

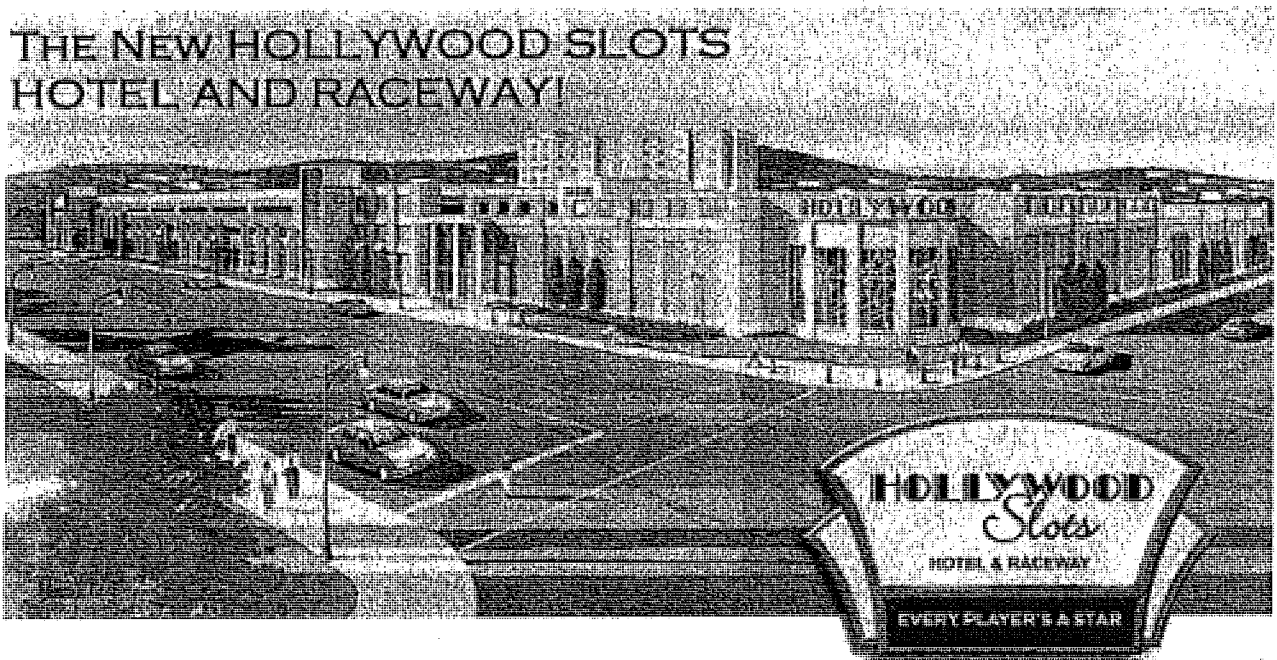
MAINE STATE LEGISLATURE

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LD 1924,
***An Act To Implement the Recommendations of the
Committee To Review the Taxation of Slot Machine
Revenues, Created by Executive Order 33 Fiscal Year
2006-07***



Committee to Review the Taxation of Slot Machine Revenues

LD 1924

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COMMITTEE TO REVIEW THE TAXATION OF SLOT MACHINE REVENUES

- Purpose:** Examine the current structure of taxation on gaming revenues and to consider potential adjustments to enhance the effectiveness and stability of taxation and revenue sharing in a way that would be simpler and revenue neutral, and would provide a greater degree of predictability and stability for what is currently Maine's largest economic development project.
- Facts:** Maine has one licensed slot machine operator – Bangor Historic Racetrack, Inc., which is currently operating in a temporary facility. To date, Hollywood Slots has generated over \$40 million in taxes to the state, and over \$3 million the city of Bangor. Construction of a permanent facility, "Hollywood Slots Hotel and Raceway," is scheduled to be completed this summer, bringing Penn National Gaming's total investment in Maine to \$200 million. The facility will provide full time jobs with competitive salaries and full benefits to more than 500 local area employees.
- Current Law:** Current allocation of racino funds has a two-tier tax and allocation structure
- First Tier – slot operator pays 1% of "gross slot machine income" (GSMI) to the General Fund for administrative expenses for the Gambling Control Board (GCB). This tax on "coin in" (before winnings are paid) results in an effective tax rate of more than 10% on slot revenue. There is no other gaming jurisdiction in the country that is taxes coin in.
- Second Tier – slot operator distributes 39% of "net slot machine income" (NSMI) to the GCB for distribution to the statutory beneficiary accounts. This tax is applied on money after winnings have been paid out (commonly referred to as gross gaming revenue, or GGR). The GGR is further reduced by the 1% tax, then the 39% is applied to this net amount. Again, this tax structure is unique to Maine.
- Unlike all other businesses in Maine that are taxed on net income, gaming taxes are paid "off the top," on revenue before any expenses, such as salaries, are paid and therefore the tax base should not be referred to as income.
- Proposal:** Majority report proposes to revise the current two-tier tax structure:

1. Tier 1 tax base – replace base of GSMI to Gross Gaming Revenue (GGR)
2. Tier 1 tax rate – replace 1% with 12.9%
3. Tier 2 tax base – replace base of NSMI with base of Adjusted Gross Gaming Revenue
4. Tier 2 tax rate – replace rate of 39% with rate of 39.25%; and
Replace tier 2 General Fund rate of 3% with rate of 3.25%

COMMITTEE TO REVIEW THE TAXATION OF SLOT MACHINE REVENUES

The Majority Report:

Provides simplification of tax code

- Tax based on one number – slot revenue - not two numbers
- Eliminates the misunderstood phrase “income” (usually means after expenses paid)
- Eliminates the need to predict slot payback %
- Moves Maine tax code closer to universal gaming tax definition of other jurisdictions

Provides for stabilization

- Shows more clearly the tax rate on revenue and how proposed changes will impact the tax
- Eliminates the misunderstanding of total tax paid
GSM = 1% of “coin in” or “handle” = 10 % on slot revenue
- Clearly shows the actual revenue of slot operator without distortions of amount wagered

Definitions for current slot operations:

GSMI = Gross Slot Machine Income 8 MRSA § 1001(21)

“the total value of money, tokens, credits or similar objects of value used to actually play a slot machine before payback is distributed to a player.”

NSMI = Net Slot Machine Income 8 MRSA § 1001(29-A)

“money, tokens, credits or similar objects or things of value used to play a slot machine minus money, credits or prizes paid out to winners and amounts paid pursuant to section 1036, subsection 1.”

Other key factors:

Payback Percentage – the amount that is won by (paid back to) the slot machine players divided by the “coin-in”, amount wagered, including electronic credits won but not redeemed by the players on any given machine over an extended period of time.

Payback Percentage for an entire slot machine facility per month is affected by statistical probability, the mix of machines on the gaming floor that are played, as well as the number of slot machines available for play.

The fewer the number of machines available for play – the more likely the actual monthly payback % will vary from the set or theoretical payback %.

The current slot operations have less than 500 machines. The permanent facility will provide a gaming floor with around 1500 machines. A larger population tends to smooth out variations and provide more stability. There should be less variation between actual payback % and the set payback % in the new facility.

COMMITTEE TO REVIEW THE TAXATION OF SLOT MACHINE REVENUES

Questions and Answers for Proposed Changes to Gaming Statute:

1. What is the current tax base from which the slot operator is taxed?

Maine has a two tier tax system on gaming:

The first tier tax is 1% off-the-top on "Gross Slot Machine Income", which is more commonly referred to in the gaming industry as "coin in." This represents all money inserted into the machine and does not take into account any monies paid out. This type of gaming tax is unique to Maine where approximately 90% of all money inserted into the machine is returned to patrons in the form of winnings. Every other jurisdiction imposes taxes on revenues remaining after winnings have been paid out.

