casino, LLC	Treasure Chest Casino - Kenner	\$ 3,845,584	\$ 990,424	\$ 993,097
Bossier Casino Venture, Inc.	Margaritaville Resort Casino - Bossier City	\$ 12,599,607	\$ 1,393,738	\$ 4,559,332
TOTAL		\$ 145,589,885	\$ 25,742,733	\$ 34,738,086

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

Dollar figure amounts are rounded to the nearest dollar.

Riverboat Gaming – Other States



RIVERBOAT SELECT DATA COMPARISON - OTHER STATES¹

	Illinois CY 2020	Indiana FY 2020	Iowa FY 2020	Missouri FY 2020	Mississippi FY 2020	Louisiana FY 2020
Number of Vessels	10	13	18	13	26	15
Casino Type	Dockside/Landbased	Dockside/Landbased	Dockside/Landbased ²	Dockside	Dockside/Landbased ³	Dockside
AGR	\$ 94,481,591	\$ 1,689,171,554	\$ 1,163,416,237	\$ 1,352,394,793	\$ 1,796,274,963	\$ 1,456,279,155
State Gaming Taxes	\$ 69,197,213	\$ 385,434,640	\$	\$ 284,002,906	\$ 141,890,571	\$ 313,100,017
Local Taxes or Fees	\$ 20,779,652	\$ 32,862,470	\$ 11,636,884	\$ 56,177,049	\$ 73,663,663	\$ 67,268,846
Total Employees	6,210	12,443	6,044	7,736	15,565	7,189
Total Admissions	2,414,690	n/a	15,530,221	27,776,758	24,366,983*	15,093,803
Tax Rate and/or Admission Charges:	<p>Graduated % of AGR 15%: \$ 0 to \$ 25 M 22.5%: \$ 25 to \$ 50 M 27.5%: \$ 50 to \$ 75 M 32.5%: \$ 75 to \$ 100 M 37.5%: \$ 100 to \$ 150 M 45%: \$ 150 to \$ 200 M 50%: over \$ 200 M</p> <p>Admission Tax Rates \$2 or \$3 per admission (based on previous calendar year admission totals).</p> <p>Due to COVID-19, casino operations were suspended from March 16, 2020 – June 30, 2020</p>	<p>Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission \$ 4.00 per admission</p> <p>The two newest locations, Hoosier Park (5/29/08) and Indiana Live (6/6/08), do not collect admissions.</p>	<p>State Gaming Tax Rate: 5%: \$ 0 - \$1 M 10%: \$ 1 M - \$3 M 22%: over \$3 M</p>	<p>21% of AGR (90% / 10% Split – State/home dock community respectively) and \$2.00 per admission (\$1.00 to State and \$1.00 to Local Government).</p>	<p>8% of AGR to State & 3.2% of AGR to Local Governments</p> <p>*Mississippi does not track, tax, or charge admission fees. Patron data is gathered through a quarterly survey.</p> <p>Due to COVID-19, casinos licensed by the Mississippi Gaming Commission were closed during April 2020; therefore, there is no data for April.</p>	<p>21.5 % of AGR</p>

¹ Information provided from individual states.

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

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



ILLINOIS GAMING BOARD¹

Administrator: Marcus D. Fruchter

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

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

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

TOTAL OPERATING BUDGET

2020 Appropriations	\$ 44,660,134
2019 Appropriations	\$ 46,579,795

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

Estimated 2021	\$ 48,654,000
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¹ Information obtained from Illinois Gaming Board website.



INDIANA GAMING COMMISSION¹

Executive Director: Sara G. Tait

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

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

TOTAL OPERATING BUDGET

FY 2020	\$ 3,350,230
FY 2019	\$ 5,372,383
FY 2018	\$ 3,007,300

SOURCE OF FUNDING

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

EXPENDITURE ON SALARIES - INDIANA GAMING COMMISSION

FY 2020	\$ 2,969,016
FY 2019	\$ 2,878,251
FY 2018	\$ 2,826,411

GAMING ENFORCEMENT SALARY/WAGES and OTHER OPERATING & ENCUMBRANCE²

FY 2020	\$ 18,751,871
FY 2019	\$ 17,676,402
FY 2018	\$ 15,847,593

¹ Information obtained from Indiana Gaming Commission Annual Report.
² Gaming Enforcement – fully reimbursed by the riverboat casinos and horse track facilities.



IOWA RACING AND GAMING COMMISSION¹

Administrator: Brian J. Ohorilko

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

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

TOTAL OPERATING BUDGET

FY 2020	\$ 6,796,481
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SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

FY 2020	\$ 4,800,954
FY 2019	\$ 4,531,241

ALLOCATION OF EMPLOYEES

FY 2020	53 Full Time Equivalent Employees
FY 2019	51 Full Time Equivalent Employees

REVENUES TO LOCAL GOVERNMENTS (City & County Total)

FY 2020	\$ 11,636,884
FY 2019	\$ 14,575,414

¹ Information provided from Iowa Racing and Gaming Commission.



MISSISSIPPI GAMING COMMISSION¹

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

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

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

TOTAL OPERATING BUDGET

FY 2020	\$ 9,202,434
FY 2019	\$ 8,591,182

SOURCES OF FUNDING²

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

EXPENDITURES ON SALARIES

FY 2020	\$ 7,544,044
FY 2019	\$ 7,219,668

ALLOCATION OF EMPLOYEES

FY 2020	127
FY 2019	127

ALLOCATION BY DEPARTMENT

FY 2020	
Charitable Gaming	16
Enforcement	40
Investigations	9
Others	62

¹ Information provided from Mississippi Gaming Commission.

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



MISSOURI GAMING COMMISSION¹

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

Deputy Director: Timothy P. McGrail
Assistant Director of Administration: Amy Blankenship

Missouri currently has thirteen (13) riverboat licenses issued.

