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# ECONOMIC IMPACT OF LEGALIZED SPORTS BETTING

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# EXECUTIVE SUMMARY

## INTRODUCTION

The American Gaming Association (AGA) commissioned Oxford Economics (Oxford) to analyze the potential economic impacts of legalized sports betting in the US. The analysis is based on available data, interviews with industry participants, customized economic impact models, and our professional judgment. Our research consisted of three primary steps.

- **Gaming revenue estimates:** We considered research on illegal sports betting already occurring in the US, and the performance of legal sports betting markets in the US (Nevada and Delaware) and Europe. We prepared national sports betting revenue estimates for three availability scenarios that reflect the types of locations assumed to offer sports betting as well as the potential for online (mobile) betting. For each of these scenarios we also prepared estimates for three different tax rate scenarios. We did not separately estimate an increase or decrease in other forms of gaming, such as at casinos or lotteries, or other forms of spending, with the legalization of sports betting. We expect the primary effect of sports betting would be to shift existing sports betting activity from illegal to legal markets, and that very little sports betting revenue would represent a shift from other forms of legal betting.
- **Economic impacts:** We estimated the total economic impacts in each sports betting scenario, including jobs, income, and tax revenue. In these estimates, the direct effects, which include the jobs and incomes at sports betting operations, are primarily the result of a shift of spending from illegal to legal markets, and are therefore a net gain to the legal, measured economy. The indirect and induced effects represent the downstream effects of sports betting activities. A portion of these indirect and indirect effects already occur as a result of illegal sports betting, but a portion would represent a net gain as illegal betting shifts to legal onshore markets from illegal offshore markets.
- **State-level impacts:** We estimated state-level gaming revenues, taxes, and other economic impacts for each scenario.

## SCENARIOS

We studied three potential scenarios of sports betting accessibility:

- **Limited availability:** For example, sports betting offered only on-site at casinos, with no online (mobile) betting. In this scenario, it is assumed that all brick and mortar casinos, whether in commercial or Native American jurisdictions, would be permitted to offer sports betting. Offerings could range from basic (e.g. betting kiosk or window) to spaces outfitted as more traditional sportsbooks. It is assumed that in-play betting would be permitted.

- **Moderate availability:** For example, on-site at casinos plus retail locations, but no online (mobile) betting. These retail locations could range from dedicated sports betting venues to betting facilities co-located with other retail, lottery, or age-controlled locations. It is assumed that in-play betting would be permitted.
- **Convenient availability:** For example, on-site at casinos, plus retail locations, plus online (mobile) betting, including in-play betting.

In the limited availability scenario, we assumed sports betting would only be offered in the 40 states that had casino gaming (commercial or Native American) in operation as of 2016. In the moderate and convenient availability scenarios, we assumed sports betting would be offered in all 50 states.

For each availability scenario, we analyzed three potential tax rate scenarios. In each case, the gaming tax is calculated as a percentage of gross gaming revenue (gross gaming revenue, or GGR, or net win, is the amount retained by the sports betting operation after payment of prizes) and the current federal handle tax of 0.25% is maintained (handle is the amount bet).

The gaming tax rates we assumed are as follows:

- **Base Tax Rate Scenario:** 10% of GGR, plus federal handle tax
- **Low Tax Rate Scenario:** 6.75% of GGR, plus federal handle tax
- **High Tax Rate Scenario:** 15% of GGR, plus federal handle tax

These tax rates represent the assumed average of state tax rates. Some states may be assumed to ultimately set higher or lower gaming tax rates.

We prepared our estimates for a future stabilized year of operations, in 2015 dollars. We assumed that individual states would establish legal and regulatory frameworks for sports betting with sufficient lead-time to reach this stabilized year of operations. Actual timing may differ from this assumption. Additionally, it is possible that certain states may not legalize sports betting as assumed, resulting in conditions that differ from our assumptions.

## KEY FINDINGS

Our national estimates for the nine scenarios are summarized in the table on the following page. Using the Convenient Availability-Base Tax Rate Scenario as an example, the impacts may be summarized as follows:

- Total economic output, representing sales of businesses in the US, associated with the initial spending by sports betting patrons and the downstream impacts of that spending, is expected to total \$41.2 billion.
- Sports betting operations are expected to support \$4.0 billion of direct labor income (e.g. wages, salaries, benefits and tips), and \$7.0 billion of indirect labor income, representing \$11.0 billion of total labor income.
- The direct employment impact, representing employment in sports betting operations, is expected to total 86,819 jobs. Additionally, 129,852 indirect

and induced jobs are expected to be supported, resulting in a total employment impact of 216,671 jobs.

- Sports betting is expected to contribute \$22.4 billion to US GDP.
- Fiscal impacts, consisting of state, local and federal tax impacts, are expected to total \$8.4 billion. This represents \$5.5 billion of direct fiscal impacts, which represent a net gain relative to a situation without legal sports betting, and \$2.8 billion of indirect impacts. Tax impacts can also be separated between a state and local share (\$3.4 billion) and federal (\$4.9 billion).

Considering the impacts across the availability scenarios, the largest impacts are associated with the Convenient Availability Scenarios, in which gaming revenue is the highest. Considering the impacts across the tax scenarios, the largest employment and income impacts are associated with the Low Tax Rate Scenarios, while the direct fiscal impacts are largely consistent across the different tax rate scenarios. While combined gaming taxes tend to be lower in the Low Tax Rate Scenario, as a lower gaming tax rate is only partly offset by increased betting activity, and higher in the High Tax Rate Scenario, the overall direct tax impacts are similar across scenarios. This occurs as some of the other effects of changes in betting activity are incorporated (e.g. with increased betting activity in the Low Tax Rate Scenario, federal income tax payments by sports bettors are expected to be higher).

### ES-1 Summary of Economic Impacts: US

Stabilized year impacts, monetary amounts in millions of 2015 dollars except per capita amounts

Availability scenario:	Base tax rate			Low tax rate			High tax rate		
	Limited	Moderate	Convenient	Limited	Moderate	Convenient	Limited	Moderate	Convenient
<b>Tax rate assumptions</b>									
Tax rate on GGR	10.00%	10.00%	10.00%	6.75%	6.75%	6.75%	15.00%	15.00%	15.00%
Tax rate on handle	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>Selected measures</b>									
Handle (amount bet)	\$83,212	\$169,395	\$287,355	\$96,677	\$205,438	\$332,960	\$65,289	\$128,538	\$237,530
Hold percentage	6.0%	6.6%	6.5%	5.5%	5.8%	5.9%	6.5%	7.4%	7.1%
Gaming revenue	4,993	11,234	18,723	5,317	11,964	19,615	4,244	9,549	16,913
Gaming revenue per capita	\$20.00	\$45.00	\$75.00	\$21.30	\$47.93	\$78.58	\$17.00	\$38.25	\$67.75
Combined gaming tax revenue (in millions)	<b>\$707</b>	<b>\$1,547</b>	<b>\$2,591</b>	<b>\$601</b>	<b>\$1,321</b>	<b>\$2,156</b>	<b>\$800</b>	<b>\$1,754</b>	<b>\$3,131</b>
Gaming tax	499	1,123	1,872	359	808	1,324	637	1,432	2,537
Handle tax	208	423	718	242	514	832	163	321	594
Direct jobs	29,911	64,843	86,819	30,582	68,109	90,327	25,424	55,117	77,429
<b>Economic Impact</b> (Direct, indirect, and induced)									
Total economic impact (output)	\$12,819	\$26,560	\$41,172	\$13,566	\$28,411	\$43,716	\$10,580	\$21,887	\$36,157
Total labor income	3,734	7,457	11,017	3,892	7,940	11,696	3,071	6,114	9,593
Total jobs	73,513	151,606	216,671	76,496	161,232	229,720	60,626	124,809	188,818
Total GDP	\$6,689	\$14,240	\$22,365	\$7,230	\$15,486	\$24,068	\$5,439	\$11,560	\$19,208
Total fiscal (tax) impacts	2,602	5,341	8,377	2,627	5,488	8,441	2,342	4,812	8,104

Source: Oxford Economics

# 1. INTRODUCTION

## 1.1 ENGAGEMENT OVERVIEW

The American Gaming Association (AGA) commissioned Oxford Economics (Oxford) to analyze the potential economic impacts of legalized sports betting in the US. Key steps in our research included the following:

- **Interview industry participants:** Conduct interviews to gain background understanding.
- **Describe assumed scenarios for analysis:** Develop scenarios in collaboration with AGA, including location parameters and gaming tax rate.
- **Estimate national sports betting revenue in various scenarios:** Including sports betting gaming revenue in a stabilized year under various tax rates.
- **Allocate national estimates to states:** Based on factors such as population and income.
- **Quantify economic impacts:** Including gaming tax revenue, employment, income, and fiscal impacts based on a customized IMPLAN economic impact model.
- **Prepare report:** National report with league-tables presenting state-level estimates.

Following this introduction, this report is organized in three sections, first a summary of the gaming revenue analysis, then the economic impact analysis, and lastly the state-level estimates.

## 1.2 DEFINITIONS

These terms, as well as terms specific to the economic impact analysis, are also summarized in the Appendix.

