

# Report on Competitiveness

## COMPETITIVE TAX RATES AND FACILITIES

<b>ILLINOIS</b>	Commercial Gaming Graduated tax rate from 15% to 50% of gross gaming revenue, \$2 to \$3 admissions tax Net Effective Tax Rate Consumer spending on Commercial Casino Gaming Calendar Year 2017 Video Lottery Terminal Locations	10 Casinos  33.80% \$1.408 billion 6,097
<b>INDIANA</b>	Commercial Gaming Graduated tax rate from 5% to 40% of gross gaming revenue; \$3 per patron admissions tax At racinos, the graduated tax is from 25% to 35% of gross gaming revenue Net Effective Tax Rate Consumer Spending on Commercial Casino Gaming Calendar Year 2017 <i>*(11 riverboat or land-based, 2 racinos)</i>	13 Casinos*  28.00% \$2.153 billion
<b>IOWA</b>	Commercial Gaming Graduated tax rate from 5% to 22% on gross gaming revenue at riverboats and land-based casinos and up to 24% at racetracks with slots and table games Net Effective Tax Rate Consumer Spending on Commercial Casino Gaming Calendar Year 2017 Native American Gaming <i>*(18 riverboat or land-based, 1 racino)</i>	19 Casinos*  21.90% \$1.463 billion 3 Casinos
<b>KANSAS</b>	Commercial Gaming 22% state tax; 3% local government tax; 2% tax to fund problem gambling treatment Net Effective Tax Rate Consumer spending on Commercial Casino Gaming Calendar Year 2017 Native American Gaming	4 Casinos  27.00% \$389.66 million 5 Casinos
<b>MISSISSIPPI</b>	Commercial Gaming Graduated tax from 4% to 12% on gaming revenues; additional tax on gaming revenues may be imposed by local governments Net Effective Tax Rate Consumer Spending on Commercial Casino Gaming Calendar Year 2017 Native American Gaming	28 Casinos  12.10% \$2.077 billion 3 Casinos
<b>OKLAHOMA</b>	Racetrack Casinos (Graduated state tax from 10-30% on gross gaming revenue; 9% tax to state racing commission, varying payments to horsemen, breeders and purses depending on track gaming revenues) Consumer Spending on Commercial Casino Gaming Calendar Year 2017 Native American Gaming	2 Racinos  \$124.87 million 139 Casinos

*Data compared on calendar year basis. Sources: Rubin Brown Gaming Stats 2018, NIGC*

## MISSOURI COMPETITIVENESS

Commercial Gaming -- 13 casinos

21% tax on gross gaming revenue

(90%/10% split - state/home dock community respectively)

\$2 per patron admission fee, per excursion, split between home dock community and the state

Net Effective Tax Rate

Commercial Casinos -- 25.7%

**Missouri ranked #9 in total state tax gaming revenues**

(reflecting a 0.1 increase over the prior calendar year)

**Missouri ranked #9 in consumer spending on commercial casino gaming**

with \$1.73 billion AGR for Calendar Year 2017

(reflecting a 1.3 increase over the prior calendar year)

**St. Louis, MO/IL is listed as #8 in the top U.S. Casino Markets**

Calendar Year 2017, with \$1.025 billion AGR

**Kansas City, MO/KS is listed as #12 in the top U.S. Casino Markets**

Calendar Year 2017, with \$792.5 million AGR

*Sources: Rubin Brown Gaming Stats 2018*