The second tier tax is based on "Net Slot Machine Income" which is slot revenue reduced by the amount of the 1% tax, then taxed at 39%.

2. Why are the proposed changes necessary?

This is a simple but very important "housekeeping" change to the tax structure. This change will ensure that everyone knows what the true revenue is for the slot operator and what the true tax percentages are on that revenue.

It in no way extends a tax break to the slot operator. The dollar amount for Gross Slot Machine Income is being published by many organizations including state agencies as the slot operator's revenue. This is a serious inaccuracy as the operator's revenue is much less than this number. It gives the perception that the slot operator is making significantly more money than they are which makes them an easy target for tax increases, anti gambling interests, etc.

3. Does the change really simplify the tax structure?

Yes, in several important ways. It reduces the tax base from two different tax bases to one tax base - the slot operator's revenue. It eliminates the pay back percentage's influence on one of the tax bases. It simplifies and streamlines the budgeting process for tax revenue. A one tier system is preferred, but the two tier calculation had to be maintained so the beneficiaries would not be impacted.

4. How do other states tax the gaming revenues?

All other states with legalized gambling have a one tier tax system that taxes the slot operator's revenue which is usually referred to as Gross Gaming Revenue (GGR). See spreadsheet on Gaming Supplier Fees by Jurisdiction.

5. What is the impact to the State's General Fund?

The revised tax structure is positive to the general fund. It is estimated that in fiscal 2008, it will produce approximately \$150,000 in additional revenue and in fiscal 2009, approximately \$160,000.

COMMITTEE TO REVIEW THE TAXATION OF SLOT MACHINE REVENUES

Questions and Answers for Proposed Changes to Gaming Statute: Page 2 Continued

6. Do the proposed changes impact the racino revenue beneficiaries?

No.

7. What assurance does the State have that the payback percentage will not be raised?

A review of the pay back percentages in several states shows that the pay back percentage goes down over time. This would make sense in that it is the only method the slot operator has to "raise" prices to deal with increases in operating costs such as health care, utilities, insurance and other goods and services.

8. What drives the payback percentage changes? Why the difference between 89% and 92%?

Each jurisdiction stipulates by regulation what the minimum pay back % may be. At 89%, Maine's is the highest. Per the gaming regulations, the slot operator may not have an aggregate payback percentage of less than 89% measured on a weekly basis. Because the payback % fluctuates due to luck, statistical probability, the types of slot machines played that week and so on, there is a limit to how close to the 89% the slot operator can get without violating the regulation.

Typically, the payback % is based on competition.

9. Should there be a penalty or tax consequence for the payback percentage to change – either with an increase or decrease?

As long as the slot operator stays within the regulated minimum payback %, this "pricing" should be at the discretion of the slot operator.

10. How do the payback percentage changes impact the revenue projections for the state?

Under the current tax structure where there is a 1% tax on coin-in (Gross Slot Machine Income), increasing the payback % would generally result in an increase in the 1% tax. However, it may have a negative effect on the amount of tax revenue generated by the 39% tax on Net Slot Machine Income due to the slot operator receiving lower revenue because the slot pay out is too generous.

Changing the tax basis to Gross Gaming Revenue (Slot Revenue) eliminates this conundrum. As the slot operator optimizes revenue, the state's tax revenue is also optimized.

GAMING TAXES BY JURISDICTION

State	Tax Tiers (if any)	Tax Rate	Other	Method
Illinois	Gross Gaming Rev.			Gross Gaming Revenue
	0-\$25 million	15.0%		Gross Gaming Revenue
	\$25 - \$50 Million	22.5%		Gross Gaming Revenue
	\$50 - \$75 Million	27.5%		
	\$75 - \$100 Million	32.5%		
	\$100 - \$150 Million	37.5%		
	\$150 - \$200 Million	45.0%		
	+ \$200 million	50.0%		Gross Gaming Revenue
Indiana	Gross Gaming Rev.			
	0-\$25 million	15.0%		Gross Gaming Revenue
	\$25 - \$50 Million	20.0%		
	\$50 - \$75 Million	25.0%		
	\$75 - \$150 Million	30.0%		
	\$150 - \$600 Million	35.0%		
	+ \$600 million	40.0%		
Iowa	Gross Gaming Rev.			Gross Gaming Revenue
	0-\$1 million	5.0%		
	\$1 - \$3 Million	10.0%		
	\$3 Million +	22.0%		
Louisiana	Riverboat	21.50%		Gross Gaming Revenue
Michigan		24%		Gross Gaming Revenue
Mississippi		8%		Gross Gaming Revenue
	Plus	Local Govt	up to 4%	
Missouri		20%		Gross Gaming Revenue
New Jersey		9.25%		Gross Gaming Revenue
Nevada		6.75%		Gross Gaming Revenue
	Plus	Local Govt	up to 1%	
South Dakota		8%		Gross Gaming Revenue
Colorado	\$2,000,000 and less	0.25%		Gross Gaming Revenue
	\$2,000,001 to \$4,000,000	2%		
	\$4,000,001 to \$5,000,000	4%		
	\$5,000,001 to \$10,000,000	11%		
	\$10,000,001 to \$15,000,000	16%		
	\$15,000,001 and over	20%		
Pennsylvania		55%		Gross Gaming Revenue
New Mexico	State	26.00%		Gross Gaming Revenue..
	State (Prob. Gambling	0.25%		
	Horse race Purses	20.00%		
West Virginia		57.60%		Gross Gaming Revenue

Prepared by Jim Baldacci

Glossary

Handle: The gross amount wagered at any form of gambling. *Gross wagering, betting, gross betting or gross amount bet, money staked, turnover and lottery sales* are in various systems of accounting synonyms for handle.

Drop: In casino revenue accounting, cash and cash equivalents exchanged for chips and (if played) risked against the casino; players' bankroll.

Drop and *handle* are often confused, but there is an important distinction in the two statistics. Handle is the total amount wagered, or bet: a chip may be wagered many times before the game goes to a decision and the chip is won or lost. Casinos generally report handle for slot operations, and in slot revenue accounting the percentage of win to handle ("takeout percentage") is accurately known. Handle at table games is not accounted. In default of handle statistics, revenue accounting for these games starts with drop.

Hold percentages for table games are ratios of win to drop. Table games typically win (*hold*) 12% to 20% of drop (and as high as 25% in market monopolies; the early days of Atlantic City or Foxwoods, for example), depending on the kind of game, odds and conditions of play, and player choice in games where different propositions have different house advantages, as in craps, or where conditions of play, as for example the number of decks used to deal twenty-one, vary in ways that materially affect outcomes.

Hold percentages should not be confused with percentages used to express *house or casino advantages (or expected values)* for table games. Casino advantages or expected values for table games are stated as percentages of handle, not as percentages of drop. For example, the expected value of Nevada and Atlantic City roulette is 5.26% (except for one bet on the layout with an expected value of 7.89%), the "Don't Pass" line at craps 1.402%, approximately 1% to 1.2% for baccarat and so forth.

The relationship of handle, drop, and win may be summarized in the following example: a player buys 100 \$1 chips and wagers them one at a time at a table game with a casino advantage (expected value) of 1%. Our player will win some bets (or trials of the game's randomizing device) and lose others, and will, if he is statistically average, generate a handle of \$10,000 before his entire \$100 bankroll (or \$100 drop) is lost and results in a \$100 win. Our average player probably won't keep gambling until his bankroll is entirely lost, however; as noted, table games typically win from 12% to 20% of drop or player bankrolls (and more, perhaps as much as 25%, in monopoly situations).

