

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

TOTAL TAX	Location	Supplemental Tax	Sports Wagering Tax	Wagering Tax	Total Tax
Ameristar Casino	East Chicago	\$475,958	\$1,293,690	\$4,518,585	\$6,288,233
Bally's Evansville	Evansville	\$426,504	\$12,160	\$4,458,233	\$4,896,897
Belterra Casino	Florence	\$200,194	\$303,024	\$1,520,793	\$2,024,011
Blue Chip Casino	Michigan City	\$355,939	\$1,312,032	\$2,622,356	\$4,290,327
Caesars Southern Indiana	Elizabeth	\$477,544	\$8,745	\$6,304,393	\$6,790,682
French Lick Resort	French Lick	\$0	\$329,801	\$1,183,845	\$1,513,646
Hard Rock Casino Northern Indiana A	Gary	\$756,479	\$20,240	\$6,965,708	\$7,742,427
Hard Rock Casino Northern Indiana B	Gary	\$411,794	\$0	\$4,145,573	\$4,557,367
Harrah's Hoosier Park	Anderson	\$0	\$133,473	\$4,830,828	\$4,964,301
Hollywood Lawrenceburg	Lawrenceburg	\$336,053	\$165,901	\$3,833,299	\$4,335,253
Horseshoe Hammond	Hammond	\$530,815	\$7,353	\$7,173,178	\$7,711,346
Horseshoe Indianapolis	Shelbyville	\$0	\$20,247	\$7,281,705	\$7,301,952
Rising Star Casino	Rising Sun	\$103,359	\$1,765	\$295,310	\$400,434
TOTAL		\$4,074,639	\$3,608,430	\$55,133,807	\$62,816,875

	Win	Free Play	Other *	Taxable AGR
Ameristar Casino	\$15,102,427	\$0	(\$40,476)	\$15,061,951
Bally's Evansville	\$14,815,952	\$0	\$44,825	\$14,860,777
Belterra Casino	\$7,296,416	(\$542,465)	(\$58,483)	\$6,695,468
Blue Chip Casino	\$11,128,779	(\$970,771)	\$11,670	\$10,169,678
Caesars Southern Indiana	\$21,085,604	\$0	(\$140,711)	\$20,944,892
French Lick Resort	\$6,847,134	(\$565,041)	(\$872)	\$6,281,220
Hard Rock Casino Northern Indiana	\$37,884,904	(\$2,375,000)	(\$13,896,232)	\$21,613,672
Harrah's Hoosier Park**	\$19,122,933	(\$917,564)	(\$2,102,608)	\$16,102,761
Hollywood Lawrenceburg	\$12,707,758	\$0	\$69,905	\$12,777,663
Horseshoe Hammond	\$21,591,118	(\$1,166,667)	\$70,343	\$20,494,794
Horseshoe Indianapolis**	\$28,460,887	(\$1,000,000)	(\$3,188,537)	\$24,272,350
Rising Star Casino	\$3,624,127	(\$661,884)	(\$9,142)	\$2,953,102
TOTAL	\$199,668,040	(\$8,199,392)	(\$40,931,646)	\$186,046,906

WAGERING TAX	No. of Table Games	Table Win	No. of EGD/Slots	EGD/Slot Win	AGR
Ameristar Casino	44	\$2,392,282	1,101	\$12,710,145	\$15,061,951
Bally's Evansville	28	\$1,878,997	933	\$12,936,955	\$14,860,777
Belterra Casino	20	\$833,441	832	\$6,462,975	\$6,695,468
Blue Chip Casino	22	\$631,392	1,358	\$10,497,388	\$10,169,678
Caesars Southern Indiana	86	\$5,351,482	955	\$15,734,122	\$20,944,892
French Lick Resort	28	\$951,434	708	\$5,895,700	\$6,281,220
Hard Rock Casino Northern Indiana	76	\$11,670,695	1,769	\$26,214,209	\$35,432,249
Harrah's Hoosier Park	40	\$2,219,525	1,162	\$16,903,408	\$18,298,592
Hollywood Lawrenceburg	40	\$2,019,519	1,295	\$10,688,239	\$12,777,663
Horseshoe Hammond	85	\$4,033,805	1,626	\$17,557,313	\$20,494,794
Horseshoe Indianapolis	86	\$4,590,711	1,511	\$23,870,177	\$27,582,216
Rising Star Casino	16	\$396,295	601	\$3,227,833	\$2,953,102
TOTAL	571	\$36,969,576	13,851	\$162,698,464	\$191,552,603

