

INDIANA GAMING COMMISSION
Summary of Wagering and Supplemental Tax - reported for January 2024

TOTAL TAX	Location	Supplemental Tax	Sports Wagering Tax	Wagering Tax	Total Tax
Ameristar Casino	East Chicago	\$407,868	\$1,776,426	\$3,872,162	\$6,056,456
Bally's Evansville	Evansville	\$377,588	\$25,663	\$3,946,912	\$4,350,163
Belterra Casino	Florence	\$137,734	\$374,951	\$921,296	\$1,433,981
Blue Chip Casino	Michigan City	\$245,109	\$2,212,209	\$1,750,777	\$4,208,095
Caesars Southern Indiana	Elizabeth	\$404,873	\$17,149	\$5,327,273	\$5,749,295
French Lick Resort	French Lick	\$0	\$116,639	\$959,865	\$1,076,504
Hard Rock Casino Northern Indiana A	Gary	\$620,560	\$69,008	\$5,319,088	\$6,008,656
Hard Rock Casino Northern Indiana B	Gary	\$337,806	\$0	\$3,400,729	\$3,738,535
Harrah's Hoosier Park	Anderson	\$0	\$224,520	\$3,895,833	\$4,120,353
Hollywood Lawrenceburg	Lawrenceburg	\$305,520	\$206,806	\$3,230,015	\$3,742,341
Horseshoe Hammond	Hammond	\$461,580	\$33,678	\$5,580,694	\$6,075,952
Horseshoe Indianapolis	Shelbyville	\$0	\$19,750	\$6,266,947	\$6,286,697
Rising Star Casino	Rising Sun	\$99,380	\$2,795	\$86,563	\$188,738
TOTAL		\$3,398,018	\$5,079,594	\$44,558,154	\$53,035,766

	Win	Free Play	Other *	Taxable AGR
Ameristar Casino	\$13,072,281	\$0	(\$165,073)	\$12,907,208
Bally's Evansville	\$13,516,502	(\$298,429)	(\$61,700)	\$13,156,372
Belterra Casino	\$5,274,848	(\$542,562)	(\$125,805)	\$4,606,481
Blue Chip Casino	\$7,880,134	(\$803,320)	(\$73,707)	\$7,003,108
Caesars Southern Indiana	\$18,754,191	(\$1,049,674)	\$53,059	\$17,757,576
French Lick Resort	\$5,946,891	(\$524,314)	(\$89,993)	\$5,332,583
Hard Rock Casino Northern Indiana	\$31,736,454	(\$2,375,000)	(\$11,631,160)	\$17,730,294
Harrah's Hoosier Park**	\$16,741,934	(\$778,721)	(\$1,895,304)	\$14,067,909
Hollywood Lawrenceburg	\$11,714,430	(\$67,074)	(\$30,611)	\$11,616,745
Horseshoe Hammond	\$18,930,810	(\$1,166,667)	\$57,488	\$17,821,631
Horseshoe Indianapolis**	\$24,723,715	(\$1,000,000)	(\$2,807,491)	\$20,916,223
Rising Star Casino	\$2,842,218	\$0	(\$2,786)	\$2,839,432
TOTAL	\$171,134,407	(\$8,605,761)	(\$34,798,775)	\$157,091,325

WAGERING TAX	No. of Table Games	Table Win	No. of EGD/Slots	EGD/Slot Win	AGR
Ameristar Casino	44	\$2,258,350	1,099	\$10,813,931	\$12,907,208
Bally's Evansville	28	\$2,067,147	934	\$11,449,355	\$13,156,372
Belterra Casino	20	\$636,376	830	\$4,638,472	\$4,606,481
Blue Chip Casino	22	\$380,043	1,370	\$7,500,091	\$7,003,108
Caesars Southern Indiana	86	\$4,621,323	981	\$14,132,868	\$17,757,576
French Lick Resort	28	\$801,002	719	\$5,145,889	\$5,332,583
Hard Rock Casino Northern Indiana	76	\$7,956,091	1,767	\$23,780,364	\$29,066,056
Harrah's Hoosier Park	40	\$2,045,677	1,162	\$14,696,257	\$15,986,260
Hollywood Lawrenceburg	40	\$2,086,605	1,295	\$9,627,826	\$11,616,745
Horseshoe Hammond	85	\$3,745,436	1,646	\$15,185,373	\$17,821,631
Horseshoe Indianapolis	87	\$3,912,302	1,511	\$20,811,413	\$23,768,436
Rising Star Casino	16	\$201,175	606	\$2,641,044	\$2,839,432
TOTAL	572	\$30,711,525	13,920	\$140,422,883	\$161,861,889

