

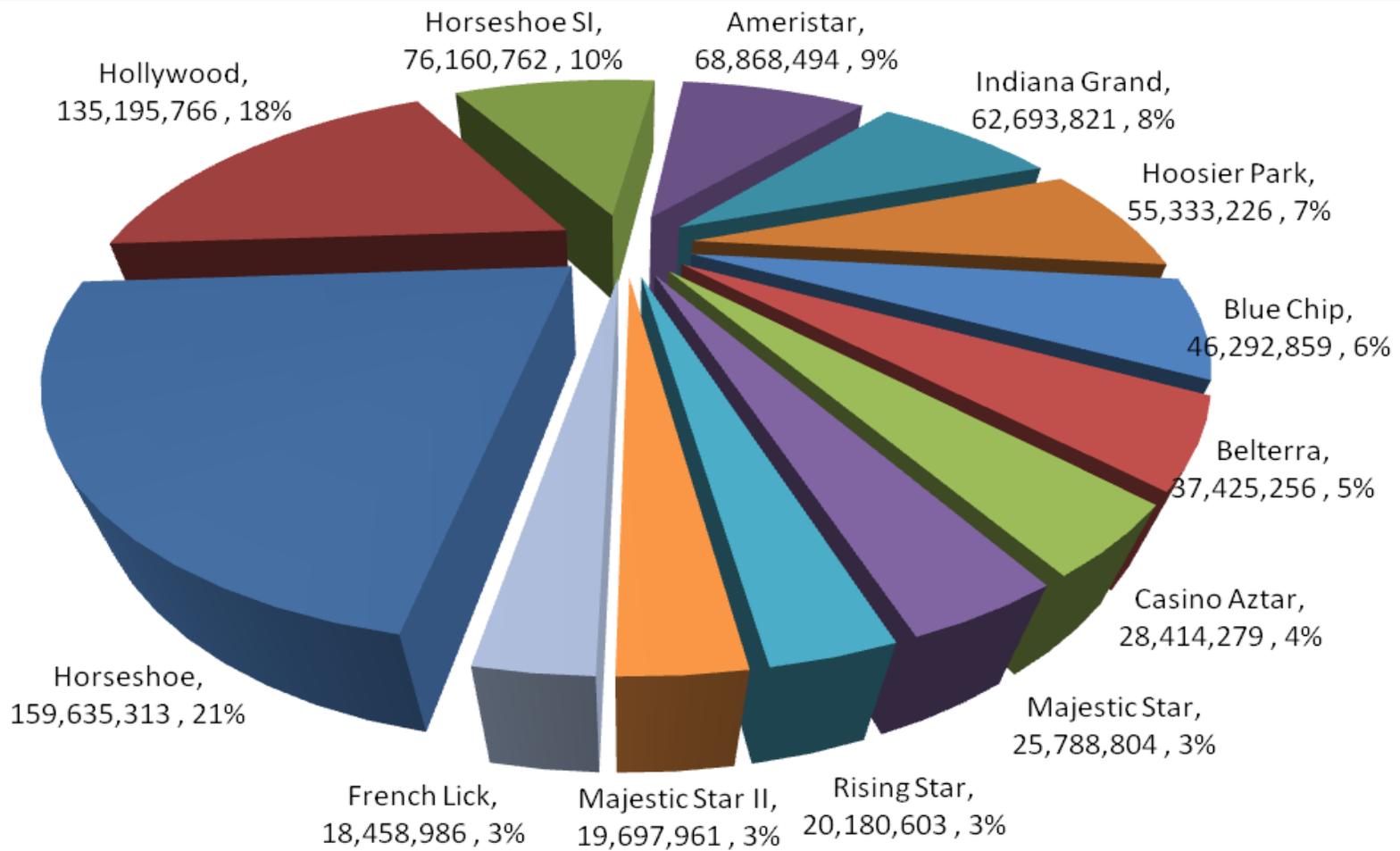


Budget Committee Hearing

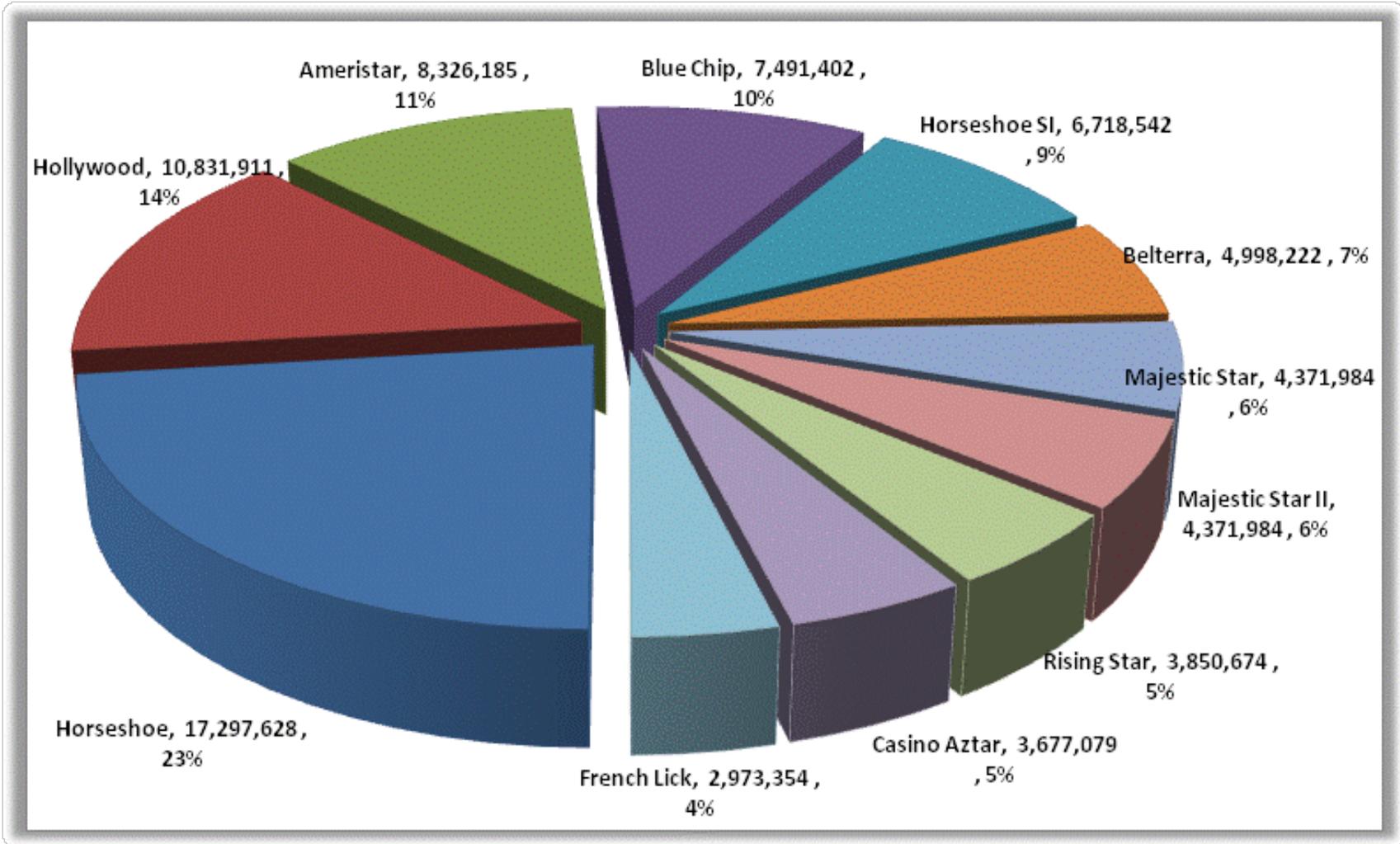
December 12, 2012

Ernest Yelton, Executive Director

FY 12 Wagering Tax - by Casino/Racino



FY 12 Admission Tax– by Casino



GRADUATED TAX STATUS - FY 2012

Racinos	Rate	Date of Change
	25%	07/01/2011
Hoosier Park	30%	12/24/2011
	35%	06/29/2012
	25%	07/01/2011
Indiana Live	30%	12/02/2011
	35%	05/23/2012

Graduated Slot Machine Wagering AGR	Rate
Less than \$100 million	25%
\$100 - \$ 200 million	30 %
Over \$ 200 million	35 %

South Boats	Rate	Date of Change
Belterra	15%	07/01/2011
	20%	08/27/2011
	25%	10/29/2011
	30%	01/01/2012
	35%	
Casino Aztar	15%	07/01/2011
	20%	09/11/2011
	25%	12/02/2011
	30%	02/17/2012
	35%	
French Lick	15%	07/01/2011
	20%	10/07/2011
	25%	01/28/2012
	30%	05/12/2012
	35%	
Hollywood	15%	07/01/2011
	20%	07/21/2011
	25%	08/11/2011
	30%	09/02/2011
	35%	11/05/2011
Horseshoe SI	15%	07/01/2011
	20%	08/01/2011
	25%	09/03/2011
	30%	10/14/2011
	35%	02/10/2012
Rising Star	15%	07/01/2011
	20%	09/24/2011
	25%	01/19/2012
	30%	04/22/2012
	35%	

