

# Indiana Gaming Tax Revenue



Prepared for the Gaming Study Committee  
Legislative Services Agency August 24, 2009

# Gaming Time Line



# **Gaming Taxes and Revenue Yield**

# Taxes on Gaming Established Before 2007

## Hoosier Lottery

- \$0.27 per \$1.00 of ticket sales to state funds

## Pari-mutuel Wagering Tax

- 2%-2.5% of wagers on live or simulcast races

## Charity Gaming

- 10% Excise Tax on price of gaming cards
- License fee on organizations and game suppliers

## Riverboat Gaming

- Admissions - \$3 or \$4 per admission to casino
- Wagering - 15%-40% of casino AGR

# Taxes on Gaming Established Since 2007

## Slot Machine Wagering Tax

- State - 25%-35% of racino AGR
- Counties - 3% of racino AGR up to \$8 M annually
- Supplemental - 1% of racino AGR until July 1, 2012

## Gaming in Bars and Taverns

- 10% Excise Tax on price of gaming cards
- License fee on taverns and game suppliers

# Gaming Revenue by Source

## FY 2009 Total = \$1,082.4 M

### Hoosier Lottery

Surplus Revenue  
\$183.4 M

### Horse Racing

Pari-mutuel Wagering Tax  
\$3.6 M

Other  
\$0.6 M

### Charity Gaming

Charity Gaming Excise Tax  
\$1.4 M

Charity Gaming License Fees  
\$4.8 M

### Riverboat Casinos

Riverboat Admissions Tax  
\$75.2 M

Riverboat Wagering Tax  
\$690.4 M

### Racinos

Slot Machine Wagering Taxes  
\$122.4 M

### Type II Gaming

Type II Gaming Excise Tax  
\$0.3 M

Type II Gaming Fees  
\$0.3 M

# State and Local Shares

## Total FY 2009 = \$1,082.4

Revenue Source	State Share	Direct Local Share
Hoosier Lottery*	\$183.4 M	\$0
Horse Racing	4.2 M	0
Charity Gaming	6.2 M	0
Riverboat Casinos*	575.7 M	189.9 M
Racinos	110.9 M	11.5 M
Type II Gaming	0.6 M	0
<b>Total</b>	<b>\$881.0 M</b>	<b>\$201.4 M</b>

\*A portion of the state share is redistributed to local units.

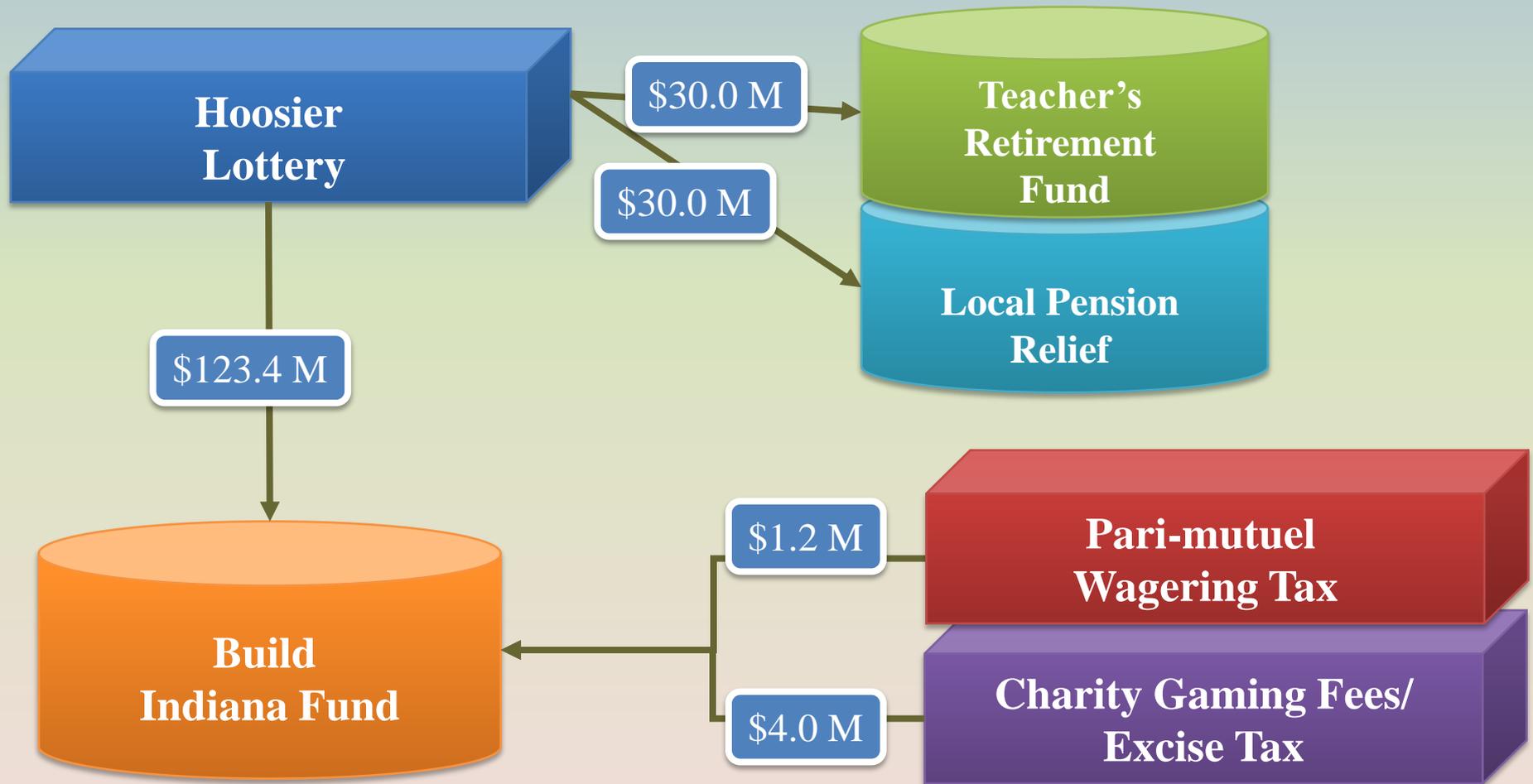
# **Gaming Revenue Uses**

# Distribution of State Share

Revenue Source	PTRF/General Fund	Build Indiana Fund	Other Dedicated
Hoosier Lottery	\$0 M	\$123.4 M	\$60.0M
Horse Racing	0	1.2	3.0
Charity Gaming	0	4.0	2.2
Riverboat Casinos	440.3	121.4	14.0
Racinos	107.1	0	3.8
Type II Gaming	0.3	0	0.3
<b>Total</b>	<b>\$547.7</b>	<b>\$250.0</b>	<b>\$83.3</b>

