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USA
Market Report

united front



This three part report covers the commercial casino markets and some tribal casino markets in various states, including those that offer just sports betting as of 2023 and incorporates data and information supplied by the **American Gaming Association's State of the States 2024** report.

11.
Iowa

Authorised Gambling	Commercial casinos, tribal casinos, retail sports betting, online sports betting, lottery.
Commercial Casinos	19
GGR Commercial	\$1.95bn
Tribal Casinos	4
Slots in Casinos	17,000
GGR Sports Betting	\$202.3m

Iowa became the first state to legalise riverboat casinos in 1989 with the Excursion Gambling Boat Act. This was followed by the authorisation of electronic gaming devices at racetracks in 1994 with table games approved in 2005.

Today there are 15 landbased commercial casinos in Iowa, plus three riverboat casinos and one racino (Prairie Meadows Racetrack) and four tribal casinos. There are 14,362 slots in the commercial casinos and 2,643 in the tribal.

The four tribal casinos include Blackbird Bend Casino in Onawa operated by the Omaha Tribe of Nebraska, Prairie Flower Casino in Carter Lake operated by Ponca Tribe of Nebraska, Winna Vegas Casino in Sloan operated by Winnebago Tribe of Nebraska and Meskwaki Bingo Casino in Tama operated by the Sac and Fox Tribe of Mississippi.

A major expansion project is being undertaken at Prairie Flower Casino due to open early 2025 to increase the size of the casino from 9.500sq.ft to 70,000 sq.ft to accommodate 600 slots and electronic table games.

The commercial casinos and racinos were authorised to offer retail and online sports betting in 2019 and by 2023 sports betting was available at each of the 19 locations plus via 17 affiliated

online sports betting platforms.

The casinos are all regulated by the Iowa Racing and Gaming Commission and although there are no limits on the number of casinos that can operate in Iowa each must receive approval from the residents via a county wide referendum.

GGR from gaming in 2023 amounted to \$1.95bn a slight increase from 2022 revenue at \$1.93bn. This was down \$1.57bn from casino slots, \$173m from table games and \$202.3m from sports betting (an increase of 22 percent from the previous year). Online sports betting saw almost 29 per cent growth.

The casino and sports betting sectors generated total gaming tax revenue of \$384.9m in 2023.

The commercial casinos compete with the four tribal casinos and neighbouring casinos in South Dakota, Nebraska and Missouri. This is set to intensify with two new casinos planned for Nebraska.

In 2021 voters agreed to set aside land for Iowa's 20th commercial casino in Linn County however a state moratorium prevented the gaming commission from issuing further licences until June 2024.

Plans are now back on the table with interest from Cedar Rapids Development Group through a partnership with Peninsula Pacific Entertainment and the commission will vote on the proposed \$250m casino plan in February 2025.

12.
Kansas

Authorised Gambling	Commercial casinos, tribal casinos, retail sports betting, online sports betting, lottery
Commercial Casinos	4
Commercial GGR	\$588.3m
Tribal Casinos	7
Slots in Casinos	9,272
GGR Sports Betting	\$182.4m

There are four commercial casinos and seven tribal casinos in Kansas operating 4,964 slots and 4,300 slots respectively.

Commercial casinos are operated under the authority of Kansas Lottery and regulated by the Kansas Racing and Gaming Commission (RGC) after legislation to create four casinos was approved in 2007 and the casinos were opened between 2009 and 2017 in Dodge City, Mulvane, Pittsburg and Kansas City

Commercial casinos can offer slots and table games and after legislation was passed in 2022 retail and mobile sports betting are now also permitted via landbased sportsbooks within the casino properties.

Total GGR in Kansas amounted to \$588.3m. Commercial casino revenue was \$355.8m from slots and \$50m from table gaming.

The legislation means commercial casinos are authorised to partner with up to 50 retail locations and host sports wagering kiosks at their facilities plus a maximum of three branded mobile platforms at each casino.