North Boats	Rate	Date of Change
Ameristar	15%	07/01/2011
	20%	08/06/2011
	25%	09/14/2011
	30%	10/23/2011
	35%	02/17/2012
Blue Chip	15%	07/01/2011
	20%	08/19/2011
	25%	10/12/2011
	30%	12/04/2011
	35%	05/11/2012
Horseshoe	15%	07/01/2011
	20%	07/16/2011
	25%	08/05/2011
	30%	08/27/2011
	35%	10/22/2011
Majestic Star	15%	07/01/2011
	20%	09/20/2011
	25%	12/23/2011
	30%	03/10/2012
	35%	
Majestic Star 2	15%	07/01/2011
	20%	10/12/2011
	25%	01/31/2012
	30%	04/30/2012
	35%	

Riverboat Wagering AGR	Rate
Less than \$ 25 million	15 %
\$ 25 - \$ 50 million	20 %
\$ 50 - \$ 75 million	25 %
\$ 75 - \$ 150 million	30 %
\$ 150 - \$ 600 million	35 %
Over \$ 600 million	40 %

Newly Established Competition

State - Venue	Date of Opening	Number of Slots	Number of Table Games
Ohio -Horseshoe Cleveland	May 14, 2012	2,100	65 + 30 poker
Ohio – Hollywood Toledo	May 29, 2012	2,000	60 + 20 poker
Ohio – Hollywood Columbus	October 8, 2012	3,000	70 + 30 Poker
Ohio – Horseshoe Cincinnati	April or May 2013	2,000 estimated	85 + 31 poker estimated
Ohio – Scioto Downs	June 1, 2012	2,100 VLTs	n/a
Ohio – additional racinos	Cleveland – Spring 2013	Cincinnati Late 2013	Dayton & Lebanon 2014
Kentucky – Ellis Park	September 2012	187 Instant Racing Machines	n/a
Illinois – multi(bars, truck stops and private clubs)	Licenses issued beginning 6/2012	714 Video Gaming Terminals	n/a

3 Year Summary – IGC Revenue

Amount Received for Charity Gaming Activity

	FY10	FY11	FY12
C. Gaming Excise Tax	\$ 1,250,060	\$ 1,276,362	\$ 1,227,156
Licensing	\$ 4,157,870	\$ 4,284,390	\$ 4,328,319
Penalty	\$ 78,214	\$ 58,436	\$ 47,512
Total	\$ 5,486,144	\$ 5,619,188	\$ 5,602,987

Fees Received for Licensing Activity

	FY10	FY11	FY12
Occupational	\$ 1,507,496	\$ 1,243,252	\$ 1,231,370
Riverboat	\$ 90,000	\$ 155,000	\$ 2,150,000
Supplier	\$ 209,750	\$ 255,242	\$ 211,150
Total	\$ 1,807,246	\$ 1,653,494	\$ 3,592,520

Other Fees Received from Horsetrack Facilities

	FY10	FY11	FY12
County Slot Wagering	\$ 12,850,117	\$ 13,689,256	\$ 14,030,510
Supplemental Fee *	\$ 4,283,373	\$ 4,563,085	\$ 4,676,837
Total	\$ 17,133,490	\$ 18,252,341	\$ 18,707,347

** Is distributed to the French Lick Resort Casino, - expired as of 7/1/12*

Amount Received for Regulatory Actions

	FY10	FY11	FY12
Riverboat	\$ 621,700	\$ 634,500	\$ 415,500
Supplier	\$ 1,500	\$ 14,500	\$ 8,500
Voluntary Exclusion	\$ 158,373	\$ 138,908	\$ 108,024
Total	\$ 781,573	\$ 787,908	\$ 532,024

Amount Received for Athletic Division Activity

	FY10	FY11	FY12
Licensing	\$ 31,488	\$ 66,228	\$ 67,483
Event Tax	\$ 30,530	\$ 145,734	\$ 69,030
Closed Circuit Tax		\$ 50,000	\$ 3,345
Penalties		\$ 2,475	\$ 6,712
Total	\$ 62,018	\$ 264,437	\$ 146,570