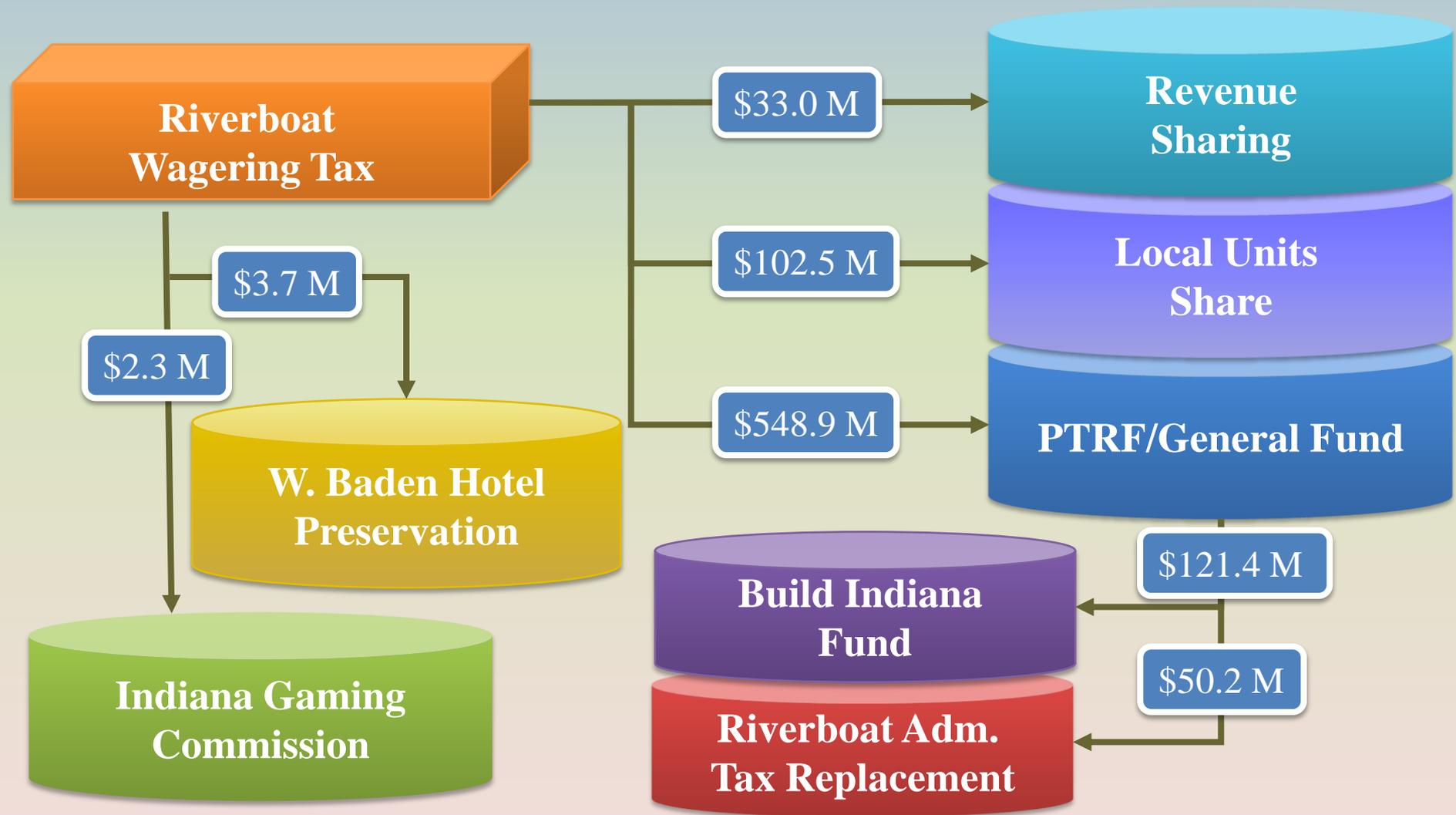
# Lottery, Pari-mutuel, and Charity Gaming Distributions

## FY 2009 Total = \$188.6 M



# Riverboat Wagering Tax Distributions

## FY 2009 Total = \$690.4 M



# Riverboat Admission Tax

## FY 2009 Collections and Replacement

<u>Receiver</u>	<u>Collections</u>	<u>Replacement</u>	<u>Total</u>
State General Fund	\$12.8 M	N/A	\$12.8 M
State Fair Comm.	\$3.7 M	\$2.6 M	\$6.3 M
Div. of Mental Health	\$2.45 M	\$1.74 M	\$4.2 M
IN Econ. Dev. Corp.	\$1.2 M	N/A	\$1.2 M
W. Baden Hotel Preservation (DNR)	\$0.6 M	N/A	\$0.6 M
Local Units Share	<u>\$54.4 M</u>	<u>\$36.5 M</u>	<u>\$90.9 M</u>
<b>Total</b>	<b>\$75.2 M</b>	<b>\$40.8 M</b>	<b>\$116.0 M</b>

# Racino Tax Revenue

## Initial License Fee

- \$250 M Per Racino
- \$300 M paid in October 2007
- \$200 M paid in October 2008
- Distributed to the Property Tax Reduction Trust Fund

## Slot Machine Wagering Tax Distributions FY 2009 Total = \$122.4 M

- |                      |           |
|----------------------|-----------|
| • State General Fund | \$107.1 M |
| • Madison County     | 6.0 M     |
| • Shelby County      | 5.5 M     |
| • French Lick Casino | 3.8 M     |

# Type II Gaming in Bars & Taverns

## Type II Gaming Excise Tax

- State General Fund
- FY 2009 = \$0.3 M

## Type II Gaming Fees

- Alcohol & Tobacco Commission  
Enforcement and Administrative Fund
- FY 2009 = \$0.3 M

# Other Revenue Uses

Spending from the Build Indiana Fund

County revenue sharing from Riverboat Wagering Tax

Riverboat local development agreements

Distributions to horse racing interests from Racino AGR

# Distributions to the Build Indiana Fund (BIF)

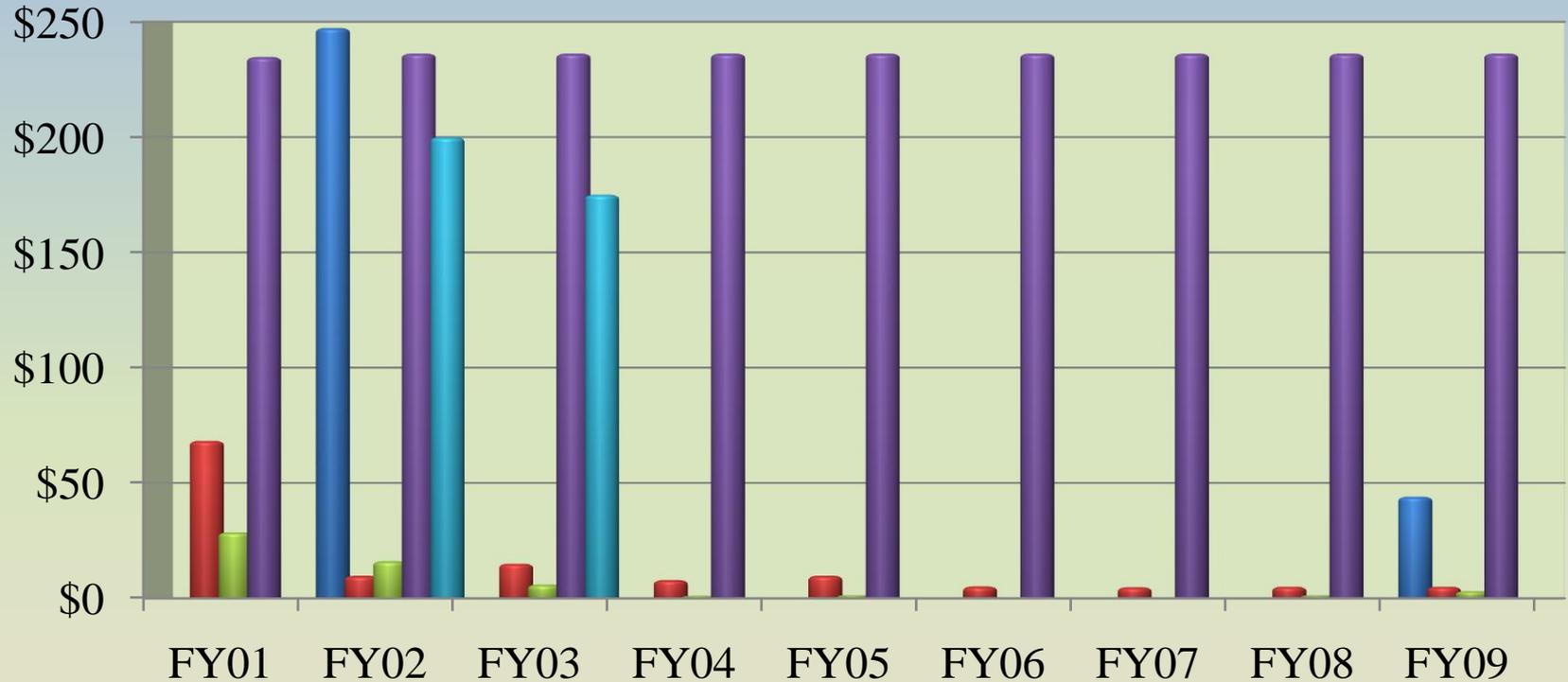
Annual Funding: Effectively Limited to \$250 M

- Curbs annual expenditures from the BIF
- Restricts the types of expenditures made from the BIF