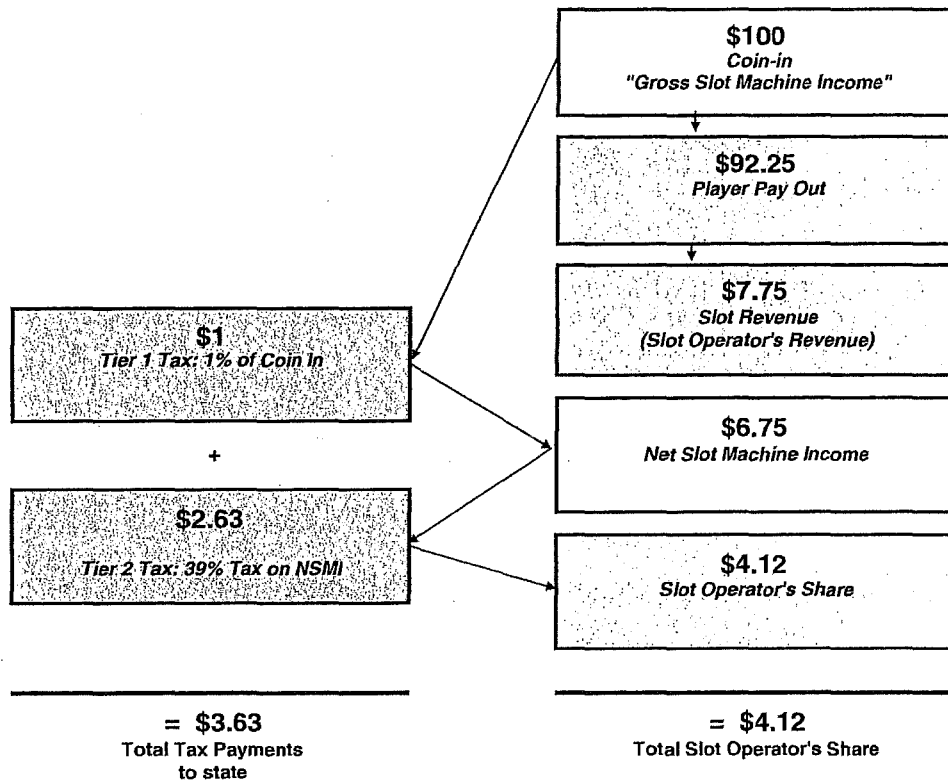
Gross gambling revenue (GGR): Handle less payouts or prizes or winnings returned to players.

From the operator's point of view, gross revenue is money extracted from players collectively and transferred to the operator(s) of a commercial game; GGR is thus the source of *gambling industry revenues and government gambling tax receipts*.

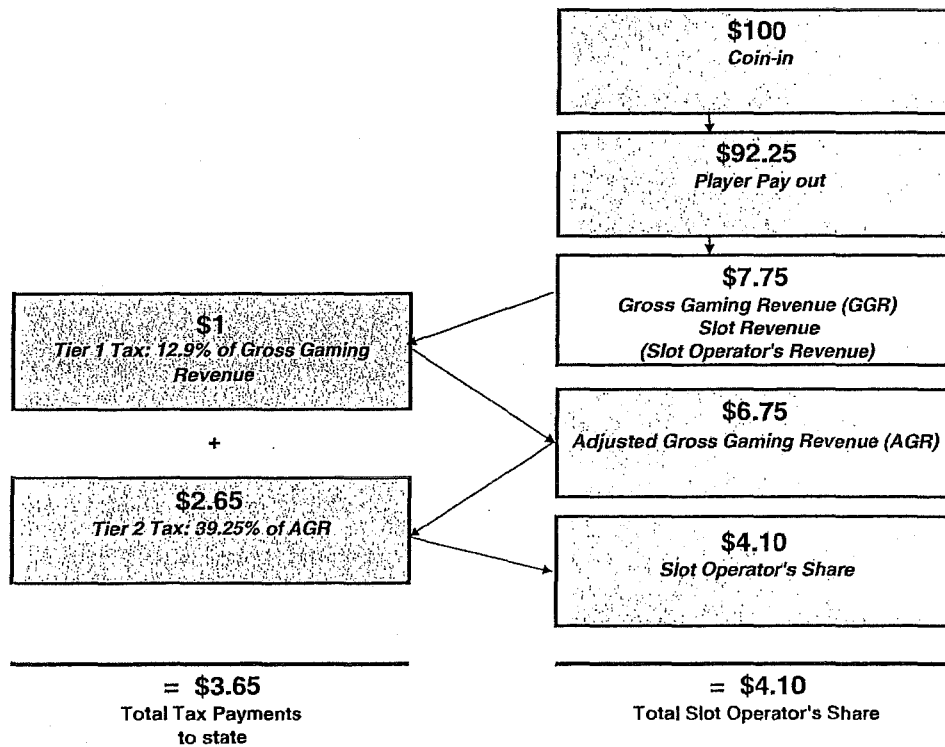
From the consumer's point of view, gross gambling revenue is the *consumer price* of playing a commercial game.

Win, takeout, retention, and net receipts are in various systems of accounting synonyms for gross gambling revenue. By whatever name, gross gambling revenues are useful statistics. Unlike handles, which are measures of wagering volumes and thus partial functions of the velocity of dollars (or cycle times) through gambling games, gross gambling revenues are measures of the *economic value* of gambling: its cost to consumers, and its worth to operators. Gross gambling revenues, *NOT* handles, are the statistics through which one form of gambling may be compared to another, to other businesses, other industries, other forms of consumption, and to the general economy.

Current Tax Structure



Proposed Tax Structure *



Notes:

Reflects Tax Base

Figures reflected at 92.25% Payback

* This structure will bring into the General Fund additional tax revenues of more than \$150,000 beginning in FYE 2009 and increasing each year thereafter.

Department of Administrative and Financial Services

Rebecca M. Wyke, Commissioner

Bureau of Alcoholic Beverages and Lottery Operations

Dan A. Gwadosky, Director

10 Year Evaluation Report November, 2007

J. Emerging Issues

Competition

Competition for gaming dollars exists in Maine, as it does in many states. Various forms of competition existed prior to or have come into existence since the initial authorization for the Bureau to operate lottery games. Other gaming venues, both in-state and out-of-state, which vie for players from the Maine market, include pari-mutuel gaming, cruise ship gaming, Indian tribal gaming and casino gaming. Internet gaming is another recent competitive factor and is the subject of court cases examining the legalities of the use of the internet to provide gaming opportunities. Although the Bureau does not currently consider all of these other gaming opportunities to be a serious competitive threat, and has successfully competed with them, it can give no assurance that future competition will not adversely affect lottery sales and financial performances.

In November 2003, Maine's voters approved a referendum that permitted the authorization of 1500 video lottery terminals at a Racino located at Bangor Historic Raceway. The Racino opened its doors in November of 2005. Initially instant ticket sales were strongly impacted. While area instant tickets lottery sales have rebounded somewhat, they are still down approximately 4.6% in Penobscot County. The state Revenue Forecasting Commission RFC has acknowledged this by lowering the Lottery's annual General Fund transfer by \$500,000 for fiscal years '08 and '09 respectively. RFC's projected annual General Fund transfer for each of those years is now \$49.8 million.

It is important to note that while the Maine State Lottery and Racino have both been adopted by citizens referendum their net profit payback to the state are very different. Last year the Maine Lottery had total gross sales of \$230 million and after expenses transferred \$50.6 million to the state's General Fund. In its first full year of operation the Racino's gross sales were \$564 million and transferred only \$5.6 million or a little less than 1% to the state General Fund. If additional Racino/Casino types of gaming with similar payouts are subsequently approved, they will likely further negatively impact the Lottery's annual State General Fund transfer. It is in the state's financial interest to carefully monitor any new expansion of gaming in Maine.