* Includes uncollectibles, chip float, loss carryover, unclaimed jackpots, and miscellaneous revenue adjustments. For racinos only, an additional 12% is deducted from win for purposes of calculating taxable AGR.

** Includes 12% deduction for racinos.

Hard Rock Casino Northern Indiana Notes:

In accordance with IC 4-33-13-0.7, the adjusted gross receipts received by Hard Rock Northern Indiana must be taxed separately through June 30, 2025 for Wagering Tax

In accordance with IC 4-33-12-0.7, the adjusted gross receipts received by Hard Rock Northern Indiana must be taxed separately through June 30, 2025 for Supplemental Tax.

In accordance with IC 4-33-13-7, the Hard Rock Northern Indiana will receive two (2) deductions for qualified wagers through June 30, 2025.

INDIANA GAMING COMMISSION

YTD Summary - as of January 2024

YEAR TO DATE	YTD Supplemental Tax	YTD Sports Wagering Tax	YTD Wagering Tax	YTD Total Tax
Ameristar Casino	\$2,959,759	\$9,252,694	\$19,348,978	\$31,561,431
Bally's Evansville	\$2,603,748	\$140,326	\$18,466,875	\$21,210,949
Belterra Casino	\$1,403,462	\$2,103,715	\$6,887,706	\$10,394,883
Blue Chip Casino	\$2,325,017	\$9,865,549	\$11,607,265	\$23,797,831
Caesars Southern Indiana	\$2,951,999	\$73,075	\$30,092,086	\$33,117,159
French Lick Resort	\$0	\$565,734	\$5,832,283	\$6,398,017
Hard Rock Casino Northern Indiana A	\$4,830,646	\$277,624	\$32,655,537	\$37,763,807
Hard Rock Casino Northern Indiana B	\$2,629,591	\$0	\$17,722,392	\$20,351,983
Harrah's Hoosier Park	\$0	\$1,320,313	\$27,273,132	\$28,593,445
Hollywood Lawrenceburg	\$2,143,886	\$1,516,867	\$15,704,974	\$19,365,727
Horseshoe Hammond	\$4,006,318	\$188,884	\$37,889,432	\$42,084,634
Horseshoe Indianapolis	\$0	\$200,036	\$44,420,265	\$44,620,301
Rising Star Casino	\$882,269	\$19,789	\$645,770	\$1,547,828
TOTAL	\$26,736,694	\$25,524,606	\$268,546,695	\$320,807,996

YTD DEDUCTIONS	YTD Free Play
Ameristar Casino	(\$9,000,000)
Bally's Evansville	(\$9,000,000)
Belterra Casino	(\$4,258,743)
Blue Chip Casino	(\$6,977,736)
Caesars Southern Indiana	(\$9,000,000)
French Lick Resort	(\$4,486,063)
Hard Rock Casino Northern Indiana	(\$13,125,000)
Harrah's Hoosier Park	(\$6,056,199)
Hollywood Lawrenceburg	(\$9,000,000)
Horseshoe Hammond	(\$10,166,667)
Horseshoe Indianapolis	(\$7,000,000)
Rising Star Casino	\$0
TOTAL	(\$88,070,408)