# Distributions to the Build Indiana Fund (BIF)

<u>BIF Funding Formula</u>	<u>FY 2009</u>
Annual Funding Limit	\$250.0 M
Less: Lottery Revenue	(\$123.4 M)
Pari-mutuel Revenue	(\$1.2 M)
Charity Gaming Revenue	<u>(\$4.0 M)</u>
<b>Wagering Tax To BIF</b>	<b>\$121.4 M</b>

# Distributions from the BIF



- State General Fund
- Technology/Other
- Local Capital Projects
- Motor Vehicle Excise Tax Replacement
- Property Tax Replacement Fund

# Wagering Tax Revenue Sharing

\$33 M annually from  
Riverboat Wagering  
Tax

Distributed by August  
15<sup>th</sup> each year

Per capita distribution to counties not containing  
a riverboat casino

- Distributed to the county treasurer
- Distributed to counties and to cities and towns within the counties

# Riverboat Casino Local Development Agreements

Financial agreements between casino owners and local units community foundations, etc

State Statute  
—  
No specific requirement;  
No regulations

Usually include temporary lump sum payments

Ongoing payments typically based on wagering levels at casinos

Gaming Commission Reports:

- \$119.7 M paid in 2008
- \$711.6 M paid 2003 to 2008

# Distribution of Racino AGR to Horse Racing Industry

## FY 2009 Total = \$57.5 M

15% of AGR

Remainder

Gaming Integrity Fund  
\$500 K

Equine Promotion & Welfare  
0.5% \$0.3 M

Backside Benevolence  
2.5% \$1.4 M

Horse and Horse Racing Promotion  
97.0% \$55.3 M

Thoroughbred Owners & Trainers Assoc.

46% 46% 2.4%

Standardbred Owners & Trainers Assoc.

46% 46% 3.5%

Quarter Horse Owners & Trainers Assoc.

8% 8% 5%

Thoroughbred Purposes 46%

TB Breed Dev. Fund  
40%

60%

Standardbred Purposes 46%

SB Breed Dev. Fund  
50%

50%

Quarter Horse Purposes 8%

QH Breed Dev. Fund  
30%

70%

97%

Thoroughbred Purposes

0.6%

Thoroughbred Owners and Breeders

96.5%

Standardbred Purposes

95%

Quarter Horse Purposes

# **Casino/Racino Tax Base**

# YOY Growth Forecast for Gaming Taxes

## Riverboat Wagering Tax

- FY 2010: -1.1%
- FY 2011: +1.9%

## Riverboat Admission Tax

- FY 2010: -1.0%
- FY 2011: 0.0%

## Racino Slot Machine Wagering Tax

- FY 2010: 0.0%
- FY 2011: +1.9%

# Revenue Growth Potential

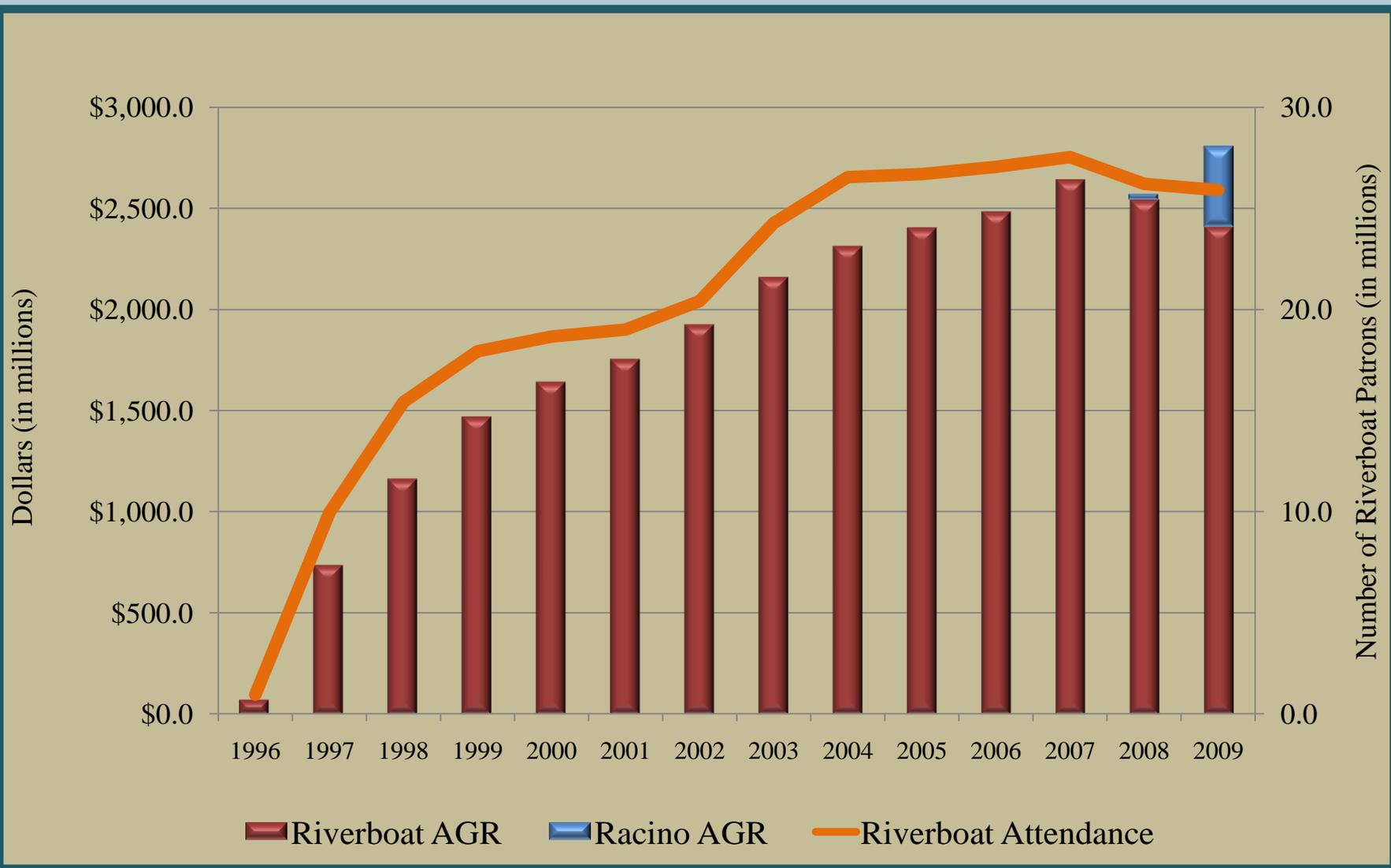
- Riverboat Admissions declining in recent years
- Riverboat AGR growth slowing markedly in recent years then turning to decline
- Relatively low growth in AGR per patron