- **Handle:** The amount wagered, or amount bet.
- **Gaming revenue:** Also referred to as gross gaming revenue, net win, or GGR, refers to the amount retained by the sports betting operation after payment of prizes. Unless otherwise noted, gaming revenue or GGR in this report refers to revenue specifically generated by sports betting.
- **Gaming taxes:** Taxes calculated as a percentage of gaming revenue are referred to as gaming taxes in this report, and taxes calculated as a percentage of handle are referred to as handle taxes. The combined total of gaming and handle taxes is referred to as combined gaming taxes.
- **Hold percentage:** Ratio of gaming revenue to handle, also referred to as win percentage.
- **Online (mobile) gaming:** Gaming conducted electronically. Unless otherwise specified, this does not restrict users to a particular type of device (i.e. conducted with a personal computer or mobile phone).
- **In-play betting:** Betting on a sporting event that is already underway.

## 2. GAMING REVENUE ANALYSIS

This section summarizes the gaming revenue estimates used in this analysis. It is arranged in three parts:

- Method
- Illegal sports betting activity
- Legal sports betting activity
- National sports betting gaming revenue estimates

### 2.1 METHOD

In the US, sports betting is currently offered in a legal, regulated format in only two states (Nevada and Delaware), but is prevalent on an illegal basis.<sup>1</sup> The extent of this illegal market is important, because it is anticipated that the primary effect of legalization would be to cause gamblers to shift from betting in illegal markets to legal markets. However, the size of the illegal market is difficult to assess. As a result, in developing our estimates of potential legal gaming revenue, we not only considered estimates of the size of the illegal gaming market, but also looked at existing markets with legal sports betting as benchmarks, or comparables.

Based on this research, we prepared baseline estimates of national sports betting gaming revenue under three availability scenarios. We then prepared national estimates under two alternative tax rate scenarios. Lastly, as presented in the section of this report on state-level analysis, we estimated state-level gaming revenue in each scenario.

### 2.2 ILLEGAL SPORTS BETTING ACTIVITY

The scope of illegal sports betting activity in the US is inherently difficult to measure. Such gaming occurs in a variety of formats, including, for example, betting with bookies, online betting with offshore operators, and through casual forms, such as office pools. Unlike regulated gaming, which is tracked in detail at the state level, statistics for illegal gaming are not gathered.

Several organizations have estimated illegal gaming activity in the US. We accessed a summary of such research that had previously been prepared for AGA (EY, 2016) and noted the following.

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<sup>1</sup> Four states had pre-existing statutes providing for sports betting and were unaffected by the Professional and Amateur Sports Protection Act of 1992 (PASPA) that prohibited sports betting in all other states. Of these four states, only Nevada and Delaware currently offer sports betting, while Montana and Oregon are inactive.



- **EY:** EY conducted an online consumer survey in 2015 (EY, 2016). The research found approximately 28% of US adults currently bet on sports, wagering an average of \$1,554 over the past 12 months. Applying these values to the total US adult population yields an estimate of \$107 billion of sports betting handle. Additionally, EY noted survey respondents indicated that they would significantly increase their sports betting activity if sports betting was more widely legalized.
- **National Gaming Impact Study Commission:** As summarized by EY, the 1999 report of this federally appointed commission reported a range of estimated illegal sports betting handle between \$80 billion to \$380 billion, with GGR of \$4.8 to \$22.8 billion.

Though these estimates of illegal sports betting cover a wide range, they help show the scope of current illegal activity, and give a broad indication of the potential opportunity for legal sports betting. It is anticipated that the primary result of sports betting legalization will be to shift sports betting activity from illegal to legal markets. It is anticipated that some additional sports betting activity would also be generated, either by those who already bet on sports and would bet more in a legal market, or by those who do not currently bet on sports.

### 2.3 LEGAL SPORTS BETTING ACTIVITY

We considered secondary research on potential US sports betting revenue in a future, legalized market, as well as the performance of the two legal markets in the US and several in Europe.

#### 2.3.1 Third-party sports betting revenue estimates

We noted several estimates of the potential US market for legalized sports betting:

- **Gambling Compliance:** This industry research firm has published several estimates of the potential US market. Most recently it estimated potential US GGR of:
  - \$1.6 billion in a scenario with casino locations,
  - plus an additional \$5.1 billion in a scenario with retail locations;
  - plus an additional \$5.2 in a scenario with online betting, yielding a total estimate GGR of \$11.9 billion in a future legal scenario with all three gaming formats (Gambling Compliance, 2016).
- **EY:** In its research for AGA, EY estimated the current (mostly) illegal handle of \$107 billion (implies approximately \$5.7 billion of GGR at a 6% hold) could increase to \$148 billion in a legalized scenario (implies approximately \$8.9 billion of GGR at the same 6% hold) (EY, 2016).

#### 2.3.2 Sports betting revenue comparables

We researched regulated sports betting in the two legal markets in the US (Nevada and Delaware) (Fig. 1) and noted the following.

- **Nevada:** Nevada offers the widest availability of sports betting in the US. This includes sportsbooks at casinos that accept in-person bets, as well as online (mobile) gaming. Online (mobile) gaming can be conducted on mobile devices in the state, once the bettor has set up an account in person at a casino. Nevada sports betting covers a wide range of sports and includes in-play betting opportunities. Results estimated for Las Vegas locals, which removes the effects of the Strip-area casinos that cater to out-of-state residents, shows GGR of approximately **\$42 per adult**. Mobile sports betting in Nevada is still ramping up, as more customers become familiar with the options and sign up at casino locations.
- **Delaware:** Sports betting in Delaware is legally limited to a pro football sports lottery (no single-game wagers, only parlays and selected off-the-board wagers). There is no online (mobile) gaming, and in-play betting is limited to half-time wagers. Sports lottery bets may be placed in-person at any of the state's three casinos, or at more than 80 sports lottery retailers. The gaming is subjected to a high effective tax rate, reducing the attractiveness of the odds offered to bettors, the profitability to operators, and the accompanying marketing used to attract players. Nevertheless, GGR on a single season of pro football, offered at casino and sports lottery locations, averages approximately **\$11 per adult**.

We also considered selected European markets (Fig. 2 and Fig. 3) and noted the following:

- **UK:** The UK represents a particularly relevant comparable, with both retail and online gaming, and a tax rate of 15% on GGR. UK sports betting GGR approximates **\$45 per adult**.
- **Other European countries:** Several other European countries also provide relevant comparisons. However, in some cases, such as France and Spain, the gaming tax rates are relatively high, limiting interest in the legal market. Italy appears to be the next closest comparable after the UK, and is generating GGR of approximately **\$22 per adult**, while Denmark generates **\$77 per adult**.

**Fig. 1 US sports betting revenue comparables**

State	Sports betting description	Format measured	Geography measured	Gaming revenue (in millions)	Adult population (21+, in thousands, 2015)	GDP (nominal, 2015, in millions)	Gaming revenue	
							Per capita (adults)	As ratio to GDP
Delaware	Limited to pro football sports lottery (no single-game wagers, only parlays and selected off-the-board wagers). No online (mobile) gaming. In-play limited to half-time wagers.	Sports betting at sportsbooks or sports lottery retailers	Statewide	\$7.9	702.7	\$66,890	<b>\$11.19</b>	0.012%
		Sportsbooks (3 locations)	Statewide	4.1	702.7	66,890	5.89	0.006%
		Sports lottery retailers (83 locations)	Statewide	3.7	702.7	66,890	5.30	0.006%
Nevada	Nevada-style sports books at casinos, plus online (mobile) gaming (including in-play betting) while in Nevada on accounts initially set up in person.	Sports betting	Statewide	\$219.2	2,119.6	\$140,541	\$103.40	0.156%
			Clark County	194.0	1,541.5	NA	125.83	NA
			Washoe County	14.3	330.8	NA	43.19	NA
			Nevada, excluding Clark County	25.2	578.1	NA	43.61	NA
			Las Vegas locals	65.1	1,541.5	NA	<b>\$42.26</b>	NA

Note:

Delaware sports betting refers to sports lottery offerings at the state's three casinos, plus sports lottery retailers. Gaming revenue is net proceeds, fiscal year ending January 1, 2016.

Nevada gaming revenue data is sports pool win amount, twelve-month period through December 31, 2016. Las Vegas locals refers to gaming revenue at North Las Vegas, Boulder City and Balance of Clark County casinos, and total Clark County population.

Source: Delaware Lottery; Nevada Gaming Control Board; Oxford Economics

**Fig. 2 European sports betting revenue comparables**

Country	Sports betting description	Format measured	Gaming revenue (in millions, local currency)	Gaming revenue (in millions, USD)	Adult population (21+, in millions, 2015)	GDP (per capita, USD, nominal, 2015)	Gaming revenue		
							Per capita (adults)	As ratio to consumer spending	As ratio to GDP
Denmark	Sports betting on a variety of sports. In-person and online (mobile). In-play bets allowed.	Total betting (sports and other types, such as horse and dog racing)	2,205.0	\$328.6	4.2	\$45,597	<b>\$77.39</b>	0.231%	0.109%
		In-person (sports and other types, such as horse and dog racing)	783.8	116.8			\$27.51	0.082%	0.039%
		Online (mobile) (sports and other types, such as horse and dog racing)	1,421.2	211.8			\$49.88	0.149%	0.070%
UK	Sports betting on a variety of sports. In-person and online (mobile). In-play bets allowed.	Combined in-person and online (mobile) betting on football and other sports	1,451.5	\$2,188.4	48.9	\$41,452	<b>\$44.73</b>	0.125%	0.078%
		In-person betting (football and other, excluding dogs, horses and numbers)	417.1	628.8			\$12.85	0.036%	0.022%
		Online (mobile) betting (football, cricket, golf, tennis)	1,034.4	1,559.6			\$31.88	0.089%	0.055%

Note:

UK results include remote betting within Great Britain only. In-person refers to "off-course". UK gaming revenue reflects twelve-month period ending March 2016.