SUMMARY OF TABLE GAME ACTIVITY - As reported for January 2024

NORTHERN LICENSEES

UNITS*	Ameristar Casino	Blue Chip Casino	Hard Rock Casino Northern Indiana	Horseshoe Hammond
Baccarat	19	0	23	18
Big Six	N/A	N/A	N/A	N/A
Blackjack	14	12	24	25
Craps	2	2	6	6
Non Traditional	N/A	N/A	N/A	N/A
Poker - House Banked	6	5	13	10
Poker Room	N/A	0	N/A	15
Roulette	3	3	10	11
TOTAL	44	22	76	85
DROP	Ameristar Casino	Blue Chip Casino	Hard Rock Casino Northern Indiana	Horseshoe Hammond
Baccarat	\$7,334,496	\$0	\$24,532,634	\$6,312,654
Big Six	N/A	N/A	N/A	N/A
Blackjack	\$5,387,683	\$1,017,194	\$8,776,830	\$4,740,873
Craps	\$1,268,931	\$433,942	\$4,215,524	\$3,126,546
Non Traditional	N/A	N/A	N/A	N/A
Poker - House Banked	\$1,061,083	\$603,679	\$3,533,316	\$1,676,481
Poker Room	N/A	\$0	N/A	\$261,411
Roulette	\$1,576,742	\$277,041	\$4,125,225	\$1,847,813
TOTAL	\$16,628,935	\$2,331,856	\$45,183,529	\$17,965,778
WIN	Ameristar Casino	Blue Chip Casino	Hard Rock Casino Northern Indiana	Horseshoe Hammond
Baccarat	\$658,367	\$0	\$2,673,790	\$1,030,194
Big Six	N/A	N/A	N/A	N/A
Blackjack	\$841,756	\$21,215	\$1,750,185	\$890,144
Craps	\$228,861	\$79,237	\$1,209,244	\$513,897
Non Traditional	N/A	N/A	N/A	N/A
Poker - House Banked	\$318,066	\$189,215	\$991,463	\$527,166
Poker Room	N/A	\$0	N/A	\$261,411
Roulette	\$211,301	\$90,377	\$1,331,410	\$522,625
TOTAL	\$2,258,350	\$380,043	\$7,956,091	\$3,745,436

SUMMARY OF TABLE GAME ACTIVITY - As reported for January 2024

SOUTHERN LICENSEES

UNITS*	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	3	0	5	1	2	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	13	10	42	17	22	9
Craps	2	3	4	3	5	2
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	7	5	13	4	6	4
Poker Room	0	N/A	16	N/A	0	N/A
Roulette	3	2	6	3	5	1
TOTAL	28	20	86	28	40	16
DROP	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	\$983,324	\$0	\$3,237,254	\$0	\$430,106	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	\$3,677,322	\$1,107,373	\$8,369,072	\$2,255,797	\$5,408,344	\$452,294
Craps	\$884,473	\$836,817	\$2,894,080	\$602,997	\$1,330,846	\$417,186
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	\$1,289,613	\$665,696	\$2,858,923	\$801,566	\$988,217	\$222,700
Poker Room	\$0	N/A	\$449,262	N/A	\$0	N/A
Roulette	\$1,148,442	\$240,329	\$1,769,496	\$412,969	\$1,004,474	\$27,750
TOTAL	\$7,983,174	\$2,850,215	\$19,578,087	\$4,073,329	\$9,161,987	\$1,119,930
WIN	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	\$241,803	\$0	\$686,715	\$0	\$89,395	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	\$937,030	\$245,637	\$1,572,165	\$329,358	\$1,080,686	(\$19,620)
Craps	\$156,362	\$106,687	\$712,403	\$208,572	\$447,193	\$148,877
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	\$493,054	\$209,692	\$686,952	\$192,525	\$261,568	\$68,819
Poker Room	\$0	N/A	\$449,262	N/A	\$0	N/A
Roulette	\$238,898	\$74,360	\$513,827	\$70,547	\$207,764	\$3,099
TOTAL	\$2,067,147	\$636,376	\$4,621,323	\$801,002	\$2,086,605	\$201,175