## Trends

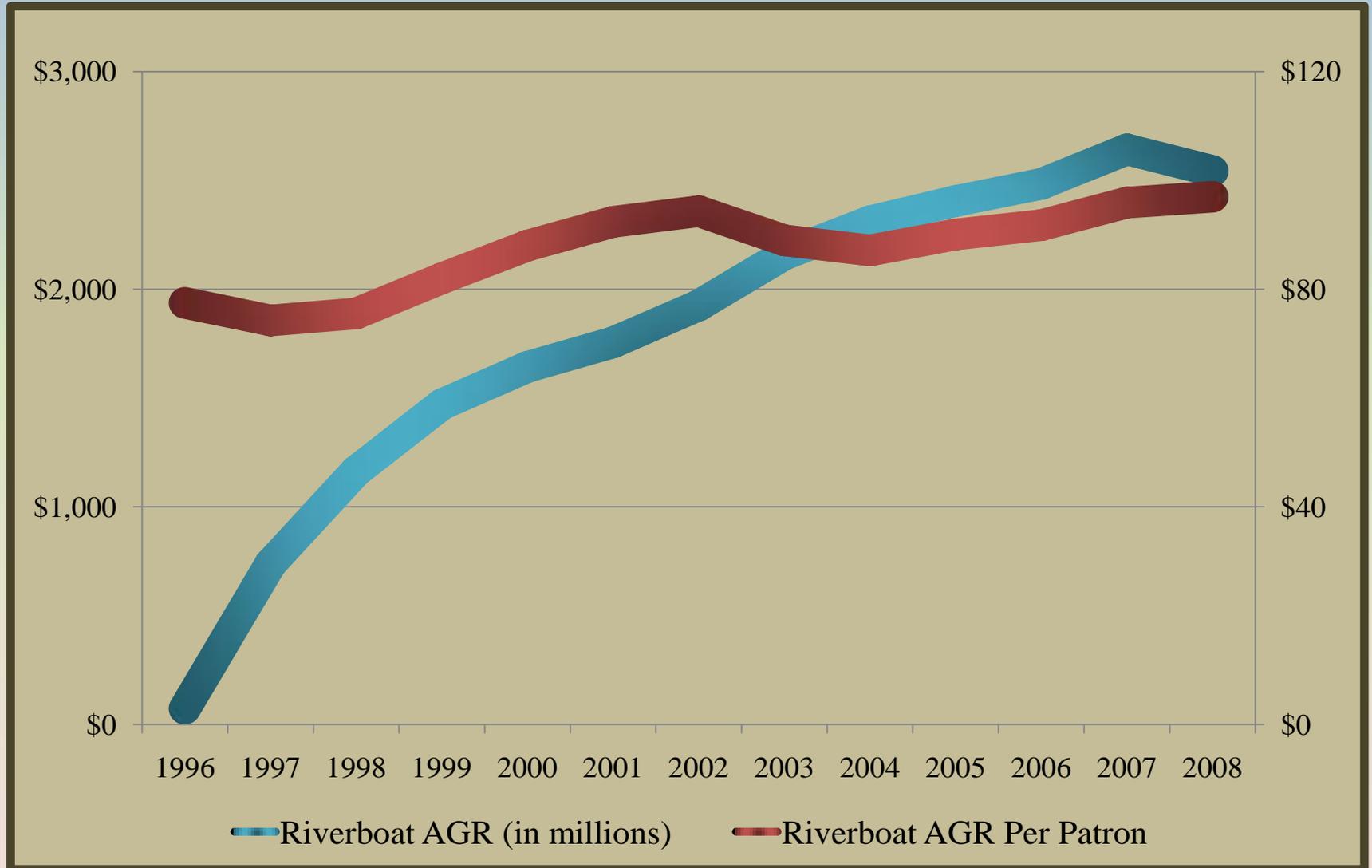
- Market maturation/saturation
- Recessionary effects
- Displacement by Indiana casinos and racinos
- Competition from gaming facilities in surrounding states

## Factors in Play

# Gaming Tax Bases AGR and Patrons



# Future Base Growth



# Competition from Other States

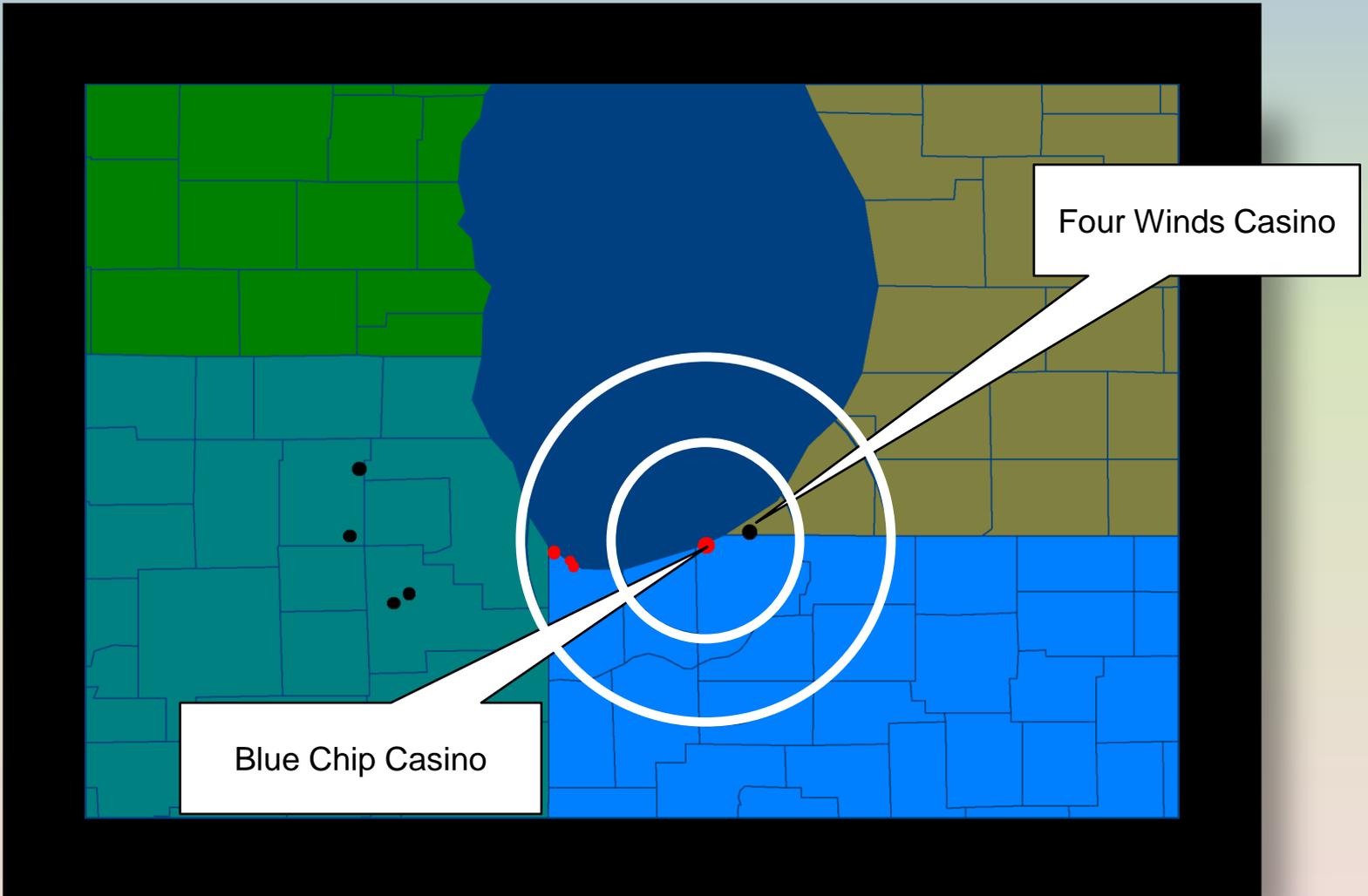
## Out-of-State Patronage at Indiana Casinos

- Est. 68% of patrons at Lake Michigan casinos are nonresidents
- Est. 64% of patrons at Ohio River casinos are nonresidents