Denmark results reflect the twelve-month period ending September 2016.

Source: UK Gambling Commission; Spillemyndigheden (Danish Gambling Authority); Oxford Economics

Fig. 3 European sports betting revenue comparables (continued)

Country	Sports betting description	Format measured	Gaming revenue	Gaming revenue	Adult population	GDP	Gaming revenue		
			(in millions, local currency)	(in millions, USD)	(21+, in millions, 2015)	(per capita, USD, nominal, 2015)	Per capita (adults)	As ratio to consumer spending	As ratio to GDP
Italy	Sports betting on a variety of sports. In-person and online (mobile). In-play bets allowed.	Total sports betting (fixed odds)	965.0	1,067.9	48.6	\$35,723	<b>\$21.96</b>	0.096%	0.059%
		In-person sports betting (fixed odds)	606.0	670.7			\$13.79	0.060%	0.037%
		Online (mobile) sports betting (fixed odds)	359.0	397.3			\$8.17	0.036%	0.022%
Spain	Sports betting on a variety of sports. In-person and online (mobile). In-play bets allowed.	Total selected betting (online (mobile) sports, and in-person betting)	458.9	507.9	36.9	\$34,882	<b>\$13.78</b>	0.073%	0.043%
		In-person (nationally regulated, SELAE)	120.5	133.4			\$3.62	0.019%	0.011%
		Online (mobile) (nationally regulated and autonomous regions)	338.4	374.5			\$10.16	0.054%	0.031%
France	Sports betting on a variety of sports. In-person and online (mobile). In-play bets allowed.	Online betting	306.0	338.6	49.3	\$40,023	<b>\$6.87</b>	0.025%	0.014%

Note:

Italy results reflect estimates of 2016 results by industry participants.

Spain results reflect 2015 data for in-person and autonomous regions online betting, and twelve-month results through September 2016 for nationally regulated online betting.

France results reflect the average of results for 2015 and the twelve-month period through September 2016.

Source: Autorite de regulation des jeux en ligne (ARJEL, France); Direccion General de Ordenacion del Juego (Directorate General for the Regulation of Gambling, Spain); industry participants; Oxford Economics

We considered the tax rates in each of the comparable markets as part of the context that is relevant to understanding the gaming revenue generated in each market. For example, one of the reasons Delaware generates a lower level of gaming revenue per adult than many of the markets is that it has a very high effective tax rate (Fig. 4). Nevada has lower rate, with more widely available betting, and tends to generate higher revenue per adult. Meanwhile, the tax rates in the most comparable European markets ranged from 15% of GGR in the UK to 22% of GGR for online (mobile) betting in Italy (Fig. 5). Both Spain and France have higher tax rates. Indeed, in France, the tax rate of 9.3% of handle results in a very high effective tax rate on GGR<sup>2</sup>.

**Fig. 4 US sports betting tax comparables**

State	Format measured	Tax
Delaware	Sportsbooks	Effective rate equivalent to 50.5% of gross gaming revenue (state share and purse increases), plus 0.25% federal handle tax
	Sports lottery retailers	Effective rate equivalent to 56.4% of gross gaming revenue (state share and purse increases), plus 0.25% federal handle tax
Nevada	In-person and online (mobile) sports betting	6.75% of gross gaming revenue (above \$134,000 per month, lower tax rate on initial revenue), plus 0.25% federal handle tax

Note: At Delaware sportsbooks, based on the fiscal year ending 1/31/2016, distributions imply the following effective shares of GGR: state share 42.2%, purse increases 8.3%, vendor fees (central computer system, terminal equipment and risk management) 15.6%, and track commission 33.9%. At Delaware sports lottery retailers, during the same period, distributions imply the following effective shares of GGR: state share 50.9%, purse increases 5.5%, vendor fees (central computer system, terminal equipment and risk management) 25.0%, retailer commission 16.6%.  
Source: Delaware Lottery; Nevada Gaming Control Board; Gambling Compliance; Practical Law; Oxford Economics

**Fig. 5 European sports betting tax comparables**

Country	Format measured	Tax
Denmark	In-person and online (mobile)	20% of gross gaming revenue
UK	In-person and online (mobile)	15% of gross gaming revenue
Italy	In-person	18% of gross gaming revenue
	Online (mobile)	22% of gross gaming revenue
Spain	Online (mobile)	25% of gross gaming revenue, plus 0.075% of prior year handle (turnover) for regulatory costs
France	Online (mobile)	9.3% of handle (turnover), plus negotiated payments to sports organizers

Source: Regulatory authorities; Gambling Compliance; Practical Law

<sup>2</sup> In other words, assuming \$100 wagered with a 15% hold percentage. GGR would be \$15. A handle tax of 9.3% would be equivalent to \$9.30, or more than half the GGR, implying an effective tax rate on GGR over 60%.

### 2.3.1 NATIONAL SPORTS BETTING GAMING REVENUE ESTIMATES

The potential sports betting revenue in the US in a future legalization scenario is dependent on several regulatory factors. We note the following as examples:

- **Availability of places to bet:** Also referred to as convenience, this relates to the number of locations that offer sports betting, as well as whether online (mobile) betting is allowed. Greater convenience is anticipated to result in higher legal GGR.
- **Gaming tax rate:** At higher tax rates, sports betting is anticipated to be offered at less attractive odds, and operators are expected to spend less on marketing and other aspects of the customer experience, including technology, content (e.g. broadcast video and game stats), and customer service, thereby encouraging more bettors to bet in illegal markets. As a result, lower tax rates are expected to result in higher legal GGR.
- **Sports included:** Ability to wager on a greater number of sports is expected to result in higher legal GGR.
- **Types of wagers offered:** Similar to sports, the ability to place a variety of wagers – such as single game, proposition bets and in-play bets – is expected to result in higher legal GGR.
- **Market scope:** Regulations that allow sports betting operators to achieve economies of scale are expected to result in offerings that are more attractive to bettors, and result in higher legal GGR. For example, common technology standards, ability to operate certain sportsbook functions on a pooled basis across multiple states, and ability to develop national, or multistate, marketing and customer relationships, can help support such economies of scale and higher legal GGR.

These represent some of the factors that can affect the legal revenue potential of a market. In general, factors that result in higher legal GGR are anticipated to cause a greater shift of sports betting activity from illegal to legal markets.

### 2.3.2 Assumptions

We made the following assumptions:

- The availability, or convenience, of sports betting will be as described in the three scenarios presented below.
- The tax rates applicable to sports betting will be as described in the three tax rate scenarios presented below.
- There would be no unusual restrictions on the types of sports on which wagers could be placed, or the types of wagers. Betting will be similar to the current offerings in Nevada. For example, betting on all major sports and in-play betting would be allowed.
- The scope of the market will be sufficient to allow operators to reach reasonable economies of scale, for example, by offering and marketing generally consistent products across many states.
- Online (mobile) sports betting operators would be required to be based in the US.

- We prepared our estimates for a future stabilized year of operations. This refers to a representative year in which operators have had time to attract customers and normalize operations, and gamers have had time to adapt to the new offerings. We have used population and demographic statistics for 2021 as a representative year.
- We assumed that individual states would establish legal and regulatory frameworks for sports betting with sufficient lead-time to reach this stabilized year of operations. Actual timing may differ from this assumption. Additionally, it is possible that certain states will not legalize sports betting as assumed, resulting in conditions that differ from our assumptions.
- We prepared our estimates in 2015 dollars. Thus, we did not add an additional factor to account for general price inflation in future years.

### 2.3.3 Availability scenarios

We studied three potential scenarios of sports betting accessibility.

- **Limited availability:** For example, sports betting offered only on-site at casinos, with no online (mobile) betting. In this scenario, it is assumed that all brick and mortar casinos (including racetrack casinos, as well as racetrack and off-track betting operations), whether in commercial or Native American jurisdictions, would be permitted to offer sports betting. Offerings could range from basic (e.g. betting kiosk or window) to spaces outfitted as more traditional sportsbooks. It is assumed that in-play betting would be permitted.
- **Moderate availability:** For example, on-site at casinos plus retail locations, but no online (mobile) betting. These retail locations could range from dedicated sports betting venues to betting facilities co-located with other retail, lottery, or age-controlled locations. It is assumed that in-play betting would be permitted.
- **Convenient availability:** For example, on-site at casinos, plus retail locations, plus online (mobile) betting, including in-play betting.

In the limited availability scenario, we assumed sports betting would only be offered in the 40 states that had casino gaming (commercial or Native American) in operation as of 2016. In the moderate and convenient availability scenarios, we assumed sports betting would be offered in all 50 states.

### 2.3.4 Tax rate scenarios

We analyzed three potential tax rate scenarios. In each case, the gaming tax rate is calculated as a percentage of GGR and the current federal handle tax of 0.25% is maintained.