SUMMARY OF TABLE GAME ACTIVITY - As reported for January 2024

OTHER LICENSEES

UNITS*	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	5	7
Big Six	N/A	N/A
Blackjack	19	42
Craps	4	4
Non Traditional	N/A	N/A
Poker - House Banked	8	8
Poker Room	N/A	20
Roulette	4	6
TOTAL	40	87

DROP	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	\$885,497	\$2,899,591
Big Six	N/A	N/A
Blackjack	\$3,768,850	\$5,587,041
Craps	\$802,838	\$1,836,226
Non Traditional	N/A	N/A
Poker - House Banked	\$1,231,178	\$2,538,716
Poker Room	N/A	\$290,760
Roulette	\$643,855	\$1,729,602
TOTAL	\$7,332,218	\$14,881,936

WIN	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	\$158,877	\$470,320.25
Big Six	N/A	N/A
Blackjack	\$1,069,571	\$1,697,965.50
Craps	\$151,999	\$428,885
Non Traditional	N/A	N/A
Poker - House Banked	\$513,686	\$600,613
Poker Room	N/A	\$290,760
Roulette	\$151,544	\$423,758
TOTAL	\$2,045,677	\$3,912,302

SUMMARY OF EGD ACTIVITY - As reported for January 2024

NORTHERN LICENSEES	UNITS*	COIN IN	WIN	
Ameristar Casino		1,099	\$110,557,342	\$10,813,931
Blue Chip Casino		1,370	\$89,280,016	\$7,500,091
Horseshoe Hammond		1,646	\$151,901,962	\$15,185,373
Hard Rock Casino Northern Indiana		1,767	\$247,191,158	\$23,780,364

SOUTHERN LICENSEES	UNITS*	COIN IN	WIN	
Bally's Evansville		934	\$114,572,288	\$11,449,355
Belterra Casino		830	\$49,348,647	\$4,638,472
French Lick Resort		719	\$57,571,735	\$5,145,889
Caesars Southern Indiana		981	\$142,873,895	\$14,132,868
Rising Star Casino		606	\$27,873,563	\$2,641,044
Hollywood Lawrenceburg		1,295	\$105,089,822	\$9,627,826

RACINO LICENSEES	UNITS*	COIN IN	WIN	
Horseshoe Indianapolis		1,511	\$202,348,302	\$20,811,413
Harrah's Hoosier Park		1,162	\$148,398,252	\$14,696,257

Last updated on 02-06-2024 by IGC. For questions regarding this report contact William Quist at wquist@igc.in.gov

INDIANA GAMING COMMISSION

Summary of Sports Wagering Tax - As reported for January 2024

SPORTS WAGERING AGR	Handle	Taxable AGR*	Sports Wagering Tax
Ameristar Casino	\$181,388,475	\$18,699,224	\$1,776,426
Bally's Evansville	\$3,413,751	\$270,137	\$25,663
Belterra Casino	\$36,599,510	\$3,946,857	\$374,951
Blue Chip Casino	\$160,055,665	\$23,286,406	\$2,212,209
Caesars Southern Indiana	\$1,431,843	\$180,518	\$17,149
French Lick Resort	\$12,284,322	\$1,227,782	\$116,639
Hard Rock Casino Northern Indiana	\$7,471,625	\$726,398	\$69,008
Harrah's Hoosier Park	\$32,123,868	\$2,363,370	\$224,520
Hollywood Lawrenceburg	\$39,379,124	\$2,176,906	\$206,806
Horseshoe Hammond	\$3,917,857	\$354,502	\$33,678
Horseshoe Indianapolis	\$2,188,739	\$207,893	\$19,750
Rising Star Casino	\$318,579	\$29,422	\$2,795
TOTAL	\$480,573,358	\$53,469,414	\$5,079,594

*Sports Wagering Adjusted Gross Revenue reflects the Handle (wagers) less the payouts on winning wagers made during the reporting month and adjustments made. The Handle includes wagers received for future events in which the payout would not be made on a winning ticket until a future month. Therefore, a relevant win percentage cannot be calculated by simply dividing the Gross Revenue by the Handle reported during a like period.