At the end of 2023 there were six online sports-books operational in Kansas including BetMGM, DraftKings, Caesars, PointsBet and FanDuel. Sports betting revenue amounted to \$182.4m in 2023 of which online sports betting was responsible for \$177.5m of this.

Meanwhile the Prairie Band Casino and Resort became the first tribal casino in the state of Kansas to offer sports betting in 2024 after a new Tribal-State Gaming Compact was signed.

The tribe's retail outlet was followed by a mobile app launched in September last year. The tribe has signed a partnership with Kambi.

Prairie Band Casino opened in 1998 near Topeka as the first full service casino in Kansas and is operated by the Prairie Band Potawatomi Nation and it holds 1,200 slots, 25 table games and 400 seat bingo hall.

The seven tribal casinos are governed by the State Gaming Agency and the first tribal casino, Golden Eagle (Kickapoo Tribe) opened in 1996 on Kickapoo reservation which were later followed by the Sac and Fox Casino (Sac and Fox Tribe), Prairie Band Casino, Casino White Cloud (Iowa Tribe), 7th Street Casino and Crosswinds Casino (Wyandotte Nation) and Downstream Casino Resort (Quapaw Tribe).

GGR PER STATE PER SECTOR 2023

STATE	TOTAL COMMERCIAL	COMMERCIAL CASINOS	SPORTS BETTING	IGAMING
ARIZONA	-	-	\$557.4m	-
ARKANSAS	\$686.6m	\$649.4m	\$37.2m	-
COLORADO	\$1.48bn	\$1.08bn	\$391.9m	-
CONNECTICUT	\$579.9m	-	\$173.6m	\$406.3m
DISTRICT COLUMBIA	-	-	\$19m	-
DELAWARE	\$507m	\$478.4m	\$14.5m	\$14.1m
FLORIDA	\$690.9m	\$690.9m	-	-
ILLINOIS	\$2.5bn	\$1.52bn	\$1bn	-
INDIANA	\$2.82bn	\$2.42bn	\$404.4m	-
IOWA	\$1.95bn	\$1.74bn	\$202.3m	-
KANSAS	\$588.3m	\$405.8m	\$182.4m	-
KENTUCKY	\$112.1m	-	\$112.1m	-
LOUISIANA	\$2.70bn	\$2.33bn	\$367m	-
MAINE	\$175.1m	\$165.9	\$9.2m	-
MARYLAND	\$2.5bn	\$1.97bn	\$541.1m	-
MASSACHUSETTS	\$1.67bn	\$1.18bn	\$483.2m	-
MICHIGAN	\$3.58bn	\$1.22bn	\$434.4m	\$1.92bn
MISSISSIPPI	\$2.48bn	\$2.39bn	\$51.2m	-
MISSOURI	\$1.92bn	\$1.92bn	-	-
MONTANA	\$8.5m	-	\$8.5m	-
NEBRASKA	\$89.1m	\$86.6m	\$1.8m	-
NEVADA	\$15.5bn	\$15bn	\$481.3m	-
NEW HAMPSHIRE	\$80.3m	-	\$80.3m	-
NEW JERSEY	\$5.78bn	\$2.85bn	\$1bn	\$1.92bn
NEW MEXICO	\$270.9m	\$270.9m	-	-
NEW YORK	\$4.72bn	\$3.02bn	\$1.70bn	-
OHIO	\$3.32bn	\$2.38bn	\$936.6m	-
OKLAHOMA	\$151.4m	\$151.4m	-	-
OREGON	\$64.3m	-	\$64.3m	-
PENNSYLVANIA	\$5.86bn	\$3.44bn	\$686.9m	\$1.74bn
RHODE ISLAND	\$707.5m	\$667.2m	\$40.3m	-
SOUTH DAKOTA	\$147.6m	\$146.6m	\$1m	-
TENNESEE	\$459.3m (est)	-	\$459.3m	-
VIRGINIA	\$1.12bn	\$643.5m	\$560.2m	-
WEST VIRGINIA	\$805.9m	\$600.5m	\$47.8m	\$157.5m
WYOMING	\$17.3m	-	\$17.3m	
TOTAL	\$66.65bn	\$49.3bn	\$11.04bn	\$6.17bn