The gaming tax rates we assumed are as follows:

- **Base Tax Rate Scenario:** 10% of GGR, plus federal handle tax
- **Low Tax Rate Scenario:** 6.75% of GGR, plus federal handle tax
- **High Tax Rate Scenario:** 15% of GGR, plus federal handle tax

These tax rates represent the assumed average tax rates across individual states. In other words, some states may be assumed to set higher or lower tax rates. We did not quantify tax revenues related to licensing, such as for operators or employees. We have assumed that sports betting conducted by Native American tribal operators would support compact payments to state governments equivalent to the assumed gaming tax. We have also made the simplifying assumption that the federal handle tax would be collected on such tribal operations, though instead this could more precisely be labeled as an assumed federal/state handle tax, with tribal operations making payments to states as is more consistent with state-level gaming compacts.

### 2.3.5 Gaming revenue estimates: Base tax rate, across availability scenarios

We have estimated sports betting gaming revenue in the Base Tax Rate scenario as follows:

- **Convenient Availability Scenario:** GGR of \$75.00 per adult, resulting in total GGR of \$18.7 billion. On a per adult basis, this estimate is higher than the sports betting GGR per adult of \$42 estimated for Las Vegas locals, a market that is still ramping up its mobile offering, and higher than the GGR per adult of \$45 in the UK. As a ratio to GDP, at 0.094%, this estimate is slightly higher than the recent UK sports betting average (0.078%), and higher than that of Italy (0.059%), but lower than Denmark (0.109%). The higher ratios assumed in the Convenient Availability Scenario reflect the expectation that wide availability of in-person and online (mobile) legal sports betting in the US, after several years of ramp-up, would result in gaming activity that substantially exceeds the current comparables in Nevada, the UK, and Italy. Assuming a hold percentage of 6.5%, representing a blended rate across gaming formats, implies total US handle (amount bet) of \$287.4 billion.
- **Moderate Availability Scenario:** GGR of \$45.00 per adult, resulting in total GGR of \$11.2 billion. This estimate of GGR per adult is higher than the GGR per adult that is generated at in-person betting venues in the UK (\$13), Italy (\$14) and Las Vegas locals (\$21 per adult in-person, assuming half of activity is in-person and half is mobile). However, it also considers that Delaware is generating GGR of \$11 per adult on a single sport (pro football), in restricted gaming format (parlay cards), with a very high effective tax rate. We assumed that wide availability of in-person legal sports betting in the US, after several years of ramp-up, would result in gaming activity that exceeds the current comparables in Nevada, the UK, and Italy, in part due to higher income levels in the US. Assuming a hold percentage of 6.6%, representing a blended rate across gaming formats, implies total US handle (amount bet) of \$169.4 billion.

- **Limited Availability Scenario:** GGR of \$20.00 per adult, resulting in total GGR of \$5.0 billion. In this scenario, sports betting is limited to sportsbooks on-site at casinos, and the revenue potential is further reduced. For the 40 states with some form of casino gaming (Native American or commercial), this is equivalent to a median GGR per adult of \$26. The total sports betting GGR of \$5.0 billion in this scenario is equivalent to approximately 7.5% of gaming revenues at US casinos. This compares to the recent historical ratio of sports betting revenue to total casino win in Nevada of 1.9%. Assuming a hold percentage of 6.0%, implies total US handle (amount bet) of \$83.2 billion.

These estimates are summarized in the following table (Fig. 6).

Our estimates are moderately higher than the third-party estimates summarized previously in this document. We are comfortable with our estimates on the basis of the available comparables, and the expectation that legal sports betting in the US has the potential to divert significant volumes of illegal activity to legal markets and attract moderate additional betting activity.

We did not separately estimate an increase or decrease in other forms of gaming, such as at casinos or lotteries, or other forms of spending, with the legalization of sports betting. We expect the primary effect of sports betting would be to shift existing sports betting activity from illegal markets to legal markets, and that very little sports betting revenue would represent a shift from other forms of legal betting. Additionally, based on our understanding of industry dynamics, we expect it is likely that the availability of sports betting onsite at casinos – and potentially onsite at retail locations – would help attract additional players to visit casinos, or encourage existing patrons to stay longer. We expect this would tend to result in an increase in casino revenue and associated gaming taxes, rather than cannibalization of existing gaming.

**Fig. 6 Gaming revenue estimates in Base Tax Rate Scenario**

Stabilized year estimates, in 2015 dollars

Availability scenarios Scenario description	Base Tax Rate		
	Limited	Moderate	Convenient
On-site at casinos		Retail locations; plus on-site at casinos	Online (mobile); plus retail locations; plus on- site at casinos
<b>Tax rate assumptions</b>			
Tax rate on GGR	10.00%	10.00%	10.00%
Tax rate on handle	0.25%	0.25%	0.25%
<b>Selected measures</b>			
Handle (amount bet, in millions)	\$83,212	\$169,395	\$287,355
Hold percentage	6.0%	6.6%	6.5%
Gaming revenue (in millions)	<b>\$4,993</b>	<b>\$11,234</b>	<b>\$18,723</b>
Combined gaming tax revenue (in millions)	707	1,547	2,591
Adult population (21+, in millions, 2021)	249.6	249.6	249.6
GDP (per capita, real, 2021)	\$59,399	\$59,399	\$59,399
Gaming revenue per capita	<b>\$20.00</b>	<b>\$45.00</b>	<b>\$75.00</b>
Gaming revenue as ratio to GDP	0.025%	0.056%	0.094%

Source: Oxford Economics

### 2.3.1 Gaming revenue estimates: Tax rate and availability scenarios

In addition to analyzing potential revenue across the three availability scenarios, we also considered the impact of alternative tax rates. In the Low Tax Rate Scenarios, we assumed a 6.75% tax on GGR, and in the High Tax Rate Scenarios, we assumed a 15.0% tax on GGR. In all scenarios, we assumed a 0.25% federal handle tax.

The magnitude of impacts associated with such tax rate changes are uncertain. In the Low Tax Rate Scenario, we assumed that sports betting operators would tend to set odds that were more attractive to bettors, would invest more in technology, content and infrastructure, and would spend more on marketing and customer service. Overall, in the Convenient Availability-Low Tax Rate Scenario, we anticipate this would result in a 15.9% increase in handle, and a 4.8% increase in gaming revenue. The limited impact on gaming revenue is anticipated as the changes in operations, such as increased marketing, would be marginal relative to the Base Tax Rate Scenario. Overall, gaming tax revenue is expected to decrease relative to the Base Tax Rate Scenarios, as the lower tax rate more than offsets the increase in gaming revenue.

In contrast, in the High Tax Rate Scenario, we anticipate operators would tend to set less attractive odds, invest less in technology, content and infrastructure, and reduce marketing and customer service. These changes would be expected to make legal sports betting less attractive to some gamers relative to illegal alternatives, thereby reducing legal market activity relative to the Base Tax Rate Scenario. Relative to the Convenient-Base Tax Rate Scenario, in the Convenient-

High Tax Rate Scenario, we anticipate handle would be 17.3% lower and gaming revenue would be 9.7% lower. Meanwhile, in the Limited Availability-High Tax Rate Scenario, we anticipate handle would be 21.5% lower and gaming revenue would be 15.0% less than in the Limited Availability-Base Tax Rate Scenario. This greater percentage decline in the Limited Availability Scenario, and a similar 15.0% decline in gaming revenue in the Moderate Availability Scenario, is assumed due to the cost structures associated with in-person betting. At a higher tax rate, certain marginal marketing activities and capital investments are expected to be less profitable, or unprofitable, and would be cut back, resulting in a decline in gaming revenue. Overall, in the Higher Tax Rate Scenarios, gaming tax revenue is expected to increase relative to the Base Tax Rate Scenarios, as the higher tax rate more than offsets the decrease in gaming revenue.

Estimates for the nine scenarios are summarized in the following table (Fig. 7).

**Fig. 7 Gaming revenue estimates: US**

Stabilized year impacts, monetary amounts in millions of 2015 dollars except per capita amounts

Availability scenario:	Base tax rate			Low tax rate			High tax rate		
	Limited	Moderate	Convenient	Limited	Moderate	Convenient	Limited	Moderate	Convenient
<b>Tax rate assumptions</b>									
Tax rate on GGR	10.00%	10.00%	10.00%	6.75%	6.75%	6.75%	15.00%	15.00%	15.00%
Tax rate on handle	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>Selected measures</b>									
Handle (amount bet)	\$83,212	\$169,395	\$287,355	\$96,677	\$205,438	\$332,960	\$65,289	\$128,538	\$237,530
Hold percentage	6.0%	6.6%	6.5%	5.5%	5.8%	5.9%	6.5%	7.4%	7.1%
Gaming revenue	4,993	11,234	18,723	5,317	11,964	19,615	4,244	9,549	16,913
Gaming revenue per capita	\$20.00	\$45.00	\$75.00	\$21.30	\$47.93	\$78.58	\$17.00	\$38.25	\$67.75
Combined gaming tax revenue (in millions)	<b>\$707</b>	<b>\$1,547</b>	<b>\$2,591</b>	<b>\$601</b>	<b>\$1,321</b>	<b>\$2,156</b>	<b>\$800</b>	<b>\$1,754</b>	<b>\$3,131</b>
Gaming tax	499	1,123	1,872	359	808	1,324	637	1,432	2,537
Handle tax	208	423	718	242	514	832	163	321	594

Source: Oxford Economics

## 3. ECONOMIC IMPACTS

### 3.1 METHOD

Oxford's economic impact analysis included the following steps:

- (1) Development of a financial model of sports betting operations in each scenario.
- (2) Consideration of substitution effects, representing shifts in spending.
- (2) Application of a customized economic impact model, and drivers from the financial model, to estimate national and state-level economic impacts.