* 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 February 2024

YEAR TO DATE	YTD Supplemental Tax	YTD Sports Wagering Tax	YTD Wagering Tax	YTD Total Tax
Ameristar Casino	\$3,435,717	\$10,546,384	\$23,867,563	\$37,849,664
Bally's Evansville	\$3,030,252	\$152,485	\$22,925,108	\$26,107,845
Belterra Casino	\$1,603,656	\$2,406,740	\$8,408,499	\$12,418,895
Blue Chip Casino	\$2,680,956	\$11,177,581	\$14,229,622	\$28,088,159
Caesars Southern Indiana	\$3,429,542	\$81,820	\$36,396,479	\$39,907,841
French Lick Resort	\$0	\$895,535	\$7,016,128	\$7,911,663
Hard Rock Casino Northern Indiana A	\$5,587,125	\$297,864	\$39,621,245	\$45,506,233
Hard Rock Casino Northern Indiana B	\$3,041,385	\$0	\$21,867,966	\$24,909,350
Harrah's Hoosier Park	\$0	\$1,453,786	\$32,103,960	\$33,557,746
Hollywood Lawrenceburg	\$2,479,939	\$1,682,768	\$19,538,273	\$23,700,980
Horseshoe Hammond	\$4,537,133	\$196,237	\$45,062,610	\$49,795,980
Horseshoe Indianapolis	\$0	\$220,283	\$51,701,970	\$51,922,253
Rising Star Casino	\$985,628	\$21,554	\$941,080	\$1,948,262
TOTAL	\$30,811,332	\$29,133,037	\$323,680,502	\$383,624,871

YTD DEDUCTIONS	YTD Free Play
Ameristar Casino	(\$9,000,000)
Bally's Evansville	(\$9,000,000)
Belterra Casino	(\$4,801,208)
Blue Chip Casino	(\$7,948,508)
Caesars Southern Indiana	(\$9,000,000)
French Lick Resort	(\$5,051,104)
Hard Rock Casino Northern Indiana	(\$15,500,000)
Harrah's Hoosier Park	(\$6,973,763)
Hollywood Lawrenceburg	(\$9,000,000)
Horseshoe Hammond	(\$11,333,333)
Horseshoe Indianapolis	(\$8,000,000)
Rising Star Casino	(\$661,884)
TOTAL	(\$96,269,800)

SUMMARY OF TABLE GAME ACTIVITY - As reported for February 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	\$6,763,618	\$0	\$21,652,842	\$6,253,429
Big Six	N/A	N/A	N/A	N/A
Blackjack	\$5,832,700	\$1,211,847	\$8,853,341	\$5,297,237
Craps	\$1,698,301	\$505,568	\$4,516,672	\$3,245,165
Non Traditional	N/A	N/A	N/A	N/A
Poker - House Banked	\$935,035	\$782,313	\$3,794,253	\$1,931,213
Poker Room	N/A	\$0	N/A	\$275,647
Roulette	\$1,680,290	\$286,586	\$3,707,764	\$1,966,711
TOTAL	\$16,909,944	\$2,786,314	\$42,524,872	\$18,969,402

WIN	Ameristar Casino	Blue Chip Casino	Hard Rock Casino Northern Indiana	Horseshoe Hammond
Baccarat	\$672,101	\$0	\$6,114,848	\$1,326,588
Big Six	N/A	N/A	N/A	N/A
Blackjack	\$853,746	\$183,319	\$2,240,323	\$726,847
Craps	\$320,239	\$149,183	\$1,352,070	\$327,798
Non Traditional	N/A	N/A	N/A	N/A
Poker - House Banked	\$283,119	\$253,624	\$1,080,158	\$764,124
Poker Room	N/A	\$0	N/A	\$275,647
Roulette	\$263,077	\$45,266	\$883,296	\$612,802
TOTAL	\$2,392,282	\$631,392	\$11,670,695	\$4,033,805

