

**COMPARATIVE DATA REPORT
ON GAMING – 2002**

SUBMITTED TO THE

**FISCAL AFFAIRS AND GOVERNMENTAL
OPERATIONS COMMITTEE**

OF THE

Southern Legislative Conference

OF THE

COUNCIL OF STATE GOVERNMENTS

Prepared by:
Joint Committee on Legislative Research
Missouri General Assembly
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INTRODUCTION

In the fall of 2001 we produced the first Comparative Data Report on Gaming based upon information received as a result of a survey that was distributed to each member state in the Southern Legislative Conference. We received data from all of the member states except three, however, due to the complex manner in which gaming is regulated by all the different states and the numerous types of entities involved the data that we received was often times incomplete and therefore only partially accurate.

In an effort to rectify this problem we were able to gather more information from each state about the identity and location of all the gaming entities within those states, contacted each of them and resubmitted our survey from last year along with a survey update for this year. The result has been that we now have more accurate and complete results for each of the participating member states for FY 1997 - FY 2001. Data for FY 2002 was not yet available from most states; consequently it was decided that this year's report would cover the same time period and the same subject areas as last year's report with the exception that one new category, tax rates, has been added. There is no data for Tennessee because it does not have gaming or for the state of Texas as it chose not to participate.

Thanks to everyone who participated in supplying data for this year's report. Your efforts are greatly appreciated.

Any comments, questions or suggestions concerning this report will be welcomed.

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ABBREVIATIONS

The following abbreviations are used throughout this report:

N/A - not applicable

UNA - unavailable

UNK - unknown

AL - Alabama

AR - Arkansas

FL - Florida

GA - Georgia

KY - Kentucky

LA - Louisiana

MD - Maryland

MS - Mississippi

MO - Missouri

NC - North Carolina

OK - Oklahoma

SC - South Carolina

VA - Virginia

WV - West Virginia

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A. TYPES OF GAMING

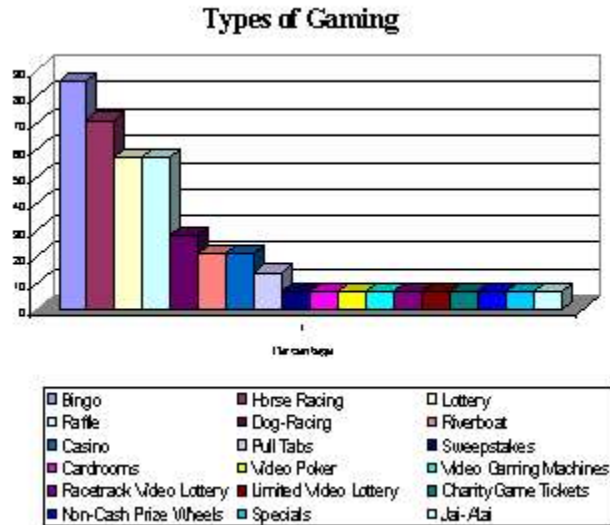
1. TYPES OF GAMING BY STATE

[Table # 1]

TYPE	AL	AR	FL	GA	KY	LA	MD	MS	MO	NC	OK	SC	VA	WV
Bingo	X		X	X	X	X		X	X	X	X	X	X	X
Lottery			X	X	X		X		X			X	X	X
Horse-racing	X	X	X		X	X	X		X		X		X	X
Raffles				X	X	X			X	X	X		X	X
Casino						X		X						X
Dog-Racing	X	X	X											X
Riverboat						X		X	X					
Sweepstakes											X			
Cardrooms			X											
Video Poker						X								
Video Gaming Machines												X		
Racetrack Video Lottery														X
Limited Video Lottery														X
Pull Tabs					X	X								
Charity Game Tickets					X									
Non-Cash Prize Wheels					X									
Specials (casino nights, picnics, festivals, fairs)					X									
Jai-Alai			X											

1a. TYPES OF GAMING - PERCENTAGES [Table # 2]

TYPE	Percentage
Bingo	86%
Horse-Racing ¹	71%
Lottery	57%
Raffle	57%
Dog-Racing ²	28%
Riverboat ³	21%
Casino	21%
Pull Tabs	14%
Sweepstakes	7%
Cardrooms	7%
Video Poker	7%
Video Gaming Machines	7%
Racetrack Video Lottery	7%
Limited Video Lottery	7%
Charity Game Tickets	7%
Non-Cash Prize Wheels	7%
Specials	7%
Jai-Alai	7%



Note 1. Of the 9 states that authorize Horse-Racing:
 33% allow on track betting only
 67% allow both on and off-track betting

Note 2. Of the 3 states that allow Dog-Racing:
 67% allow on track betting only
 33% allow both on and off-track betting

Note 3. Of the 3 states which allow Riverboat Gambling:
 100% have fixed location riverboats
 33% also have excursion riverboats

1b. NUMBER OF DIFFERENT GAMING TYPES BY STATE

[Table # 3]

STATE	# OF TYPES	TYPES
KY	8	Bingo, Horse-Racing, Lottery, Raffles, Pull Tabs, Charity Game Tickets, Non-Cash Prize Wheels, Specials
WV	8	Bingo, Horse-Racing, Lottery, Raffles, Casino, Dog-Racing, Limited Video Lottery, Racetrack Video Lottery
LA	7	Bingo, Horse-Racing, Raffles, Casino, Riverboat, Video Poker, Pull Tabs
FL	6	Bingo, Horse-Racing, Lottery, Dog-Racing, Cardrooms, Jai-Alai
MO	5	Bingo, Horse-Racing, Lottery, Raffles, Riverboat
OK	4	Bingo, Horse-Racing, Raffles, Sweepstakes
VA	4	Bingo, Horse-Racing, Lottery, Raffles
AL	3	Bingo, Horse-Racing, Dog-Racing
GA	3	Bingo, Lottery, Raffles
MS	3	Bingo, Casino, Riverboat
SC	3	Bingo, Lottery, Video Gaming Machines
AR	2	Horse-Racing, Dog-Racing
MD	2	Horse-Racing, Lottery
NC	2	Bingo, Raffles

2. GAMING LEGISLATION PASSED OR DEFEATED¹, FY'S 1995-2001

[Table 4]

PURPOSE OF LEGISLATION	ACTION	STATE	YEAR
Authorizing Video Lottery	defeated	FL	2002
Outlawing Video Poker	defeated	GA	2002
Prohibiting Video Gaming Machines in Calhoun County	defeated	AL	2002
Prohibiting Video Gaming Machines	passed	WV	2001
Authorizing Limited Video Lottery Games	passed	WV	2001
Authorizing Video Poker	defeated	AL	2001
Outlawing Video Poker	defeated	GA	2001
Abolishing Video Poker	passed	SC	2000
Limiting # of Video Gaming Machines	passed	NC	2000
Authorizing Lottery	defeated	AL	1998
Authorizing Video Lottery Terminals	defeated	FL	1999
Deleting provisions for sale of Lottery tickets through player-activated machines	defeated	FL	2002
Authorizing Lottery	passed	SC	2001
"	defeated	AL	1998
"	defeated	OK	1997
"	defeated	OK	1995
"	defeated	NC	1995
Authorizing Local Option for Casinos	defeated	WV	2000
Authorizing Casinos	defeated	FL	1999
"	defeated	NC	1999
"	defeated	OK	1997
Expanding Cardroom Operations	passed ²	FL	2002
Authorizing Cardrooms	passed	FL	1995
Authorizing Raffles	passed	MO	1998
Authorizing Bunko	defeated	FL	1997

Authorizing Instant Bingo	defeated	FL	2002
Authorizing Bingo for Town of Whitehall	passed	AL	2002
Authorizing Bingo for Town of Whitehall	defeated	AL	2001
Expansion of Horse-Racing to include simulcasts on non-race days	defeated	MO	2002
Prohibiting pari-mutuel betting, gaming and gambling	passed	AL	2002
Prohibiting sale of Pull Tabs to the general public	passed	VA	2001

Note 1. - For purposes of this table, defeated includes any legislation that was introduced and was never voted on, passed, signed by the Governor, or passed by referendum.

- 1995-2001 - 75% of proposed legislation authorizing new types of gaming was defeated.

- 1995-2001 - 71% of proposed legislation abolishing or limiting types of gaming passed.

Note 2. This bill was vetoed by the Governor.

**B. GAMING -
GROSS RECEIPTS**

1. GAMING - GROSS RECEIPTS - BY TYPE

BINGO - Gross Receipts for FY97-FY01

[Table # 5]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
VA ¹	\$249,800,000	\$271,300,000	\$286,287,000	\$287,800,000	\$348,000,000
SC	\$72,900,000	\$75,700,000	\$87,500,000	\$96,000,000	\$118,000,000 ²
MO ³	\$39,800,000	\$39,600,000	\$37,900,000	\$35,900,000	UNA
MS	\$33,576,156	\$36,187,557	\$38,858,701	\$36,298,791	\$36,527,412
LA	\$25,338,000	\$26,147,000	\$27,854,000	\$27,504,000	\$26,508,200
GA	\$11,471,056	\$29,193,749	\$10,949,836	\$10,250,350	UNA
WV	\$2,721,791	\$2,194,430	\$1,361,806	\$2,884,479	UNA
NC	\$165,506	\$455,869	\$2,980	\$342,956	\$31,098,397
AL	UNA-----	-----	-----	-----	-----
FL	UNA-----	-----	-----	-----	-----
KY	UNA-----	-----	-----	-----	-----
OK	UNA-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
TOTAL	\$435,772,509	\$480,778,605	\$490,427,323	\$496,980,576	\$560,134,009

Note 1. These figures include gross receipts from bingo and raffles.

Note 2. Projected revenues - \$88,500,000 reported through 3 quarters (88.5 /3)X 4=\$118,000,000

Note 3. These figures are adjusted gross receipts (gross receipts minus winnings paid to wagerers).