The following sections provide additional background on these methods.

#### 3.1.1 Financial model

Oxford developed a financial model for this analysis to assess sports betting operations in each scenario using a consistent framework of drivers. The key financial model drivers are summarized as follows.

- **Non-gaming revenue:** Estimated in proportion to gaming revenue.
- **Payroll expenses and average compensation per employee:** Estimated in proportion to total net revenue.
- **Marketing expenses:** Estimated in proportion to total net revenue.
- **Other operating expenses:** Estimated in proportion to total net revenue.
- **Gaming taxes:** Estimated based on fixed percentage of GGR.
- **Handle tax:** Estimated based on fixed percentage of handle.

In estimating each of these lines, we considered benchmarks we gathered on sports betting operations from public company filings and interviews with industry participants, as well as our understanding of the gaming industry. When estimating average compensation per employee we considered the following examples of departments and roles within sports betting operations:

- **Operations:**
  - Frontline ticket writers and other customer relationship staff
  - On-site managers and supervisors
  - Regional managers (e.g. area and district managers)
  - Head of operations
  - Security
  - Customer support and call center operations
  - Content management system team (e.g. coordinating content displayed on screens)
- **IT:**
  - Betting and ticket terminal technicians
  - Desktop support
  - Mobile development

- System engineers
- Security
- **Finance and audit**
- **Trading/book-making**
- **Marketing**
- **Human resources**
- **Legal and compliance**
- **Corporate overhead and business development**

Based on these departments, and consideration of average compensation levels for selected occupations and sectors, including the high skill and income levels anticipated in the IT and trading/book-making functions in particular, we estimated average compensation per employee, and the corresponding number of direct employees, for each scenario.

We conducted the analysis in constant 2015 dollars.

### **3.1.2 Substitution effects and other impacts**

As stated in Section 2, we did not separately estimate an increase or decrease in other forms of gaming, such as at casinos or lotteries, or other forms of spending, with the legalization of sports betting. We expect the primary effect of sports betting would be to shift existing sports betting activity to legal markets from illegal markets – i.e. substitute legal betting for illegal betting, and that very little sports betting revenue would represent a substitute for other forms of legal betting. There may be some shifts from other types of spending, such as by new participants in sports betting, but these are secondary effects and are not directly quantified as substitution effects in this analysis.

Additionally, based on our understanding of industry dynamics, we expect it is likely that the availability of sports betting onsite at casinos – and potentially onsite at retail locations – would help attract additional players to visit casinos, or encourage existing patrons to stay longer. We expect this would tend to result in an increase in casino gaming revenue and associated gaming taxes, rather than a cannibalization of existing gaming.

As a result, the primary direct effects covered by the analysis represent a shift, or substitution, to legal sports betting from illegal betting. Thus, the direct output, jobs, income, GDP, and taxes are impacts that would represent a net gain in economic activity that is legal, reported and measured as part of the US economy. Meanwhile, the indirect and induced effects, which measure downstream impacts as discussed further below, are a mix of gross and net impacts. For example, employees in illegal sports betting operations currently spend a portion of their earnings in legal markets, supporting many of the same downstream impacts that legal sports betting would, so there would not be a net gain in legal economic activity. However, illegal sports betting by US customers that takes place offshore is assumed to generate very little domestic downstream impacts. Converting such activity to occur in legal, domestic markets would generate a net gain of indirect and induced effects (as well as direct). In summary, it is appropriate to consider the

direct effects estimated in this analysis as a net gain in legal economic activity, and the indirect and induced effects as a mix of gross and net impacts.

We anticipate that there will be certain other impacts that are not quantified in the economic impact analysis outlined below. In particular, we anticipate that the legalization of sports betting will result in law enforcement cost savings. With a significant reduction in the demand for illegal sports betting, as bettors shift to a legal alternative, the costs associated with investigation and prosecution of illegal sports betting are expected to decrease. Additionally, we assume that legal sports betting will be accompanied by greater availability and accessibility of resources to address problem gaming, such as could be supported by dedicating a portion of gaming taxes. In addition, regulated sports betting operators are assumed to provide certain protections, such as against underage gambling, compulsive gambling, money laundering, sports integrity, and fraud.

### 3.1.3 Economic impacts

Direct spending on sports betting is anticipated to generate broader economic impacts through downstream demand for goods and services and as employees spend their wages. In Oxford's approach, the estimated direct effects based on the financial model are inputs to an economic impact model used to quantify the broader economic benefits. In this approach, there are three main components of the sector's expected economic impact:

- **Direct impacts** include the direct spending on sports betting and related non-gaming spending, such as on-site at a casino or other ancillary purchase.
- **Indirect impacts** include downstream supplier industry impacts. Sports betting operations typically purchase a range of third-party goods and services, including for example, food, beverages, and utilities; maintenance, repair or cleaning services; and legal, marketing and other professional and financial services. In addition, sports betting operations are anticipated to purchase sports and media content, and make capital investments.
- **Induced impacts** arise as employees spend their wages in the local economy. For example, as sports betting employees spend income on rent, transportation, food and beverage, and entertainment.

To conduct the economic impact analysis, Oxford used a customized model based on the IMPLAN modeling system, a well-respected economic impact analysis tool, to quantify key economic relationships. The IMPLAN model traces the flow of direct expenditures through the local economy and their effects on employment, wages, and taxes. IMPLAN also quantifies the indirect (supplier) and induced (income) impacts. For example, a portion of the inputs purchased by sports betting operations supports wages in the supplier sectors (e.g. wages and salaries at advertising firms). The IMPLAN model captures these types of relationships based on a structured analysis of economic statistics. Additionally, the IMPLAN model reflects the typical levels of federal, state and local taxes generated by specific types of economic activity.

In this analysis, Oxford applied an analysis-by-parts approach. In this approach, Oxford estimated the direct impacts of sports betting operations in terms of output, employment, and labor income. We also estimated purchases from vendors. We then used the IMPLAN model to estimate the indirect and induced effects associated with sports employment, and purchases from vendors.

The direct fiscal impacts quantified in our analysis include:

- Assumed state gaming tax on GGR and federal handle tax;
- Payroll and income tax payments supported by sports betting employees (including those paid by the employer as well as by employees);
- Federal income tax payments by bettors based on reported net winnings; and,
- Corporate income tax, property tax, and other business taxes supported by sports betting operations.

We did not include estimates of gaming licensing taxes, either on sports betting operations or employees.

Our estimate of federal income tax payments by bettors reflects substantial tax revenue expected to be generated on net winnings reported by individuals on income tax filings. Legal sports betting operations would be anticipated to provide reporting of winnings above certain thresholds to federal and state authorities. Individuals would be assumed to be permitted to deduct losses from winnings during the year. For the purpose of this analysis, we assumed such individual income tax payments with legal sports betting would be equivalent to 0.5% of handle (amount bet). This is consistent with a previous study that examined the potential impact of legal online gaming (PwC, 2008), as well as independent calculations we performed. We have referred to this amount in the detailed tax estimates as: “Federal taxes, personal income (bettors)”.

### **3.2 SCENARIO RESULTS**

Estimated economic impacts in each of the scenarios are summarized in the following table (Fig. 8). Using the Convenient Availability-Base Tax Rate Scenario as an example, the impacts may be summarized as follows:

- Total economic output, representing sales of businesses in the US, associated with the initial spending by sports betting patrons and the downstream impacts of that spending, is expected to total \$41.2 billion.



**Fig. 8 Economic impacts: US**

Stabilized year impacts, monetary amounts in millions of 2015 dollars

Availability scenario:	Base tax rate			Low tax rate			High tax rate		
	Limited	Moderate	Convenient	Limited	Moderate	Convenient	Limited	Moderate	Convenient
<b>Gaming summary</b>									
Gaming revenue	\$4,993	\$11,234	\$18,723	\$5,317	\$11,964	\$19,615	\$4,244	\$9,549	\$16,913
<b>Combined gaming tax revenue</b>	<b>707</b>	<b>1,547</b>	<b>2,591</b>	<b>601</b>	<b>1,321</b>	<b>2,156</b>	<b>800</b>	<b>1,754</b>	<b>3,131</b>
<b>Economic Impact</b>									
<b>Total Economic Output</b>	<b>\$12,819</b>	<b>\$26,560</b>	<b>\$41,172</b>	<b>\$13,566</b>	<b>\$28,411</b>	<b>\$43,716</b>	<b>\$10,580</b>	<b>\$21,887</b>	<b>\$36,157</b>
Direct expenditures (output)	5,492	11,982	19,347	5,849	12,761	20,280	4,668	10,185	17,443
Indirect and induced output	7,327	14,578	21,825	7,717	15,650	23,436	5,912	11,702	18,714
<b>Total Labor Income</b>	<b>\$3,734</b>	<b>\$7,457</b>	<b>\$11,017</b>	<b>\$3,892</b>	<b>\$7,940</b>	<b>\$11,696</b>	<b>\$3,071</b>	<b>\$6,114</b>	<b>\$9,593</b>
Direct labor income	1,373	2,760	3,980	1,404	2,895	4,137	1,167	2,346	3,563
Indirect and induced labor income	2,361	4,697	7,036	2,488	5,045	7,559	1,904	3,768	6,030
<b>Total Employment</b>	<b>73,513</b>	<b>151,606</b>	<b>216,671</b>	<b>76,496</b>	<b>161,232</b>	<b>229,720</b>	<b>60,626</b>	<b>124,809</b>	<b>188,818</b>
Direct employment	29,911	64,843	86,819	30,582	68,109	90,327	25,424	55,117	77,429
Indirect and induced employment	43,602	86,763	129,852	45,914	93,123	139,394	35,202	69,692	111,388
<b>GDP</b>	<b>6,689</b>	<b>14,240</b>	<b>22,365</b>	<b>7,230</b>	<b>15,486</b>	<b>24,068</b>	<b>5,439</b>	<b>11,560</b>	<b>19,208</b>
Direct GDP	2,423	5,755	9,650	2,733	6,372	10,404	2,001	4,758	8,317
Indirect and induced GDP	4,265	8,485	12,715	4,496	9,114	13,664	3,437	6,802	10,891
<b>Total Fiscal (Tax) Impacts</b>	<b>\$2,602</b>	<b>\$5,341</b>	<b>\$8,377</b>	<b>\$2,627</b>	<b>\$5,488</b>	<b>\$8,441</b>	<b>\$2,342</b>	<b>\$4,812</b>	<b>\$8,104</b>
By concept									
Direct fiscal (tax) impacts	1,649	3,446	5,539	1,624	3,454	5,394	1,573	3,291	5,671
Indirect and induced taxes	952	1,895	2,838	1,003	2,035	3,048	768	1,521	2,433
By level									
State and local taxes	1,035	2,189	3,440	920	1,943	2,990	1,077	2,306	3,901
Federal taxes	1,567	3,152	4,937	1,708	3,545	5,451	1,264	2,506	4,202