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

TOTAL OPERATING BUDGET

FY 2021 Budget

Personnel Services including Fringe Benefits	\$ 31,211,940
Expense and Equipment	<u>1,728,853</u>
Total Budgeted	\$ 32,940,793

Full Time Equivalent Employees	232.75
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FY 2020 Actual Expenses

Personnel Services including Fringe Benefits	\$ 20,505,163
Expense and Equipment	<u>1,124,963</u>
Total Expended	\$ 21,630,126

SOURCE OF FUNDING

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

EXPENDITURES ON SALARIES

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

¹ Information provided from the Missouri Gaming Commission.

Video Poker



**VIDEO POKER
FRANCHISE FEES BY TYPE¹
FY 7/1/2019 – 6/30/2020**

TYPE OF LOCATION	NO. OF VGD's	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES (Type 1)	2,569	890	\$ 224,592,424	\$ 152,288,859	\$ 72,303,565	\$ 18,798,927
RESTAURANTS (Type 2)	1,269	456	\$ 90,094,054	\$ 61,012,288	\$ 29,081,766	\$ 7,561,259
HOTELS (Type 3)	52	8	\$ 3,873,458	\$ 2,678,664	\$ 1,194,794	\$ 310,646
RACE TRACKS & OTBs (Type 4)	1,186	15	\$ 158,352,760	\$ 114,274,684	\$ 44,078,076	\$ 7,934,054
TRUCK STOPS (Type 5)	7,593	198	\$ 1,305,252,429	\$ 923,266,401	\$ 381,986,028	\$ 124,145,459
TOTALS	12,669	1,567	\$ 1,782,165,125	\$ 1,253,520,896	\$ 528,644,229	\$ 158,750,345

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

NON-FRANCHISE FEES COLLECTED	
APPLICATION FEES	\$ 128,600
RENEWAL FEES	\$ 696,600
DEVICE OPERATION FEES	\$ 10,057,595
CIVIL PENALTIES & INTEREST	\$ 117,100
PROCESSING FEES	\$ 37,000
TOTAL	\$ 11,036,894
TOTAL FEES COLLECTED	\$ 169,787,239

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

¹ Numbers are rounded to the nearest whole dollar.



**VIDEO GAMING DATA BY PARISH
FY 7/1/2019 – 6/30/2020**

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Acadia	37	473	\$80,947,758	\$57,402,435	\$23,545,323	\$7,542,737	\$1,719,956	\$5,822,781
Assumption	19	148	\$17,765,580	\$12,489,270	\$5,276,310	\$1,661,752	\$382,365	\$1,279,388
Avoyelles	16	121	\$12,801,788	\$8,763,237	\$4,038,551	\$1,263,726	\$291,559	\$972,167
Bossier	41	230	\$26,296,283	\$17,915,410	\$8,380,873	\$2,550,624	\$578,420	\$1,972,204
Caddo	84	658	\$92,575,328	\$63,247,850	\$29,327,478	\$9,094,807	\$2,059,021	\$7,035,786
Calcasieu	93	1,019	\$129,976,295	\$90,136,303	\$39,839,992	\$12,593,853	\$2,865,717	\$9,728,136
Cameron	5	16	\$1,282,388	\$839,846	\$442,542	\$115,061	\$25,822	\$89,239
DeSoto	8	166	\$25,913,412	\$18,349,936	\$7,563,476	\$2,453,568	\$556,430	\$1,897,139
East Carroll	4	29	\$5,236,394	\$3,701,095	\$1,535,299	\$472,664	\$104,988	\$367,676
Iberville	25	202	\$39,175,347	\$27,427,807	\$11,747,540	\$3,709,649	\$838,756	\$2,870,892
Jefferson	343	1,686	\$232,632,487	\$161,940,842	\$70,691,645	\$17,417,525	\$4,037,403	\$13,380,122
Jeff Davis	13	146	\$21,210,947	\$15,146,751	\$6,064,196	\$1,919,199	\$435,196	\$1,484,003
Lafourche	85	777	\$103,946,651	\$74,735,287	\$29,211,364	\$9,089,586	\$2,066,437	\$7,023,149
Madison	13	219	\$25,095,172	\$17,140,567	\$7,954,605	\$2,573,261	\$584,424	\$1,988,837
Orleans	248	831	\$63,831,994	\$44,166,634	\$19,665,361	\$5,438,913	\$1,199,256	\$4,239,657



LOUISIANA GAMING CONTROL BOARD
25th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Plaquemines	25	113	\$16,908,011	\$11,666,544	\$5,241,467	\$1,574,770	\$356,637	\$1,218,133
Pointe Coupee	21	156	\$21,109,893	\$14,908,765	\$6,201,128	\$1,931,170	\$435,085	\$1,496,085
Red River	3	78	\$9,738,309	\$6,934,133	\$2,804,176	\$905,696	\$204,720	\$700,977
St. Bernard	59	419	\$54,693,903	\$38,146,397	\$16,547,506	\$4,059,399	\$954,993	\$3,104,406
St. Charles	24	271	\$35,995,206	\$25,696,278	\$10,298,928	\$2,653,235	\$622,930	\$2,030,305
St. Helena	12	476	\$90,143,848	\$63,852,778	\$26,291,070	\$8,535,931	\$1,959,530	\$6,576,402
St. James	19	326	\$49,310,506	\$35,693,038	\$13,617,468	\$4,378,076	\$999,730	\$3,378,346
St. John	31	381	\$56,468,518	\$40,328,974	\$16,139,544	\$4,707,199	\$1,080,266	\$3,626,933
St. Landry	48	536	\$69,338,285	\$48,929,623	\$20,408,662	\$6,380,791	\$1,461,354	\$4,919,437
St. Martin	68	935	\$166,172,337	\$117,761,440	\$48,410,897	\$15,252,888	\$3,487,151	\$11,765,737
St. Mary	50	326	\$34,122,227	\$24,314,314	\$9,807,913	\$3,033,748	\$690,639	\$2,343,110
Tensas	7	17	\$1,657,247	\$1,053,799	\$603,448	\$156,897	\$34,728	\$122,169
Terrebonne	108	890	\$131,318,570	\$92,976,035	\$38,342,535	\$11,603,803	\$2,653,437	\$8,950,366
Webster	18	347	\$58,992,264	\$42,323,761	\$16,668,503	\$5,372,682	\$1,224,616	\$4,148,066
West Baton Rouge	32	592	\$94,606,476	\$66,702,458	\$27,904,018	\$9,007,093	\$2,056,098	\$6,950,995
West Feliciana	8	91	\$12,901,701	\$8,829,289	\$4,072,412	\$1,300,041	\$290,035	\$1,010,006
TOTALS	1,567	12,675	\$1,782,165,125	\$1,253,520,896	\$528,644,230	\$158,750,344	\$36,257,699	\$122,492,649