## Affect on Riverboat Gaming Revenue

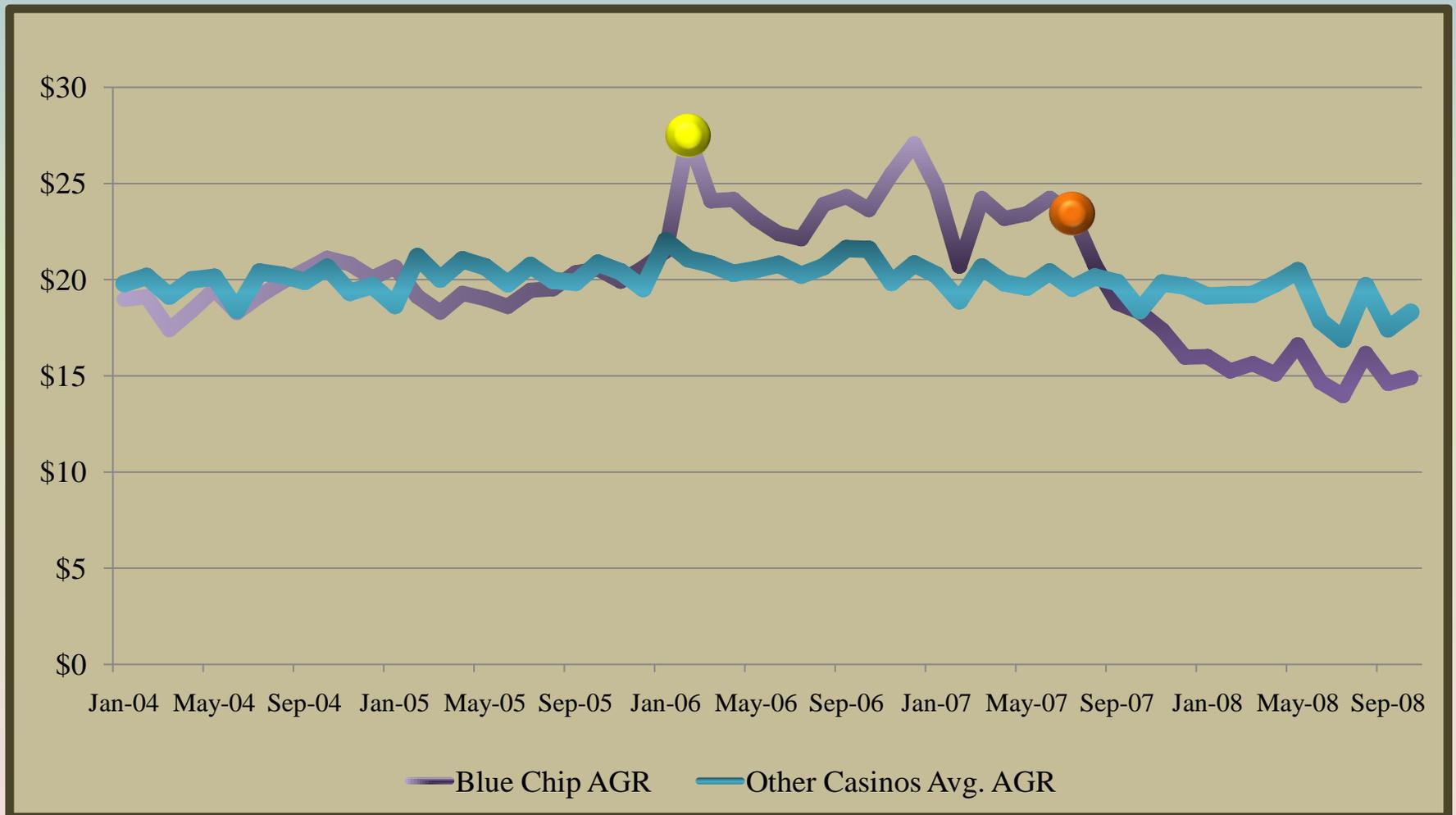
- OH: Startup of racinos
- MI: Tribal casino near Michigan City, more possibly to come
- KY: No casino gaming, but they're trying
- IL: 10<sup>th</sup> license, deregulation, tax changes, smoking ban

# Market Competition



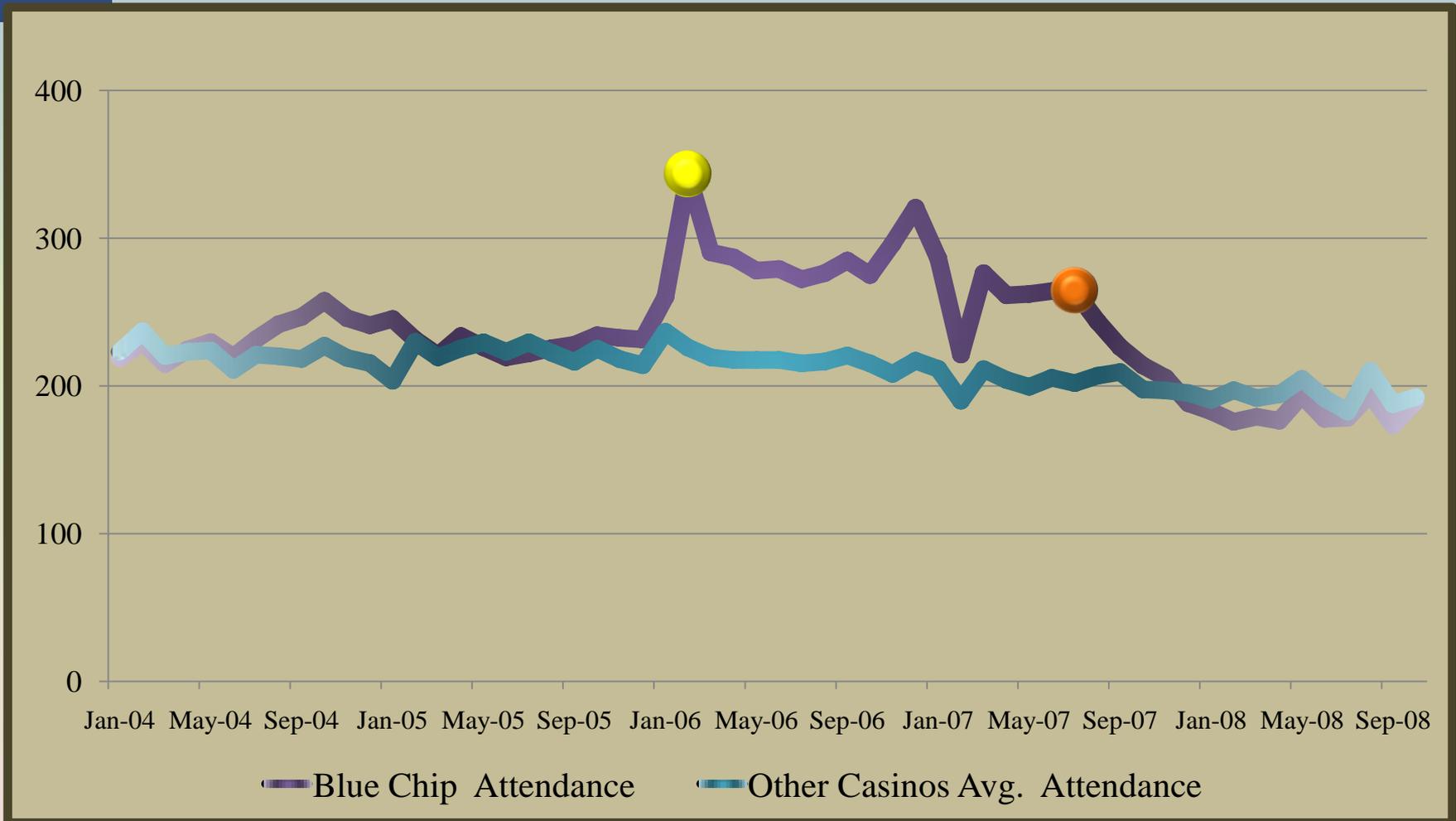
# Market Competition Impact I

(In Millions)