SUMMARY OF TABLE GAME ACTIVITY - As reported for February 2024

SOUTHERN LICENSEES

UNITS*	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	3	1	5	1	2	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	13	9	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	\$669,201	\$24,300	\$3,197,731	\$0	\$542,385	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	\$4,256,378	\$1,282,660	\$8,198,017	\$1,760,207	\$5,097,013	\$461,080
Craps	\$946,114	\$774,362	\$2,663,219	\$620,170	\$1,326,968	\$479,734
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	\$1,402,935	\$717,723	\$2,855,783	\$800,900	\$1,044,481	\$274,939
Poker Room	\$0	N/A	\$387,401	N/A	\$0	N/A
Roulette	\$1,153,181	\$211,024	\$1,728,188	\$371,469	\$1,213,552	\$57,433
TOTAL	\$8,427,809	\$3,010,069	\$19,030,339	\$3,552,746	\$9,224,399	\$1,273,186
WIN	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	\$132,240	\$11,740	\$1,181,848	\$0	\$80,429	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	\$809,576	\$259,922	\$1,676,934	\$436,748	\$1,005,500	\$84,125
Craps	\$147,570	\$211,685	\$830,631	\$167,290	\$293,048	\$207,283
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	\$498,049	\$275,478	\$843,447	\$248,554	\$347,654	\$94,990
Poker Room	\$0	N/A	\$387,401	N/A	\$0	N/A
Roulette	\$291,562	\$74,617	\$431,221	\$98,842	\$292,889	\$9,897
TOTAL	\$1,878,997	\$833,441	\$5,351,482	\$951,434	\$2,019,519	\$396,295

SUMMARY OF TABLE GAME ACTIVITY - As reported for February 2024

OTHER LICENSEES

UNITS*	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	5	6
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	86

DROP	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	\$965,091	\$3,511,722
Big Six	N/A	N/A
Blackjack	\$4,811,207	\$5,822,689
Craps	\$836,056	\$1,962,375
Non Traditional	N/A	N/A
Poker - House Banked	\$1,287,694	\$2,617,396
Poker Room	N/A	\$270,664
Roulette	\$762,005	\$1,816,198
TOTAL	\$8,662,053	\$16,001,044

WIN	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	\$264,383	\$792,488
Big Six	N/A	N/A
Blackjack	\$1,207,326	\$1,595,789
Craps	\$104,649	\$454,692
Non Traditional	N/A	N/A
Poker - House Banked	\$421,166	\$882,940
Poker Room	N/A	\$270,664
Roulette	\$222,002	\$594,139
TOTAL	\$2,219,525	\$4,590,711

SUMMARY OF EGD ACTIVITY - As reported for February 2024

NORTHERN LICENSEES	UNITS*	COIN IN	WIN	
Ameristar Casino		1,101	\$128,210,823	\$12,710,145
Blue Chip Casino		1,358	\$111,523,120	\$10,497,388
Horseshoe Hammond		1,626	\$171,933,136	\$17,557,313
Hard Rock Casino Northern Indiana		1,769	\$273,345,852	\$26,214,209

SOUTHERN LICENSEES	UNITS*	COIN IN	WIN	
Bally's Evansville		933	\$128,561,897	\$12,936,955
Belterra Casino		832	\$61,193,406	\$6,462,975
French Lick Resort		708	\$63,964,300	\$5,895,700
Caesars Southern Indiana		955	\$158,049,398	\$15,734,122
Rising Star Casino		601	\$32,288,007	\$3,227,833
Hollywood Lawrenceburg		1,295	\$118,347,985	\$10,688,239

RACINO LICENSEES	UNITS*	COIN IN	WIN	
Horseshoe Indianapolis		1,511	\$223,905,636	\$23,870,177
Harrah's Hoosier Park		1,162	\$168,904,172	\$16,903,408

Last updated on 03-07-2024 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 February 2024