1. GAMING - GROSS RECEIPTS - BY TYPE

HORSE-RACING - Gross Receipts for FY97-FY01

[Table # 6]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
KY	\$609,569,380	\$658,366,836	\$629,801,370	\$644,161,253	\$623,530,782
OK	\$302,000,000	\$223,000,000	\$218,000,000	\$195,000,000	\$185,439,856
FL ¹	\$154,706,587	\$167,071,299	\$177,591,539	\$191,709,653	UNA
AR	\$134,540,669	\$132,490,116	\$129,107,437	\$126,712,877	\$124,509,550
WV	\$99,000,000	\$154,900,000	\$244,600,000	\$307,600,000	\$621,415,689
VA	\$87,248,304	\$112,451,689	\$116,204,873	\$115,647,614	\$123,879,396
AL	\$47,864,394	\$58,721,737	\$69,485,506	\$73,226,545	\$76,015,053
MD	\$7,272,697	\$4,717,740	\$4,683,481	\$4,566,618	\$4,432,888
LA	UNA-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO ²	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
TOTAL	\$1,442,202,031	\$1,511,719,417	\$1,589,474,206	\$1,658,624,560	\$1,759,223,214

Note 1. Includes both thoroughbred and harness racing.

Note 2. Horse-Racing is authorized but currently there are no licensed facilities and no applications for a license

1. GAMING - GROSS RECEIPTS - BY TYPE

LOTTERY - Gross Receipts for FY97-FY01

[Table # 7]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
FL ¹	\$2,070,058,000	\$2,050,037,000	\$2,096,726,000	\$2,248,496,000	\$2,274,726,000
VA	\$920,830,815	\$914,203,695	\$934,521,236	\$972,971,875	\$1,002,828,896
KY	\$569,055,000	\$584,989,000	\$583,145,000	\$583,678,000	\$590,851,000
MO ²	\$134,021,000	\$147,134,000	\$150,578,000	\$155,819,000	\$156,918,000
WV	\$70,000,000	\$75,700,000	\$88,800,000	\$69,800,000	\$66,200,000
GA	UNA-----	-----	-----	-----	-----
MD	UNA-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
TOTAL	\$3,763,964,815	\$3,772,063,695	\$3,853,770,236	\$4,030,764,875	\$4,091,523,896

Note 1. These figures represent net sales.

Note 2. These figures are adjusted gross receipts (gross receipts from licensed gambling games and devices less winnings paid to wagerers)gross receipts were unavailable.

1. GAMING - GROSS RECEIPTS - BY TYPE

RAFFLES - Gross Receipts for FY97-FY01

[Table # 8]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
WV	\$9,048,075	\$11,605,252	\$11,272,118	\$24,545,180	UNA
LA ¹	\$8,752,000	\$10,255,000	\$10,018,000	\$2,416,200	\$3,667,500
KY	UNA-----	-----	-----	\$3,367,605	UNA
GA ²	UNA-----	-----	-----	-----	-----
MO	UNA-----	-----	-----	-----	-----
NC	UNA-----	-----	-----	-----	-----
OK	UNA-----	-----	-----	-----	-----
VA	UNA-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
TOTAL	\$17,800,075	\$21,860,252	\$21,290,118,	\$30,328,985	\$3,667,500

Note 1. These figures include raffles and miscellaneous gaming receipts such as casino nights.

Note 2. Handled through local county sheriff's offices.

1. GAMING - GROSS RECEIPTS - BY TYPE

CASINO - Gross Receipts for FY97-FY01

[Table # 9]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
LA	UNA-----	-----	-----	\$1,682,820,470	\$256,335,361
MS ¹	UNA-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
WV ²	N/A-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
TOTAL	UNA-----	-----	-----	\$1,682,820,470	\$256,335,361

Note 1. Indian casinos only - authorized through a compact

Note 2. Law enacted in 1999 - no licenses awarded yet

1. GAMING - GROSS RECEIPTS - BY TYPE

DOG-RACING - Gross Receipts for FY97-FY01

[Table # 10]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
AL	\$251,300,573	\$302,582,189	\$202,111,972	\$213,277,078	\$177,682,385
FL	\$167,041,655	\$159,453,613	\$154,812,975	\$150,895,363	\$145,384,079
AR	\$76,913,517	\$115,400,973	\$108,392,469	\$122,564,260	\$111,618,670
WV	\$20,000,000	\$19,900,000	\$20,200,000	\$21,300,000	\$77,942,660
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
TOTAL	\$483,342,228	\$481,935,802	\$377,124,947	\$385,472,441	\$401,009,124

1. GAMING - GROSS RECEIPTS - BY TYPE

RIVERBOAT - Gross Receipts for FY97-FY01

[Table # 11]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
MS	\$1,939,729,792	\$2,084,163,620	\$2,339,080,403	\$2,616,297,972	\$2,660,750,386
MO ¹	\$652,000,000	\$802,700,000	\$898,000,000	\$977,300,000	\$1,049,200,000
LA	UNA-----	-----	-----	-----	\$1,545,927,459
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	\$2,591,729,792	\$2,886,863,620	\$3,237,080,403	\$3,593,597,972	\$5,255,877,845

Note 1. These figures are adjusted gross receipts (gross receipts from licensed gambling games and devices less winnings paid to wagerers)gross receipts were unavailable.

1. GAMING - GROSS RECEIPTS - BY TYPE

PULL TABS - Gross Receipts for FY97-FY01

[Table # 12]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
LA	\$17,233,000	\$17,665,000	\$17,022,000	\$17,764,900	\$16,832,500
KY	UNA-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	\$17,233,000	\$17,665,000	\$17,022,000	\$17,764,900	\$16,832,500

1. GAMING - GROSS RECEIPTS - BY TYPE

SWEEPSTAKES - Gross Receipts for FY97-FY01

[Table # 13]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
OK	UNA-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	UNA-----	-----	-----	-----	-----

1. GAMING - GROSS RECEIPTS - BY TYPE

CARDROOMS - Gross Receipts for FY97-FY01

[Table # 14]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
FL	\$2,152,841	\$5,450,034	\$4,394,499	\$3,743,212	\$3,165,525
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	\$2,152,841	\$5,450,034	\$4,394,499	\$3,743,212	\$3,165,525

1. GAMING - GROSS RECEIPTS - BY TYPE

JAI-ALAI - Gross Receipts for FY97-FY01

[Table # 15]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
FL	\$38,865,197	\$36,177,807	\$30,910,815	\$30,294,561	\$30,080,943
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	\$38,865,197	\$36,177,807	\$30,910,815	\$30,294,561	\$30,080,943

1. GAMING - GROSS RECEIPTS - BY TYPE

VIDEO POKER - Gross Receipts for FY97-FY01

[Table # 16]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
LA	N/A-----	-----	-----	-----	\$1,309,223,373
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	\$1,309,223,373
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----

1. GAMING - GROSS RECEIPTS - BY TYPE

VIDEO GAMING MACHINES - Gross Receipts for FY97-FY01

[Table # 17]

STATE	FY 97	FY98	FY 99	FY 00	FY 01
SC	\$1,757,000,000	\$2,310,000,000	\$3,030,000,000	\$2,339,000,000	UNA
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	\$1,757,000,000	\$2,310,000,000	\$3,030,000,000	\$2,339,000,000	UNA

1. GAMING - GROSS RECEIPTS - BY TYPE

RACETRACK VIDEO LOTTERY - Gross Receipts for FY97-FY01

[Table # 18]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
WV	\$82,300,000	\$131,400,000	\$190,600,000	\$283,200,000	\$438,100,000
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
TOTAL	\$82,300,000	\$131,400,000	\$190,600,000	\$283,200,000	\$438,100,000

1. GAMING - GROSS RECEIPTS - BY TYPE

LIMITED VIDEO LOTTERY - Gross Receipts for FY97-FY01

[Table # 19]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
WV ¹	N/A-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
KY	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
TOTAL ²	N/A-----	-----	-----	-----	-----

Note 1. Not effective until 2002.

Note 2. Not effective until 2002.

1. GAMING - GROSS RECEIPTS - BY TYPE

CHARITY GAME TICKETS - Gross Receipts for FY97-FY01

[Table # 20]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
KY ¹	UNA-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	N/A-----	-----	-----	-----	-----

Note 1. Individual figures for Charity Game Tickets were unavailable.

1. GAMING - GROSS RECEIPTS - BY TYPE

NON-CASH PRIZE WHEELS - Gross Receipts for FY97-FY01

[Table # 21]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
KY ¹	UNA-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	N/A-----	-----	-----	-----	-----

Note 1. Individual figures for Non-Cash Prize Wheels were unavailable.

1. GAMING - GROSS RECEIPTS - BY TYPE

SPECIALS - Gross Receipts for FY97-FY01

[Table # 22]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
KY ¹	UNA-----	-----	-----	-----	-----
AL	N/A-----	-----	-----	-----	-----
AR	N/A-----	-----	-----	-----	-----
FL	N/A-----	-----	-----	-----	-----
GA	N/A-----	-----	-----	-----	-----
LA	N/A-----	-----	-----	-----	-----
MD	N/A-----	-----	-----	-----	-----
MS	N/A-----	-----	-----	-----	-----
MO	N/A-----	-----	-----	-----	-----
NC	N/A-----	-----	-----	-----	-----
OK	N/A-----	-----	-----	-----	-----
SC	N/A-----	-----	-----	-----	-----
VA	N/A-----	-----	-----	-----	-----
WV	N/A-----	-----	-----	-----	-----
TOTAL	N/A-----	-----	-----	-----	-----

Note 1. Individual figures for Specials were unavailable.