Source: Oxford Economics

- Sports betting operations are expected to support \$4.0 billion of direct labor income (e.g. wages, salaries, benefits and tips), and \$7.0 billion of indirect labor income, representing \$11.0 billion of total labor income.
- The direct employment impact, representing employment in sports betting operations, is expected to total 86,819 jobs. Additionally, 129,852 indirect and induced jobs are expected to be supported, resulting in a total employment impact of 216,671 jobs.
- Sports betting is expected to contribute \$22.4 billion to US GDP.
- Fiscal impacts, consisting of state, local and federal tax impacts, are expected to total \$8.4 billion. This represents \$5.5 billion of direct fiscal impacts (including \$2.6 billion of gaming taxes and \$1.4 billion of personal income tax payments by bettors, both of which represent a net gain relative to a situation without legal sports betting), and \$2.8 billion of indirect impacts. Tax impacts of \$8.4 billion can also be separated between a state and local share (\$3.4 billion) and federal (\$4.9 billion).

Considering the impacts across the availability scenarios, the largest impacts are associated with the Convenient Availability Scenarios, which have the highest gaming revenues. Considering the impacts across the tax scenarios, the largest employment and income impacts are associated with the Low Tax Rate Scenarios, which have the highest gaming revenues; however, the direct fiscal impacts similar across the scenarios. While combined gaming taxes tend to be lower in the Low Tax Rate Scenario, as a lower gaming tax rate is only partly offset by increased betting activity, and higher in the High Tax Rate Scenario, the overall direct tax impacts are similar across scenarios. This occurs as some of the other effects of changes in betting activity are incorporated (e.g. with increased betting activity in the Low Tax Rate Scenario, federal income tax payments by sports bettors are expected to be higher).

Additional detail on the fiscal impacts is summarized in the following table (Fig. 9).

**Fig. 9 Fiscal impacts: US**

Stabilized year impacts, monetary amounts in millions of 2015 dollars

Availability scenario:	Base tax rate			Low tax rate			High tax rate		
	Limited	Moderate	Convenient	Limited	Moderate	Convenient	Limited	Moderate	Convenient
<b>Gaming summary</b>									
Gaming revenue	\$4,993	\$11,234	\$18,723	\$5,317	\$11,964	\$19,615	\$4,244	\$9,549	\$16,913
<b>Combined gaming tax revenue</b>	<b>707</b>	<b>1,547</b>	<b>2,591</b>	<b>601</b>	<b>1,321</b>	<b>2,156</b>	<b>800</b>	<b>1,754</b>	<b>3,131</b>
<b>Fiscal (Tax) Impacts</b>									
<b>Total Fiscal (Tax) Impacts</b>	<b>\$2,602</b>	<b>\$5,341</b>	<b>\$8,377</b>	<b>\$2,627</b>	<b>\$5,488</b>	<b>\$8,441</b>	<b>\$2,342</b>	<b>\$4,812</b>	<b>\$8,104</b>
<b>Direct taxes</b>	<b>1,649</b>	<b>3,446</b>	<b>5,539</b>	<b>1,624</b>	<b>3,454</b>	<b>5,394</b>	<b>1,573</b>	<b>3,291</b>	<b>5,671</b>
State and local taxes	684	1,489	2,394	549	1,193	1,867	793	1,743	3,003
Sales	18	27	23	20	29	24	16	23	19
Gaming	499	1,123	1,872	359	808	1,324	637	1,432	2,537
Personal income	27	55	79	28	58	82	23	47	71
Corporate	9	19	27	9	20	28	8	16	24
Unemp. ins. and other socia	2	5	7	2	5	7	2	4	6
Excise taxes and fees	24	47	68	24	50	71	20	40	61
Property taxes	104	213	317	107	224	331	88	181	285
Federal taxes	966	1,957	3,145	1,074	2,261	3,526	780	1,548	2,668
Gaming (handle tax)	208	423	718	242	514	832	163	321	594
Personal income (bettors)	416	847	1,437	483	1,027	1,665	326	643	1,188
Personal income	109	219	316	112	230	329	93	186	283
Corporate	62	125	181	64	132	188	53	107	162
Indirect business taxes	25	49	71	25	52	74	21	42	64
Social security	146	292	422	149	307	438	124	249	378
<b>Indirect taxes</b>	<b>952</b>	<b>1,895</b>	<b>2,838</b>	<b>1,003</b>	<b>2,035</b>	<b>3,048</b>	<b>768</b>	<b>1,521</b>	<b>2,433</b>
State and local taxes	352	700	1,047	370	751	1,123	284	562	898
Federal taxes	601	1,195	1,791	633	1,284	1,925	484	958	1,534

Source: Oxford Economics

We have combined the gaming revenue estimates and the economic impact results in the following summary table (Fig. 10).

**Fig. 10 Summary of economic impacts: US**

Stabilized year impacts, monetary amounts in millions of 2015 dollars except per capita amounts

Availability scenario:	Base tax rate			Low tax rate			High tax rate		
	Limited	Moderate	Convenient	Limited	Moderate	Convenient	Limited	Moderate	Convenient
<b>Tax rate assumptions</b>									
Tax rate on GGR	10.00%	10.00%	10.00%	6.75%	6.75%	6.75%	15.00%	15.00%	15.00%
Tax rate on handle	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>Selected measures</b>									
Handle (amount bet)	\$83,212	\$169,395	\$287,355	\$96,677	\$205,438	\$332,960	\$65,289	\$128,538	\$237,530
Hold percentage	6.0%	6.6%	6.5%	5.5%	5.8%	5.9%	6.5%	7.4%	7.1%
Gaming revenue	4,993	11,234	18,723	5,317	11,964	19,615	4,244	9,549	16,913
Gaming revenue per capita	\$20.00	\$45.00	\$75.00	\$21.30	\$47.93	\$78.58	\$17.00	\$38.25	\$67.75
Combined gaming tax revenue (in millions)	<b>\$707</b>	<b>\$1,547</b>	<b>\$2,591</b>	<b>\$601</b>	<b>\$1,321</b>	<b>\$2,156</b>	<b>\$800</b>	<b>\$1,754</b>	<b>\$3,131</b>
Gaming tax	499	1,123	1,872	359	808	1,324	637	1,432	2,537
Handle tax	208	423	718	242	514	832	163	321	594
Direct jobs	29,911	64,843	86,819	30,582	68,109	90,327	25,424	55,117	77,429
<b>Economic Impact</b> (Direct, indirect, and induced)									
Total economic impact (output)	\$12,819	\$26,560	\$41,172	\$13,566	\$28,411	\$43,716	\$10,580	\$21,887	\$36,157
Total labor income	3,734	7,457	11,017	3,892	7,940	11,696	3,071	6,114	9,593
Total jobs	73,513	151,606	216,671	76,496	161,232	229,720	60,626	124,809	188,818
Total GDP	\$6,689	\$14,240	\$22,365	\$7,230	\$15,486	\$24,068	\$5,439	\$11,560	\$19,208
Total fiscal (tax) impacts	2,602	5,341	8,377	2,627	5,488	8,441	2,342	4,812	8,104

Source: Oxford Economics

## 4. STATE-LEVEL ESTIMATES

State-level estimates in each of the scenarios are summarized in tables on the following pages. For the Base Tax Rate Scenario, we have provided the following tables for each of the Availability Scenarios:

- Total impacts
- Direct impacts
- Gaming revenue and tax impacts

The sub-sections below provide background on our approach.

### 4.1 GAMING REVENUE ESTIMATES

We prepared state-level sports betting gaming revenue estimates for each of the nine scenarios based on the national estimates. In the limited availability scenario, we assumed sports betting would only be offered in the 40 states that had casino gaming (commercial or Native American) in operation as of 2016. In the moderate and convenient availability scenarios, we assumed sports betting would be offered in all 50 states.