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 7/1/2019 – 6/30/2020

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

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

Below is a recap of Net Gaming Proceeds and Franchise Fees collected by classification. Dollar amounts below represents the entire fiscal year and the number of devices and establishments are as of June 30, 2020.

Type	Net Gaming Proceeds	Franchise Fees	Devices	Establishments
1	\$ 72,303,565	\$ 18,798,927	2,569	890
2	\$ 29,081,766	\$ 7,561,259	1,269	456
3	\$ 1,194,794	\$ 310,646	52	8
4	\$ 44,078,076	\$ 7,934,054	1,186	15
5	\$ 381,986,027	\$ 124,145,459	7,593	198
TOTAL	\$ 528,644,229	\$ 158,750,345	12,669	1,567

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 7/1/2019 – 6/30/2020**

RECEIPTS	2019-2020
Number of Devices	12,669
Franchise Fees	\$ 158,750,345
Other Fees and Penalties	11,036,895
TOTAL COLLECTED	\$ 169,787,240
EXPENDITURES	
District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	\$ 36,257,697
Horsemen's Purse Supplemental Fund	\$ 2,641,698
Louisiana State Police Budget	\$ 5,297,174
Attorney General Budget	\$ 3,658,584
Management and Finance Budget	\$ 1,985,619
Compulsive and Problem Gaming Fund	\$ 500,000
TOTAL EXPENDITURES	\$ 55,740,772
AMOUNT TRANSFERRED TO:	
Transfer to General Fund J3 G03000218	
Transfer to General Fund	
TRANSFERRED TO GENERAL FUND	\$ 132,597,422

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 7/1/2019 – 6/30/2020

	1991-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998
NUMBER OF DEVICES	10,074	13,490	15,414	15,719	14,851	14,996
RECEIPTS:						
Franchise Fees	\$42,669,000	\$92,910,000	\$141,489,000	\$163,856,000	\$173,327,000	\$183,579,000
Statutory Fairgrounds Exemption				(\$2,500,000)	(\$2,500,000)	(\$566,000)
Other Fees, Interest and Penalties	\$13,100,000	\$14,875,000	\$10,770,000	\$11,165,000	\$10,262,000	\$10,585,000
Total Fees Collected	\$55,769,000	\$107,785,000	\$152,259,000	\$172,521,000	\$181,089,000	\$193,598,000
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$4,744,000	\$4,845,000	\$5,400,000	\$5,348,000	\$5,400,000	\$5,205,000
Local Government	\$9,084,000	\$20,142,000	\$32,029,000	\$37,636,000	\$37,525,000	\$40,848,000
Horsemen's Purse Supplement Fund	\$0	\$0	\$2,541,000	\$2,880,000	\$3,037,000	\$3,250,000
Budget – LSP/AG/OMV	\$5,468,000	\$2,816,000	\$4,516,000	\$4,515,000	\$4,347,000	\$4,400,000
Compulsive and Problem Gaming Fund				\$150,000	\$150,000	\$150,000
Total Expenditures	\$19,296,000	\$27,803,000	\$44,486,000	\$50,529,000	\$50,459,000	\$53,853,000
Seed Adv/Carry			(\$137,000)	\$137,000		
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$36,473,000	\$79,982,000	\$107,636,000	\$122,129,000	\$130,630,000	\$139,745,000

Continued on following page

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



LOUISIANA GAMING CONTROL BOARD
 25th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003
NUMBER OF DEVICES	15,638	12,937	13,424	13,720	14,551
RECEIPTS:					
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
EXPENDITURES:					
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$43,424,000	\$30,107,000	\$32,552,000	\$34,945,308	\$37,511,792
Horsemen's Purse Supplement Fund	\$3,360,000	\$2,417,000	\$2,554,664	\$2,719,186	\$2,809,653
Budget – LSP/AG/OMV	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$57,084,000	\$42,824,000	\$45,406,664	\$47,964,494	\$50,621,445
Seed Adv/Carry					
Amount Transferred to General Fund					
Act 67/XO KBB 2005-82					
Transfer 5% Deficit Reduction (T130)					
Transfer to General Fund J3 148 #5737 for Deficit #2					
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit					
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2					
Transfer to General Fund J3 148 #5737 per Act 121					
Transfer to State General Funds J3G03000206A					
Amount Transferred to Current Year (Act 16)					
Transfer to State General Funds j3G03000218/J3 148#7477					
Transfer to State General Fund					
Transferred to General Fund	\$142,000,000	\$102,135,000	\$109,456,407	\$116,637,014	\$124,334,691