2. GAMING - GROSS RECEIPTS - TOTALS BY TYPE
Total Gross Receipts by type for FY97-FY01

[Table # 23]

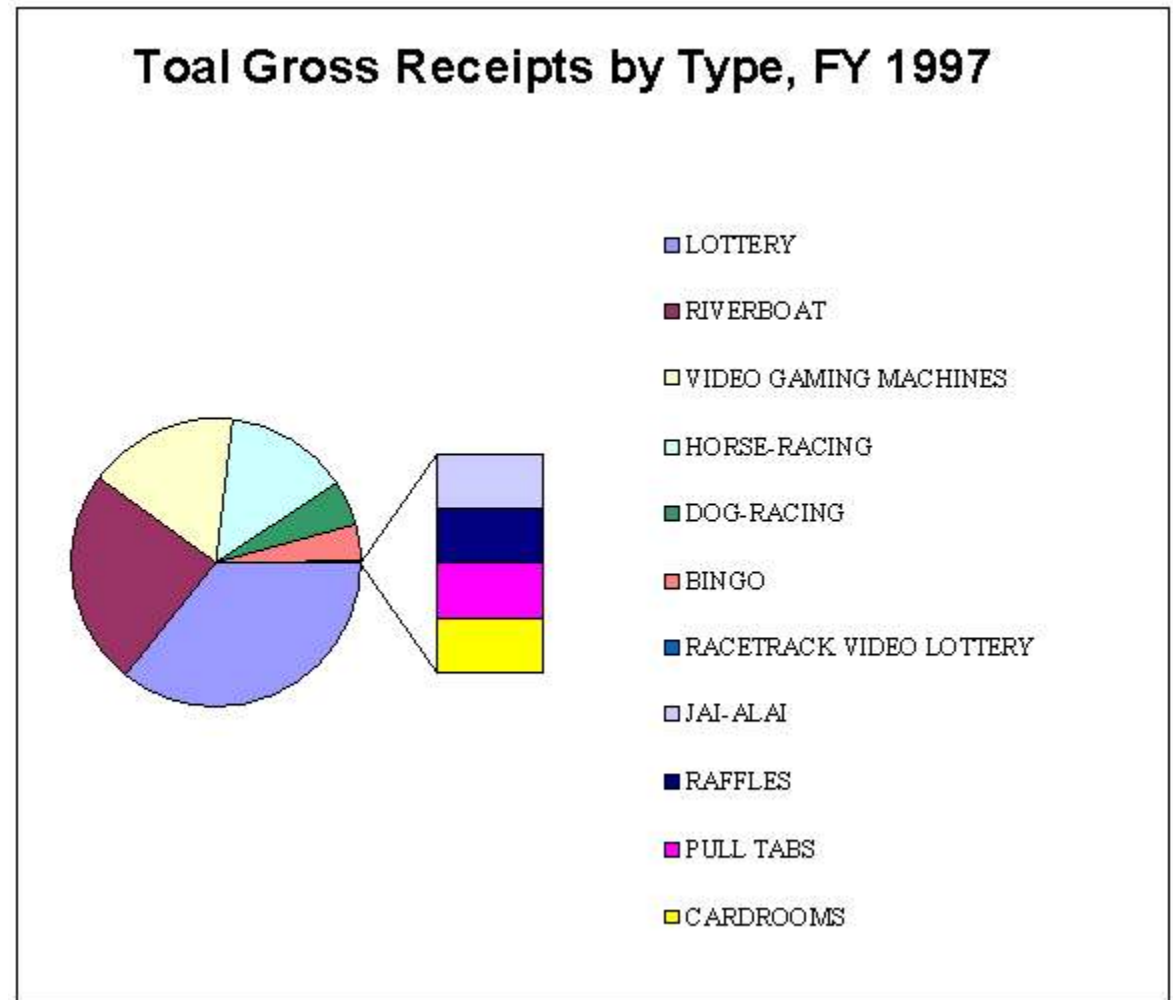
STATE	FY 97	FY 98	FY 99	FY 00	FY 01
LOTTERY	\$3,763,964,815	\$3,772,063,695	\$3,853,770,236	\$4,030,764,875	\$4,091,523,896
RIVERBOAT	\$2,591,729,792	\$2,886,863,620	\$3,237,080,403	\$3,593,597,972	\$5,255,877,845
VIDEO GAMING MACHINES	\$1,757,000,000	\$2,310,000,000	\$3,030,000,000	\$2,339,000,000	UNA
HORSE-RACING	\$1,442,202,031	\$1,511,719,417	\$1,589,474,206	\$1,658,624,560	\$1,759,223,214
DOG-RACING	\$483,342,228	\$481,935,802	\$377,124,947	\$385,472,441	\$401,009,124
BINGO	\$435,772,509	\$480,778,605	\$490,427,323	\$496,980,576	\$560,134,009
RACETRACK VIDEO LOTTERY	\$82,300,000	\$131,400,000	\$190,600,000	\$283,200,000	\$438,100,000
JAI-ALAI	\$38,865,197	\$36,177,807	\$30,910,815	\$30,294,561,	\$30,080,943
RAFFLES	\$17,800,075	\$21,860,252	\$21,290,118	\$30,328,985	\$3,667,500
PULL TABS	\$17,233,000	\$17,665,000	\$17,022,000	\$17,764,900	\$16,832,500
CARDROOMS	\$2,152,841	\$5,450,034	\$4,394,499	\$3,743,212	\$3,165,525
SWEEPSTAKES	UNA-----	-----	-----	\$97,709,821	UNA
VIDEO POKER	UNA-----	-----	-----	-----	\$1,309,223,373
CASINO	UNA-----	-----	-----	\$1,682,820	\$256,335,361
LIMITED VIDEO LOTTERY	UNA-----	-----	-----	-----	-----
CHARITY GAME TICKETS	UNA-----	-----	-----	-----	-----
NON-CASH PRIZE WHEELS	UNA-----	-----	-----	-----	-----

SPECIALS	UNA-----	-----	-----	-----	-----
TOTAL	\$10,632,362,488	\$11,655,914,232	\$12,842,094,547	\$12,969,164,723	\$14,125,173,290

2a. PERCENTAGE OF TOTAL GAMING GROSS RECEIPTS FOR ALL STATES BY TYPE, FY97

[Table # 24]

TYPE	PERCENTAGE
LOTTERY	35.5%
RIVERBOAT	24.4%
VIDEO GAMING MACHINES	17%
HORSE-RACING	14%
DOG-RACING	5%
BINGO	4.05%
RACETRACK VIDEO LOTTERY	.01%
JAI-ALAI	.01%
RAFFLES	.01%
PULL TABS	.01%
CARDROOMS	.01%
SWEEPSTAKES	UNA
VIDEO POKER	UNA
CASINO	UNA
LIMITED VIDEO LOTTERY	UNA



CHARITY GAME TICKETS	UNA
NON-CASH PRIZE WHEELS	UNA
SPECIALS	UNA
TOTAL	100%

3. GAMING - GROSS RECEIPTS - TOTALS BY STATE

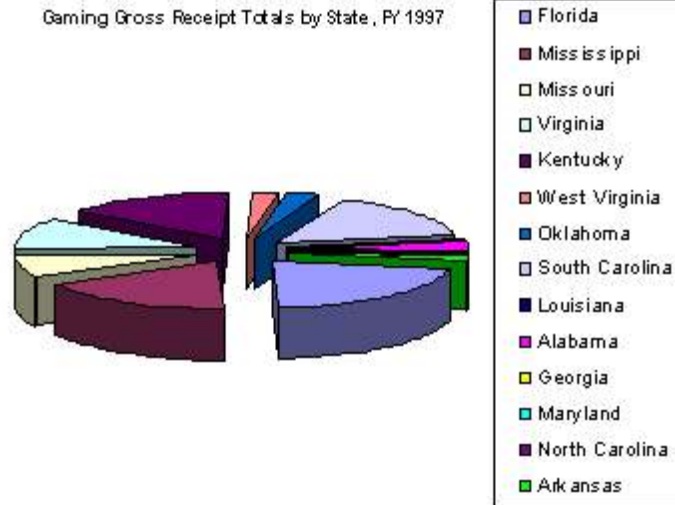
[Table # 25]

STATE	FY 97	FY 98	FY 99	FY 00	FY 01
FL	\$2,432,824,280	\$2,418,189,753	\$2,464,435,828	\$2,625,138,789	\$2,638,766,403
MS	\$1,964,305,947	\$2,120,351,177	\$2,377,939,104	\$2,652,596,763	\$2,697,277,798
SC	\$1,829,900,000	\$2,385,700,000	\$3,117,500,000	\$2,435,000,000	\$118,000,000
KY	\$1,706,382,507	\$1,774,845,259	\$1,769,105,417	\$1,803,555,243	\$1,821,430,660
VA	\$1,257,879,119	\$1,297,955,384	\$1,336,726,109	\$1,376,419,489	\$1,474,708,292
MO	\$825,821,000	\$989,434,000	\$1,086,478,000	\$1,169,019,000	\$1,206,118,000
OK	\$302,000,000	\$223,000,000	\$218,000,000	\$195,000,000	UNA
AL	\$299,164,967	\$361,303,926	\$271,597,478	\$286,503,623	\$253,697,438
WV	\$283,069,866	\$395,699,682	\$556,833,924	\$709,329,659	\$1,203,658
AR	\$211,954,186	\$247,891,089	\$237,499,906	\$249,277,137	\$236,128,220
LA	\$51,323,000	\$54,067,000	\$54,894,000	\$210,505,570	\$3,158,494,393
GA	\$11,471,056	\$29,193,749	\$10,949,836	\$10,250,350	UNA
MD	\$7,272,697	\$4,717,740	\$4,683,481	\$4,566,618	\$4,432,888
NC	\$165,506	\$455,869	\$2,980	\$342,956	\$31,098,397
TOTAL	\$11,183,534,131	\$12,302,804,628	\$23,486,338,759	\$13,757,505,197	\$13,641,356,147

3a. PERCENTAGE OF GROSS RECEIPTS TOTALS BY STATE, FY97

[Table # 26]

STATE	PERCENTAGE
FL	22%
MS	18%
SC	16%
KY	15%
VA	11%
MO	7%
OK	3%
AL	3%
WV	2.4%
AR	2%
LA	.4%
GA	.1%
MD	.1%
NC	0%
TOTAL	100%



4. DISTRIBUTION OF GROSS RECEIPTS

[Table # 27]