We primarily modeled the state estimates based on Oxford's estimates of adult population in 2021. We also made the following adjustments:

- In the Limited Availability Scenario, we adjusted for the availability of casino gaming in each state to reflect the expectation that states with wider availability of casino gaming would offer greater convenience of sports betting.
- In the Moderate and Convenient Availability Scenarios, we adjusted based on Oxford's estimate of per capita personal disposable income in each state relative to the national average to reflect the expectation that states with greater per capita incomes would tend to generate more gaming revenue.

### 4.2 ECONOMIC IMPACTS

We developed state-specific economic impact estimates based on gaming revenue, associated direct impacts including employment and wages, as well as estimated purchases by sports betting operations in each state. The analysis is based on state-specific IMPLAN models of industry, employment and tax relationships. Indirect and induced impacts were assessed first based on state-specific IMPLAN models, and then adjusted to reflect the tendency for such impacts to accrue across state lines. As a result, though a state such as Virginia is assumed to have no sports betting revenue in the Limited Availability Scenarios, it is still assumed to accrue some indirect and induced benefits, for example as sports betting operations in the region, and nationally, purchase inputs from Virginia-based businesses, and as employees spend a portion of their wages and salaries on outputs from Virginia-based businesses.

### **4.3 STATE TABLES: BASE TAX RATE SCENARIOS**

**Scenario: Limited availability, Base tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$97.6	\$28.1	636	\$51.6	\$19.2	\$8.0	\$11.2	\$4.5	\$3.2	\$1.3
Alaska	10.9	3.3	47	6.6	1.5	0.5	1.0	0.1	0.0	0.0
Arizona	345.7	100.0	2,171	175.7	72.3	29.2	43.1	21.3	15.0	6.3
Arkansas	23.3	7.1	146	14.2	0.0	0.0	0.0	0.0	0.0	0.0
California	1,619.8	485.8	8,108	866.1	339.0	138.6	200.5	82.8	58.5	24.4
Colorado	207.4	60.6	1,174	109.2	40.7	15.7	25.0	10.5	7.4	3.1
Connecticut	290.1	86.4	1,435	152.2	67.9	27.3	40.6	18.5	13.1	5.5
Delaware	71.3	21.1	403	36.8	15.4	6.3	9.1	4.7	3.3	1.4
District of Columbia	31.2	9.5	82	19.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	626.2	179.2	3,877	325.7	126.9	49.8	77.1	32.0	22.6	9.4
Georgia	99.5	30.5	540	60.8	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	16.1	4.9	83	9.9	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	49.1	13.6	337	24.3	9.8	3.9	5.9	2.9	2.0	0.8
Illinois	382.8	113.4	1,967	207.5	75.9	31.1	44.8	16.6	11.7	4.9
Indiana	394.7	110.1	2,565	195.2	82.6	33.1	49.5	25.6	18.0	7.5
Iowa	265.7	74.2	1,742	128.6	57.6	23.8	33.8	18.3	13.0	5.4
Kansas	129.6	36.2	821	65.3	26.7	10.7	15.9	7.6	5.4	2.2
Kentucky	38.9	11.9	224	23.8	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	508.7	140.2	3,220	247.4	108.8	44.2	64.6	35.7	25.2	10.5
Maine	32.0	9.2	209	16.9	6.3	2.7	3.6	1.5	1.1	0.4
Maryland	237.7	70.0	1,225	126.1	49.7	20.5	29.1	12.7	8.9	3.7
Massachusetts	328.5	100.0	1,573	175.0	65.4	24.3	41.1	16.9	11.9	5.0
Michigan	539.8	154.2	3,299	271.8	116.5	48.1	68.4	33.0	23.3	9.7
Minnesota	295.6	87.2	1,727	152.2	62.2	25.6	36.6	16.4	11.5	4.8
Mississippi	372.6	98.6	2,543	173.5	83.7	35.9	47.8	27.9	19.7	8.2
Missouri	324.7	93.0	2,040	164.6	65.3	25.7	39.6	19.6	13.9	5.8
Montana	23.2	6.6	161	11.9	4.5	1.8	2.7	1.1	0.8	0.3
Nebraska	26.5	8.0	159	15.4	4.0	1.5	2.5	0.5	0.3	0.1
Nevada	454.9	127.8	2,777	224.6	108.3	44.2	64.1	35.0	24.7	10.3
New Hampshire	15.5	4.7	80	9.5	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	488.1	147.5	2,473	259.3	112.3	46.0	66.3	29.6	20.9	8.7
New Mexico	157.3	42.3	1,057	75.9	35.4	14.9	20.5	11.6	8.2	3.4
New York	844.1	252.6	3,907	455.2	190.7	81.8	108.8	47.8	33.7	14.1
North Carolina	176.1	52.2	1,065	97.6	30.7	11.8	18.9	6.0	4.3	1.8
North Dakota	44.0	12.4	268	22.2	9.1	3.4	5.6	2.7	1.9	0.8
Ohio	383.4	111.6	2,338	203.3	74.1	29.9	44.2	19.0	13.4	5.6
Oklahoma	568.6	158.2	3,760	273.4	121.0	47.7	73.3	40.6	28.7	11.9
Oregon	120.5	35.4	748	63.7	23.4	9.0	14.5	6.0	4.3	1.8
Pennsylvania	691.2	211.5	4,082	366.0	140.7	56.5	84.2	36.6	25.9	10.8
Rhode Island	96.9	28.3	574	49.6	22.9	9.4	13.4	7.1	5.0	2.1
South Carolina	40.8	12.5	244	24.9	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	47.9	13.5	325	23.7	9.8	3.7	6.0	3.1	2.2	0.9
Tennessee	60.8	18.6	354	37.2	0.0	0.0	0.0	0.0	0.0	0.0
Texas	317.8	96.7	1,669	190.8	48.5	18.8	29.6	2.0	1.4	0.6
Utah	29.2	8.9	172	17.8	0.0	0.0	0.0	0.0	0.0	0.0
Vermont	6.4	2.0	40	3.9	0.0	0.0	0.0	0.0	0.0	0.0
Virginia	101.4	31.0	468	61.9	0.0	0.0	0.0	0.0	0.0	0.0
Washington	414.6	118.2	2,206	212.6	91.5	36.0	55.5	26.4	18.6	7.8
West Virginia	104.6	29.4	705	51.4	24.1	10.2	13.8	7.9	5.6	2.3
Wisconsin	244.0	70.0	1,557	126.0	51.1	21.4	29.8	13.6	9.6	4.0
Wyoming	21.2	5.9	129	10.8	4.7	1.9	2.9	1.3	0.9	0.4
<b>United States</b>	<b>\$12,819</b>	<b>\$3,734</b>	<b>73,513</b>	<b>\$6,689</b>	<b>\$2,602</b>	<b>\$1,035</b>	<b>\$1,567</b>	<b>\$707</b>	<b>\$499</b>	<b>\$208</b>

Source: Oxford Economics

**Scenario: Limited availability, Base tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$35.3	\$8.8	221	\$15.6	\$10.4	\$4.3	\$6.2	\$4.5	\$3.2	\$1.3
Alaska	0.5	0.1	2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Arizona	165.3	41.3	949	72.9	48.4	19.8	28.6	21.3	15.0	6.3
Arkansas	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California	643.0	160.7	2,909	283.7	196.4	82.4	113.9	82.8	58.5	24.4
Colorado	81.8	20.4	435	36.1	24.4	10.0	14.4	10.5	7.4	3.1
Connecticut	143.9	36.0	652	63.5	44.8	18.6	26.2	18.5	13.1	5.5
Delaware	36.8	9.2	198	16.2	11.1	4.7	6.4	4.7	3.3	1.4
District of Columbia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	248.6	62.2	1,447	109.7	74.4	29.8	44.6	32.0	22.6	9.4
Georgia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	22.1	5.5	138	9.8	6.5	2.7	3.8	2.9	2.0	0.8
Illinois	128.9	32.2	633	56.9	39.4	16.7	22.7	16.6	11.7	4.9
Indiana	198.5	49.6	1,241	87.6	58.3	23.7	34.6	25.6	18.0	7.5
Iowa	142.5	35.6	890	62.9	42.6	17.8	24.7	18.3	13.0	5.4
Kansas	59.3	14.8	370	26.2	17.7	7.3	10.4	7.6	5.4	2.2
Kentucky	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	277.5	69.4	1,644	122.5	80.8	32.9	47.9	35.7	25.2	10.5
Maine	11.6	2.9	73	5.1	3.5	1.5	2.0	1.5	1.1	0.4
Maryland	98.4	24.6	471	43.4	29.9	12.6	17.3	12.7	8.9	3.7
Massachusetts	130.9	32.7	584	57.7	38.9	16.1	22.8	16.9	11.9	5.0
Michigan	256.4	64.1	1,478	113.1	77.5	32.4	45.1	33.0	23.3	9.7
Minnesota	127.0	31.8	713	56.0	38.3	16.0	22.2	16.4	11.5	4.8
Mississippi	217.0	54.2	1,356	95.7	64.9	27.4	37.5	27.9	19.7	8.2
Missouri	152.5	38.1	927	67.3	44.7	18.3	26.4	19.6	13.9	5.8
Montana	8.7	2.2	55	3.9	2.6	1.1	1.5	1.1	0.8	0.3
Nebraska	3.7	0.9	23	1.6	1.1	0.5	0.6	0.5	0.3	0.1
Nevada	271.8	67.9	1,483	119.9	81.6	32.9	48.7	35.0	24.7	10.3
New Hampshire	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	229.7	57.4	1,044	101.3	71.5	30.3	41.2	29.6	20.9	8.7
New Mexico	89.8	22.4	561	39.6	26.8	11.1	15.7	11.6	8.2	3.4
New York	371.2	92.8	1,657	163.8	115.5	50.1	65.4	47.8	33.7	14.1
North Carolina	46.9	11.7	283	20.7	13.8	5.6	8.2	6.0	4.3	1.8
North Dakota	21.1	5.3	125	9.3	6.3	2.6	3.7	2.7	1.9	0.8
Ohio	147.3	36.8	883	65.0	43.6	18.0	25.6	19.0	13.4	5.6
Oklahoma	315.2	78.8	1,970	139.1	91.7	37.0	54.6	40.6	28.7	11.9
Oregon	46.9	11.7	274	20.7	14.0	5.8	8.2	6.0	4.3	1.8
Pennsylvania	284.4	71.1	1,554	125.5	84.3	35.0	49.3	36.6	25.9	10.8
Rhode Island	55.2	13.8	300	24.3	16.8	7.1	9.7	7.1	5.0	2.1
South Carolina	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	24.3	6.1	152	10.7	7.0	2.8	4.2	3.1	2.2	0.9
Tennessee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Texas	15.8	4.0	86	7.0	4.7	1.9	2.8	2.0	1.4	0.6
Utah	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vermont	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Virginia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	204.7	51.2	1,032	90.3	61.2	24.2	37.0	26.4	18.6	7.8
West Virginia	61.5	15.4	385	27.1	18.3	7.7	10.6	7.9	5.6	2.3
Wisconsin	105.8	26.5	656	46.7	32.2	13.6	18.6	13.6	9.6	4.0
Wyoming	9.9	2.5	57	4.4	3.1	1.3	1.9	1.3	0.9	0.4
<b>United States</b>	<b>\$5,492</b>	<b>\$1,373</b>	<b>29,911</b>	<b>\$2,423</b>	<b>\$1,649</b>	<b>\$684</b>	<b>\$966</b>	<b>\$707</b>	<b>\$499</b>	<b>\$208</b>