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LOUISIANA GAMING CONTROL BOARD
25th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
NUMBER OF DEVICES	14,296	14,297	13,571	14,014	14,561	14,571
RECEIPTS:						
Franchise Fees	\$165,991,242	\$172,156,682	\$203,062,421	\$203,869,961	\$201,230,926	\$200,082,048
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$11,118,335	\$11,613,093	\$11,022,428	\$10,476,413	\$10,507,183	\$12,052,516
Total Fees Collected	\$177,109,577	\$183,769,775	\$214,084,849	\$214,346,374	\$211,738,109	\$212,134,564
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$38,045,716	\$39,687,762	\$44,994,326	\$47,206,389	\$46,581,631	\$44,442,291
Horsemen's Purse Supplement Fund	\$2,830,005	\$2,919,077	\$3,407,143	\$3,420,394	\$3,323,584	\$3,294,216
Budget – LSP/AG/OMV	\$4,400,000	\$ 7,973,014	\$9,017,787	\$8,400,360	\$8,370,183	\$8,848,937
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$51,175,721	\$56,479,853	\$63,319,256	\$64,927,143	\$64,175,398	\$62,485,444
Seed Adv/Carry						
Amount Transferred to General Fund Act 67/XO KBB 2005-82			\$2,150,000			
Transfer 5% Deficit Reduction (T130)						\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2						
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)		\$2,862,500	\$2,862,500		\$1,115,489	
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$125,933,855	\$124,427,422	\$151,478,093	\$149,419,231	\$148,678,200	\$147,406,620

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LOUISIANA GAMING CONTROL BOARD
25th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
NUMBER OF DEVICES	14,727	14,665	14,467	14,108	14,081	14,171
RECEIPTS:						
Franchise Fees	\$180,406,985	\$182,748,588	\$181,084,286	\$182,051,479	\$175,867,660	\$178,926,575
Statutory Fairgrounds Exemption						
Other Fees, Interest and Penalties	\$12,056,605	\$12,317,604	\$12,217,814	\$12,220,654	\$11,895,796	\$11,837,620
Total Fees Collected	\$192,463,590	\$195,066,192	\$193,302,100	\$194,272,133	\$187,763,456	\$190,764,195
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Local Government	\$41,847,270	\$42,487,855	\$42,055,165	\$42,297,004	\$40,685,838	\$40,917,526
Horsemen's Purse Supplement Fund	\$2,976,971	\$3,015,623	\$2,981,439	\$2,982,918	\$2,910,005	\$2,931,418
Budget – LSP/AG/OMV	\$8,192,681	\$8,312,216	\$8,596,468	\$8,770,656	\$8,936,772	\$9,713,282
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Expenditures	\$58,916,923	\$59,715,694	\$59,533,072	\$59,950,578	\$58,432,615	\$59,462,226
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						
Transfer 5% Deficit Reduction (T130)						
Transfer to General Fund J3 148 #5737 for Deficit #2						\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit						
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2						
Transfer to General Fund J3 148 #5737 per Act 121						\$3,500,000
Transfer to State General Funds J3G03000206A						
Amount Transferred to Current Year (Act 16)						
Transfer to State General Funds j3G03000218/J3 148#7477						
Transfer to State General Fund						
Transferred to General Fund	\$133,546,667	\$135,350,498	\$133,769,028	\$134,321,555	\$129,330,841	\$127,701,969

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LOUISIANA GAMING CONTROL BOARD
25th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	TOTAL
NUMBER OF DEVICES	13,160	13,091	12,985	12,955	12,669	
RECEIPTS:						
Franchise Fees	\$173,615,895	\$172,921,243	\$174,864,350	\$182,876,946	\$158,750,345	\$4,675,157,225
Statutory Fairgrounds						\$0
Exemption						(\$5,566,000)
Other Fees, Interest and Penalties	\$12,095,077	\$11,222,238	\$11,334,592	\$11,414,422	\$11,036,894	\$318,840,406
Total Fees Collected	\$185,710,972	\$184,143,481	\$186,198,942	\$194,291,368	\$169,787,239	\$4,988,431,631
EXPENDITURES:						
District Attorneys & Asst. Dist. Attys.	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$149,742,000
Local Government	\$40,190,462	\$39,802,157	\$39,314,155	\$38,800,000	\$36,257,697	\$1,061,417,344
Horsemen's Purse Supplement Fund	\$2,849,473	\$2,834,851	\$2,893,556	\$3,053,367	\$2,641,698	\$76,834,242
Budget – LSP/AG/OMV	\$10,618,172	\$9,867,729	\$10,159,688	\$10,456,834	\$10,941,377	\$199,638,156
Compulsive and Problem Gaming Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$11,450,000
Total Expenditures	\$59,558,107	\$58,404,737	\$58,267,399	\$58,210,201	\$55,740,772	\$1,499,081,742
Seed Adv/Carry						
Amount Transferred to General Fund						
Act 67/XO KBB 2005-82						\$2,150,000
Transfer 5% Deficit Reduction (T130)						\$2,242,500
Transfer to General Fund J3 148 #5737 for Deficit #2						\$100,000
Transfer to General Fund J3 148 #6091 for FY 2016 Deficit	\$463,667					\$463,667
Transfer to General Fund J3 148 #6566 for FY 2017 Deficit #2		\$238,155				\$238,155
Transfer to General Fund J3 148 #5737 per Act 121						\$3,500,000
Transfer to State General Funds J3G03000206A			\$987,191			\$987,191
Amount Transferred to Current Year (Act 16)						\$6,840,489
Transfer to State General Funds j3G03000218/J3 148#7477				\$3,487,000		\$3,487,000
Transfer to State General Fund				\$3,255		\$3,255
Transferred to General Fund	\$125,689,198	\$125,500,589	\$126,944,350	\$132,597,422	\$114,046,467	\$3,477,300,117

Video Poker – Other States



ILLINOIS GAMING BOARD¹

Administrator: Marcus D. Fruchter

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

The Video Gaming Act was enacted in July 2009, authorizing the placement of up to five Video Gaming Terminals (VGTs) in licensed Retail Establishments, Truck Stops, Veteran and Fraternal Establishments. The VGTs are all connected to and monitored by a Central Communications System.