STATE	TYPE OF GAMING	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
AL	Pari-mutuel tax	100%	0%
	Horse wagering fee	100%	0%
	State licensed bingo	100%	0%
	Sales tax on bongo gross receipts	0%	100% - Education
AR	Horse-Racing	100%	0%
	Dog-Racing	100%	0%
	Riverboat	100%	0%
FL	Lottery ticket sales	62%	38%
	Pari-mutuel wagering	100%	0%
	Cardrooms	87.5%	12.5%-County municipalities with cardroom activity
GA	Charitable bingo	UNA	UNA
	Lottery	UNA	UNA
	Raffles	UNA	UNA
KY	Charitable gaming	0%	100%-Regulation of gaming industry
	Lottery	50%-General Fund	30%-Need based grants 15%-Merit based Scholarships 3%-Affordable housing programs 2%-Literacy programs
	Pari-mutuel horse-racing	UNA	UNA
LA	Bingo	100%	0%
	Raffles	100%	0%
	Casino	UNA	UNA
	Riverboat	UNA	UNA
	Lottery	UNA	UNA
	Pari-mutuel wagering	UNA	UNA

[Table # 27 - continued]

STATE	TYPE OF GAMING	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
MD	Horse-racing	100%	0%
MS	Bingo	100%	0%
	Riverboat	UNA	UNA
MO	All types	0%	100%-Education
NC	Bingo	100%	0%
OK	Horse-racing	100%	0%
	Charitable bingo	100%	0%
SC	Bingo(except Catawba Indians)	74.5%	-First \$948,000 to Division on Aging Senior Citizens Centers Permanent Improvement Fund. -Of the remainder - -20.8%-Parks, Recreation & Tourism -7.05%-Aging
	Catawba Indian bingo	100%	0%
VA	Horse-racing	%UNA	\$400,000-Equine research and education
	Lottery	0%	100%-Public Education, K-12
	Charitable bingo	UNA	UNA
	Charitable raffle	UNA	UNA
WV	Bingo	0%	100%-charity
	Raffle	0%	100%-charity

**C. RESTRICTIONS ON
GAMING**

1. AGE LIMITS BY STATE

[Table # 28]

STATE	TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
AL	Bingo	X		19	To attend game, wager or work
	Horse-Racing	X		19	To attend race, wager or work
	Dog-Racing	X		19	To attend race, wager or work
AR	Dog-Racing	X		minors	Not permitted to wager
	Horse-Racing	X		18	To wager
FL	Cardrooms	X		18	To participate
	Pari-Mutuel	X		18	To wager, but can attend if accompanied by a parent or guardian
GA	Bingo	X		18	To play unless accompanied by an adult
				18	To conduct or assist in conducting a game
KY	Lottery	X		18	To play
	Bingo	X		18	To play unless accompanied by a parent or guardian
	Charity Game Tickets	X		18	To play
LA	Charitable Gaming	X		18	To assist, conduct or operate
MD	All Gaming	X		18	To participate
MS	Charitable Gaming	X		18	To play unless accompanied by a parent or guardian
				18	To assist, hold, operate or conduct any game
	Riverboat	X		21	To play, place wagers, or collect winnings
				21	To work as a gaming employee

[Table # 28 - continued]

STATE	TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
MO	Bingo	X		16	To play, participate in or conduct a game
	Lottery	X		18	Cannot sell tickets to persons under 18
				21	To hold lottery license
	Riverboat	X		21	To wager or be on the gaming floor
				18	To be employed unless dealing or accepting wagers
				21	To deal or accept wagers
	Horse-Racing	X		18	To wager
				18	To be admitted to any pari-mutuel wagering area during a race unless accompanied by a parent or guardian who is over 18
NC	Charitable Gaming		X	N/A	N/A
OK	Break-Open Ticket Games	X		18	To play
	Bingo	X		18	To play unless accompanied by a parent or guardian
SC	Lottery	X		18	Cannot sell tickets to a person under 18
				21	To be a lottery retailer
VA	Lottery	X		16	To sell tickets
				18	Cannot sell tickets to persons under 18
				18	To be licensed as an agent
	Bingo	X		18	Cannot sell bingo cards to persons under 18 unless accompanied by a parent or guardian

[Table # 28 - continued]

STATE	TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
WV	Bingo	X		18	To play
	Lottery	X		18	To play
	Racetrack Video Lottery	X		18	To play
	Pari-Mutuel Gambling	X		18	To play
	Limited Video Lottery	X		18	To play To be in the video lottery area of a licensed facility
	Casino	X		18	To play

2. TIME LIMITS BY STATE

[Table #29]

STATE	TYPE	YES	NO	DESCRIPTION
AL	Bingo	X		Number of times per week that bingo games may be conducted
	Horse-Racing	X		Cannot be scheduled for more than 310 days out of a year
				Wagering may not commence on Sundays, Christmas or Thanksgiving
	Dog-Racing	X		Cannot be scheduled for more than 310 days out of a year
				Wagering may not commence on Sundays, Christmas or Thanksgiving
AR	Dog-Racing	X		<ul style="list-style-type: none"> -No more than 2 racing meets per year per franchisee holder -Meets are 122 nights -All night racing must be held between 6 p.m. and midnight -Daylight racing may be conducted 1 day during the week (except not on Sundays) and on Memorial Day, Labor Day and Independence Day -In addition: <ul style="list-style-type: none"> -Each franchisee may conduct 5 additional daylight performances each calendar week of a regular racing meet upon application to the commission -Each franchisee may conduct 3 additional days of racing the proceeds of which go to the Division of Developmental Disabilities and the Department of Human Services -Each franchisee may conduct 6 additional days of racing the proceeds of which go to the municipalities in the county in which the track it located -Each franchisee may conduct 15 additional days of racing the proceeds of which go to the Indigent Parents Hospitalization Fund -Each franchisee may conduct 6 additional days of racing the proceeds of which go to small municipalities and community colleges in the county in which the track is located
	Horse-Racing	X		<ul style="list-style-type: none"> -No more than 88 total racing days during any calendar year -No racing on Sundays unless it is approved by the local voters

STATE	TYPE	YES	NO	DESCRIPTION
FL	Charity Racing	X		Limited number of racing days
	Horse-Racing	X		Season - June 1st to May 1st
	Dog-Racing	X		May not commence after 1:30 a.m.
				May begin 2 hours before the 1st live event conducted at the facility
				Must cease operations within 2 hours after the conclusion of the last live event conducted at the facility
	Jai-Alai	X		May not commence after 1:30 a.m.
GA	Bingo	X		No licensee can conduct more than 1 bingo session per day
				Sessions cannot exceed 5 hours
KY	Bingo	X		Only 1 session per day
				Only 2 sessions per week
				Cannot exceed 5 total hours per day
				Cannot exceed 10 total hours per week
	Charitable Gaming	X		Facilities in large cities-no more than 18 sessions per week
				Facilities in small cities-no more than 8 sessions per week
	Special Limited Charitable Games	X		No more than 1 per week or 7 per year at unlicensed facilities
LA	Bingo	X		Each licensee-no more than 15 days per month
MD	Simulcast Betting	X		Monday thru Saturday may be held only from 10:00 a.m. to 1:30 a.m.
				Sunday may be held only from 11:00 a.m. to 1:30 a.m.
	Thoroughbred Racing	X		Cannot hold live racing after 6:15 p.m.
	Harness Racing	X		Cannot hold live racing after 2:00 a.m.
MS	Charitable Gaming	X		No more than 2 sessions per day or 8 per week
				Session not to exceed 5 hours
MO	Bingo	X		No bingo between midnight and 10:00 a.m.
				Number of games not to exceed 62 per day
				Only one day per week

[Table # 29 - continued]

STATE	TYPE	YES	NO	DESCRIPTION
NC	Bingo	X		Only 2 sessions per week per organization
				No 2 sessions can be held within 48 hours
				No more than 2 sessions per week in any 1 bingo hall
	Raffles	X		Only 2 per year per organization
OK	Charitable Gaming	X		No sessions on Sunday
				Day sessions only from 10:00 a.m. to 5:00 p.m.
				Night sessions only from 5:00 p.m. to midnight
				No more than 2 sessions per day at any one location
SC	Bingo	X		No more than 1 session per 12 hour period
				Only between 1:00 p.m. and 1:00 a.m.
	Lottery	X		Tickets cannot be sold on general or primary election days
VA	Bingo	X		No more than 2 days per week
WV	All Gaming		X	N/A

3. LOCATION LIMITS BY STATE

[Table # 30]

STATE	TYPE	YES	NO	DESCRIPTION
AL	All Gaming		X	
AR	All Gaming		X	
FL	Horse-Racing	X		Cannot be conducted within 100 miles of an existing pari-mutuel facility
	Harness-Racing	X		Cannot be conducted within 100 miles of an existing pari-mutuel facility
	Dog-Racing	X		Cannot be conducted within 100 miles of an existing pari-mutuel facility
	Jai-Alai	X		Cannot be located within 50 miles of an existing pari-mutuel facility
GA	All Gaming		X	
KY	All Gaming		X	
LA	All Gaming		X	
MD	Simulcast Betting	X		Facilities cannot be located within 35 miles of any 1 mile thoroughbred track or harness racing track
MS	Charitable Gaming	X		Licensees cannot hold games in more than one location
	Riverboat Gaming	X		Only allowed on cruise vessels within the coastal waters of the Mississippi or on vessels on rivers or navigable waters within any county bordering on the Mississippi river
MO	Riverboat Gaming	x		Boat must be within 1000 feet of the Missouri or Mississippi rivers and the gaming floor must be on a floating facility
NC	All Gaming		X	
OK	All Gaming		X	
SC	All Gaming		X	
VA	All Gaming		X	

[Table # 30 - continued]

STATE	TYPE	YES	NO	DESCRIPTION
WV	Racetrack Video Lottery	X		Can be held only at 4 locations
	Limited Video Lottery	X		<ul style="list-style-type: none"> -Can be held only at ABCC bars -Limited to a total of 9,000 statewide -Locations that acquire ABCC licenses after 1-1-01 cannot qualify as a video lottery location if they are closer than 150 feet to an existing location -Only one limited video lottery location per single structure or under a single roof -Retail licensees must place video lottery terminals in a separate room so that the machines can not be viewed by minors

4. PRIZE LIMITS BY STATE

[Table # 31]