13.
Louisiana

Authorised Gambling	Commercial casinos, tribal casinos, slots, retail sports betting, online sports betting, lottery
Commercial Casinos	19
Commercial GGR	\$2.7bn
Tribal Casinos	5
Slots in Casinos	22,410
Video Poker Outlets	1,399
Slots in Outlets	11,875
Sports Betting GGR	\$367m

There are three land-based casinos, 12 riverboat and four racinos in this state which can operate slots, table games and sports betting. The four racinos are limited to slots and sports betting and all venues are regulated by the Louisiana Gaming Control Board.

Commercial gaming was authorised in 1991 to permit a maximum of 15 riverboat casinos and the following year a law was passed to allow a land-based casino in New Orleans. Harrah's New Orleans offers 1,300 slots and more than 120 table games and 20 poker tables.

The other land-based casinos include Horseshoe Lake Charles and Queen Baton Rouge. Plus there is a plan to open a fourth during the first quarter of 2025 in the Shreveport-Bossier area. Live! Casino and Hotel Louisiana is to be operated by the Cordish Gaming Group and is a \$270m project and will feature 47,000sq.ft of gaming area, 550 room hotel, event centre and dining. The casino will hold 40 table games and 1,000 plus slots.

Racinos were approved in 1997 whilst a law in 2018 authorised riverboat casinos to move their venues to land-based facilities opposite their docking sites.

The land-based sector is divided into four regions – there are six casinos in Shreveport/Bossier, three in Lake Charles, three in East Baton Rouge Parish and one each in Kenner, Harvey and Amelia.

GGR for the commercial casinos amounted to \$2.7bn in 2023 made up of \$2.33bn from table gaming and slots and \$367m from sports wagering.

The five tribal casinos are operated by four tribes. The Coushatta Tribe began work in early 2024 on a new \$150m luxury hotel at the Coushatta Casino Resort which will increase room numbers by 204 (plus 100 suites) to a total of more than 1,000 at the resort. The work will include a renovation project of the casino and restaurants.

There are also 1,399 video poker outlets (bars, restaurants, off track betting parlours and truck stops) operating more than 11,800 devices across 31 parishes. Revenue from the slot market reached \$762m in 2023.

Sports betting in Louisiana was permitted in 2020 and casinos and racinos launched this the following year whilst online sports betting began in January 2022. By end 2023 there were 18 land-based sports book locations (20 permitted in total) and nine online affiliated platforms.

Retail sports wagering application fees cost \$250,000 followed by \$500,000 licence fee for a five year term. Online costs \$100,000 application fee and \$250,000 licence fee for five year term.

The state of Louisiana levies a 10 per cent tax on net gaming proceeds from sports betting whilst online gaming is taxed at 15 per cent.

Racino revenue is taxed at a rate of about 36 per cent whilst the land-based casinos pay either 21.5 per cent on gaming revenue or an annual fee of \$60m.

In 2023 the state's gaming sectors generated a total of \$603.3m in tax revenue.



14.
Maine

Authorised Gambling	Commercial casinos, retail sports betting, online sports betting, lottery and ilottery.
Commercial Casinos	2
Commercial GGR	\$175.1m
Slots in Casinos	1,625
GGR Sports Betting	\$9.2m

Maine can operate a maximum of two casinos with a statewide cap of up to 3,000 slots. Commercial gaming was authorised in 2003 to permit slots at Bangor Raceway which became Hollywood Casino Bangor. Table games were permitted at the racino in 2011.

The casino today has 715 slots, 14 table games and poker room. The hotel has 148 deluxe rooms and four suites plus dining and live harness racing from May to October. The casino is operated by Penn Entertainment.