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STATE OF MAINE
Department of Public Safety
Gambling Control Board
45 Commerce Drive Suite #3
Augusta, Maine 04333-0087

JOHN ELIAS BALDACCI
GOVERNOR
ANNE H. JORDAN
COMMISSIONER

GEORGE McHALE
CHAIRMAN
ROBERT P. WELCH
EXECUTIVE DIRECTOR

Administrative Expenses

<u>Gambling Control Board</u>	<u>Expenses FY 07</u>	
Part I: Personnel	\$ 559,310.07	
Part II: All Other Expenses	\$ 371,997.77	
Total Expenses FY 2007	\$ 931,307.84	

Revenue/Credits

Slot Machine Revenue 2007

During 2007, Hollywood Slots at Bangor was opened for 363 days (closed on Christmas and Easter). The total amount wagered at the Bangor Facility, "Gross Slot Machine Income" as defined by 8 M.R.S.A. §1001(20), was \$609,733,721.24.

Credits Disbursed 2007

The amount of money or credits paid back to the players by Hollywood Slots of Bangor was \$56,648,175.15. This was computed by subtracting the Net Slot Machine Income from the Gross Slot machine income for 2007.

Hollywood Slots at Bangor			Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	2007
															Cumulative
Number of Guest			64,586	65,250	74,889	66,655	69,707	68,855	80,647	77,145	74,592	71,229	62,542	50,912	827,009
Total Gross Amount (money played)	A		48,800,672	49,342,937	56,294,760	49,017,281	51,142,569	48,170,924	56,538,970	54,770,325	52,876,178	52,345,519	50,307,249	40,126,338	609,733,721
Net Revenue			3,295,556	3,247,717	3,821,850	3,672,402	3,566,178	3,568,666	3,958,975	3,873,008	3,955,511	3,715,135	3,634,197	2,942,775	43,251,970
Admin Expenses Gambling Control Board	1%	A	488,007	493,429	562,948	490,173	511,426	481,709	565,390	547,703	528,762	523,455	503,072	401,263	6,097,337
Net Revenue less Admin Expenses Gambling Control Board	B		2,807,550	2,754,287	3,258,903	3,182,229	3,054,752	3,086,957	3,393,585	3,325,305	3,426,749	3,191,680	3,131,125	2,541,511	37,154,632
GCU Admin (inc gambling addiction)	3%	B	84,226	82,629	97,767	95,467	91,643	92,609	101,808	99,759	102,802	95,750	93,934	76,245	1,114,639
Supplement Harness Purses	10%	B	280,755	275,429	325,890	318,223	305,475	308,696	339,359	332,531	342,675	319,168	313,112	254,151	3,715,463
Sire Stakes Fund	3%	B	84,226	82,629	97,767	95,467	91,643	92,609	101,808	99,759	102,802	95,750	93,934	76,245	1,114,639
Agricultural support fund	3%	B	84,226	82,629	97,767	95,467	91,643	92,609	101,808	99,759	102,802	95,750	93,934	76,245	1,114,639
Healthy Maine	10%	B	280,755	275,429	325,890	318,223	305,475	308,696	339,359	332,531	342,675	319,168	313,112	254,151	3,715,463
UM Scholarship fund	2%	B	56,151	55,086	65,178	63,645	61,095	61,739	67,872	66,506	68,535	63,834	62,622	50,830	743,093
Maine Community College	1%	B	28,075	27,543	32,589	31,822	30,548	30,870	33,936	33,253	34,267	31,917	31,311	25,415	371,546
Encourage Racing at Maine Commercial Track	4%	B	112,302	110,171	130,356	127,289	122,190	123,478	135,743	133,012	137,070	127,667	125,245	101,660	1,486,185
Stabilize Off track Betting Facilities (down to 1% after 48 months)	2%	B	56,151	55,086	65,178	63,645	61,095	61,739	67,872	66,506	68,535	63,834	62,622	50,830	743,093
Host Municipalities - City of Bangor	1%	B	28,075	27,543	32,589	31,822	30,548	30,870	33,936	33,253	34,267	31,917	31,311	25,415	371,546
City of Bangor	3%	A	98,867	97,431	114,656	110,172	106,985	107,060	118,769	116,190	118,665	111,454	109,026	88,283	1,297,559
Total			1,681,818	1,665,033	1,948,575	1,841,414	1,809,764	1,792,682	2,007,657	1,960,763	1,983,859	1,879,664	1,833,237	1,480,736	21,885,203
% of Net Revenue			51%	51%	51%	50%	51%	50%	51%	51%	50%	51%	50%	50%	51%
															7,211,976
TAX DIST 2007															16.70%

SLOT PAYOUT %

The percentages represent the average percent of each slot wager that is returned to the players in jackpots. Progressive and video poker payouts are included in the percentages listed for each denomination. "Other" indicates denominations other than those listed (for example, 10-cent or \$2 slots). The higher the percentage, the better for the players. For example, a 90-percent payout yields 90 cents for every \$1 invested. Keep in mind that this doesn't mean you'll get 90 cents back for every dollar you bet—the numbers reflect all play on the machines. Some players win big, others lose big, others come out even.

How should slot enthusiasts use this chart? We recommend that players look for long-term trends and start saving issues of *Strictly Slots* to uncover those trends. No matter where you play in the country, comparing the payout percentages for at least a three-month period will give you a good idea where the most generous slots can be found.

Slot players often ask why we don't report percentages from jurisdictions not listed on the chart. While we always try to present our readers with the most information possible, some information is not available from the regulatory agencies. For example, Indian casinos are governed by tribal regulators who are under no obligation to make this information public. *Strictly Slots* is making every effort to obtain data from more states, and even some tribal casinos which are proud of their loose slots.

ATLANTIC CITY

OCTOBER, 2007

Source: New Jersey Casino Control Commission

1-CENT & 2-CENT	# of slots	win %
AC Hilton	423	88.0
Bally's Park Place	943	87.2
Borgata	668	80.1
Caesars	676	87.1
Harrah's	285	89.6
Resorts	486	88.1
Showboat	535	87.1
Tropicana	484	87.0
Trump Marina	415	89.8
Trump Plaza	556	88.7
Trump Taj Mahal	696	88.3

5-CENT	# of slots	win %
AC Hilton	307	90.9
Bally's Park Place	978	89.4
Borgata	1,192	91.4
Caesars	528	86.4
Harrah's	695	88.6
Resorts	287	90.0
Showboat	341	86.9
Tropicana	512	90.5
Trump Marina	447	90.4
Trump Plaza	384	89.1
Trump Taj Mahal	441	81.6

25-CENT	# of slots	win %
AC Hilton	711	91.7
Bally's Park Place	1,993	91.3
Borgata	951	92.3
Caesars	891	90.1
Harrah's	1,078	90.0
Resorts	616	91.2
Showboat	411	95.4
Tropicana	664	91.4
Trump Marina	495	91.5
Trump Plaza	548	91.7
Trump Taj Mahal	1,264	91.7

50-CENT	# of slots	win %
AC Hilton	127	91.3
Bally's Park Place	233	90.9

Borgata	150	90.7
Caesars	171	87.9
Harrah's	57	90.7
Resorts	98	91.7
Showboat	24	99.2
Tropicana	57	91.7
Trump Marina	51	92.1
Trump Plaza	110	93.3
Trump Taj Mahal	93	90.9