STATE	TYPE	YES	NO	DESCRIPTION
AL	Bingo	X		Prize limits per session and per week
AR	All Gaming		X	
FL	Cardrooms	X		Winnings of any player may not exceed \$10.00 in a single hand or game
GA	Bingo	X		No prize, in cash or gift equivalents, may exceed \$1,300 per day or \$2,600 per week
KY	Bingo	X		Prizes cannot exceed \$5,000 per 24 hour period
	Individual Charity game ticket	X		Prize shall not exceed \$599 per individual ticket. Cumulative or carry-over prizes not to exceed \$2,400.
LA	Bingo	X		Total amount of prizes in one session not to exceed \$4,500 in cash or equivalents
MD	Bingo	X		Cash prizes not to exceed \$100 per regular game, \$250 per special game and \$1,000 per jackpot
MS	Charitable Gaming	X		Prize total per one session not to exceed \$7,500
MO	Bingo	X		Prizes per game not to exceed \$500, per day not to exceed \$3,600
				No more than 1 \$500 prize per day
NC	Bingo	X		Cash or equivalent prizes not to exceed \$500 per game or \$1,500 per session unless only 1 session per week, then limit is \$2,500 per session
	Raffle	X		Prizes not to exceed \$10,000 cash or \$50,000 in merchandise
				Prizes per organization not to exceed \$10,000 per year in cash or \$50,000 per year in merchandise
OK	Bingo	X		Prizes not to exceed \$6,000 in cash or equivalents per session

[Table # 31 - continued]

STATE	TYPE	YES	NO	DESCRIPTION
SC	Bingo	X		Prizes at 1 session not to exceed: Class AA - \$250,000 Class B - \$8,000 Class E - \$4,000
				Prizes per game not to exceed: Class C - \$20 Class D - \$50
VA	Bingo	X		Door prize not to exceed \$25
				Game prize not to exceed \$100
				Instant bingo prize not to exceed \$500
				Jackpot prize not to exceed \$1,000
				Total of bingo jackpots per day not to exceed \$1,000
	Raffle	X		Prize not to exceed \$100,000
WV	Bingo	X		Annual license limit not to exceed \$100,000 payout per occasion
				Super prize limit not to exceed \$50,000 payout per occasion

5. LOSS LIMITS BY STATE

[Table # 32]

STATE	TYPE	YES	NO	DESCRIPTION
AL	All Gaming		X	
AR	All Gaming		X	
FL	All Gaming		X	
GA	All Gaming		X	
KY	All Gaming		X	
LA	All Gaming		X	
MD	All Gaming		X	
MS	All Gaming		X	
MO	Riverboat	X		Maximum loss limit of \$500 per player per excursion(2 hours)
NC	All Gaming		X	
OK	All Gaming		X	
SC	All Gaming		X	
VA	All Gaming		X	
WV	Racetrack Video Lottery	X		Maximum bet - \$5.00

D. TAX RATES

1. TAX RATES BY STATE

[Table # 33]

STATE	TYPE OF GAMING	TAX RATE
AL	Dog Racing	Birmingham Racing Commission - 4.5% - General Operating - 2.0% - Charity Trust - 2.5% State of Alabama - 3% - 2 or less runners - 1% - 3 or more runners - 2%
	Horse Racing	Birmingham Racing Commission - 2.5% - General operating - 2% - Breeding & Development - .4% - Veterinary School Research - .1% State of Alabama - 1% of all wagers
AR	Horse Racing	- 1% on pari-mutuel live racing - 1% on pari-mutuel simulcast racing - 1% on pari-mutuel instant racing + \$10.00 admission tax + an operating fee of \$500 per day
	Dog Racing	- 3% on pari-mutuel racing on wagers of \$350,000 or less - 1% on pari-mutuel racing on wagers over \$350,000 + \$10.00 admission tax
FL	Lottery	38% - Public Education 27% - Federal
	Cardrooms	12.7%
	Dog Racing	3.6%
	Horse Racing	1.4%
	Jai-Alai	.9%
GA	All Gaming	UNA
KY	Charitable Gaming	.4% on gross receipts at the end of each calendar quarter
	Lottery	UNA
	Horse Racing	UNA
LA	Bingo (gaming supplies)	Charitable organization pays 5% of the sale price of supplies purchased
	Pull Tabs	3% on ideal net (ideal net = profit of the deal minus cost to organization)

STATE	TYPE OF GAMING	TAX RATE
MS	All Gaming	UNA
MO	Riverboat	20% of adjusted gross receipts & \$2.00 per admission (\$1.00 to state & \$1.00 to local)
	Lottery	N/A
	Horse Racing	N/A
	Bingo	N/A
	Raffles	N/A
NC	All Gaming	UNA
SC	Lottery	Subject to state income tax
	Bingo	UNA
	Video Gaming Machines	UNA
VA	Bingo	UNA
	Raffles	UNA
	Lottery	UNA
	Horse Racing	22% - Multiple (daily double, etc.) 18% - Straight (win, place, show)
WV	Limited Video Lottery	-2% of gross terminal income +: -30% if the aggregate average gross terminal income per day does not exceed \$60.00 thru 6-30-01 -Beginning 7-1-02 : -If the aggregate is greater than \$60.00 per day then the following schedule applies: \$61.00 to \$80.00 - 34% \$81.00 to \$100.00 - 38% \$101.00 to \$120.00 - 42% \$121.00 to \$140.00 - 50%
	Racetrack Video Lottery	-Through 6-30-01 34% to State and 2% to County/City -After 6-30-01 45% to State and 2% to County/City

	<p>Horse Racing/Harness Racing</p>	<ul style="list-style-type: none"> - \$250 daily license tax each day on which horse races are run (If harness racing or dog racing are also run on the same day at the same track then the total daily license is still \$250) - In addition any racing association that conducts thoroughbred racing and permits and conducts pari-mutuel wagering: <ul style="list-style-type: none"> - pays .4% of the total daily contribution of all pari-mutuel pools conducted at any and every thoroughbred race meeting of the licensee during the months of January, February, March, October November and December - pays 1.4% of the pool during all other months - In addition any racing association that conducts harness racing and permits and conducts pari-mutuel wagering pays: <ul style="list-style-type: none"> - 3% of the first \$100,000 wagered - 4% of the next \$150,000 wagered - 5% of all wagers over \$150,000
	<p>Dog Racing</p>	<ul style="list-style-type: none"> - \$150 daily license tax each day on which dog races are run (Unless horse racing or harness racing is also run on the same track on the same day in which case the daily license tax is \$250) - In addition any racing association that conducts dog racing and permits and conducts pari-mutuel wagering pays: <ul style="list-style-type: none"> - 4% of the first \$50,000 - 5% of the next \$50,000 - 6% of the next \$100,000 - 7% of the next \$150,000 and - 8% of all wagers over \$350,000 wagered each day

E. MISCELLANEOUS

**1. TYPES OF GAMING WHERE LOCAL JURISDICTIONS
ARE GIVEN SOME AUTHORITY TO REGULATE GAMING,
BY STATE**

[Table # 34]

STATE	TYPE	YES	NO
AL	All Gaming	X	
AR	All Gaming		X
FL	Cardrooms	X	
	Pari-mutuel wagering	X	
	Lottery		X
GA	Raffles	X	
KY	All Gaming		X
LA	Charitable Gaming	X	
MD	All Gaming		X
MS	All Gaming		X
MO	All Gaming		X
NC	All Gaming		X
OK	All Gaming		X
SC	All Gaming		X
VA	All Gaming	X	
WV	All Gaming		X

2. STATES WHICH HAVE EXPERIENCED ANY INDICTMENTS OR OTHER LEGAL ACTIONS ALLEGING IMPROPER OR COLLUSIVE CONTACTS BETWEEN REGULATORY GAMING OFFICIALS AND GAMING INTERESTS

[Table # 35]

STATE	YES	NO	DESCRIPTION
AL		X	
AR		X	
FL		X	
GA		X	
KY		X	
LA		X	
MD		X	
MS		X	
MO		X	
NC		X	
OK		X	
SC		X	
VA		X	
WV	X		1993 - A former lottery director was convicted in federal court on 5 counts dealing with the attempted award of a video lottery contract and an advertising contract

**3. STATES WHICH HAVE HAD NEWSPAPER OR OTHER
PRESS ACCOUNTS OF ALLEGED IMPROPER CONDUCT
INVOLVING REGULATORY GAMING OFFICIALS**

[Table # 36]

STATE	YES	NO	DESCRIPTION
AL		X	
AR		X	
FL		X	
GA		X	
KY		X	
LA		X	
MD		X	
MS		X	
MO	X		Summer & fall of 2000 - allegations and commission inquiry into alleged improper contacts between a former commissioner and an attorney for a riverboat licensee - no legal action was taken against either individual
NC		X	
OK		X	
SC		X	
VA		X	
WV	X		1993 - A former lottery director was convicted in federal court on 5 counts dealing with the attempted award of a video lottery contract and an advertising contract

4. STATES IN WHICH INDIAN TRIBES ARE CURRENTLY ATTEMPTING TO PURCHASE LAND FOR THE PURPOSE OF CONSTRUCTING GAMING FACILITIES

[Table # 37]

STATE	YES	NO	EXPLANATION
AL		X	But - Indian tribes already owning land in Alabama have opened a bingo hall and tried unsuccessfully to open a casino on tribal lands
AR		X	
FL		X	
GA	X		
KY		X	
LA		X	
MD		X	
MS	X		
MO	UNK		
NC		X	
OK	X		
SC	UNK		
VA		X	
WV		X	

**E. STATE GAMING
SUMMARIES**

ALABAMA

A. TYPES OF GAMING

1. Three Types of Gaming are Authorized:

- Bingo (Handled locally even though authorized by state Legislation)
- Horse-Racing (on-track betting only)
- Dog-Racing (on-track betting only)

2. Gaming Legislation Passed or Defeated, 1995-2001:

- Authorize bingo (for town of Whitehall) - passed - 2002
- Prohibits pari-mutuel betting, gaming and gambling for the Baldwin County Commission (Which was granted limited home rule) - passed - 2002
- Prohibits video gaming machines in Calhoun County - defeated - 2002
- Authorize bingo (for town of Whitehall)- defeated - 2001
- Authorize video poker - defeated - 2001
- Authorize lottery - defeated - 2001
- Authorize lottery - defeated - 1998

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01¹

TYPE	FY97	FY98	FY99	FY00	FY01
Horse-Racing	\$47,864,394	\$58,721,737	\$69,485,506	\$73,226,545	\$76,015,053
Dog-Racing	\$251,300,573	\$302,582,189	\$202,111,972	\$213,277,078	\$177,682,385
TOTAL	\$299,164,967	\$361,303,926	\$271,597,478	\$286,503,623	\$253,697,438

Note 1. Alabama's fiscal year runs September 1 thru October 31.