The state's second casino Oxford Casino Hotel was authorised in 2010 and offers nearly 1,000 slots. The hotel offers over 100 rooms and six suites plus there is dining facilities. The casino is operated by Churchill Downs Inc.

Both are overseen by the Maine Gambling Control Board and Gambling Control Unit. GGR for the two casinos was \$175.1m in 2023, up six per cent from the year previous. The boost was reflected by the addition of legal sports betting introduced into casinos in November 2023.

Maine's online sports betting operators generated \$9.2m in revenue in 2023. Slots generated \$142.1m and table games \$23.8m.

In October 2023 the Maine GCU adopted regulations to implement a July 2022 law (LD585) to authorise retail and online sports wagering in Maine.

Sportsbooks were required to partner with four of the state's Native Indian tribes and online sports betting was launched in November 2023 via two online betting platforms – Caesars Sportsbook (who partnered with three tribes Penobscot Nation, Maliseets and Mi'kmaq) and Draftkings (with one tribe – Passamaquoddy tribe).

There is some limited retail sports betting in state. The two casinos each have sportsbooks plus seven retail sports betting locations in the state. Online sports betting generated \$239m in wagers during the first six months of operation (Nov 2023–April 2024). Draftkings brought in the most with \$197m in gross receipts (net receipts of \$23m) whilst Caesars saw \$42.8m in gross receipts and \$2.3m net.

Online casinos pay a \$200,000 licensing fee for four years and the tax rate is set at 10 per cent. Meanwhile the Hollywood Casinos pays 39 per cent of slot revenue whilst Oxford Casino is subject to 46 per cent of slot revenue. Both pay 16 per cent for table game revenue. Gaming tax revenue from the casinos in 2023 was \$70.1m for the state.

Online casinos pay a \$200,000 licensing fee for four years and the tax rate is set at 10 per cent. Meanwhile the Hollywood Casinos pays 39 per cent of slot revenue whilst Oxford Casino is subject to 46 per cent of slot revenue. Both pay 16 per cent for table game revenue.

Sports betting [in Maryland] was permitted in 2020 and retail sports betting was first launched the in 2021 and made available at the casinos, sports stadiums and other locations. This was followed by online sports betting in 2022 and up to 60 state licences for online sports betting were made available. By the end of 2023 there were 13 retail locations and 12 online platforms.

15. Maryland	
Authorised Gambling	Commercial casinos, retail sports betting, online sports betting, lottery.
Commercial Casinos	6
Commercial GGR	\$2.5bn
Slots in Casinos	9,686
GGR Sports Betting	\$514.1m

Maryland has five land-based casinos and one racino which can operate slots, table games and sports betting. They are regulated by the Maryland Lottery and Gaming Control Agency and Maryland Lottery and Gaming Control Commission.

The casinos were first permitted in 2008 after an amendment allowed for five casinos maximum operating slots in five locations. In 2012 table games were permitted plus a licence for a sixth casino (MGM National Harbor) in Prince George’s County near Washington DC. The six casinos – Hollywood Casino Perryville, Ocean Downs Casino Berlin, Live! Casino Hanover, Rocky Gap Casino Cumberland, Horseshow Casino Baltimore and MGM National Harbor Oxon Hill – were opened between 2010 and 2016.

The casinos pay some of the country’s highest tax rates with slots due 42 to 58 per cent tax and

table games taxed at 20 per cent. Sports betting is taxed at a headline rate of 15 per cent of revenue. In 2023 the sectors generated total gaming revenue of \$883m.

MGM National Harbor saw a 6.6 per cent decline in revenue from table games and sports betting and lost its status last year as the most lucrative commercial casino by gaming revenue outside of Nevada.

The casino houses 2,200 slots plus 80 electronic table games and live table games plus BetMGM Sportsbook and Lounge.

Sports betting was permitted in 2020 and retail sports betting was first launched the in 2021 and made available at the casinos, sports stadiums and other locations. This was followed by online sports betting in 2022 and up to 60 state licences for online sports betting were made available. By the end of 2023 there were 13 retail locations and 12 online platforms.