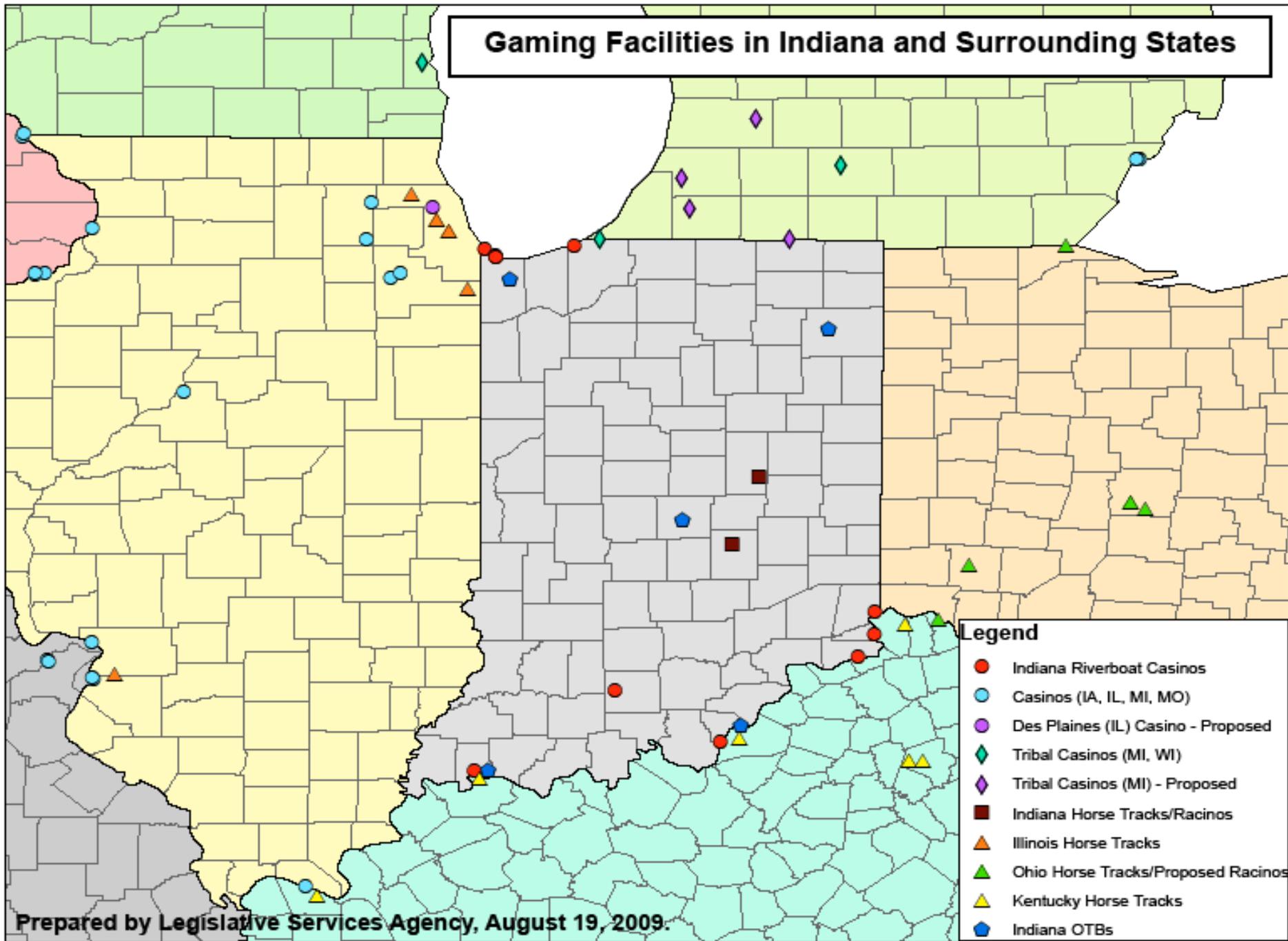


# Market Competition Impact II

(In Thousands)



# Gaming Facilities in Indiana and Surrounding States



## Riverboat Wagering Tax Distributions

<b>State</b>	<b>FY 2009 Revenue Distribution</b>
Build Indiana Fund	\$121,379,196
State General Fund*	\$236,253,608
Property Tax Replacement Fund**	\$191,233,357
Indiana Gaming Commission	\$2,333,533
W. Baden Springs Historic Hotel Preservation & Maintenance Fund	\$3,685,596
<b>Subtotal-State</b>	<b>\$554,885,290</b>

<b>Local</b>	<b>FY 2009 Revenue Distribution</b>
Local Revenue Sharing	\$33,000,000
East Chicago	\$13,549,654
Evansville	\$4,760,340
French Lick	\$1,551,830
Gary	\$11,285,624
Hammond	\$13,749,023
Harrison Co.	\$11,767,667
Lawrenceburg	\$17,686,963
Michigan City	\$9,556,783
Orange County	\$1,745,809
Orange Co. Convention & Visitor's Bureau	\$96,989
Orange Co. Development Commission	\$1,551,830
Orleans	\$969,894
Paoli	\$969,894
Rising Sun	\$6,595,316
Switzerland Co.	\$5,111,269
West Baden Springs	\$1,551,830
<b>Subtotal-Local</b>	<b>\$135,500,715</b>

**Grand Total** **\$690,386,005**

\*The distribution to the State General Fund commenced as of January 1, 2009.

\*\*The distribution to the Property Tax Replacement Fund ended as of December 31, 2008.

Source: Indiana State Auditor's Office.

Prepared by Legislative Services Agency, August 2009.

## Riverboat Admission Tax Distributions

State	Guarantee Amount*	FY 2009 Revenue Distribution	Supplemental Admission Tax Replacement (for FY 2009 shortages)
State General Fund**	N/A	\$12,841,387	N/A
State Fair Commission	\$6,278,104	\$3,674,066	\$2,604,038
Division of Mental Health	\$4,185,361	\$2,449,353	\$1,736,008
Indiana Economic Development Corporation	N/A	\$1,206,960	N/A
W. Baden Springs Historic Hotel Preservation & Maintenance Fund	N/A	\$627,619	N/A
<b>Subtotal-State</b>	<b>\$10,463,465</b>	<b>\$20,799,385</b>	<b>\$4,340,045</b>

Local	Guarantee Amount*	FY 2009 Revenue Distribution	Supplemental Admission Tax Replacement (for FY 2009 shortages)
Dearborn County	\$7,448,449	\$3,472,167	\$3,976,282
Dearborn Co. Convention & Visitor's Bureau	\$744,838	\$347,214	\$397,625
East Chicago	\$5,982,314	\$3,371,165	\$2,611,150
Evansville	\$2,126,671	\$1,296,734	\$829,937
French Lick	N/A	\$482,784	N/A
Gary	\$6,312,402	\$2,855,059	\$3,457,343
Hammond	\$5,294,238	\$4,910,362	\$383,876
Harrison County	\$11,480,495	\$5,683,778	\$5,796,716
Harrison Co. Convention & Visitor's Bureau	\$574,020	\$284,186	\$289,833
Historic Hotel Preservation Commission	N/A	N/A	N/A
Lake County	\$17,588,954	\$11,136,586	\$6,452,368
Lake County Convention & Visitor's Bureau	\$1,582,992	\$1,002,294	\$580,698
LaPorte County	\$3,909,273	\$2,289,093	\$1,620,180
LaPorte County Convention & Visitor's Bureau	\$390,924	\$228,907	\$162,017
Lawrenceburg	\$7,448,449	\$3,472,167	\$3,976,282
Michigan City	\$3,909,273	\$2,289,093	\$1,620,180
NW Ind. Law Enforcement Training Academy	\$175,888	\$111,355	\$64,533
Ohio County	\$2,638,036	\$1,615,810	\$1,022,226
Ohio Co. Convention & Visitor's Bureau	\$263,801	\$161,580	\$102,222
Orange County	N/A	\$1,062,125	N/A
Orange Co. Development Commission	N/A	\$482,784	N/A
Orleans	N/A	\$241,392	N/A
Paoli	N/A	\$241,392	N/A
Rising Sun	\$2,638,036	\$1,615,810	\$1,022,226
Switzerland County	\$4,804,708	\$3,682,944	\$1,121,764
Switzerland Co. Convention & Visitor's Bureau	\$240,233	\$184,146	\$56,088
Vanderburgh County	\$2,126,671	\$1,296,734	\$829,937
Vanderburgh Co. Convention & Visitor's Bureau	\$212,665	\$129,672	\$82,993
West Baden Springs	N/A	\$482,784	N/A
<b>Subtotal-Local</b>	<b>\$87,893,329</b>	<b>\$54,430,115</b>	<b>\$36,456,475</b>

<b>Grand Total</b>	<b>\$98,356,793</b>	<b>\$75,229,500</b>	<b>\$40,796,520</b>
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\*The guarantee amount is equal to the FY 2002 distribution amount to recipient. Recipients of Admission Tax from the French Lick Casino are not included under the guarantee system.

\*\*The distribution to the State General Fund began in FY 2009 as the former distribution to horse racing was replaced by the 15% set aside for horse racing purposes from racino slot machine adjusted gross gaming receipts.

Source: Indiana State Auditor's Office.

Prepared by Legislative Services Agency, August 2009.

