



HEARING ON ESHB 2638: FEB. 28, 2020 | SENATE WAYS & MEANS COMMITTEE

STATES OPERATING SPORTS BETTING

STATE	REGULATORY AGENCY	TAX	LICENSING FEES	AUTHORIZED METHODS	2019 REVENUE
NEVADA	Gaming Control Board	6.75% gross revenue	N/A	Casinos, Online	\$328.9 mil. \$22 mil. (tax)
MISSISSIPPI	Gaming Commission	12% gross revenue	\$500-\$5k	Casinos, Mobile (on-premise)	\$44.2 mil. \$5.2 mil. (tax)
NEW JERSEY	Gaming Control Board	Land-based: 8.5% Online: 13%	\$250k initial \$100k annual	Casinos, Online	\$299.2 mil. \$40.1 mil. (tax)
PENNSYLVANIA	Gaming Control Board	36%	\$5k - \$10 mil.	Casinos, Race-tracks, Online	\$111.7 mil. \$30.2 mil. (tax)
INDIANA	Gaming Commission	9.5%	\$100k/\$50k initial \$50k/\$10k annual	Casinos, Race-tracks, Online	\$42.6 mil. \$4 mil. (tax)
IOWA	Racing & Gaming Commission	6.75%	\$45k initial 10k annual	Casinos, Race-tracks, Online	\$19.2 mil. \$1.3 mil. (tax)
NEW YORK	Gaming Commission	10%	Unavailable	Casinos	\$7.7 mil. \$778k (tax)
OREGON	State Lottery	Rev. dist.: Lottery & SB Tech	N/A	Online, Kiosks, Lottery	\$2.8 mil. \$2.5 mil. (tax)
WEST VIRGINIA	State Lottery	10%	\$100k	Casinos, Online	\$19.4 mil. \$1.8 mil. (tax)
NEW MEXICO	None	N/A	N/A	Tribal Casinos	N/A
RHODE ISLAND	State Lottery	Rev. dist.: State: 51%; Vendor: 32%; Casino:17%	N/A	Casinos, Online	\$17.8 mil. \$9.1 mil. (tax)
DELAWARE	State Lottery	Rev. dist.: Vendors: 12.5%; then State: 50%; Track/Casino: 40%: HR purses: 10%	N/A	Casinos	\$14.3 mil. \$6 mil. (tax)
ARKANSAS	Racing Commission	< \$150 mil. = 13% > \$150 mil. = 20%	Up to \$250k app fee; \$10k renewal	Casinos	N/A
N. HAMPSHIRE	State Lottery	Rev. dist.: 50/50 to DraftKings & State	N/A	Sportsbooks, Online, Lottery	N/A

Protect the public by ensuring that gambling is legal and honest.

LEGALIZED; NOT OPERATING STATES

STATE	REGULATORY AGENCY	TAX	LICENSING FEES	AUTHORIZED METHODS
TENNESSEE	Gaming Commission	20%	\$750k \$50k app. fee	Online
COLORADO	Limited Gaming Control Commission	10%	TBD; < \$125k annually	Casinos, Online
NORTH CAROLINA	Tribal Gaming Commission	N/A	N/A	2 Tribal Casinos
ILLINOIS	Gaming Commission	15%	\$10 - \$20 mil.	Casinos, Online
WASHINGTON, D.C.	Lottery	Land-based: 10% Online: 20%	\$500k sports arenas \$100k other facilities	Lottery: Land-based, Online Arenas/Other: Land-based, Mobile
MONTANA	Lottery	TBD	N/A	Lottery, Mobile (on-premise)
MICHIGAN	Gaming Control Board	8.4% 3 Detroit casinos pay extra city tax	\$100k initial \$50k annual	Casinos, Online

FIVE PILLARS FOR GOOD REGULATION

- 1 Strong licensing & regulation
- 2 Strong agency funding
- 3 Strong money laundering and professional gambling statutes
- 4 Strong sports integrity laws and policies
- 5 Strong problem gambling and responsible gaming policies



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WAGamblingCommission



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