GGR for the casino market was \$2.5bn in 2023, up 13 per cent on 2022 figures and reflected the first full year of sports betting online.

Sports betting revenue accounted for 20 per cent of this revenue with \$514.1m (triple that of 2022) and online sports betting was responsible for almost 97 per cent of this with \$497.7m. Meanwhile revenue from slots was \$1.33bn and table games \$648m.

16. Massachusetts	
Authorised Gambling	Commercial casinos, retail sports betting, online sports betting, lottery.
Commercial Casinos	3
Commercial GGR	\$1.67bn
Slots in Casinos	5,219
GGR Sports Betting	\$483.2m

Commercial gaming is offered in Massachusetts in two casino resorts and one racino which is restricted to slots and sports betting.

Casino gaming was legalised in the state in 2011 and permitted gaming at three casinos plus a ‘category 2’ facility limited to slots. The Massachusetts Gaming Commission was set up to regulate the operations.

The ‘category 2’ facility was opened in 2015 alongside the Plainridge Park, a harness racing track whilst the MGM Springfield and Encore Boston Harbor Casino.

The fourth licence was designated to the Mashpee Wampanoag Tribe for a tribal casino in the south eastern region but the tribe has faced a series of legal challenges, and development in the city of Taunton remain on hold. A second tribe is pursuing plans for a more modest gaming facility (bingo) on the island of Martha’s Vineyard.

17. Michigan	
Authorised Gambling	Commercial casinos, tribal casinos, igaming, retail sports betting, online sports betting, lottery and ilottery
Commercial Casinos	3
Commercial GGR	\$3.58bn
Tribal Casinos	23
Slots in ALL Casinos	29,121
Sports Betting GGR	\$434.4m
iGaming GGR	\$1.92bn

The three commercial casinos in Michigan each operate slots, table games and sports betting and are regulated by the Michigan Gaming Control Board.

Commercial gaming was first authorised in 1996 with a maximum of three casinos permitted in Detroit which are:

Motor City Casino Hotel which offers hotel, spa, dining and entertainment and casino with 2,400 plus slots. Online sports betting and casino is provided by FanDuel Casino.

Hollywood Casino at Greektown is operated by Penn Entertainment and has 2,200 slots and table games. Sports betting is offered via 40 betting kiosks via ESPNBET.

MGM Grand offers hotel, dining, entertainment and casino with over 2,300 slots and 160 table games plus a BetMGM sports lounge.

Meanwhile there are 23 tribal Class III casinos operated via 12 compacts with tribes throughout the state. Commercial casinos were first authorised in 1996 after a referendum permitted a maximum of three casinos in Detroit.

Of the 12 tribes the biggest operators include Pokagon Band of Potawatomi Indians which have three Four Winds Casinos in the state, Saginaw Chippewa Indian Tribe with three Soaring Eagle

Total state gaming revenue reached \$3.58bn in 2023, up almost 10 per cent from the previous year due to a growth in the igaming market. Total igaming revenue from the online casino games and poker reached \$1.92bn (up 21.6 per cent) compared to \$1.22bn from slots and table games (down 2.7 per cent).

Casinos and Sault Ste. Marie Tribe of Chippewa Indians with five Kewadin Casinos.

The first compact began in 1993 (Bay Mills Indian Community) and the tribes pay two per cent of the net win to the local government.

In 2019 lawmakers authorised the state’s commercial casinos and 12 Indian tribes to offer state-wide online sports betting and igaming through a single sportsbook, casino and poker platform affiliated with each casino or tribe.

Online gaming began in January 2021 and by end of 2023 there were 14 online sportsbooks, 15 internet casinos and three online poker platforms operations.

Total state gaming revenue reached \$3.58bn in 2023, up almost 10 per cent from the previous year due to a growth in the igaming market.

Total igaming revenue from the online casino games and poker reached \$1.92bn (up 21.6 per cent) compared to \$1.22bn from slots and table games (down 2.7 per cent).

