

INDIANA GAMING COMMISSION
Summary of Wagering and Supplemental Tax - reported for December 2023

TOTAL TAX	Location	Supplemental Tax	Sports Wagering Tax	Wagering Tax	Total Tax
Ameristar Casino	East Chicago	\$433,032	\$1,837,440	\$3,713,692	\$5,984,164
Bally's Evansville	Evansville	\$369,320	\$35,467	\$3,345,402	\$3,750,189
Belterra Casino	Florence	\$224,388	\$358,054	\$1,500,924	\$2,083,366
Blue Chip Casino	Michigan City	\$370,274	\$1,720,268	\$2,587,147	\$4,677,689
Caesars Southern Indiana	Elizabeth	\$451,463	\$3,283	\$5,940,305	\$6,395,051
French Lick Resort	French Lick	\$0	\$96,430	\$1,275,410	\$1,371,839
Hard Rock Casino Northern Indiana A	Gary	\$727,313	\$58,484	\$6,234,115	\$7,019,912
Hard Rock Casino Northern Indiana B	Gary	\$395,917	\$0	\$3,416,732	\$3,812,649
Harrah's Hoosier Park	Anderson	\$0	\$204,118	\$4,268,742	\$4,472,860
Hollywood Lawrenceburg	Lawrenceburg	\$318,136	\$448,761	\$3,024,110	\$3,791,007
Horseshoe Hammond	Hammond	\$566,228	\$23,876	\$6,558,625	\$7,148,729
Horseshoe Indianapolis	Shelbyville	\$0	\$23,836	\$7,739,579	\$7,763,415
Rising Star Casino	Rising Sun	\$158,661	\$703	\$113,329	\$272,693
TOTAL		\$4,014,732	\$4,810,719	\$49,718,111	\$58,543,563

	Win	Free Play	Other *	Taxable AGR
Ameristar Casino	\$15,133,418	(\$1,500,000)	\$70,141	\$13,703,559
Bally's Evansville	\$14,446,384	(\$1,652,997)	\$74,913	\$12,868,300
Belterra Casino	\$8,177,457	(\$786,290)	\$113,454	\$7,504,621
Blue Chip Casino	\$11,616,403	(\$1,111,429)	\$74,272	\$10,579,246
Caesars Southern Indiana	\$21,040,374	(\$1,457,320)	\$217,962	\$19,801,016
French Lick Resort	\$7,685,404	(\$690,617)	\$90,822	\$7,085,608
Hard Rock Casino Northern Indiana	\$36,225,035	(\$2,375,000)	(\$13,069,652)	\$20,780,383
Harrah's Hoosier Park**	\$20,320,873	(\$936,413)	(\$2,309,490)	\$17,074,970
Hollywood Lawrenceburg	\$13,463,790	(\$1,432,926)	\$65,576	\$12,096,440
Horseshoe Hammond	\$23,615,065	(\$1,783,333)	\$30,350	\$21,862,082
Horseshoe Indianapolis**	\$30,123,344	(\$1,000,000)	(\$3,351,149)	\$25,772,195
Rising Star Casino	\$4,509,482	\$0	\$23,694	\$4,533,176
TOTAL	\$206,357,029	(\$14,726,325)	(\$38,533,326)	\$186,947,414

WAGERING TAX	No. of Table Games	Table Win	No. of EGD/Slots	EGD/Slot Win	AGR
Ameristar Casino	44	\$2,655,773	1,101	\$12,477,645	\$13,703,559
Bally's Evansville	28	\$1,548,216	940	\$12,898,169	\$12,868,300
Belterra Casino	25	\$825,731	830	\$7,351,726	\$7,504,621
Blue Chip Casino	22	\$673,718	1,374	\$10,942,685	\$10,579,246
Caesars Southern Indiana	86	\$3,694,091	977	\$17,346,283	\$19,801,016
French Lick Resort	28	\$765,587	735	\$6,919,816	\$7,085,608
Hard Rock Casino Northern Indiana	76	\$8,898,408	1,767	\$27,326,627	\$34,066,202
Harrah's Hoosier Park	40	\$2,040,101	1,166	\$18,280,772	\$19,403,375
Hollywood Lawrenceburg	47	\$2,045,170	1,295	\$11,418,620	\$12,096,440
Horseshoe Hammond	83	\$4,421,057	1,649	\$19,194,008	\$21,862,082
Horseshoe Indianapolis	86	\$4,526,750	1,511	\$25,596,595	\$29,286,586
Rising Star Casino	16	\$570,320	633	\$3,939,162	\$4,533,176
TOTAL	581	\$32,664,921	13,978	\$173,692,108	\$192,790,210