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Pari-Mutuel Tax	100%	0%
Horse Wagering Fee	100%	0%
State Licensed Bingo	100%	0%
Sales Tax on Bingo Gross Receipts	0%	100% - Education

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Bingo	X		19	To attend game, wager, or work
Horse-Racing	X		19	To attend game, wager, or work
Dog-Racing	X		19	To attend game, wager, or work

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Number of times per week that games may be conducted
Horse-Racing	X		Cannot be scheduled for more than 310 days per year
			Wagering may not commence on Sundays, Christmas, or Thanksgiving
Dog-Racing	X		Cannot be scheduled for more than 310 days per year
			Wagering may not commence on Sundays, Christmas, or Thanksgiving

3. Location Limits: None

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Prize limits per session and per week

5. Loss Limits: None

D. TAX RATES

TYPE OF GAMING	TAX RATES
Dog Racing	Birmingham Racing Commission - 4.5% - General operating - 2.0% - Charity Trust - 2.5% State of Alabama - 3% - 2 or less runners - 1% - 3 or more runners - 2%
Horse Racing	Birmingham Racing Commission - 2.5% - General operating - 2% - Breeding and development - .4% - Veterinary School Research - .1% State of Alabama - 1% of all wagers

ARKANSAS

A. TYPES OF GAMING

1. Two Types of Gaming are Authorized:

- Horse-Racing (on-track betting only)
- Dog-Racing (on-track betting only)

2. Gaming Legislation Passed or Defeated, 1995-2001: None

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Horse-Racing	\$134,540,669	\$132,490,116	\$129,107,437	\$126,712,877	\$124,509,550
Dog-Racing	\$76,913,517	\$115,400,973	\$108,392,469	\$122,564,260	\$111,618,670
TOTAL	\$211,954,186	\$247,891,089	\$237,499,906	\$249,277,137	\$236,128,220

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Horse-Racing	100%	0%
Dog-Racing	100%	0%
Riverboat	100%	0%

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Dog-Racing	X		minors	Not permitted to wager
Horse-Racing	X		18	To wager

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Dog-Racing	X		<ul style="list-style-type: none"> -No more than 2 racing meets per year per franchisee holder -Meets are 122 nights -All night racing must be held between 6 p.m. and midnight -Daylight racing may be conducted 1 day during the week (except not on Sundays) and on Memorial Day, Labor Day and Independence Day -In addition: <ul style="list-style-type: none"> -Each franchisee may conduct 5 additional daylight performances each calendar week of a regular racing meet upon application to the commission -Each franchisee may conduct 3 additional days of racing the proceeds of which go to the Division of Developmental Disabilities and the Department of Human Services -Each franchisee may conduct 6 additional days of racing the proceeds of which go to the municipalities in the county in which the track is located -Each franchisee may conduct 15 additional days of racing the proceeds of which go to the Indigent Parents Hospitalization Fund -Each franchisee may conduct 6 additional days of racing the proceeds of which go to small municipalities and community colleges in the county in which the track is located
Horse-Racing	X		<ul style="list-style-type: none"> -No more than 88 total racing days during any calendar year -No racing on Sundays unless it is approved by the local voters

3. Location Limits: None

4. Prize Limits: None

5. Loss Limits: None

D. TAX RATES

TYPE OF GAMING	TAX RATE
Horse-Racing	-1% on pari-mutuel live racing -1% on pari-mutuel simulcast racing -1% on pari-mutuel instant racing + \$10.00 admission tax + an operating fee of \$500 per day
Dog-Racing	-3% on pari-mutuel racing on wagers of \$350,000 or less -1% on pari-mutuel racing on wagers over \$350,000 + 10% admission tax

FLORIDA

A. TYPES OF GAMING

1. Six Types of Gaming are Authorized:

Bingo
 Horse-Racing (on-track betting only)
 Dog-Racing (on-track betting only)
 Lottery
 Cardrooms
 Jai-Alai

2. Gaming Legislation Passed or Defeated, 1995-2001:

- Expand cardroom operations - passed - vetoed - 2002
- Authorize video lottery - defeated - 2002
- Authorize instant bingo - defeated - 2002
- Delete provisions for sale of lottery tickets through player-activated machines - defeated - 2002
- Authorize video lottery terminals - defeated - 1999
- Authorize casinos - defeated - 1999
- Authorize bunko - defeated - 1997
- Authorize cardrooms - passed - 1995

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01¹

TYPE	FY97	FY98	FY99	FY00	FY01
Lottery	\$2,070,058,000	\$2,050,037,000	\$2,096,726,000	\$2,248,496,000	\$2,274,726,000
Dog-Racing	\$167,041,655	\$159,453,613	\$154,812,975	\$150,895,363	\$145,384,079
Horse-Racing ²	\$154,706,587	\$167,071,299	\$177,591,539	\$191,709,653	\$185,439,856
Jai-Alai	\$38,865,197	\$36,177,807	\$30,910,815	\$30,294,561	\$30,080,943
Card-rooms	\$2,152,841	\$5,450,034	\$4,394,499	\$3,743,212	\$3,165,525
Bingo	UNA	UNA	UNA	UNA	UNA
TOTAL	\$2,432,824,280	\$2,418,189,753	\$2,464,435,828	\$2,625,138,789	\$2,638,796,403

Note 2. All figures represent net sales

Note 2. Includes both thoroughbred and harness racing

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Lottery Ticket Sales	0%	50%-Prize Payout 38%-Education 12%-Operating Costs
Pari-Mutuel Wagering	100%	0%
Cardrooms	87.5%	12.5%-Counties and municipalities with cardroom activity

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Cardrooms	X		18	None
Pari-Mutuel	X		18	To wager, but can attend if accompanied by a parent or guardian
			16	To work, except positions directly involving wagering
Lottery	X		18	To receive prize To purchase lottery ticket
Retailers	X		18	To have a lottery contract

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Charity Racing	X		Limited number of racing days
Horse-Racing	X		Season - June 1 to May 1
Dog-Racing	X		May not commence after 1:30 a.m.
Jai-Alai	X		May not commence after 1:30 a.m.
Cardrooms	X		May begin 2 hours before 1st live event conducted at the facility
			Must cease operations within 2 hours after the conclusion of the last live event conducted at the facility

3. Location Limits:

TYPE	YES	NO	DESCRIPTION
Horse-Racing	X		Cannot be conducted within 100 miles of an existing pari-mutuel facility
Harness-Racing	X		Cannot be conducted within 100 miles of an existing pari-mutuel facility
Dog-Racing	X		Cannot be conducted within 100 miles of an existing pari-mutuel facility
Jai-Alai	X		Cannot be conducted within 50 miles of an existing pari-mutuel facility
Lottery Retailers	X		May only sell tickets at one location

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Cardrooms	X		Winnings of any player may not exceed \$10.00 in any single hand or game

5. Loss Limits: None

D. TAX RATES

TYPE OF GAMING	TAX RATE
Lottery	38%-Public Education 27%-Federal
Cardrooms	12.7%
Dog Racing	3.6%
Horse Racing	1.4%
Jai-Alai	.9%

GEORGIA

A. TYPES OF GAMING

1. Three Types of Gaming are Authorized:

Bingo
Lottery
Raffles

2. Gaming Legislation Passed or Defeated, 1995-2001:

Prohibits new types of gambling - defeated - 2002
Prohibits operation of keno games - defeated - 2002
Outlawing Video Poker - defeated - 2002
Outlawing Video Poker - defeated - 2001

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Bingo	\$11,471,056	\$29,193,749	\$10,949,836	\$10,250,350	UNA
Lottery	UNA-----	-----	-----	-----	-----
Raffles	UNA-----	-----	-----	-----	-----
TOTAL	\$11,471,056	\$29,193,749	\$10,949,836	\$10,250,350	UNA

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Charitable Bingo	UNA	UNA
Lottery	UNA	UNA
Raffles	UNA	UNA

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Bingo	X		18	To play unless accompanied by an adult
				To conduct or assist in conducting a game

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		No licensee can conduct more than 1 session per day
			Sessions cannot exceed 5 hours

3. Location Limits: None

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		No prize, in cash or gift equivalents, may exceed \$1,300 per day or \$2,600 per week

5. Loss Limits: None

D. TAX RATES: UNA

KENTUCKY

A. TYPES OF GAMING

1. Eight Types of Gaming are Authorized:

- Lottery
- Horse-Racing (on and off-track betting)
- Charitable Gaming:
 - Bingo
 - Raffles
 - Pull tabs
 - Charity game tickets
 - Non-cash prize wheels
 - Specials (casino nights, picnics, festivals and fairs)

2. Gaming Legislation Passed or Defeated, 1995-2001: None

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Lottery	\$569,055,000	\$584,989,000	\$583,145,000	\$583,678,000	\$590,851,000
Horse-Racing ¹	\$609,569,380	\$658,366,836	\$629,801,370	\$644,161,253	\$623,530,782
Charitable Gaming	\$527,758,127	\$529,489,423	\$556,159,047	\$575,715,990	\$607,048,878 ²
TOTAL	\$1,706,382,507	\$1,774,845,259	\$1,769,105,417	\$1,803,555,243	\$1,821,430,660

Note 1. The figures for horse racing are by calendar year not fiscal year.

Note 2. This figure is by calendar year not fiscal year.