The Illinois Gaming Board is a five-member board, appointed by the Governor and confirmed by the Senate. Through the Administrator and staff, the Board administers a regulatory and tax collection system for riverboat casino gambling and video gaming in Illinois.

The Board assures the integrity of gambling and gaming in Illinois through regulatory oversight of riverboat and casino gambling, video gaming, and sports wagering in the State.

Revenue for FY 2020²	
Funds In	\$ 4,788,279,551.01
Funds Out	\$ 3,565,668,278.76
Net Terminal Revenue	\$ 1,222,611,272.25
NTI Tax	\$ 403,460,238.14
State Share Tax	\$ 342,329,984.98
Municipality Share Tax	\$ 61,130,253.16

¹ Information obtained from Illinois Gaming Board website.

² Due to COVID-19 crisis, video gaming operations were suspended March 16, 2020 – June 30, 2020 and November 20, 2020 – January 16, 2021.



MONTANA¹

Administrator: Angela Nunn

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

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

Montana has more than 1,400 licensed gambling operators and locations that offer more than 16,000 video gambling machines to the public. There are legal gambling establishments in every county in the state.

Due to the COVID-19, collections sharply fell 8.99% in fiscal year 2020.

2020 Montana Video Lottery Revenue	
Total Annual Gross Income	\$ 382,211,327
Video Gambling Tax Collected	\$ 53,410,120
Approximate Average Annual Gross Income Per Machine	\$ 23,328
Total Establishments at end of FY 2020	1,360
Average Number of Machines Reporting	16,384

As fiscal year 2020 ended, approximately 99% of all video gambling machines were reporting taxes and processing permits online. According to the Montana Department of Justice, online services have made the permitting of video gambling machines much more convenient for gambling operators, and have substantially improved the accuracy of video gambling machine tax reporting.

¹ Information obtained from Montana Department of Justice, Gambling Control Division Annual Report.



OREGON¹

Director: Barry Pack

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

In November 1984, voters approved an amendment to the Oregon Constitution requiring the establishment and operation of a state lottery. Since then, the Oregon Lottery has become a critical funding source for important Oregon programs, and serves as both a public trust and a market-driven business. Lottery dollars fund education, economic development, state parks, watershed enhancement, veteran services, outdoor school programs, and gambling addiction treatment and awareness throughout the state. Since it began selling tickets in 1985, the Lottery has grown to become the second largest revenue producer for the state, following income tax revenues and continues to do good things for Oregon. The Lottery has transferred over \$13 billion to help support public education, economic development, state parks and watershed enhancement. It has also paid players over \$38 billion in prizes.

Video Lottery remains the largest source of revenue for the Lottery Commission and represents 69.8 % of total sales revenue.

2020 Oregon Video Lottery Revenue	
All Lottery Sales	
Video Lottery Sales	\$ 12,615,155,608
Fiscal Year Total Sales	\$ 10,913,422,339
Video Sales	\$ 10,451,439,058

Distribution of Lottery Revenue²	
Transfers Paid/Due to Economic Development Department (including unclaimed prizes)	\$ 571,928,331
Total Revenue Returned to the Public	\$ 10,564,157,480
Administrative Expenses	\$ 363,455,473
Total Revenue Distribution	\$ 10,927,612,953

¹ Information provided from Oregon State Lottery Commission.

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



PENNSYLVANIA¹

Chairman: David M. Barasch

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

The first Video Gaming Terminals at qualified truck stops made their appearance in August 2019 and continued to expand. During Fiscal Year 2019/2020, the PGCB received a total of 32 applications to locate VGT’s at qualified truck stop establishments, and by the end of the fiscal year 28 of those were in operation. The Gaming Control Board continues to receive applications for additional establishments and anticipates many more VGT establishments to be open in the coming fiscal year.

There were a total of 28 facilities in 18 counties offering 140 VGT’s at truck stops. Additionally, there were eight facilities that were licensed but had not opened by the end of the fiscal year. In addition to the licensed establishments by the end of the fiscal year there were also seven VGT Terminal Operator approved for licensure. Collectively, there are over 450 individuals licensed/ permitted/registered at that these facilities. The 28 operating facilities generated almost \$6 million in revenue while paying \$2.6 million in state tax and an additional \$600,000 in tax to benefits local project across the state in the fiscal year. VGT’s were not immune to the COVID 19 pandemic. 27 facilities closed their VGT rooms in mid-March and did not reopen until each county in which they were located entered into the designated green phase (mostly June).

VGT Terminal Operators	Gaming Revenue	State Tax	Local Share Tax
FY 2019/2020	\$6,798,123	\$2,855,211	\$679,812
Marquee by Penn	\$5,637,401	\$2,367,709	\$563,740
Commonwealth Gaming	\$1,160,721	\$487,503	\$116,072

¹ Information obtained from Pennsylvania Gaming Control Board Annual Report.

Landbased Casino



LOUISIANA LANDBASED CASINO GAMING¹

FY 7/1/2019 – 6/30/2020

Admissions for fiscal year 2019 - 2020 were 2,981,581. Revenue data is as follows:

	Gross Gaming Revenue	State Tax Remittance
July	\$ 20,411,519	\$ 5,081,967
August	\$ 23,300,568	\$ 5,081,967
September	\$ 24,111,489	\$ 4,918,033
October	\$ 22,902,757	\$ 5,081,967
November	\$ 26,087,068	\$ 4,918,033
December	\$ 26,418,312	\$ 5,081,967
January	\$ 24,441,634	\$ 5,081,967
February	\$ 26,588,129	\$ 4,754,098
March ²	\$ 10,468,813	\$ 5,081,967
April	\$ 0	\$ 0
May	\$ 0	\$ 0
June	\$ 5,609,758	\$ 14,958,904
TOTAL	\$ 210,340,048	\$ 60,040,872

FY 7/1/2018 – 6/30/2019

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

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

¹ Information provided by Louisiana State Police, Gaming Audit Section.