\$1	# of slots	win %
AC Hilton	342	93.4
Bally's Park Place	531	92.4
Borgata	310	91.0
Caesars	448	92.5
Harrah's	460	92.5
Resorts	232	93.2
Showboat	170	96.4
Tropicana	298	91.3
Trump Marina	274	91.8
Trump Plaza	249	93.0
Trump Taj Mahal	451	92.9

\$5	# of slots	win %
AC Hilton	65	92.6
Bally's Park Place	109	92.2
Borgata	92	94.3
Caesars	99	102.5
Harrah's	94	97.2
Resorts	74	93.3
Showboat	30	100.9
Tropicana	60	93.8
Trump Marina	52	94.4
Trump Plaza	58	92.1
Trump Taj Mahal	94	95.2

\$25	# of slots	win %
AC Hilton	13	88.9
Bally's Park Place	22	95.1
Borgata	20	91.7
Caesars	15	97.2
Harrah's	18	100.4
Resorts	10	87.0
Showboat	3	113.9
Tropicana	15	92.1
Trump Marina	10	93.6
Trump Plaza	12	93.7
Trump Taj Mahal	12	95.5

\$100	# of slots	win %
AC Hilton	19	89.4
Bally's Park Place	12	91.2
Borgata	12	98.9
Caesars	18	105.9
Harrah's	10	92.9
Resorts	10	91.5
Showboat	3	95.5
Tropicana	12	94.0
Trump Marina	5	97.5
Trump Plaza	5	87.7
Trump Taj Mahal	18	92.9

OTHER	# of slots	win %
AC Hilton	35	94.5
Bally's Park Place	47	97.0
Borgata	61	94.7
Caesars	70	96.6
Harrah's	42	93.7
Resorts	20	93.8
Showboat	4	90.2
Tropicana	47	94.8
Trump Marina	24	95.0
Trump Plaza	64	94.7
Trump Taj Mahal	53	95.6

TOTAL	# of slots	win %
AC Hilton	2,302	91.3
Bally's Park Place	5,184	90.8

Borgata	3,998	92.6
Caesars	3,186	91.3
Harrah's	3,853	91.6
Resorts	2,679	91.1
Showboat	3,547	90.3
Tropicana	3,540	91.2
Trump Marina	1,949	91.4
Trump Plaza	2,137	91.4
Trump Taj Mahal	3,496	92.2

COLORADO

SEPTEMBER, 2007

Source: Colorado Division of Gaming

1-CENT	# of slots	win %
Black Hawk	4,475	80.3
Central City	1,054	91.9
Cripple Creek	1,723	91.8

5-CENT	# of slots	win %
Black Hawk	1,010	93.1
Central City	285	93.5
Cripple Creek	479	93.9

25-CENT	# of slots	win %
Black Hawk	1,578	94.6
Central City	348	93.8
Cripple Creek	847	95.1

50-CENT	# of slots	win %
Black Hawk	138	93.6
Central City	n/a	n/a
Cripple Creek	77	95.0

\$1	# of slots	win %
Black Hawk	1,328	94.7
Central City	265	95.1
Cripple Creek	850	95.3

\$5	# of slots	win %
Black Hawk	178	94.8
Central City	20	95.8
Cripple Creek	34	96.1

TOTAL	# of slots	win %
Black Hawk	9,883	93.1
Central City	2,175	93.5
Cripple Creek	4,577	94.1

CONNECTICUT

OCTOBER, 2007

Source: Connecticut Department of Special Revenue

1-CENT	# of slots	win %
Foxwoods	1,210	88.8
Mohegan Sun	1,713	88.1

5-CENT	# of slots	win %
Foxwoods	1,164	90.8
Mohegan Sun	378	87.8

25-CENT	# of slots	win %
Foxwoods	1,995	91.1
Mohegan Sun	1,828	89.5

50-CENT	# of slots	win %
Foxwoods	253	93.9
Mohegan Sun	190	91.2

\$1	# of slots	win %
Foxwoods	758	92.5
Mohegan Sun	708	91.7

\$5	# of slots	win %
Foxwoods	265	94.8
Mohegan Sun	295	93.6

\$10	# of slots	win %
Foxwoods	31	93.9
Mohegan Sun	45	95.1

\$25	# of slots	win %
Foxwoods	22	96.5
Mohegan Sun	26	95.8

\$100	# of slots	win %
Foxwoods	19	94.6
Mohegan Sun	24	88.2

TOTAL	# of slots	win %
Foxwoods	7,271	91.5
Mohegan Sun	6,183	91.2

ILLINOIS

SEPTEMBER, 2007

Source: Illinois Gaming Board

1-CENT	# of slots	win %
Alton Belle	315	90.5
Casino Queen	272	90.7
Empress Joliet	32	89.5
Grand Victoria	5	87.3
Harrah's Metropolis	330	87.5
Harrah's Joliet	16	84.7
Hollywood Aurora	30	89.9
Jumer's	144	90.2
Par-A-Dice	323	88.8

5-CENT	# of slots	win %
Alton Belle	204	92.8
Casino Queen	160	93.1
Empress Joliet	362	87.4
Grand Victoria	199	88.7
Harrah's Metropolis	107	88.9
Harrah's Joliet	376	87.7
Hollywood Aurora	230	87.8
Jumer's	198	92.6
Par-A-Dice	193	90.5

25-CENT	# of slots	win %
Alton Belle	231	94.9
Casino Queen	316	95.1
Empress Joliet	236	94.0
Grand Victoria	234	92.3
Harrah's Metropolis	260	90.0
Harrah's Joliet	248	94.1
Hollywood Aurora	249	92.5
Jumer's	158	95.2
Par-A-Dice	282	92.5

50-CENT	# of slots	win %
Alton Belle	33	93.0
Casino Queen	25	94.9
Empress Joliet	27	93.8
Grand Victoria	45	93.0
Harrah's Metropolis	48	91.7
Harrah's Joliet	8	86.0
Hollywood Aurora	37	90.6
Jumer's	15	94.2
Par-A-Dice	4	91.3

\$1	# of slots	win %
Alton Belle	219	95.3
Casino Queen	253	95.2
Empress Joliet	266	93.2
Grand Victoria	391	94.9
Harrah's Metropolis	287	90.9
Harrah's Joliet	272	93.8
Hollywood Aurora	315	94.1
Jumer's	108	94.8
Par-A-Dice	203	93.5

\$5	# of slots	win %
Alton Belle	24	96.0

Casino Queen	36	97.4
Empress Joliet	25	94.1
Grand Victoria	64	95.0
Harrah's Metropolis	27	93.7
Harrah's Joliet	31	93.6
Hollywood Aurora	28	95.5
Jumer's	11	95.8
Par-A-Dice	25	97.5

\$10	# of slots	win %
Alton Belle	4	92.6
Casino Queen	1	96.2
Empress Joliet	4	95.3
Grand Victoria	4	93.1
Harrah's Metropolis	5	98.0
Harrah's Joliet	2	94.3
Hollywood Aurora	n/a	n/a
Jumer's	n/a	n/a
Par-A-Dice	5	95.7

\$25	# of slots	win %
Alton Belle	3	98.4
Casino Queen	3	91.1
Empress Joliet	5	100.9
Grand Victoria	6	96.8
Harrah's Metropolis	4	89.5
Harrah's Joliet	3	95.6
Hollywood Aurora	6	92.5
Jumer's	2	82.3
Par-A-Dice	4	99.0

TOTAL	# of slots	win %
Alton Belle	1,103	93.7
Casino Queen	1,122	94.3
Empress Joliet	1,200	91.5
Grand Victoria	1,150	93.4
Harrah's Metropolis	1,108	89.9
Harrah's Joliet	1,188	91.8
Hollywood Aurora	1,172	91.8
Jumer's	730	93.2
Par-A-Dice	1,129	92.1