Commercial sports betting revenue was \$434.4m whilst online betting was responsible for 96.8 per cent of that.

18.
Mississippi

Authorised Gambling	Commercial casinos, tribal casinos, retail sports betting, lottery.
Commercial Casinos	26
Commercial GGR	\$2.48bn
Tribal Casinos	3
Slots in ALL Casinos	24,386
GGR Sports Betting	\$51.2m

Mississippi has a total of 26 casinos – six landbased and 20 riverboat casinos – dotted along the Mississippi River and Gulf Coast. They all offer slots, table games and sports betting and are regulated by the Mississippi Gaming Commission.

Casino gaming was first authorised back in 1990 but was limited to riverboat casinos, however after Hurricane Katrina in 2005 a new law was passed to allow commercial landbased casinos to open on the Gulf Coast so long as they remained within 800 feet of the water. In 2018 a law enabled the casinos to offer retail sports betting.

There's no limit on the number of casinos which can open and in 2023 the GGR for the casino market reached \$2.48bn with \$294.3m in tax revenue.

The total GGR was divided up in areas with \$327.2m from the Central region which has seven casinos with a total of 4,177 slots and 62 table games, \$1.59bn from the Coastal region with 12 casinos and a total of 11,488 slots and 452 table games and \$565.5m from the Northern region with seven casinos and a total of 21,000 slots and 692 table games.

Of this GGR \$2.05bn came from slots, \$372.7m from table gaming and \$51.2m from sports betting.

The sports betting sector saw the biggest decline in revenue with a 15.8 per cent drop due to competition from neighbouring Louisiana.

Online sports betting is only permitted in casinos after House Bill 774 failed to make headway in May which would have opened the door for

online sports betting outside of casinos in the state.

It is said online sports betting could bring the state \$25m in tax revenues to be used in repairing infrastructure. The bill would required online companies to contract with the casinos and would only be open for those players in the state.

At the moment a handful of online sportsbooks operate in Mississippi including BetMGM (Beau Rivage Resort in Biloxi and Gold Strike Casino in Tunica) and Caesars (Harrah's Gulf Coast Casino in Biloxi).

Meanwhile there are three tribal casinos in Mississippi operated by the Mississippi Band of Choctaw Indians – Bok Homa Casino in Heidelberg plus the Golden Moon Hotel and Casino and Silver Star Hotel and Casino which are located at the tribe's Pearl River Complex in Choctaw.

Last year the tribe began a new project for a \$25m casino and travel plaza in Louisville to include 150 slots and sports betting. The location is to be called Crystal Sky and was due to open by the end of 2024.

There are three tribal casinos in Mississippi operated by the Mississippi Band of Choctaw Indians – Bok Homa Casino in Heidelberg plus the Golden Moon Hotel and Casino and Silver Star Hotel and Casino which are located at the tribe's Pearl River Complex in Choctaw. Last year the tribe began a new project for a \$25m casino and travel plaza in Louisville to include 150 slots and sports betting.



19.
Missouri

Authorised Gambling	Commercial casinos and lottery
Commercial Casinos	13
Commercial GGR	\$1.92bn
Slots in Casinos	13,472

There are 13 riverboat casinos in Missouri offering slots and table games. A constitutional amendment was passed in 1992 to allow 'gambling excursion boats' on the Missouri and Mississippi rivers which opened the doors to gambling and a limit was placed on 13 in total.

The sector is regulated by the Missouri Gaming Commission and in 2023 the casino GGR reached \$1.92bn made up of \$1.65bn from slots and \$271.5m from table games. Total wagers in 2023 amounted to \$11.1bn. The casinos operate around 13,500 slots and more than 400 table games in total and are operated by:

Affinity Interactive – St Jo Frontier Casino and Mark Twain Casino.

Bally's Corporation – Bally's Kansas City Casino.

Boyd Gaming – Ameristar Casino Kansas City and Ameristar Casino in St Charles.

