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The Massachusetts Gaming Commission Releases January 2023 Casino and Sports Wagering Revenue

The Massachusetts Gaming Commission reported today that the month of January 2023 at Plainridge Park Casino (PPC), MGM Springfield (MGM) and Encore Boston Harbor (EBH) generated approximately **\$96.9 million** in Gross Gaming Revenue (GGR).

Additionally, each property launched sports wagering on January 31, 2023. Approximately **\$65,706** in gross sports wagering revenue (GSWR) was generated at MGM and PPC for the month of January, which consisted of one day of operations. EBH reported **losses of \$75,230** in GSWR for January.

Gross Gaming Revenue (casino gaming)

PPC, a category 2 slots facility, is taxed on 49% of GGR. Of that total taxed amount, 82% is paid to Local Aid and 18% is allotted to the Race Horse Development Fund. MGM Springfield and Encore Boston Harbor, category 1 resort-casinos, are taxed on 25% of GGR; those monies are [allocated to several specific state funds](#) as determined by the gaming statute.

To date, the Commonwealth has collected approximately **\$1.317 billion** in total taxes and assessments from the casino operations of PPC, MGM and Encore since the respective openings of each gaming facility.

View comprehensive revenue reports for each gaming licensee [here](#). MGC issues monthly revenue reports on the 15th of each month or next business day.



REVENUE REPORT

JANUARY 2023	GROSS GAMING REVENUE		TAXES
MGM SPRINGFIELD SUBJECT TO 25% TAXES	TABLE	\$4,401,494.82	\$5,713,437.44
	SLOTS	\$18,452,254.93	
	TOTAL	\$22,853,749.75	
ENCORE BOSTON HARBOR SUBJECT TO 25% TAXES	TABLE	\$27,659,200.57	\$15,464,231.11
	SLOTS	\$34,197,723.87	
	TOTAL	\$61,856,924.44	
PLAINRIDGE PARK CASINO SUBJECT TO 49% TAXES	SLOTS	\$12,166,668.78	\$5,961,667.70
	TOTAL	\$12,166,668.78	
TOTAL TAXES		\$27,139,336.25	

Gross Sports Wagering Revenue



Massachusetts Gaming Commission

EBH, MGM, and PPC are licensed as Category 1 Sports Wagering Operators, which allows them to operate a retail sports book at their respective property. Category 1 operators are taxed on 15% of GSWR. Of that total taxed amount, 45% is allotted to the General Fund, 17.5% to the Workforce Investment Trust Fund, 27.5% to the Gaming Local Aid Fund, 1% to the Youth Development and Achievement Fund, and 9% to the Public Health Trust Fund.

To date, the Commonwealth has collected approximately **\$9,861** in total taxes and assessments from the sports wagering operations of PPC and MGM since sports wagering began on January 31, 2022. Encore Boston Harbor reported GSWR losses for January.

When an operator's adjusted gross sports wagering receipts for a month is a negative number because the winnings paid to wagerers and excise taxes paid pursuant to federal law exceed the operator's total gross receipts from sports wagering, the Sports Wagering Law allows the operator to carry over the negative amount in tax liability to returns filed for subsequent months.

View comprehensive revenue reports for each sports wagering operator [here](#).

NOTE: Given that this report covers the month of January, it is important to note that sports wagering was only allowed one day (Jan. 31) during the month.

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