* 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

** 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 December 2023

YEAR TO DATE	YTD Supplemental Tax	YTD Sports Wagering Tax	YTD Wagering Tax	YTD Total Tax
Ameristar Casino	\$2,551,891	\$7,476,268	\$15,476,815	\$25,504,974
Bally's Evansville	\$2,226,160	\$114,663	\$14,519,963	\$16,860,786
Belterra Casino	\$1,265,728	\$1,728,764	\$5,966,410	\$8,960,902
Blue Chip Casino	\$2,079,908	\$7,653,340	\$9,856,488	\$19,589,736
Caesars Southern Indiana	\$2,547,126	\$55,926	\$24,764,813	\$27,367,865
French Lick Resort	\$0	\$449,095	\$4,872,418	\$5,321,513
Hard Rock Casino Northern Indiana A	\$4,210,086	\$208,616	\$27,336,448	\$31,755,150
Hard Rock Casino Northern Indiana B	\$2,291,785	\$0	\$14,321,664	\$16,613,449
Harrah's Hoosier Park	\$0	\$1,095,793	\$23,377,299	\$24,473,092
Hollywood Lawrenceburg	\$1,838,366	\$1,310,060	\$12,474,959	\$15,623,385
Horseshoe Hammond	\$3,544,738	\$155,206	\$32,308,738	\$36,008,682
Horseshoe Indianapolis	\$0	\$180,286	\$38,153,318	\$38,333,604
Rising Star Casino	\$782,889	\$16,994	\$559,207	\$1,359,090
TOTAL	\$23,338,677	\$20,445,011	\$223,988,540	\$267,772,228

YTD DEDUCTIONS	YTD Free Play
Ameristar Casino	(\$9,000,000)
Bally's Evansville	(\$8,701,571)
Belterra Casino	(\$3,716,181)
Blue Chip Casino	(\$6,174,417)
Caesars Southern Indiana	(\$7,950,326)
French Lick Resort	(\$3,961,749)
Hard Rock Casino Northern Indiana	(\$10,750,000)
Harrah's Hoosier Park	(\$5,277,478)
Hollywood Lawrenceburg	(\$8,932,926)
Horseshoe Hammond	(\$9,000,000)
Horseshoe Indianapolis	(\$6,000,000)
Rising Star Casino	\$0
TOTAL	(\$79,464,648)

SUMMARY OF TABLE GAME ACTIVITY - As reported for December 2023

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	24
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	10
TOTAL	44	22	76	83

DROP	Ameristar Casino	Blue Chip Casino	Hard Rock Casino Northern Indiana	Horseshoe Hammond
Baccarat	\$8,214,243	\$0	\$27,818,769	\$9,416,410
Big Six	N/A	N/A	N/A	N/A
Blackjack	\$7,240,949	\$1,274,330	\$10,875,772	\$6,042,711
Craps	\$1,458,112	\$586,602	\$4,911,062	\$3,490,488
Non Traditional	N/A	N/A	N/A	N/A
Poker - House Banked	\$1,412,017	\$835,823	\$3,839,988	\$2,115,993
Poker Room	N/A	\$0	N/A	\$258,342
Roulette	\$1,591,293	\$389,502	\$4,552,684	\$2,241,613
TOTAL	\$19,916,614	\$3,086,257	\$51,998,275	\$23,565,557

WIN	Ameristar Casino	Blue Chip Casino	Hard Rock Casino Northern Indiana	Horseshoe Hammond
Baccarat	\$1,004,844	\$0	\$4,462,831	\$1,580,959
Big Six	N/A	N/A	N/A	N/A
Blackjack	\$754,129	\$209,012	\$1,547,959	\$1,033,843
Craps	\$232,685	\$109,873	\$663,736	\$320,344
Non Traditional	N/A	N/A	N/A	N/A
Poker - House Banked	\$351,735	\$245,785	\$1,076,612	\$680,866
Poker Room	N/A	\$0	N/A	\$258,342
Roulette	\$312,381	\$109,049	\$1,147,270	\$546,703
TOTAL	\$2,655,773	\$673,718	\$8,898,408	\$4,421,057