INDIANA

SEPTEMBER, 2007

Source: Indiana Gaming Commission

1-CENT	# of slots	win %
Argosy Lawrenceburg	402	87.9
Azlar Evansville	245	88.6
Belterra	552	88.5
Blue Chip Casino	246	86.8
Caesars	476	88.8
French Lick Casino	453	89.5
Grand Victoria	516	90.8
Horseshoe Hammond	n/a	n/a
Majestic Star	486	88.2
Majestic Star II	289	
88.7Resorts	447	88.0

5-CENT	# of slots	win %
Argosy Lawrenceburg	312	89.7
Azlar Evansville	181	88.3
Belterra	152	91.7
Blue Chip Casino	524	88.3
Caesars	283	87.8
French Lick Casino	99	91.1
Grand Victoria	245	88.7
Horseshoe Hammond	412	87.7
Majestic Star	144	93.5
Majestic Star II	239	90.9
Resorts	486	89.1

25-CENT	# of slots	win %
Argosy Lawrenceburg	486	92.6
Azlar Evansville	193	91.2
Belterra	390	93.7
Blue Chip Casino	593	93.0
Caesars	385	93.3
French Lick Casino	256	93.0

Grand Victoria	316	92.6
Horseshoe Hammond	478	90.7
Majestic Star	231	92.8
Majestic Star II	340	
93.5Resorts	266	92.1

50-CENT	# of slots	win %
Argosy Lawrenceburg	193	91.8
Azlar Evansville	65	90.8
Belterra	119	92.4
Blue Chip Casino	24	92.2
Caesars	65	89.9
French Lick Casino	30	92.4
Grand Victoria	65	91.4
Horseshoe Hammond	153	90.7
Majestic Star	16	95.3
Majestic Star II	16	
91.8Resorts	100	90.2

\$1	# of slots	win %
Argosy Lawrenceburg	426	93.8
Azlar Evansville	225	92.5
Belterra	367	93.1
Blue Chip Casino	533	93.8
Caesars	384	93.5
French Lick Casino	133	94.4
Grand Victoria	245	93.2
Horseshoe Hammond	592	92.2
Majestic Star	215	93.9
Majestic Star II	192	95.4
Resorts	425	93.4

\$5	# of slots	win %
Argosy Lawrenceburg	84	94.4
Azlar Evansville	64	93.8
Belterra	41	92.7
Blue Chip Casino	55	94.9
Caesars	68	95.6
French Lick Casino	10	95.4
Grand Victoria	50	96.4
Horseshoe Hammond	48	96.0
Majestic Star	17	96.0
Majestic Star II	15	95.9
Resorts	56	94.2

\$10	# of slots	win %
Argosy Lawrenceburg	14	96.4
Azlar Evansville	17	93.7
Belterra	10	92.8
Blue Chip Casino	n/a	n/a
Caesars	n/a	n/a
French Lick Casino	3	80.9
Grand Victoria	n/a	n/a
Horseshoe Hammond	n/a	n/a
Majestic Star	n/a	n/a
Majestic Star II	n/a	n/a
Resorts	n/a	n/a

\$25	# of slots	win %
Argosy Lawrenceburg	13	95.0
Azlar Evansville	6	98.4
Belterra	7	99.3
Blue Chip Casino	7	99.4
Caesars	5	89.1
French Lick Casino	5	95.9
Grand Victoria	6	97.8
Horseshoe Hammond	5	96.5
Majestic Star	8	94.7
Majestic Star II	n/a	n/a
Resorts	6	85.9

TOTAL	# of slots	win %
Argosy Lawrenceburg	2,417	92.2
Azlar Evansville	1,074	90.7
Belterra	1,688	92.0
Blue Chip Casino	2,156	92.3
Caesars	1,793	91.7
French Lick Casino	1,202	91.6

\$10	# of slots	win %
Foxwoods	31	93.9
Mohegan Sun	45	95.1

\$25	# of slots	win %
Foxwoods	72	96.6
Mohegan Sun	26	96.8

\$100	# of slots	win %
Foxwoods	19	94.6
Mohegan Sun	24	88.2

TOTAL	# of slots	win %
Foxwoods	7,271	91.5
Mohegan Sun	8,183	91.2

ILLINOIS

SEPTEMBER, 2007

Source: Illinois Gaming Board

1-CENT	# of slots	win %
Alton Belle	315	90.5
Casino Queen	272	90.7
Empress Joliet	32	89.5
Grand Victoria	5	87.3
Harrah's Metropolis	330	87.5
Harrah's Joliet	16	84.7
Hollywood Aurora	30	89.9
Jumer's	144	90.2
Par-A-Dice	323	88.8

5-CENT	# of slots	win %
Alton Belle	204	92.8
Casino Queen	160	93.1
Empress Joliet	362	87.4
Grand Victoria	159	88.7
Harrah's Metropolis	107	88.9
Harrah's Joliet	376	87.7
Hollywood Aurora	230	87.8
Jumer's	198	92.6
Par-A-Dice	193	90.5

25-CENT	# of slots	win %
Alton Belle	231	94.9
Casino Queen	316	95.1
Empress Joliet	236	94.0
Grand Victoria	234	92.3
Harrah's Metropolis	260	90.0
Harrah's Joliet	248	94.1
Hollywood Aurora	249	92.5
Jumer's	158	96.2
Par-A-Dice	282	92.5

50-CENT	# of slots	win %
Alton Belle	33	93.0
Casino Queen	25	94.9
Empress Joliet	27	93.8
Grand Victoria	45	93.0
Harrah's Metropolis	48	91.7
Harrah's Joliet	8	86.0
Hollywood Aurora	37	90.6
Jumer's	15	94.2
Par-A-Dice	4	91.3

\$1	# of slots	win %
Alton Belle	219	95.3
Casino Queen	253	95.2
Empress Joliet	256	93.2
Grand Victoria	391	94.9
Harrah's Metropolis	287	90.9
Harrah's Joliet	272	93.8
Hollywood Aurora	315	94.1
Jumer's	108	94.8
Par-A-Dice	203	93.5

\$5	# of slots	win %
Alton Belle	24	96.0

Casino Queen	36	97.4
Empress Joliet	25	94.1
Grand Victoria	84	95.0
Harrah's Metropolis	27	93.7
Harrah's Joliet	31	93.6
Hollywood Aurora	28	95.5
Jumer's	11	95.8
Par-A-Dice	25	97.5

\$10	# of slots	win %
Alton Belle	4	92.6
Casino Queen	1	96.2
Empress Joliet	4	95.3
Grand Victoria	4	93.1
Harrah's Metropolis	5	98.0
Harrah's Joliet	2	94.3
Hollywood Aurora	n/a	n/a
Jumer's	n/a	n/a
Par-A-Dice	5	95.7

\$25	# of slots	win %
Alton Belle	3	98.4
Casino Queen	3	91.1
Empress Joliet	5	100.9
Grand Victoria	6	96.8
Harrah's Metropolis	4	89.5
Harrah's Joliet	3	95.6
Hollywood Aurora	6	92.5
Jumer's	2	82.3
Par-A-Dice	4	89.0

TOTAL	# of slots	win %
Alton Belle	1,103	93.7
Casino Queen	1,122	94.3
Empress Joliet	1,200	91.5
Grand Victoria	1,150	93.4
Harrah's Metropolis	1,108	89.9
Harrah's Joliet	1,188	91.8
Hollywood Aurora	1,172	91.8
Jumer's	780	93.2
Par-A-Dice	1,129	92.1