² On March 16, 2020, the Louisiana Gaming Control Board issued an order that all Louisiana gaming operations close to limit the spread of COVID-19. Harrah's New Orleans received Board approval to defer the fee payments during the closure. Harrah's New Orleans made all deferred payments before reopening on June 13, 2020.

Landbased Casino - Other States



OTHER STATES

COLORADO¹

Director: Dan Hartman

Division of Gaming

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

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

Due to COVID-19, all casinos in Colorado closed on March 17, 2020. Gaming’s net income was down 40.6% in fiscal year 2020 compared to fiscal year 2019 due to the casino closures; therefore, the total distribution was down in fiscal year 2020. Additionally, House Bill 20-1399 suspended the statutory transfers of gaming revenue to various cash funds for two years so that more gaming revenue is deposited in the State General Fund.

FY 2020 TAX YEAR BASIS	
Limited Gaming Revenue	\$ 82,304,458
State Gaming Fund	\$ 25,458,874
No. of Open Casinos	40

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

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

- the State General Fund
- the Local Government Limited Gaming Impact Fund
- the Colorado Travel and Tourism Promotion Fund
- the Innovative Higher Education Research Fund
- the Creative Industries Cash Fund
- the Advanced Industries Acceleration Cash Fund
- the Colorado Office of Film, Television and media Operational Account Cash Fund

28% to the State Historical Fund

- 20% (of the 28%) distributed by the State Historical Society to the governing bodies of Cripple Creek, Central and Black Hawk (in proportion to the revenues generated in the respective cities).

¹ Information obtained from Colorado Division of Gaming Annual Report.



- 80% (of the 28%) used for historic preservation and restoration throughout the state.

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

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

Extended Limited Gaming Distributions

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

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



KANSAS¹

Executive Director: Stephen Durrell

Kansas Lottery

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

The Kansas Expanded Lottery Act (“KELA”) was enacted in 2007. KELA authorized the Kansas Lottery to own and operate casino gaming in four “gaming zones.” Through a competitive bid process, the Kansas Lottery now holds contracts with companies that manage the State’s casino games in all four gaming zones. All four casinos are now fully open to the public and generating revenue for the State, Local Governments, Problem Gambling and Addictions Grant Fund, and Casino Managers. Fiscal Year 2020 revenues and transfers are noted below.

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

FY 2020 Expanded Lottery	
Expanded Lottery Revenue	\$ 334,061,927
Payment to Expanded Lottery Act Revenues Fund	\$ 73,622,301
Local Units of Government	\$ 10,021,858
Problem Gambling and Addictions Grant Fund	\$ 6,681,238
Casino Managers	\$ 243,736,530

¹ Information provided from Kansas Lottery.



MICHIGAN¹

Executive Director: Richard S. Kalm

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

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

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

State of Michigan wagering tax rate

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

Calendar Year 2020 Revenue Data²	
Total Adjusted Gross Receipts	\$ 620,385,027.98
Total City Wagering Tax	\$ 73,825,818.33
Total State Wagering Tax	\$ 50,251,187.27

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

¹ Information obtained from Michigan Gaming Control Board website.
² Due to COVID-19 remained closed for all of April, May, June and July.



NEVADA¹

Chairman: John T. Moran, Jr.

Nevada Gaming Control Board

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

At the end of fiscal year 2019 – 2020, there were a combined total of 163,612 slot machines, 5,423 table games, and 719 poker tables throughout the state of Nevada.

FY 2020 Revenue Data	
Gaming Win (Statewide)	\$ 23,896,038,461
Slots	\$ 22,578,265,747
Table games	\$ 9,636,254,277
State Gaming Taxes	\$ 2,465,072,8856

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

- I. Non-restricted Gaming License:** Issued for the operation of games and/or tables only; or, for the operation of 16 or more slot machines only; or, for the operation of games and/or tables in conjunction with slot machines.
 - A. Slot Machines:**
 - 1. **Annual Tax (NRS 463.385)**
Rates are \$250.00 per machine, payable in advance; computed on a prorated basis.
 - 2. **Quarterly License Fee (NRS 463.375)**
Rates are \$20.00 per machine, payable in advance; no proration.
 - B. Games:**
 - 1. **Annual License Fee (NRS 463.380)**
Payable in advance; no proration, except that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.

¹ Information obtained from the Nevada Gaming Control Board Abstract Report.



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

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

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

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

C. Monthly Percentage Fee (NRS 463.370)

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

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

D. Live Entertainment Tax (NRS 368A)

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

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



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

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

Non-restricted licensees who license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7,500 are subject to a Live Entertainment Tax. For non-restricted locations that license less than 51 slot machines, less than 6 games or any combination thereof, the tax applies only if entertainment is provided in a facility with a maximum occupancy/seating of at least 200 and an admission charge is collected.

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

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

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

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

A. Slot Machines:

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



NEW JERSEY¹

Public Information Officer: Meg Tornetta

New Jersey Casino Control Commission

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

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

At the end of calendar year 2020, there were nine land based casinos and five Internet Gaming Permit holders in Atlantic City, with 23 authorized Internet Gaming Sites. Financial data is as follows and may be subject to amendments.