**Harrah's Hoosier Park reported amounts includes the associated OTB's located in Indianapolis and New Haven.

***Indiana Grand reported amounts includes the associated OTB located in Clarksville.

State Wide Handle by Sport	Month	YTD
Football	\$57,536,712.29	\$641,038,722.51
Basketball	\$113,103,258.81	\$473,051,056.02
Baseball	\$106,241.68	\$215,328,670.82
Parlay	\$269,921,520.20	\$1,039,412,626.78
Other	\$39,582,374.62	\$401,824,623.30
TOTAL	\$480,250,107.60	\$2,770,655,699.43

Note: The Handle by Sport numbers are unaudited amounts used for informational purposes and not used in the calculation of taxes.

INDIANA GAMING COMMISSION
Detail of Sports Wagering Tax - As reported for January 2024

NORTHERN LICENSEES

Ameristar Casino	Handle	Gross Receipts
AS - Sportsbook.DraftKings.com	\$179,778,365	\$18,743,498
Retail	\$1,610,110	(\$44,556)
Adjustments		\$283
Taxable AGR		\$18,699,224

Blue Chip Casino	Handle	Gross Receipts
BC - in.sportsbook.FanDuel.com	\$159,595,239	\$23,242,266
Retail	\$460,426	\$44,053
Adjustments		\$87
Taxable AGR		\$23,286,406

Hard Rock Casino Northern Indiana	Handle	Gross Receipts
HR - HardRockSportsbook.com	\$5,975,448	\$535,945
Retail	\$1,496,177	\$183,242
Adjustments		\$7,211
Taxable AGR		\$726,398

Horseshoe Hammond	Handle	Gross Receipts
HH - IN.Unibet.com	\$1,243,801	\$17,123
Retail	\$2,674,056	\$318,849
Adjustments		\$18,530
Taxable AGR		\$354,502

SOUTHERN LICENSEES

Bally's Evansville	Handle	Gross Receipts
BE - Play.BallyBet.com	\$2,313,378	\$128,367
Retail	\$1,100,373	\$119,803
Adjustments		\$21,967
Taxable AGR		\$270,137

Beltterra Casino	Handle	Gross Receipts
BT - BetWay.com	\$466,978	\$34,074
BT - Sports.IN.BetMGM.com	\$35,971,699	\$4,057,130
Retail	\$160,834	(\$42,243)
Adjustments		(\$102,104)
Taxable AGR		\$3,946,857

Caesars Southern Indiana	Handle	Gross Receipts
Retail	\$1,431,843	\$142,040
Adjustments		\$38,478
Taxable AGR		\$180,518

French Lick Resort	Handle	Gross Receipts
FL - bet365.com	\$1,131,556	\$314,834
FL - IN.betrivers.com	\$10,776,600	\$897,164
Retail	\$376,165	\$26,991
Adjustments		(\$11,207)
Taxable AGR		\$1,227,782

Hollywood Lawrenceburg	Handle	Gross Receipts
HW - ESPNBet.com	\$30,828,179	\$1,410,989
HW - IN.PointsBet.com	\$7,330,903	\$691,835
Retail	\$1,220,042	\$76,164
Adjustments		(\$2,082)
Taxable AGR		\$2,176,906

Rising Star Casino	Handle	Gross Receipts
Retail	\$0	\$0
RS - Smarkets.com	\$318,579	\$27,145
RS - WynnBet.com	\$0	\$0
Adjustments		\$2,276
Taxable AGR		\$29,422

RACINO LICENSEES

Harrah's Hoosier Park	Handle	Gross Receipts
Retail	\$847,357	\$152,861
HP - WilliamHill.com	\$29,612,570	\$2,051,117
WC Downtown Indianapolis	\$1,151,880	\$140,030
WC New Haven	\$512,061	\$72,564
Adjustments		(\$53,201)
Taxable AGR		\$2,363,370

Horseshoe Indianapolis	Handle	Gross Receipts
Retail	\$662,688	\$85,205
WC Clarksville	\$1,526,051	\$80,210
Adjustments		\$42,478
Taxable AGR		\$207,893