SUMMARY OF TABLE GAME ACTIVITY - As reported for December 2023

SOUTHERN LICENSEES

UNITS*	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	3	1	5	1	4	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	13	11	42	17	27	9
Craps	2	4	4	3	5	2
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	7	6	13	4	6	4
Poker Room	0	N/A	16	N/A	0	N/A
Roulette	3	3	6	3	5	1
TOTAL	28	25	86	28	47	16
DROP	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	\$789,699	\$1,200	\$2,948,280	\$0	\$445,472	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	\$3,826,678	\$1,844,322	\$8,414,455	\$2,703,928	\$5,417,684	\$554,013
Craps	\$1,049,642	\$1,139,402	\$2,984,347	\$762,896	\$1,627,030	\$705,000
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	\$1,517,367	\$829,168	\$3,279,798	\$962,996	\$1,072,962	\$357,217
Poker Room	\$0	N/A	\$405,081	N/A	\$0	N/A
Roulette	\$1,195,838	\$280,453	\$1,872,822	\$565,973	\$1,273,126	\$57,803
TOTAL	\$8,379,224	\$4,094,545	\$19,904,783	\$4,995,793	\$9,836,274	\$1,674,033
WIN	Bally's Evansville	Belterra Casino	Caesars Southern Indiana	French Lick Resort	Hollywood Lawrenceburg	Rising Star Casino
Baccarat	\$109,024	\$715	(\$478,261)	\$0	\$122,011	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	N/A
Blackjack	\$483,797	\$295,334	\$1,810,490	\$310,164	\$879,711	\$151,516
Craps	\$115,866	\$197,871	\$836,096	\$53,230	\$383,734	\$313,214
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A
Poker - House Banked	\$561,166	\$283,658	\$607,537	\$275,457	\$290,565	\$87,654
Poker Room	\$0	N/A	\$405,081	N/A	\$0	N/A
Roulette	\$278,363	\$48,153	\$513,148	\$126,737	\$369,150	\$17,937
TOTAL	\$1,548,216	\$825,731	\$3,694,091	\$765,587	\$2,045,170	\$570,320

SUMMARY OF TABLE GAME ACTIVITY - As reported for December 2023

OTHER LICENSEES

UNITS*	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	5	7
Big Six	0	N/A
Blackjack	19	42
Craps	4	4
Non Traditional	N/A	N/A
Poker - House Banked	8	7
Poker Room	N/A	20
Roulette	4	6
TOTAL	40	86

DROP	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	\$1,553,916	\$3,884,231
Big Six	\$0	N/A
Blackjack	\$3,590,077	\$6,120,674
Craps	\$796,452	\$2,391,476
Non Traditional	N/A	N/A
Poker - House Banked	\$1,436,156	\$2,785,968
Poker Room	N/A	\$337,911
Roulette	\$742,070	\$1,839,296
TOTAL	\$8,118,671	\$17,359,556

WIN	Harrah's Hoosier Park	Horseshoe Indianapolis
Baccarat	\$386,291	\$372,525
Big Six	\$0	N/A
Blackjack	\$779,622	\$2,069,227
Craps	\$75,152	\$439,006
Non Traditional	N/A	N/A
Poker - House Banked	\$576,340	\$786,179
Poker Room	N/A	\$337,911
Roulette	\$222,697	\$521,902
TOTAL	\$2,040,101	\$4,526,750

SUMMARY OF EGD ACTIVITY - As reported for December 2023

NORTHERN LICENSEES	UNITS*	COIN IN	WIN	
Ameristar Casino		1,101	\$131,262,198	\$12,477,645
Blue Chip Casino		1,374	\$121,775,006	\$10,942,685
Horseshoe Hammond		1,649	\$191,869,482	\$19,194,008
Hard Rock Casino Northern Indiana		1,767	\$286,857,277	\$27,326,627

SOUTHERN LICENSEES	UNITS*	COIN IN	WIN	
Bally's Evansville		940	\$133,902,706	\$12,898,169
Belterra Casino		830	\$70,805,534	\$7,351,726
French Lick Resort		735	\$76,650,353	\$6,919,816
Caesars Southern Indiana		977	\$170,983,195	\$17,346,283
Rising Star Casino		633	\$38,199,102	\$3,939,162
Hollywood Lawrenceburg		1,295	\$120,879,161	\$11,418,620

RACINO LICENSEES	UNITS*	COIN IN	WIN	
Horseshoe Indianapolis		1,511	\$240,773,289	\$25,596,595
Harrah's Hoosier Park		1,166	\$178,134,510	\$18,280,772

Last updated on 01-08-2024 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 December 2023