INDIANA

SEPTEMBER, 2007

Source: Indiana Gaming Commission

1-CENT	# of slots	win %
Argosy Lawrenceburg	402	87.9
Azlar Evansville	245	88.6
Beltara	552	88.5
Blue Chip Casino	246	86.8
Caesars	476	88.8
French Lick Casino	453	89.5
Grand Victoria	516	90.8
Horseshoe Hammond	n/a	n/a
Majestic Star	488	88.2
Majestic Star II	289	
88.7Resorts	447	88.0

5-CENT	# of slots	win %
Argosy Lawrenceburg	312	89.7
Azlar Evansville	181	88.3
Beltara	152	91.7
Blue Chip Casino	524	88.3
Caesars	283	87.8
French Lick Casino	99	91.1
Grand Victoria	245	88.7
Horseshoe Hammond	412	87.7
Majestic Star	144	93.6
Majestic Star II	239	90.9
Resorts	486	89.1

25-CENT	# of slots	win %
Argosy Lawrenceburg	486	92.6
Azlar Evansville	193	91.2
Beltara	390	98.7
Blue Chip Casino	593	93.0
Caesars	385	93.3
French Lick Casino	256	93.0

Grand Victoria	316	92.8
Horseshoe Hammond	478	90.7
Majestic Star	231	92.8
Majestic Star II	340	
93.5Resorts	286	92.1

50-CENT	# of slots	win %
Argosy Lawrenceburg	193	91.8
Azlar Evansville	65	90.8
Beltara	119	92.4
Blue Chip Casino	24	92.2
Caesars	65	89.9
French Lick Casino	30	92.4
Grand Victoria	65	91.4
Horseshoe Hammond	153	90.7
Majestic Star	18	85.3
Majestic Star II	16	
91.8Resorts	100	90.2

\$1	# of slots	win %
Argosy Lawrenceburg	426	93.8
Azlar Evansville	225	92.5
Beltara	367	93.1
Blue Chip Casino	533	93.8
Caesars	384	93.5
French Lick Casino	133	94.4
Grand Victoria	246	93.2
Horseshoe Hammond	592	92.2
Majestic Star	215	93.9
Majestic Star II	192	85.4
Resorts	425	93.4

\$5	# of slots	win %
Argosy Lawrenceburg	84	94.4
Azlar Evansville	64	93.8
Beltara	41	92.7
Blue Chip Casino	55	94.9
Caesars	68	95.6
French Lick Casino	10	95.4
Grand Victoria	50	96.4
Horseshoe Hammond	48	95.0
Majestic Star	17	96.0
Majestic Star II	15	85.9
Resorts	56	94.2

\$10	# of slots	win %
Argosy Lawrenceburg	14	96.4
Azlar Evansville	17	93.7
Beltara	10	92.8
Blue Chip Casino	n/a	n/a
Caesars	n/a	n/a
French Lick Casino	3	80.8
Grand Victoria	n/a	n/a
Horseshoe Hammond	n/a	n/a
Majestic Star	n/a	n/a
Majestic Star II	n/a	n/a
Resorts	n/a	n/a

\$25	# of slots	win %
Argosy Lawrenceburg	13	95.0
Azlar Evansville	6	96.4
Beltara	7	99.3
Blue Chip Casino	7	89.4
Caesars	5	89.1
French Lick Casino	5	95.9
Grand Victoria	8	97.8
Horseshoe Hammond	5	86.5
Majestic Star	8	94.7
Majestic Star II	n/a	n/a
Resorts	6	85.9

TOTAL	# of slots	win %
Argosy Lawrenceburg	2,417	92.2
Azlar Evansville	1,074	90.7
Beltara	1,688	92.0
Blue Chip Casino	2,156	92.3
Caesars	1,793	91.7
French Lick Casino	1,202	91.6

Harrah's North KC	982	88.4
Harrah's St. Louis	1,194	88.3
Isle of Capri	854	89.2
Isle of Capri Boonville	384	88.8
Mark Twain	371	90.7
President	384	90.2
St. Jo Frontier	448	91.1

5-CENT	# of slots	win %
Ameristar Kansas City	230	92.6
Ameristar St. Charles	231	93.6
Argosy Riverside	137	92.0
Aztec Caruthersville	53	88.3
Harrah's North KC	85	93.6
Harrah's St. Louis	229	92.5
Isle of Capri	66	90.8
Isle of Capri Boonville	49	92.6
Mark Twain	48	93.0
President	116	90.9
St. Jo Frontier	n/a	n/a

10-CENT	# of slots	win %
Ameristar Kansas City	822	92.9
Ameristar St. Charles	835	93.4
Argosy Riverside	540	93.7
Aztec Caruthersville	252	90.7
Harrah's North KC	515	93.1
Harrah's St. Louis	947	93.1
Isle of Capri	324	94.3
Isle of Capri Boonville	285	93.0
Mark Twain	169	93.4
President	224	93.5
St. Jo Frontier	92	95.5

50-CENT	# of slots	win %
Ameristar Kansas City	42	91.9
Ameristar St. Charles	68	92.2
Argosy Riverside	52	94.6
Aztec Caruthersville	n/a	n/a
Harrah's North KC	29	90.5
Harrah's St. Louis	63	93.9
Isle of Capri	10	94.7
Isle of Capri Boonville	14	93.0
Mark Twain	12	97.1
President	n/a	n/a
St. Jo Frontier	n/a	n/a

1-CENT	# of slots	win %
Ameristar Kansas City	284	93.3
Ameristar St. Charles	231	92.4
Argosy Riverside	194	94.9
Aztec Caruthersville	84	91.5
Harrah's North KC	139	93.3
Harrah's St. Louis	315	95.0
Isle of Capri	175	94.9
Isle of Capri Boonville	160	93.7
Mark Twain	44	91.2
President	110	95.3
St. Jo Frontier	35	92.2

5-CENT	# of slots	win %
Ameristar Kansas City	33	92.5
Ameristar St. Charles	30	93.4
Argosy Riverside	21	98.9
Aztec Caruthersville	5	90.8
Harrah's North KC	31	93.5
Harrah's St. Louis	44	90.6
Isle of Capri	16	96.5
Isle of Capri Boonville	8	91.5
Mark Twain	6	95.4
President	19	98.9
St. Jo Frontier	4	96.7

10-CENT	# of slots	win %
Ameristar Kansas City	3	93.5
Ameristar St. Charles	4	92.7
Argosy Riverside	n/a	n/a
Aztec Caruthersville	n/a	n/a
Harrah's North KC	1	96.5
Harrah's St. Louis	2	96.0
Isle of Capri	1	83.5

Isle of Capri Boonville	1	93.6
Mark Twain	n/a	n/a
President	n/a	n/a
St. Jo Frontier	n/a	n/a

\$25	# of slots	win %
Ameristar Kansas City	3	99.0
Ameristar St. Charles	2	92.6
Argosy Riverside	n/a	n/a
Aztec Caruthersville	n/a	n/a
Harrah's North KC	2	98.1
Harrah's St. Louis	2	85.1
Isle of Capri	n/a	n/a
Isle of Capri Boonville	1	83.9
Mark Twain	n/a	n/a
President	n/a	n/a
St. Jo Frontier	n/a	n/a

TOTAL	# of slots	win %
Ameristar Kansas City	3,014	91.1
Ameristar St. Charles	3,099	91.1
Argosy Riverside	1,922	91.7
Aztec Caruthersville	653	89.7
Harrah's North KC	1,784	91.3
Harrah's St. Louis	2,830	91.7
Isle of Capri	1,446	91.8
Isle of Capri Boonville	906	91.7
Mark Twain	668	91.8
President	857	92.2
St. Jo Frontier	579	92.1

NEVADA

SEPTEMBER, 2007

Source: Nevada Gaming Control Board

North Las Vegas: Includes such casinos as the Fiesta, Texas Station, Jerry's Nugget and the Santa Fe. Boulder Strip: Principal casinos in this area are Boulder Station, Sam's Town and Castaways. Balance of County: These casinos are not featured in the casinos of Las Vegas Strip, Downtown, Laughlin or Boulder Strip. The "other" casinos include the properties in Primm, and those other casinos scattered across the valley, such as Arizona Charlie's and the Orleans.