Caesars Entertainment – Harrah's Kansas City, Isle of Capri Casino in Boonville and Horseshoe St Louis.

Century Casinos – Century Casino Cape Girardeau and Century Casino Caruthersville.

PENN Entertainment – Argosy Riverside Casino, River City Casino, Hollywood Casino St Louis.

The casinos pay 21 per cent tax on GGR plus there is a \$2 admission fee per player for every two hours the player is onboard a riverboat. In 2023 the state generated \$461.3m in tax revenue which included admission fees.

Sports betting is still not permitted in Missouri. A bill in 2023 to authorise landbased and online sports wagering never made it to Senate. A ballot was due to be held in November 2024 to enable residents to vote on the issue.

20. Nebraska	
Authorised Gambling	Commercial casinos, tribal casinos, retail sports betting.
Commercial Casinos	4
Commercial GGR	\$89.1m
Tribal Casinos	4
Slots in ALL Casinos	1,700
GGR Sports Betting	\$1.8m

Casino gaming is relatively new to Nebraska. The state had three temporary racino facilities in 2023 offering slots, table games and sports betting whilst a fourth opened in 2024.

These casinos were only approved in 2020 following a constitutional amendment to offer gaming at racetracks in the state.

Sports betting was permitted the following year. The first racinos began their operations in 2022 and GGR for 2023 was \$89.1m which reflected the first full year of operations whilst sports betting GGR was \$1.8m. Tax revenue was \$17.8m.

Once opened the permanent casinos are expected to offer a wider range of gaming facilities whilst racetracks in Hastings and South Sioux City are also eligible to obtain licences to offer gaming.

The racinos are:

- ♦ **WarHorse Gaming Racino in Lincoln.** This casino opened in September 2022 and has been particularly successful and is responsible for \$51.5m of the total GGR. The casino is currently undergoing an expansion to double the size of the casino floor increasing the slots from 425 to 800 and adding 10 table games.
- ♦ **Grand Island Casino and Resort at Fonner Park** opened in December 2022 and took \$30m in revenue in 2023 from the casino and raked in around \$245,000 from sports betting. This

temporary casino also saw an expansion and the full casino and resort is due to open during the first quarter of 2025. The project is costing \$100m and will include 750 slots, 20 table games and sportsbook. A hotel will have 162 rooms, pool and spa.

21. Nevada	
<i>The first racinos began operations in 2022 and GGR for 2023 was \$89.1m which reflected the first full year of operations whilst sports betting GGR was \$1.8m. Tax revenue was \$17.8m. Once opened the permanent casinos are expected to offer a wider range of gaming facilities.</i>	
Authorised Gambling	Commercial casinos, tribal casinos, electronic gaming devices, igaming, retail sports betting, online sports betting.
Commercial Casinos	225
Commercial GGR	\$15.52bn
Tribal Casinos	4
VLT locations	2,053
VLTs	19,250
Slots in Casinos	129,400
GGR Sports Betting	\$481.3m

- ♦ **Harrah's Casino in Columbus** opened in May 2024 as the state's first permanent commercial casino after operating as a temporary casino at Ag Park for the previous 12 months. The six months of operations in 2023 saw \$7.4m in revenue. The \$75m casino and racetrack houses 500 slots, 14 table games and a sportsbook.
- ♦ Meanwhile **WarHorse in Omaha** opened its venue in August 2024 with 800 slots and 10 table games and sportsbook. Previously the venue operated just a sports betting window which opened in November 2023 and enabled the people in Omaha to wager on games in a more convenient location as previously bettors had to travel to Warhorse in Lincoln, 50 minutes away. The Warhorse brand is owned by the Winnebago Tribe and the renovation for the new casino, racing and entertainment complex cost around \$250m.

Nevada gaming history dates back to the late 1950s when the first regulatory system in the US was set up and casino resorts were developed.

Today there are 225 commercial casinos and four tribal casinos and the sector is regulated by the Nevada Gaming Control Board and the Nevada Gaming Commission.