**North Boats****Blue Chip - Michigan City**

<b>Payee/description</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Total</b>
City of Michigan City	2,585,560	2,995,589	3,339,976	3,830,158	4,935,254	3,422,399	21,108,936
MC Community Enrichment	909,676	750,000	750,000	750,000	750,000	522,851	4,432,527
MC Economic Development	200,466	251,166	249,890	298,478	200,000		1,200,000
							-
<b>Total</b>	<b>3,695,702</b>	<b>3,996,755</b>	<b>4,339,866</b>	<b>4,878,636</b>	<b>5,885,254</b>	<b>3,945,250</b>	<b>26,741,463</b>

**Horseshoe - Hammond**

<b>Payee/description</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Total</b>
Police/Fire /Public Safety	1,195,158	932,500	870,267	809,232	801,602	835,204	5,443,963
City - per 2006 MOAB Agree	-	-		11,090,909	3,529,293	7,532	14,627,734
City - Annual AGR %	15,559,656	16,691,504	18,266,824	18,266,979	18,266,979	18,266,979	105,318,921
Port Authority - admin \$1	3,705,457	4,067,302	4,276,019	4,085,745	4,146,759	5,320,931	25,602,213
Port Authority - admin shortfall	1,633,211	1,271,366	1,062,589	1,252,923	1,191,909	604,977	7,016,975
Railroad relocation agree	413,132	11,523					424,655
\$ 5 Million residential development	859,334	26,639		1,536			887,509
							-
<b>Total</b>	<b>23,365,948</b>	<b>23,000,834</b>	<b>24,475,699</b>	<b>35,507,324</b>	<b>27,936,542</b>	<b>25,035,623</b>	<b>159,321,970</b>

**Ameristar - East Chicago**

<b>Payee/description</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Total</b>
Twin City Education Foundation	3,047,421	3,132,992	2,901,877	3,217,451	3,127,114	-	15,426,856
City of East Chicago	3,047,421	3,132,992	2,901,877	3,217,451	3,215,379	3,095,622	18,610,743
Twin City/EC Community Escrow					176,529	6,191,244	6,367,773
East Chicago Community Foundation	3,047,421	3,132,992	2,901,877	3,217,451	3,127,114	-	15,426,856
East Chicago Second Century /Escrow *	2,285,566	2,349,745	2,176,392	2,413,088	2,411,534	2,321,717	13,958,041
Home Buying Assistance Program	84,897	20,226					105,123
Land Lease Payment	441,000	441,000					882,000
							-
<b>Total</b>	<b>11,953,726</b>	<b>12,209,948</b>	<b>10,882,023</b>	<b>12,065,441</b>	<b>12,057,670</b>	<b>11,608,583</b>	<b>70,777,392</b>

\* Note: Payments for the East Chicago Second Century are currently being held in escrow.

**Majestic Star - Gary**

<b>Payee/description</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Total</b>
City of Gary-(partial escrow 08)	4,103,373	4,488,047	4,508,692	3,066,106	3,105,732	3,259,504	22,531,454
LakeShore Dev Fund/ Escrow				758,371	798,648	583,024	2,140,043
							-
<b>Total</b>	<b>4,103,373</b>	<b>4,488,047</b>	<b>4,508,692</b>	<b>3,824,477</b>	<b>3,904,380</b>	<b>3,842,528</b>	<b>24,671,497</b>

**Majestic Star II - Gary**

<b>Payee/description</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Total</b>
City of Gary-(partial escrow 08)	5,382,371	5,630,989	5,553,363	2,933,894	2,894,268	2,740,496	25,135,382
LakeShore Dev Fund/ Escrow				758,371	798,648	448,398	2,005,417
Trump Foundation	100,000	100,000					200,000
Infrastructure Improvement	0	1,270,596					1,270,596
Stadium & Roadway Development							-
							-
<b>Total</b>	<b>5,482,371</b>	<b>7,001,585</b>	<b>5,553,363</b>	<b>3,692,265</b>	<b>3,692,916</b>	<b>3,188,894</b>	<b>28,611,395</b>

## South Boats

### Argosy - Lawrenceburg

Payee/description	2003	2004	2005	2006	2007	2008	Total
City of Lawrenceburg	31,267,998	36,484,324	39,905,759	41,031,924	45,701,311	45,623,689	240,015,005
							-
							-
<b>Total</b>	<b>31,267,998</b>	<b>36,484,324</b>	<b>39,905,759</b>	<b>41,031,924</b>	<b>45,701,311</b>	<b>45,623,689</b>	<b>240,015,005</b>

### Aztar - Evansville

Payee/description	2003	2004	2005	2006	2007	2008	Total
City of Evansville - park lease *	2,930,919	3,071,601	3,172,075	2,214,135	1,648,514	600,000	13,637,244
							-
Pre-payments to City of Evansville-amortized **	2,100,000	2,100,000	2,100,000	3,100,000	3,100,000	3,000,000	15,500,000
							-
<b>Total</b>	<b>5,030,919</b>	<b>5,171,601</b>	<b>5,272,075</b>	<b>5,314,135</b>	<b>4,748,514</b>	<b>3,600,000</b>	<b>29,137,244</b>

\* Note: park lease payments are net of any pre-payments and/or redevelopment credits.

\*\* - Pre-payments of \$10.5 million in 12/00 and \$ 15.5 million in 12/05 - funds utilized for local initiatives

### Belterra - Switzerland County

Payee/description	2003	2004	2005	2006	2007	2008	Total
Switzerland County Public School Endowment Fur	539,364	369,182	255,316	73,240			1,237,102
Vevay-Switzerland County Foundation	271,007	185,499	128,390	36,620			621,515
Vevay Town Board	271,007	185,499	128,390	36,620			621,515
Patriot Town Board	94,033	64,363	44,223	12,802			215,421
Switzerland Co Treasurer - 1998 Agreement			804,024				804,024
Switzerland Co Treasurer - new agreement*				1,347,708	1,526,126	1,488,212	4,362,046
Interlocal Agreement with Switzerland County	652,793	452,966	228,471	226,674	256,090	424,968	2,241,961
Interlocal Agreement with Crawford County	95,114	87,223	60,454	5,959			248,751
							-
<b>Total</b>	<b>1,923,318</b>	<b>1,344,732</b>	<b>1,649,268</b>	<b>1,739,623</b>	<b>1,782,216</b>	<b>1,913,180</b>	<b>10,352,336</b>

\* Note: Beginning April 2006, one payment is made to the Switzerland County Treasurer for distribution by the county auditor

### Horseshoe Southern IN - Harrison County

Payee/description	2003	2004	2005	2006	2007	2008	Total
Harrison Co. Community Foundation	10,450,365	11,950,629	12,332,660	14,817,677	15,605,671	12,719,642	77,876,643
Caesars Riverboat Casino Foundation	3,483,455	3,983,455	4,110,887	4,939,226	5,201,890	4,239,881	25,958,794
							-
<b>Total</b>	<b>13,933,820</b>	<b>15,934,084</b>	<b>16,443,546</b>	<b>19,756,903</b>	<b>20,807,561</b>	<b>16,959,523</b>	<b>103,835,437</b>

### Grand Victoria - Rising Sun

Payee/description	2003	2004	2005	2006	2007	2008	Total
Rising Sun Reg Foundations	1,927,262	2,416,358	2,382,651	2,445,437	2,100,314	2,077,402	13,349,424
Settlement - Admissions	586,075	-					586,075
Other							-
<b>Total</b>	<b>2,513,337</b>	<b>2,416,358</b>	<b>2,382,651</b>	<b>2,445,437</b>	<b>2,100,314</b>	<b>2,077,402</b>	<b>13,935,499</b>

### French Lick Resort Casino - Orange County

Payee/description	2003	2004	2005	2006	2007	2008	Total
Orange County				56,824	675,936	608,035	1,340,795
French Lick City Hall				60,375	718,182	646,038	1,424,595
West Baden Town Hall				60,375	718,182	646,038	1,424,595
							-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,574</b>	<b>2,112,299</b>	<b>1,900,111</b>	<b>4,189,984</b>