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Charitable Gaming	0%	100%-Regulation of Industry
Lottery	50%-General Fund	30%-Need based grants 15%-Merit based scholarships 3%-Affordable housing programs 2%-Literacy programs
Pari-Mutuel Horse Racing	UNA	UNA

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Lottery	X		18	To play
Bingo	X		18	To play unless accompanied by a parent or guardian
Charity game tickets	X		18	To play

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Only 1 session per day
			Only 2 sessions per week
			Not to exceed 5 total hours per day
			Not to exceed 10 total hours per week
Charitable Gaming	X		Facilities in large cities - no more than 18 sessions per week
			Facilities in small cities - no more than 8 sessions per week
Special Limited Charitable Gaming	X		No more than 1 per week or 7 per year at unlicensed facilities

3. Location Limits: None

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Prizes not to exceed \$5,000 per 24 hour period
Individual Charity Game Ticket	X		Prize not to exceed \$599 per individual ticket. Cumulative or carry-over prizes not to exceed \$2,400.

5. Loss Limits: None

D. TAX RATES

TYPE OF GAMING	TAX RATE
Charitable Gaming	.4% on gross receipts at the end of each calendar quarter
Lottery	UNA
Horse Racing	UNA

LOUISIANA

A. TYPES OF GAMING

1. Seven Types of Gaming are Authorized:

- Casino
- Riverboat
- Horse-Racing (on and off-track betting)
- Video Poker
- Charitable Gaming
 - Bingo
 - Pull Tabs
 - Raffles & Miscellaneous (casino nights, etc.)

2. Gaming Legislation Passed or Defeated, 1995-2001:

Unavailable

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Casino	N/A-----	-----	-----	\$1682,820,470	\$256,335,361
Riverboat	N/A-----	-----	-----	-----	\$1,545,927,459
Horse-Racing	N/A-----	-----	-----	-----	-----
Video Poker	N/A-----	-----	-----	-----	\$1,309,223,373
Bingo	\$25,338,000	\$26,147,000	\$27,854,000	\$27,504,000	\$26,508,200
Pull Tabs	\$17,233,000	\$17,665,000	\$17,022,000	\$17,764,900	\$16,832,500
Raffles & Misc.	\$8,752,000	\$10,255,000	\$10,018,000	\$2,416,200	\$3,667,500
TOTAL	\$51,323,000	\$54,067,000	\$54,894,000	\$210,505,570	\$3,158,494,393

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Bingo, Pull-tabs,	100%	0%
Raffles	100%	0%
Casino	UNA	UNA
Riverboat	UNA	UNA
Lottery	UNA	UNA
Pari-Mutuel Wagering	UNA	UNA

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Charitable Gaming	X		18	To assist, conduct or operate

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Each licensee - not more than 15 days per month

3. Location Limits: None

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Total amount of prizes in one session not to exceed \$4,500 in cash or equivalents

5. Loss Limits: None

D. TAX RATES

TYPE OF GAMING	TAX RATE
Bingo (Gaming supplies)	Charitable organization pays 5% of the sale price of supplies purchased
Pull Tabs	3% on ideal net (ideal net = profit of the deal - cost to organization)

MARYLAND

A. TYPES OF GAMING

1. Two Types of Gaming are Authorized:

Horse-Racing (on and off-track betting)
Lottery

2. Gaming Legislation Passed or Defeated, 1995-2001: None

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Horse-Racing	\$7,272,697	\$4,717,740	\$4,683,481	\$4,566,618	\$4,432,888
Lottery	UNA-----	-----	-----	-----	-----
TOTAL	\$7,272,697	\$4,717,740	\$4,683,481	\$4,566,618	\$4,432,888

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Horse-Racing	100%	0%

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
All Gaming	x		18	To participate in a gaming event

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Simulcast Betting	X		Monday thru Saturday may be held only from 10:30 a.m. to 1:30 a.m.
			Sunday may be held only from 11:30 a.m. to 1:30 a.m.
Thoroughbred Racing	X		Cannot hold live racing after 6:15 p.m.
Harness Racing	X		Cannot hold live racing after 2:00 a.m.

3. Location Limits:

TYPE	YES	NO	DESCRIPTION
Simulcast Betting	X		Facility cannot be located within 35 miles of any mile thoroughbred track or harness racing track

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Cash prizes not to exceed \$100 per regular game, \$250 per special game and \$1,000 per jackpot

5. Loss Limits: None

D. TAX RATES: UNA

MISSISSIPPI

A. TYPES OF GAMING

1. Three Types of Gaming are Authorized:

- Bingo
- Casino
- Riverboat (fixed location)

2. Gaming Legislation Passed or Defeated, 1995-2001:UNA

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
River-boat	\$1,939,729,791	\$2,084,163,620	\$2,339,080,403	\$2,616,297,972	\$2,660,750,386
Bingo	\$33,576,156	\$36,187,557	\$38,858,701	\$36,298,791	\$36,527,412
Casino ¹	N/A-----	-----	-----	-----	-----
TOTAL	\$1,964,305,947	\$2,120,351,177	\$2,377,939,104	\$2,652,596,763	\$2,697,277,798

Note 1. Indian casinos only

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Bingo	100%	0%
Riverboat	UNA	UNA

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Charitable Gaming	X		18	To play unless accompanied by a parent or guardian
				To assist, hold, operate or conduct any game
Riverboat	X		21	To play, place wagers, collect winnings or work as a gaming employee

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Charitable Gaming	X		No more than 2 sessions per day or 8 sessions per week
			Session not to exceed 5 hours

3. Location Limits:

TYPE	YES	NO	DESCRIPTION
Charitable Gaming	X		Licensees cannot hold games in more than 1 location
Riverboat Gaming	X		Only allowed on cruise vessels within the coastal waters of Mississippi, or navigable waters within any county bordering on the Mississippi

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Charitable Gaming	X		Prize total per one session not to exceed \$7,500

5. Loss Limits: None

D. TAX RATES: UNA

MISSOURI

A. TYPES OF GAMING

1. Five Types of Gaming are Authorized:

Bingo

Horse-Racing (on-track betting only)

[Note - currently there are no licensed facilities and no applications pending for facilities]

Lottery

Raffles

Riverboat (fixed location)

2. Gaming Legislation Passed or Defeated, 1995-2001:

- Expansion of horse racing to include simulcasts on non-race days - defeated - 2002
- Authorize Raffles - passed - 1998

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
River-boat ¹	\$652,000,000	\$802,700,000	\$898,000,000	\$977,300,000	\$1,049,200,000
Lottery	\$134,021,000	\$147,134,000	\$150,578,000	\$155,819,000	\$156,918,000
Bingo	\$39,800,000	\$39,600,000	\$37,900,000	UNA	UNA
Raffles	UNA-----	-----	-----	-----	UNA
Horse-Racing ²	N/A-----	-----	-----	-----	UNA
TOTAL	\$825,821,000	\$989,434,000	\$1,086,478,000	\$1,169,019,000	\$1,206,118,000

Note 1. These figures are adjusted gross receipts (gross receipts minus winnings paid to wagerers). Gross receipts were unavailable.

Note 2. Horse-Racing is authorized but currently there are no licensed facilities and no applications pending for licenses.

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
All Gaming	0%	100%-Education

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Bingo	X		16	To play, participate in or conduct game
Lottery	X		18	Cannot sell tickets to persons under 18
			21	To hold lottery license
Riverboat	X		21	To wager, be on the gaming floor, deal or accept wagers
			18	If employed by gaming you must be 18 to be in the area where gaming is conducted but only allowed to be there while you are working
Horse-Racing	X		18	To wager or to be admitted to any pari-mutuel wagering area during a race unless accompanied by a parent or guardian who is over 18

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		No bingo between midnight and 10:00 a.m.
			Number of games not to exceed 62 per day
			Only 1 day per week

3. Location Limits:

TYPE	YES	NO	DESCRIPTION
Riverboat	X		Boat must be within 1000 feet of the Missouri or Mississippi rivers and the gaming floor must be on a floating facility

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Prizes per game not to exceed \$500
			Prizes per day not to exceed \$3,600
			No more than one \$500 prize per day

5. Loss Limits:

TYPE	YES	NO	DESCRIPTION
Riverboat	X		Maximum loss of \$500 per player per excursion (2 hours)

D. TAX RATES

TYPE OF GAMING	TAX RATE
Riverboat	20%-of adjusted gross receipts and \$2.00 per admission(\$1.00 to state and \$1.00 to local)
Lottery	N/A
Horse-Racing	N/A
Bingo	N/A
Raffles	N/A

NORTH CAROLINA

A. TYPES OF GAMING

1. Two Types of Gaming are Authorized:

- Charitable Gaming
 - Bingo
 - Raffles

2. Gaming Legislation Passed or Defeated, 1995-2001:

- Authorize casinos - defeated - 1999
- Authorize lottery - defeated - 1995

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Bingo	\$165,506	\$455,869	\$2,980	\$342,956	\$31,098,397
Raffles	UNA-----	-----	-----	-----	-----
TOTAL	\$165,506	\$455,869	\$2,980	\$342,956	\$31,098,397

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Bingo	100%	0%

C. GAMING RESTRICTIONS

1. Age Limits

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Charitable Gaming		X	N/A	N/A

2. Time Limits

TYPE	YES	NO	DESCRIPTION
Bingo	X		Only 2 sessions per week per organization
			No 2 sessions can be held within 48 hours
			No more than 2 sessions per week in any one bingo hall
Raffle	X		Only 2 per year per organization

3. Location Limits: None

4. Prize Limits

TYPE	YES	NO	DESCRIPTION
Bingo	X		Cash or equivalent prizes not to exceed \$500 per game or \$1,500 per session unless only 1 session per week then \$2,500 per session
			Prize not to exceed \$10,000 cash or \$50,000 in merchandise
			Prizes per organization not to exceed \$10,000 per year in cash or \$50,000 per year in merchandise

5. Loss Limits: None

D. TAX RATES: UNA

OKLAHOMA

A. TYPES OF GAMING

1. Four Types of Gaming are Authorized:

- Bingo
- Horse-Racing (on and off-track betting)
- Dog-Racing (on-track betting only)
- Raffles
- Sweepstakes