In 2023 casino gaming revenue topped \$15.52bn, up 4.6 per cent on the previous year and a record high after a tough few years during the pandemic.

This was made up of \$10.28bn from slots and \$4.76bn from table games. Sports betting revenue was \$481.3m – fairly evenly split between retail and online.

Las Vegas Strip led the market with slots reporting \$8.69bn in revenue. In 2023 Las Vegas received 40.8 million tourists, up 5.2 per cent from the previous year.

In 2001 Nevada became the first state to legalise

igaming before changing regulations 10 years later limiting this to online poker games. Nevada is also the longest running market for legal sports betting in the US.

Amendments were added in 2023 to enable sports betting operators to offer wagers on esports

In 2023 casino gaming revenue topped \$15.52bn, up 4.6 per cent on the previous year and a record high. This was made up of \$10.28bn from slots and \$4.76bn from table games. Sports betting revenue was \$481.3m – fairly evenly split between retail and online.	

contests. The casinos are subject to state taxes of 6.75 per cent on all GGR over \$134,000 per month plus there are taxes on live entertainment offerings and fees according to the number of slots and table games.

In 2023 the state collected \$1.21bn in gaming and entertainment tax revenue.

Two new major Las Vegas casinos opened at the end of 2023 – Fontainebleau Las Vegas and Durango Resort whilst the landmark Tropicana Las Vegas casino resort closed its doors in April 2024.

It had been open for 67 years and was the Strip's third oldest casino. It will make way for a new \$1.5bn Major League Baseball stadium.

22. New Hampshire	
Authorised Gambling	Retail sports betting, online sports betting, lottery and ilottery.
Commercial Casinos	0
Tribal Casinos	0
Slots in Casinos	1,719 (charitable VLTs)
Sports Betting GGR	\$80.3m

Although New Hampshire has no commercial casinos it does offer sports betting via the New Hampshire Lottery and its contracted sportsbook partner, DraftKings.

Sports betting has been permitted since July 2019 when a state law authorised the New Hampshire Lottery to offer online sports betting and up to 10 retail locations partnered with a maximum of five operators. The lottery can also operate sports lottery parlay games through its retailers.

DraftKings was selected as the lottery's exclusive agent for online and retail sports betting and the operations launched in December 2019. By October 2024 there were four sportsbook retail locations available in Seabrook, Manchester, Dover and Nashua. These offer betting kiosks, video walls and a live sports ticker.

The sports betting market saw total revenues of \$80.3m in the state which was an increase of 20 per cent from the year previous. Online betting was responsible for \$67.4m of this (up 13.3 per cent) whilst retail saw \$12.9m (up 78 per cent). The growth in retail is mostly down to the opening of the fourth retail location and this is despite the opening of the sports betting market in neighbouring Massachusetts and Maine during that year whilst Vermont passed legislation in June 2023 and went live in 2024. In 2023 gaming tax from sports betting reached \$35.6m.

A bill to introduce igaming was presented in March 2023 and would have run under the New

New Hampshire casinos must donate at least 35 per cent of table game revenue to charities and non-profits and 10 per cent to the state. In June last year the state permitted higher stake games for these locations and increased the maximum wager for a table game from \$10 to \$50.

Hampshire Lottery Commission's oversight. DraftKings applied for a monopoly agreeing to a 51 per cent tax rate on GGR in exchange for exclusivity. However the bill was later shelved.

The state does, however, permit charitable gaming locations of which there are 12 in operation owned by out-of-state corporations. The first charitable gaming model was introduced in 2006. The casinos must donate at least 35 per cent of table game revenue to charities and non-profits and 10 per cent to the state. In June last year the state permitted higher stake games for these locations and increased the maximum wager for a table game from \$10 to \$50. This was in a bid to bolster the sector. In 2023 around 800 charities collected \$31.2m from the venues. New Hampshire Lottery is the oldest legal lottery in the US and it began in 1964 with the sale of sweepstake tickets to benefit the state's schools.