1-CENT	# of slots	win %
Balance of County	4,263	89.6
Boulder Strip	4,595	89.2
Downtown Las Vegas	2,460	89.1
Lake Tahoe	987	89.9
Las Vegas Strip	7,225	88.4
Laughlin	2,132	90.0
Mesquite	715	89.1
North Las Vegas	2,242	90.4
Reno	3,221	91.6

5-CENT	# of slots	win %
Balance of County	1,341	93.5
Boulder Strip	1,592	94.8
Downtown Las Vegas	1,279	91.3
Lake Tahoe	273	92.8
Las Vegas Strip	4,255	88.2
Laughlin	480	91.6
Mesquite	223	94.4
North Las Vegas	628	94.7
Reno	634	93.3

25-CENT	# of slots	win %
Balance of County	2,312	95.4
Boulder Strip	2,522	96.7
Downtown Las Vegas	2,573	94.6
Lake Tahoe	847	92.5
Las Vegas Strip	9,411	91.2
Laughlin	1,511	94.8
Mesquite	218	94.1
North Las Vegas	683	96.2
Reno	1,327	92.4

\$1	# of slots	win %
Balance of County	1,494	94.7
Boulder Strip	1,117	96.0
Downtown Las Vegas	1,201	95.7
Lake Tahoe	593	92.5
Las Vegas Strip	6,173	93.5

Laughlin	831	95.2
Mesquite	180	93.3
North Las Vegas	375	98.0
Reno	1,414	95.1

\$5	# of slots	win %
Balance of County	159	91.8
Boulder Strip	73	92.4
Downtown Las Vegas	139	95.5
Lake Tahoe	144	86.5
Las Vegas Strip	1,113	92.6
Laughlin	96	95.5
Mesquite	17	92.8
North Las Vegas	26	97.0
Reno	276	95.5

\$25	# of slots	win %
Balance of County	28	95.2
Boulder Strip	9	87.1
Downtown Las Vegas	15	97.7
Lake Tahoe	37	91.9
Las Vegas Strip	214	94.8
Laughlin	n/a	n/a
Mesquite	n/a	n/a
North Las Vegas	n/a	n/a
Reno	34	97.2

\$100	# of slots	win %
Balance of County	7	81.6
Boulder Strip	n/a	n/a
Downtown Las Vegas	n/a	n/a
Lake Tahoe	26	99.9
Las Vegas Strip	178	97.4
Laughlin	n/a	n/a
Mesquite	n/a	n/a
North Las Vegas	n/a	n/a
Reno	30	97.6

TOTAL	# of slots	win %
Balance of County	24,795	94.7
Boulder Strip	20,018	94.6
Downtown Las Vegas	12,262	93.6
Lake Tahoe	3,728	92.7
Las Vegas Strip	49,096	92.9
Laughlin	9,508	93.8
Mesquite	3,264	92.8
North Las Vegas	8,459	94.6
Reno	13,964	94.6

QUEBEC

SEPTEMBER, 2007

Source: Société Des Casinos Du Québec Inc.

5-CENT	# of slots	win %
Montreal	603	90.5
Lac-Leamy	357	90.7
Charlevoix	156	92.6

25-CENT	# of slots	win %
Montreal	1,745	91.9
Lac-Leamy	928	92.0
Charlevoix	499	90.6

50-CENT	# of slots	win %
Montreal	181	91.8
Lac-Leamy	55	91.7
Charlevoix	43	94.4

\$1	# of slots	win %
Montreal	482	93.6
Lac-Leamy	287	94.3
Charlevoix	143	93.4

\$5	# of slots	win %
Montreal	56	95.2
Lac-Leamy	29	95.6
Charlevoix	13	94.3

TOTAL	# of slots	win %
Montreal	3,217	92.5
Lac-Leamy	1,885	93.0
Charlevoix	880	92.1

Statutory Gaming Definitions

Coin-in & Handle

Coin-in or handle is not income or revenue

Maine - <http://maine.gov/dps/GambBoard/>

Gross slot machine income. "Gross slot machine income" means the total value of money, tokens, credits or similar objects or things of value used to actually play a slot machine.

Nevada - <http://gaming.nv.gov/>

Coin-in. "Coin-in" that accumulates the total value of all wagers, whether the wagered amount results from the insertion of coins, tokens, currency, deduction from a credit meter or any other means.

New Jersey - <http://www.nj.gov/casinos/home/gamelink/index.html/>

"Handle" means the total value of coins, slot tokens, including foreign slot tokens, currency, coupons, gaming vouchers and electronic credits invested by a patron to activate the play of a slot machine.

Mississippi - <http://www.mgc.state.ms.us/>

Coin-in. "Coin-in" that accumulates the total value of all wagers, whether the wagered amount results from the insertion of coins, tokens, currency, deduction from a credit meter or any other means.



Assigned to Councilor Blanchette

February 11, 2008

CITY OF BANGOR

(TITLE.) Resolve, Supporting the Recommendations of the Committee to Review the Taxation of Slot Machine Revenues.

WHEREAS, on June 1, 2007, Governor John E. Baldacci signed an Executive Order creating the Committee to Review the Taxation of Slot Machine Revenues; and

WHEREAS, this order charged the Committee to examine the current structure of taxation and revenue sharing with respect to the slot machine operator and to consider potential adjustments to enhance the effectiveness and stability of taxation and revenue sharing in a way that would be both simpler and revenue neutral; and

WHEREAS, the Committee has submitted a report outlining a series of findings and recommendations; and

WHEREAS, the Committee has recommended that the Tier 1 tax, currently based on Gross Slot Machine Income, be replaced with a base of Gross Gaming Revenue and the tax rate be increased from 1% to 12.9%; and

WHEREAS, it has also recommended that the Tier 2 tax, based on Net Slot Machine Income, be replaced with a base of Adjusted Gross Gaming Revenues and the tax rate be increased from 39% to 39.25%; and

WHEREAS, these changes will better reflect the actual revenues retained by Hollywood Slots; and

WHEREAS, they are also largely revenue neutral, producing approximately \$160,000 more in taxes in each of the next two state fiscal years; and

WHEREAS, these recommendations have been supported by Bangor Historic Track, Inc., the operator of Hollywood Slots in Bangor;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BANGOR THAT

We support the recommendations of the Committee to Review the Taxation of Slot Machine Revenues and call upon the Legislature of the State of Maine to adopt these recommendations as presented.

IN CITY COUNCIL
February 11, 2008

Passed

A True Copy, Attest:

Susan M. Mitchell
DEPUTY CITY CLERK

Committee to Review the Taxation of Slot Machine Revenues

Members

Name	Appointed Capacity
John Sagaser, Chair	Designee of Commissioner, DAFS
Sen. Bruce Bryant	Appointee of President of the Senate
Sen. Debra Plowman	Appointee of President of the Senate
Rep. Linda Valentino	Appointee of Speaker of the House
Rep. Donald Marean	Appointee of Speaker of the House
Rep. Patricia Blanchette	Representative of the City of Bangor
Daniel Stevenson	Designee of Commissioner, DECD
Peter Danton	Representative of the Gambling Control Board
Jon Johnson	Representative of the slot machine operator
Sebastian Sinclair	Member of the public with a background in the gaming industry
James Hanley	Member of the public
Dan Tremble	Member of the public