SPORTS WAGERING AGR	Handle	Taxable AGR*	Sports Wagering Tax
Ameristar Casino	\$179,776,254	\$19,341,478	\$1,837,440
Bally's Evansville	\$3,964,925	\$373,338	\$35,467
Belterra Casino	\$34,383,512	\$3,768,989	\$358,054
Blue Chip Casino	\$171,767,228	\$18,108,082	\$1,720,268
Caesars Southern Indiana	\$882,640	\$34,556	\$3,283
French Lick Resort	\$12,116,745	\$1,015,048	\$96,430
Hard Rock Casino Northern Indiana	\$6,666,505	\$615,618	\$58,484
Harrah's Hoosier Park	\$36,560,787	\$2,148,609	\$204,118
Hollywood Lawrenceburg	\$50,498,697	\$4,723,795	\$448,761
Horseshoe Hammond	\$3,604,489	\$251,325	\$23,876
Horseshoe Indianapolis	\$2,617,645	\$250,901	\$23,836
Rising Star Casino	\$288,339	\$7,402	\$703
TOTAL	\$503,127,765	\$50,639,143	\$4,810,719

*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	\$118,148,306	\$583,502,010
Basketball	\$133,101,268	\$359,947,797
Baseball	\$133,791	\$215,222,429
Parlay	\$205,746,981	\$769,491,107
Other	\$45,691,957	\$362,242,249
TOTAL	\$502,822,303	\$2,290,405,592

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 December 2023

NORTHERN LICENSEES

Ameristar Casino	Handle	Gross Receipts
AS - Sportsbook.DraftKings.com	\$177,912,190	\$19,082,504
Retail	\$1,864,064	\$445,971
Adjustments		(\$186,996)
Taxable AGR		\$19,341,478

Blue Chip Casino	Handle	Gross Receipts
BC - in.sportsbook.FanDuel.com	\$171,256,362	\$20,891,305
Retail	\$510,865	\$28,897
Adjustments		(\$2,812,120)
Taxable AGR		\$18,108,082

Hard Rock Casino Northern Indiana	Handle	Gross Receipts
HR - HardRockSportsbook.com	\$5,171,051	\$489,897
Retail	\$1,495,454	\$191,197
Adjustments		(\$65,476)
Taxable AGR		\$615,618

Horseshoe Hammond	Handle	Gross Receipts
HH - IN.Unibet.com	\$1,334,018	(\$71,407)
Retail	\$2,270,471	\$347,863
Adjustments		(\$25,131)
Taxable AGR		\$251,325

SOUTHERN LICENSEES

Bally's Evansville	Handle	Gross Receipts
BL - in.BallyBet.com	\$2,865,952	\$195,269
Retail	\$1,098,973	\$232,476
Adjustments		(\$54,406)
Taxable AGR		\$373,338

Belterra Casino	Handle	Gross Receipts
BT - BetWay.com	\$541,119	(\$8,581)
BT - Sports.IN.BetMGM.com	\$33,622,655	\$3,643,846
Retail	\$219,738	\$31,620
Adjustments		\$102,105
Taxable AGR		\$3,768,989

Caesars Southern Indiana	Handle	Gross Receipts
Retail	\$882,640	\$117,014
Adjustments		(\$82,458)
Taxable AGR		\$34,556

French Lick Resort	Handle	Gross Receipts
FL - IN.betrivers.com	\$11,520,453	\$916,901
Retail	\$596,291	\$79,523
Adjustments		\$18,625
Taxable AGR		\$1,015,048

Hollywood Lawrenceburg	Handle	Gross Receipts
HW - ESPNBet.com	\$32,993,334	\$3,702,239
HW - IN.PointsBet.com	\$16,158,494	\$1,139,322
Retail	\$1,346,868	\$321,250
Adjustments		(\$439,016)
Taxable AGR		\$4,723,795

Rising Star Casino	Handle	Gross Receipts
Retail	\$0	\$0
RS - Smarkets	\$288,339	\$16,254
RS - WynnBet.com	\$0	\$0
Adjustments		(\$8,852)
Taxable AGR		\$7,402

RACINO LICENSEES

Harrah's Hoosier Park	Handle	Gross Receipts
Retail	\$1,037,401	\$178,928
HP - WilliamHill.com	\$33,330,747	\$2,106,216
WC Downtown Indianapolis	\$1,621,730	\$173,106
WC New Haven	\$570,910	\$70,265
Adjustments		(\$379,906)
Taxable AGR		\$2,148,609

Horseshoe Indianapolis	Handle	Gross Receipts
Retail	\$761,122	\$130,731
WC Clarksville	\$1,856,523	\$150,716
Adjustments		(\$30,547)
Taxable AGR		\$250,901