SPORTS WAGERING AGR	Handle	Taxable AGR*	Sports Wagering Tax
Ameristar Casino	\$153,456,015	\$13,617,794	\$1,293,690
Bally's Evansville	\$2,587,660	\$127,998	\$12,160
Belterra Casino	\$31,296,408	\$3,189,731	\$303,024
Blue Chip Casino	\$126,513,744	\$13,810,865	\$1,312,032
Caesars Southern Indiana	\$616,780	\$92,050	\$8,745
French Lick Resort	\$30,713,275	\$3,471,586	\$329,801
Hard Rock Casino Northern Indiana	\$6,727,582	\$213,048	\$20,240
Harrah's Hoosier Park	\$23,764,388	\$1,404,978	\$133,473
Hollywood Lawrenceburg	\$29,051,275	\$1,746,328	\$165,901
Horseshoe Hammond	\$2,036,152	\$77,398	\$7,353
Horseshoe Indianapolis	\$1,658,900	\$213,131	\$20,247
Rising Star Casino	\$253,355	\$18,581	\$1,765
TOTAL	\$408,675,533	\$37,983,488	\$3,608,431

*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	\$14,135,897.75	\$655,174,620.26
Basketball	\$117,575,752.33	\$590,626,808.35
Baseball	\$2,141,877.11	\$217,470,547.93
Parlay	\$191,000,084.58	\$1,230,412,711.36
Other	\$83,627,382.11	\$485,452,005.41
TOTAL	\$408,480,993.88	\$3,179,136,693.31

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 February 2024

NORTHERN LICENSEES

Ameristar Casino	Handle	Gross Receipts
AS - Sportsbook.DraftKings.com	\$152,260,263	\$13,469,949
Retail	\$1,195,752	\$147,721
Adjustments		\$124
Taxable AGR		\$13,617,794

Blue Chip Casino	Handle	Gross Receipts
BC - in.sportsbook.FanDuel.com	\$125,997,343	\$13,699,557
Retail	\$516,401	\$111,306
Adjustments		\$1
Taxable AGR		\$13,810,865

Hard Rock Casino Northern Indiana	Handle	Gross Receipts
HR - HardRockSportsbook.com	\$5,936,664	\$295,712
Retail	\$790,918	(\$78,263)
Adjustments		(\$4,401)
Taxable AGR		\$213,048

Horseshoe Hammond	Handle	Gross Receipts
HH - IN.Unibet.com	\$557,048	\$7,959
Retail	\$1,479,104	(\$154,097)
Adjustments		\$223,536
Taxable AGR		\$77,398

SOUTHERN LICENEES

Bally's Evansville	Handle	Gross Receipts
BE - Play.BallyBet.com	\$1,561,550	\$87,504
Retail	\$1,026,110	\$50,502
Adjustments		(\$10,009)
Taxable AGR		\$127,998

Beltterra Casino	Handle	Gross Receipts
BT - BetWay.com	\$430,719	(\$15,974)
BT - Sports.IN.BetMGM.com	\$30,673,600	\$3,222,105
Retail	\$192,089	(\$16,399)
Adjustments		\$0
Taxable AGR		\$3,189,731

Caesars Southern Indiana	Handle	Gross Receipts
Retail	\$616,780	(\$13,350)
Adjustments		\$105,400
Taxable AGR		\$92,050

French Lick Resort	Handle	Gross Receipts
FL - bet365.com	\$21,090,661	\$2,814,674
FL - IN.betrivers.com	\$9,088,462	\$626,350
Retail	\$534,151	\$30,273
Adjustments		\$289
Taxable AGR		\$3,471,586

Hollywood Lawrenceburg	Handle	Gross Receipts
HW - ESPNBet.com	\$21,568,729	\$1,120,093
HW - Sportsbook.Fanatics.com	\$6,493,792	\$557,109
Retail	\$988,754	\$69,124
Adjustments		\$2
Taxable AGR		\$1,746,328

Rising Star Casino	Handle	Gross Receipts
Retail	\$0	\$0
RS - Smarkets.com	\$253,355	\$24,835
RS - WynnBet.com	\$0	\$0
Adjustments		(\$6,254)
Taxable AGR		\$18,581

RACINO LICENEES

Harrah's Hoosier Park	Handle	Gross Receipts
Retail	\$535,984	(\$34,439)
HP - WilliamHill.com	\$22,040,311	\$1,330,987
WC Downtown Indianapolis	\$847,623	\$68,617
WC New Haven	\$340,472	\$39,555
Adjustments		\$259
Taxable AGR		\$1,404,978

Horseshoe Indianapolis	Handle	Gross Receipts
Retail	\$606,856	\$40,665
WC Clarksville	\$1,052,043	\$98,995
Adjustments		\$73,471
Taxable AGR		\$213,131