2. Gaming Legislation Passed or Defeated, 1995-2001:

- Authorize casinos - defeated - 1997
- Authorize lottery - defeated - 1997
- Authorize lottery - defeated - 1995

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Horse-Racing	\$302,000,000	\$223,000,000	\$218,000,000	\$195,000,000	UNA
Bingo	UNA-----	-----	-----	-----	UNA
Raffles	UNA-----	-----	-----	-----	UNA
Sweepstakes	UNA-----	-----	-----	-----	UNA
TOTAL	\$302,000,000	\$223,000,000	\$218,000,000	\$195,000,000	UNA

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Horse-Racing	100%	0%
Charitable Bingo	100%	0%

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Breakopen Ticket Games	X		18	To play
Bingo	X		18	To play unless accompanied by a parent or guardian

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Charitable Gaming	X		No sessions on Sunday
			Day sessions only from 10:00 a.m. to 5:00 p.m.
			Night sessions only from midnight to 5:00 p.m.
			No more than 2 sessions per day at any one location

3. Location Limits: None

4. Prize Limits

TYPE	YES	NO	DESCRIPTION
Bingo	X		Prizes not to exceed \$6,000 in cash or equivalents per one session

5. Loss Limits: None

D. TAX RATES: UNA

SOUTH CAROLINA

A. TYPES OF GAMING

1. Three Types of Gaming are Authorized:

- Bingo
- Lottery (effective FY 02)
- Video Gaming Machines

2. Gaming Legislation Passed or Defeated, 1995-2001:

- Authorize lottery - passed - 2001
- Abolishing video poker - passed 2000

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Bingo	\$72,900,000	\$75,700,000	\$87,500,000	\$96,000,000	\$118,000,000
Video Gaming Machines	\$1,757,000,000	\$2,310,000,000	\$3,030,000,000	\$2,339,000,000	UNA
Lottery	N/A-----	-----	-----	-----	-----
TOTAL	\$1,829,900,000	\$2,385,700,000	\$3,117,500,000	\$2,435,000,000	\$118,000,000

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Bingo-except Catawba Indians	74.15%	First \$948,000 - Division on Aging Senior Citizens Centers Permanent Improvement Fund. Of the remainder - 20.8%-Parks, Recreation and Tourism - 7.05%-Aging
Catawba Indian Bingo	100%	0%

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Lottery	X		18	Cannot sell tickets to persons under 18
			21	To be a lottery retailer

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		No more than 1 session per 12 hour period
			Only between 1:00 p.m. and 1:00 a.m.
Lottery	X		Tickets cannot be sold on general or primary election days

3. Location Limits: None

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Prizes at any 1 session not to exceed: Class AA - \$250,000 Class B - \$8,000 Class E - \$4,000
			Prizes per game not to exceed: Class C - \$20 Class D - \$50

5. Loss Limits: None

D. TAX RATES

TYPES OF GAMING	TAX RATE
Lottery	Subject to state income tax
Bingo	UNA
Video Gaming Machines	UNA

VIRGINIA

A. TYPES OF GAMING

1. Four Types of Gaming are Authorized:

- Charitable Gaming
 - Bingo
 - Raffles
- Horse-Racing (on and off-track betting)
- Lottery

2. Gaming Legislation Passed or Defeated, 1995-2001:

- Prohibits sale of pull tabs to the general public - passed
- 2001

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Lottery	\$920,830,815	\$914,203,695	\$934,521,236	\$972,971,875	\$1,002,828,896
Bingo & Raffles	\$249,800,000	\$271,300,000	\$286,000,000	\$287,800,000	\$348,000,000
Horse-Racing	\$87,248,304	\$112,451,689	\$116,204,873	\$115,647,614	\$123,879,396
TOTAL	\$1,257,879,119	\$1,297,955,384	\$1,336,726,109	\$1,376,419,489	\$1,474,708,292

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Horse-Racing	%UNA	\$400,000=Equine Research and Education
Lottery	0%	100%- Public Education, K-12
Charitable Bingo	UNA	UNA
Charitable Raffle	UNA	UNA

C. GAMING RESTRICTIONS

1. Age Limits:

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Lottery	X		16	To sell tickets
			18	Cannot sell tickets to persons under 18
			18	To be licensed as an agent
Bingo	X		18	Cannot sell bingo cards to persons under 18 unless accompanied by a parent or guardian

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		No more than 2 days per week

3. Location Limits: None

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Door prize not to exceed \$25
			Game prize not to exceed \$100
			Instant bingo prize not to exceed \$500
			Jackpot prize not to exceed \$1,000
			Total of bingo jackpots per day not to exceed \$1,000
Raffle	X		Prize not to exceed \$100,000

5. Loss Limits: None

D. TAX RATES

TYPE OF GAMING	TAX RATE
Bingo	UNA
Raffles	UNA
Lottery	UNA
Horse Racing	22%-Multiple (daily double, etc.) 18%-Straight (win, place, show)

WEST VIRGINIA

A. TYPES OF GAMING

1. Eight Types of Gaming are Authorized:

Bingo
 Casino
 Horse-Racing (on and off-track betting)
 Dog-Racing (on and off-track betting)
 Lottery
 Racetrack Video Lottery
 Limited Video Lottery
 Raffles

2. Gaming Legislation Passed or Defeated, 1995-2001:

-Prohibits video gambling machines - passed - 2001
 -Authorizes Limited Video Lottery games - passed - 2001
 -Local Option for Casinos - defeated - 2000

B. GAMING REVENUES

1. Gaming Revenues by Type, FY97-FY01

TYPE	FY97	FY98	FY99	FY00	FY01
Horse-Racing ¹	\$99,000,000	\$154,900,000	\$244,600,000	\$307,600,000	\$621,415,689
Lottery	\$70,000,000	\$75,700,000	\$88,800,000	\$69,800,000	\$66,200,000
Limited ² Video Lottery	N/A-----	N/A-----	N/A-----	N/A-----	N/A-----
Racetrack Video Lottery	\$82,300,000	\$131,400,000	\$190,600,000	\$283,200,000	\$438,100,000
Dog- Racing	\$20,000,000	\$19,900,000	\$20,200,000	\$21,300,000	\$77,942,660
Raffles	\$9,048,075	\$11,605,252	\$11,272,118	\$24,545,180	UNA
Bingo	\$2,721,791	\$2,194,430	\$1,361,806	\$2,884,479	UNA
Casino ³	N/A-----	-----	-----	-----	-----
TOTAL	\$283,069,866	\$395,699,682	\$556,833,924	\$709,329,659	\$1,203,658

Note 1. Includes both horse-racing and racetrack video

Note 2. Effective 2002

Note 3. Law enacted in 1999 but no licenses have been awarded yet

2. Distribution of Gaming Revenues

TYPE OF GAMING REVENUE	% TO GENERAL REVENUE	% TO EARMARKED PURPOSE
Bingo	0%	100%-Charity
Raffles	0%	100%-Charity

C. GAMING RESTRICTIONS

1. Age Limits

TYPE	YES	NO	MINIMUM AGE	DESCRIPTION
Bingo	X		18	To play
Lottery	X		18	To play
Racetrack Video Lottery	X		18	To play
Pari-Mutuel Gambling	X		18	To play
Limited Video Lottery	X		21	To play To be in the video lottery area of a licensed facility
Casino	X		21	To play

2. Time Limits:

TYPE	YES	NO	DESCRIPTION
All Gaming		X	

3. Location Limits:

TYPE	YES	NO	DESCRIPTION
Racetrack Video Lottery	X		Can be held only at 4 locations
Limited Video Lottery	X		-Can be held only at ABCC Bars -Limited to a total of 9,000 statewide -Locations that acquire ABCC licenses after 1-1-01 cannot qualify as a video lottery location if they are closer than 150 feet to an existing location -Only one limited video lottery location per single structure or under a single roof -Retail licensees must place video lottery terminals in a separate room so that the machines can not be viewed by minors

4. Prize Limits:

TYPE	YES	NO	DESCRIPTION
Bingo	X		Annual license limit not to exceed \$100,000 payout per occasion
			Super prize limit not to exceed \$50,000 payout per occasion

5. Loss Limits:

TYPE OF GAMING	LOSS LIMIT
Racetrack Video Lottery	Maximum bet - \$5.00

6. Tax Rate:

TYPE OF GAMING	TAX RATE
Limited Video Lottery	-2% of gross terminal income +: -30% if the aggregate average gross terminal income per day does not exceed \$60.00 thru 6-30-01 -Beginning 7-1-02 : -If the aggregate is greater than \$60.00 per day then the following schedule applies: \$61.00 to \$80.00 - 34% \$81.00 to \$100.00 - 38% \$101.00 to \$120.00 - 42% \$121.00 to \$140.00 - 50%
Racetrack Video Lottery	-Through 6-30-01 34% to State and 2% to County/City -After 6-30-01 45% to State and 2% to County/City
Horse Racing/Harness Racing	-\$250 daily license tax each day on which horse races are run (If harness racing or dog racing are also run on the same day at the same track then the total daily license is still \$250) -In addition any racing association that conducts thoroughbred racing and permits and conducts pari-mutuel wagering: -pays .4% of the total daily contribution of all pari-mutuel pools conducted at any and every thoroughbred race meeting of the licensee during the months of January, February, March, October November and December -pays 1.4% of the pool during all other months -In addition any racing association that conducts harness racing and permits and conducts pari-mutuel wagering pays: -3% of the first \$100,000 wagered -4% of the next \$150,000 wagered -5% of all wagers over \$150,000

Dog Racing

- \$150 daily license tax each day on which dog races are run (Unless horse racing or harness racing is also run on the same track on the same day in which case the daily license tax is \$250)
- In addition any racing association that conducts dog racing and permits and conducts pari-mutuel wagering pays:
 - 4% of the first \$50,000
 - 5% of the next \$50,000
 - 6% of the next \$100,000
 - 7% of the next \$150,000 and
 - 8% of all wagers over \$350,000 wagered each day