Calendar Year 2020	
Total Gaming Revenue	\$ 2,626,667,221
Internet Gaming Win	\$ 263,731,839
Sports Wagering Revenue ²	\$ 1,179,502
Gross Revenue Tax	\$ 218,649,000
Reinvestment obligations *	\$ 36,162,621

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

Internet Gaming

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

Sports Wagering

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

¹ Information obtained from New Jersey Casino Control Commission Annual Report.
² Sports Wagering revenue is not a win. Revenue from Atlantic City Casinos only.



Use of Funds

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



PENNSYLVANIA¹

Chairman: David M. Barasch

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

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

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

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

Casino slot machine revenue was taxed at roughly 52% of gross slot revenue in fiscal year 2019/2020. Casino table game revenue is taxed at 14% of gross table game revenue.

FY 2019/2020 Gross Revenue and Distribution	
Gross Revenue	\$ 1,697,955,472
State Tax – Property Tax Reduction (34%)	\$ 577,304,899
Local Tax Government Tax (29%)	\$ 33,480,308
Economic development Tax (6%)	\$ 93,387,557
Table Games Gross Revenue	\$ 644,543,736
State Tax – General Fund Budget (12%)	\$ 90,664,428
Local Host Government Tax (2%)	\$ 12,890,876
Total Slot Machines	14,247
Total Table Games	1,236

¹ Information provided from Pennsylvania Gaming Control Board.



SOUTH DAKOTA¹

Executive Secretary: Susan Christian

Commission on Gaming

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

Deadwood Office:

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

DEADWOOD, SOUTH DAKOTA²			
LANDBASED CASINO GAMING REVENUE			
GAMING ACTION	FY 2018	FY 2019	FY 2020
Total Gaming Action	\$ 1,084,628,335	\$ 1,128,157,357	\$ 1,058,984,783
Won By Bettors	\$ 979,853,020	\$ 1,020,156,245	\$ 957,756,321
Total Gross Revenue	\$ 104,775,314	\$ 108,001,111	\$ 101,228,462
LESS: City Slot Revenue	\$ 4,846,587	\$ 5,218,658	\$ 4,835,115
Adjusted Gross Revenue	\$ 99,928,727	\$ 102,782,453	\$ 96,393,347
Number of Licensed Devices	3,090	2,847	2,818
Device Tax %	\$ 6,180,000	\$ 5,694,000	\$ 5,636,000
Gross Revenue Tax %	\$ 9,121,793	\$ 8,994,462	\$ 8,418,162
City Slot Tax %	\$ 401,500	\$ 437,500	\$ 437,500

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

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

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

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

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

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

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

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

¹ Information obtained from South Dakota Commission on Gaming Annual Report.
² In South Dakota, casino gaming is conducted only in the City of Deadwood.

Racetracks



LIVE RACING FACILITY
PARI-MUTUEL SLOT MACHINE GAMING

LOUISIANA

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

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

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

DELTA DOWNS RACETRACK & CASINO	
Revenue for FY 7/1/2019 – 6/30/2020	Total
Delta Downs' Adjusted Gross Revenue	\$141,723,325
Less Purse Supplements	\$21,258,499
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$4,251,700
Taxable Net Slot Machine Proceeds	\$116,213,127
State Tax (18.5%)	\$21,499,428

HARRAH’S RACETRACK & CASINO	
Revenue for FY 7/1/2019 – 6/30/2020	Total
Harrah’s Louisiana Downs’ Adjusted Gross Revenue	\$37,589,799
Less Purse Supplements	\$5,638,470
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,127,694
Taxable Net Slot Machine Proceeds	\$30,823,635
State Tax (18.5%)	\$5,702,373



EVANGELINE DOWNS	
Revenue for FY 7/1/2019 – 6/30/2020	Total
Evangeline Downs' Adjusted Gross Revenue	\$63,367,728
Less Purse Supplements	\$9,505,159
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,901,032
Taxable Net Slot Machine Proceeds	\$51,961,537
State Tax (18.5%)	\$9,612,884

FAIR GROUNDS	
Revenue for FY 7/1/2019 – 6/30/2020	Total
Fair Grounds' Adjusted Gross Revenue	\$34,730,471
Less Purse Supplements	\$5,209,571
Less Executive Committee Breeders Assn. Thoroughbred and Quarter Horse Breeders	\$1,041,914
Taxable Net Slot Machine Proceeds	\$28,478,986
State Tax (18.5%)	\$5,268,613

Total State Tax.....\$ 42,083,298

Racetracks – Other States



OTHER STATES

ARKANSAS¹

Manager: Smokey Campbell

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

Approval

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

Machine Details

Machines are at racetracks only.

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

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

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

Limits

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

Distribution of Gross Revenue

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

¹ Information provided from Arkansas Racing Commission.



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

Total Wagers

2020: \$50,963,750.15
2019: \$4,962,423,272.25
2018: \$4,677,759,781.09
2017: \$3,988,273,084.07

Casino Gaming Distribution of Gross Revenue under Amendment 100:

...

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

...

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

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



DELAWARE¹

Assistant Operations Manager: Ed Parseghian

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

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

Prizes paid back to players:

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

Purse Increases	\$ 29,292,600
Vendor Fees ²	\$ 21,446,900
State Share ³	\$ 103,717,400
Track Commissions	\$ 121,122,800
Net Proceeds	\$ 275,579,700

Revenue from Delaware Video Lottery games is distributed as follows:

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

¹ Information obtained from Delaware State Lottery Office website.

² Central computer and terminal equipment.

³ Before operating expenses of Lottery and State Police.



FLORIDA¹

Director: Leon M. Biegalski

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

In Florida, pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade Counties. Florida is one of the primary pari-mutuel states in the nation, and is the leading state in greyhound racing, as well as a major horse racing state. Florida is also the only state in the United States where live jai alai games are conducted. As of June 30, 2020, there were 30 pari-mutuel facilities located throughout the state, with one of the facility’s holding both limited intertrack wagering and pari-mutuel wagering.