Note : additional information forthcoming

## FY 2009 Distributions of 15% Set Aside from Racino Slot Machine AGR

	Indiana Downs	Hoosier Park	Total
Slot Machine Adjusted Gross Receipts	\$182,030,356	\$201,133,921	\$383,164,277
<b>15% Set Aside Amount</b>	<b>\$27,304,553</b>	<b>\$30,170,088</b>	<b>\$57,474,642</b>
<b>Distribution to Gaming Integrity Fund</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$500,000</b>
<b>Amount Distributed by Formula After Gaming Integrity Dist.</b>	<b>\$27,054,553</b>	<b>\$29,920,088</b>	<b>\$56,974,642</b>
<b>Distribution to Equine Promotion &amp; Welfare (.5%)</b>	<b>\$135,273</b>	<b>\$149,600</b>	<b>\$284,873</b>
Standardbred Assn. (46%)	\$62,225	\$68,816	\$131,042
Horsemen's Benevolence & Protective Assn. (46%)	\$62,225	\$68,816	\$131,042
Quarter Horse Racing Assn. (8%)	\$10,822	\$11,968	\$22,790
<b>Distribution to Backside Benevolence (2.5%)</b>	<b>\$676,364</b>	<b>\$748,002</b>	<b>\$1,424,366</b>
Standardbred Assn. (46%)	\$311,127	\$344,081	\$655,208
Horsemen's Benevolence & Protective Assn. (46%)	\$311,127	\$344,081	\$655,208
Quarter Horse Racing Assn. (8%)	\$54,109	\$59,840	\$113,949
<b>Distribution to Purses, Breed Development, &amp; Horsemen (97%)</b>	<b>\$26,242,917</b>	<b>\$29,022,485</b>	<b>\$55,265,402</b>
<b>Thoroughbred Purposes (46%)</b>	<b>\$12,071,742</b>	<b>\$13,350,343</b>	<b>\$25,422,085</b>
<i>60% Distributed as Follows:</i>	<i>\$7,243,045</i>	<i>\$8,010,206</i>	<i>\$15,253,251</i>
Thoroughbred Purses (97%)	\$7,025,754	\$7,769,900	\$14,795,654
Horsemen's Benevolence & Protective Assn. (2.4%)	\$173,833	\$192,245	\$366,078
Thoroughbred Owners and Breeders Assn. (.6%)	\$43,458	\$48,061	\$91,520
<i>40% Distributed to Thoroughbred Breed Development</i>	<i>\$4,828,697</i>	<i>\$5,340,137</i>	<i>\$10,168,834</i>
<b>Standardbred Purposes (46%)</b>	<b>\$12,071,742</b>	<b>\$13,350,343</b>	<b>\$25,422,085</b>
<i>50% Distributed as Follows:</i>	<i>\$6,035,871</i>	<i>\$6,675,172</i>	<i>\$12,711,043</i>
Standardbred Purses (96.5%)	\$5,824,615	\$6,441,541	\$12,266,156
Standardbred Assn. (3.5%)	\$211,255	\$233,631	\$444,886
<i>50% Distributed to Standardbred Breed Development</i>	<i>\$6,035,871</i>	<i>\$6,675,172</i>	<i>\$12,711,043</i>
<b>Quarter Horse Purposes (8%)</b>	<b>\$2,099,433</b>	<b>\$2,321,799</b>	<b>\$4,421,232</b>
<i>70% Distributed as Follows:</i>	<i>\$1,469,603</i>	<i>\$1,625,259</i>	<i>\$3,094,863</i>
Quarter Horse Purses (95%)	\$1,396,123	\$1,543,996	\$2,940,119
Quarter Horse Racing Assn. (5%)	\$73,480	\$81,263	\$154,743
<i>30% Distributed to Quarter Horse Breed Development</i>	<i>\$629,830</i>	<i>\$696,540</i>	<i>\$1,326,370</i>

Source: Indiana Horse Racing Commission.

Prepared by Legislative Services Agency, August 2009.

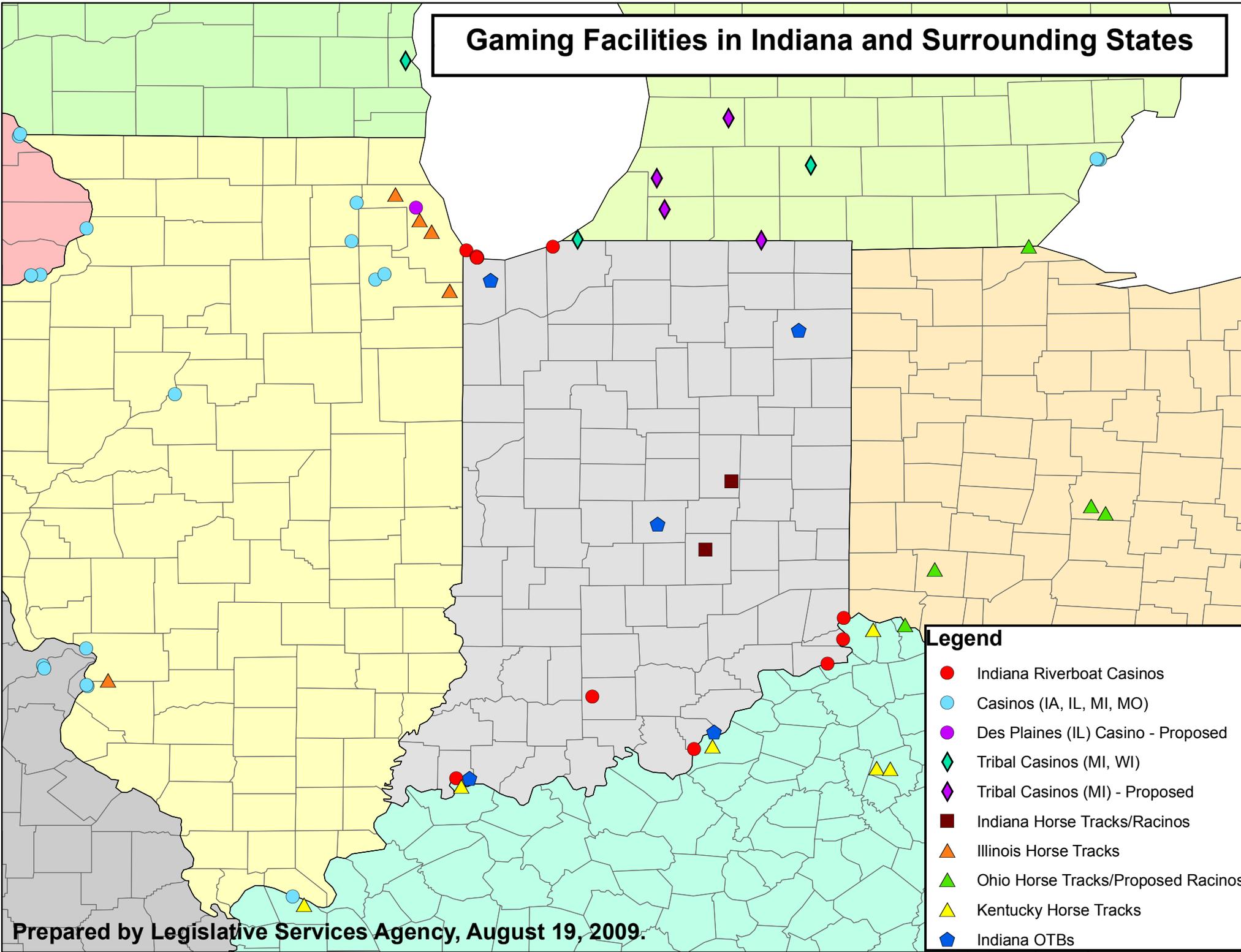
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Source: Indiana Horse Racing Commission.

Prepared by Legislative Services Agency, August 2009.

# Gaming Facilities in Indiana and Surrounding States



- Legend**
- Indiana Riverboat Casinos
  - Casinos (IA, IL, MI, MO)
  - Des Plaines (IL) Casino - Proposed
  - ◆ Tribal Casinos (MI, WI)
  - ◆ Tribal Casinos (MI) - Proposed
  - Indiana Horse Tracks/Racinos
  - ▲ Illinois Horse Tracks
  - ▲ Ohio Horse Tracks/Proposed Racinos
  - ▲ Kentucky Horse Tracks
  - ◆ Indiana OTBs