STATE REVENUE FISCAL YEAR 2019-2020	TOTAL
State Revenue from Pari-Mutuel ²	\$ 5,296,316
Other State Gaming Revenue ³	\$ 1,377,492
Total Pari-Mutuel State Revenue	\$ 6,673,808
Total State Revenue from Cardrooms ⁴	\$ 14,150,391
Total State Revenue from Slots ⁵	\$ 167,544,867
Total State Revenue Generated from Pari-Mutuel, Cardrooms and Slots	\$ 188,369,066
State Revenue from Indian Gaming Compact ⁶	\$ 199,865
Total State Revenue Generated	\$ 188,568,931

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



LOUISIANA GAMING CONTROL BOARD
25th ANNUAL REPORT TO THE LOUISIANA STATE LEGISLATURE

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

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

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

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

⁴ Slot taxes are distributed to the Department of Education.

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



NEW MEXICO¹

Executive Director: Donovan Lieurance

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

The New Mexico Gaming Control Board was established in 1997. In New Mexico, slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for fiscal year 2020:

REVENUE FOR FY 2020	
Gaming Machine Net Win	\$ 178,615,492
Gaming Tax	\$ 45,923,051
Amount Paid Into Horse Racing Purses	\$ 34,352,489
Amount Designated for Problem Gambling	\$ 429,406
Charitable & Educational Payments	\$ 1,295,225

¹ Information obtained from New Mexico Gaming Control Board website.



NEW YORK¹

Executive Director: Robert Williams

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

The New York State Gaming Commission (“Commission”) has authorized racetracks to install video lottery terminals (VLTs), with 10% of proceeds from these devices going to the Commission to administer the games (to include the costs of terminal providers, central system, and Commission personnel & administrative costs). Gaming facility operators receive a vendor fee, as noted below, and the remainder of the proceeds goes to the Education Fund. The following information has been provided for fiscal year 2020. The fiscal year in New York covers 4/1/2019 – 3/31/2020.

REVENUE FOR FY 2020	
Current Number of Operating Racinos	10
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Net Machine Income	\$ 2,013,876,464
State Education Fund	\$ 906,335,206
Revenue Retained by Operator	
Agent Commission	\$ 906,153,612
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004

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

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

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

¹ Information obtained from New York State Gaming Commission website.



RHODE ISLAND¹

Director: Gerald Aubin

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

Video Lottery debuted in Rhode Island in September 1992. There are a total of 5,303 video lottery terminals (VLTs) located in the State’s two pari-mutuel facilities, Twin River and Newport Grand. As of June 30, 2020, Twin River has 4,206 VLTs and Newport Grand has 1,097 VLTs. Various virtual and multi-layer display games are offered on the VLTs.

Fiscal Year 2020²	
Cash In	\$ 2,681,745,080
Cash Out	\$ 2,328,911,286
Video Lottery Revenue Net	\$ 352,833,794
Cash In/Cash Out Ratio	85.49%
Average Number of Machines	5,303

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

¹ Information obtained from Rhode Island Lottery Commission Annual Report.

² The Lottery’s fiscal year 2020 revenues were materially affected by the global COVID-19 pandemic with impacts expected to continue in fiscal year 2021.



WEST VIRGINIA¹

Director: Allen Larrick

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

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

Revenue for FY 2020	
Credits played	\$ 4,244,095,756
Credits won	\$ 3,801,988,785
Promotional credits	\$ 57,134,747
MWAP Contributions ²	\$ 0
Gross Terminal Revenue	\$ 384,972,224
Administrative Costs	\$ 12,595,691
Net Terminal Revenue	\$ 372,376,533
Commissions	\$ 203,211,199

FY- 2020 Racetrack video lottery revenues paid or accrued for certain State funds to conform to legislation:

State Lottery Fund	\$ 91,892,255
State Excess Lottery Revenue Fund	\$ 74,881,631
Capital Reinvestment Fund	\$ 2,391,448
Total non-operating distributions	\$ 169,165,334

¹ Information provided from West Virginia Lottery Commission.
² Program ended in FY2018-FY2019 is refunded back to Tracks.

Tribal Gaming



TRIBAL GAMING

CHITIMACHA TRIBE OF LOUISIANA
CYPRESS BAYOU CASINO
ST. MARY PARISH

FISCAL YEAR 7/1/2019 – 6/30/2020

Total Casino Employees	522
Native American Employees	24
Employee Wages Paid	\$13,759,927
Social Security and Medicare Taxes (employee portion)	\$1,064,716
Unemployment Compensation Insurance	\$24,138
Advertising	\$1,320,152
Expenditures for goods and services	n/a
a. Paid to Louisiana vendors	\$24,151,145
b. Paid to out of state vendors	\$12,211,181
Number of Louisiana based vendors	357
Other Donations Within the State	\$34,313
State and/or Parish Sales Taxes	\$133,830

COUSHATTA TRIBE OF LOUISIANA
COUSHATTA CASINO RESORT
ALLEN PARISH

FISCAL YEAR 7/1/2019 – 6/30/2020

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



TUNICA-BILOXI TRIBE OF LOUISIANA
PARAGON CASINO RESORT
AVOUELLES PARISH

FISCAL YEAR 7/1/2019 – 6/30/2020

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 7/1/2019 – 6/30/2020

Quarter	Chitimacha St. Mary	Coushatta Allen	Tunica-Biloxi Avoyelles
1	Not Provided	Not Provided	Not Provided
2	Not Provided	Not Provided	Not Provided
3	Not Provided	Not Provided	Not Provided
4	Not Provided	Not Provided	Not Provided
Total	Not Provided	Not Provided	Not Provided

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