Source: Oxford Economics

**Scenario: Limited availability, Base tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	<b>Population</b>	<b>Gaming</b>		<b>Gaming tax impacts</b>		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$534.6	\$32.1	\$4.5	\$3.2	\$1.3
Alaska	555.2	7.1	0.4	0.1	0.0	0.0
Arizona	5,455.7	2,504.7	150.3	21.3	15.0	6.3
Arkansas	2,264.9	0.0	0.0	0.0	0.0	0.0
California	30,475.3	9,742.0	584.5	82.8	58.5	24.4
Colorado	4,302.6	1,239.3	74.4	10.5	7.4	3.1
Connecticut	2,799.7	2,181.1	130.9	18.5	13.1	5.5
Delaware	769.3	557.4	33.4	4.7	3.3	1.4
District of Columbia	564.1	0.0	0.0	0.0	0.0	0.0
Florida	16,772.9	3,767.4	226.0	32.0	22.6	9.4
Georgia	7,775.2	0.0	0.0	0.0	0.0	0.0
Hawaii	1,145.4	0.0	0.0	0.0	0.0	0.0
Idaho	1,260.7	335.5	20.1	2.9	2.0	0.8
Illinois	9,776.6	1,952.5	117.2	16.6	11.7	4.9
Indiana	5,023.0	3,008.3	180.5	25.6	18.0	7.5
Iowa	2,357.3	2,158.4	129.5	18.3	13.0	5.4
Kansas	2,151.7	898.0	53.9	7.6	5.4	2.2
Kentucky	3,347.3	0.0	0.0	0.0	0.0	0.0
Louisiana	3,526.7	4,205.1	252.3	35.7	25.2	10.5
Maine	1,068.6	176.2	10.6	1.5	1.1	0.4
Maryland	4,699.4	1,491.4	89.5	12.7	8.9	3.7
Massachusetts	5,408.3	1,983.0	119.0	16.9	11.9	5.0
Michigan	7,630.4	3,885.4	233.1	33.0	23.3	9.7
Minnesota	4,233.3	1,924.7	115.5	16.4	11.5	4.8
Mississippi	2,244.4	3,287.4	197.2	27.9	19.7	8.2
Missouri	4,707.0	2,310.8	138.6	19.6	13.9	5.8
Montana	821.9	132.4	7.9	1.1	0.8	0.3
Nebraska	1,408.7	55.9	3.4	0.5	0.3	0.1
Nevada	2,325.5	4,117.8	247.1	35.0	24.7	10.3
New Hampshire	1,081.8	0.0	0.0	0.0	0.0	0.0
New Jersey	6,933.5	3,480.1	208.8	29.6	20.9	8.7
New Mexico	1,583.2	1,360.5	81.6	11.6	8.2	3.4
New York	15,339.4	5,624.4	337.5	47.8	33.7	14.1
North Carolina	7,940.5	710.5	42.6	6.0	4.3	1.8
North Dakota	584.7	320.4	19.2	2.7	1.9	0.8
Ohio	8,755.1	2,231.7	133.9	19.0	13.4	5.6
Oklahoma	2,949.3	4,776.5	286.6	40.6	28.7	11.9
Oregon	3,240.2	711.2	42.7	6.0	4.3	1.8
Pennsylvania	9,962.0	4,309.3	258.6	36.6	25.9	10.8
Rhode Island	820.5	836.1	50.2	7.1	5.0	2.1
South Carolina	3,913.0	0.0	0.0	0.0	0.0	0.0
South Dakota	652.4	368.4	22.1	3.1	2.2	0.9
Tennessee	5,176.5	0.0	0.0	0.0	0.0	0.0
Texas	20,856.0	239.4	14.4	2.0	1.4	0.6
Utah	2,135.9	0.0	0.0	0.0	0.0	0.0
Vermont	499.5	0.0	0.0	0.0	0.0	0.0
Virginia	6,585.5	0.0	0.0	0.0	0.0	0.0
Washington	5,695.7	3,101.4	186.1	26.4	18.6	7.8
West Virginia	1,414.5	932.2	55.9	7.9	5.6	2.3
Wisconsin	4,457.7	1,603.1	96.2	13.6	9.6	4.0
Wyoming	454.5	150.2	9.0	1.3	0.9	0.4
<b>United States</b>	<b>249,635</b>	<b>\$83,212</b>	<b>\$4,993</b>	<b>\$707</b>	<b>\$499</b>	<b>\$208</b>

Source: Oxford Economics



**Scenario: Limited availability, Base tax rate**
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$32.1	636	221	416	\$28.1	\$8.8	\$19.3
Alaska	0.4	47	2	45	3.3	0.1	3.2
Arizona	150.3	2,171	949	1,221	100.0	41.3	58.6
Arkansas	0.0	146	0	146	7.1	0.0	7.1
California	584.5	8,108	2,909	5,198	485.8	160.7	325.0
Colorado	74.4	1,174	435	739	60.6	20.4	40.2
Connecticut	130.9	1,435	652	784	86.4	36.0	50.4
Delaware	33.4	403	198	206	21.1	9.2	11.9
District of Columbia	0.0	82	0	82	9.5	0.0	9.5
Florida	226.0	3,877	1,447	2,430	179.2	62.2	117.0
Georgia	0.0	540	0	540	30.5	0.0	30.5
Hawaii	0.0	83	0	83	4.9	0.0	4.9
Idaho	20.1	337	138	199	13.6	5.5	8.1
Illinois	117.2	1,967	633	1,334	113.4	32.2	81.2
Indiana	180.5	2,565	1,241	1,324	110.1	49.6	60.5
Iowa	129.5	1,742	890	851	74.2	35.6	38.5
Kansas	53.9	821	370	451	36.2	14.8	21.4
Kentucky	0.0	224	0	224	11.9	0.0	11.9
Louisiana	252.3	3,220	1,644	1,576	140.2	69.4	70.8
Maine	10.6	209	73	136	9.2	2.9	6.2
Maryland	89.5	1,225	471	754	70.0	24.6	45.4
Massachusetts	119.0	1,573	584	988	100.0	32.7	67.3
Michigan	233.1	3,299	1,478	1,822	154.2	64.1	90.0
Minnesota	115.5	1,727	713	1,014	87.2	31.8	55.4
Mississippi	197.2	2,543	1,356	1,187	98.6	54.2	44.4
Missouri	138.6	2,040	927	1,113	93.0	38.1	54.9
Montana	7.9	161	55	107	6.6	2.2	4.4
Nebraska	3.4	159	23	136	8.0	0.9	7.0
Nevada	247.1	2,777	1,483	1,295	127.8	67.9	59.9
New Hampshire	0.0	80	0	80	4.7	0.0	4.7
New Jersey	208.8	2,473	1,044	1,429	147.5	57.4	90.0
New Mexico	81.6	1,057	561	496	42.3	22.4	19.9
New York	337.5	3,907	1,657	2,250	252.6	92.8	159.8
North Carolina	42.6	1,065	283	782	52.2	11.7	40.5
North Dakota	19.2	268	125	143	12.4	5.3	7.1
Ohio	133.9	2,338	883	1,454	111.6	36.8	74.8
Oklahoma	286.6	3,760	1,970	1,790	158.2	78.8	79.4
Oregon	42.7	748	274	474	35.4	11.7	23.7
Pennsylvania	258.6	4,082	1,554	2,528	211.5	71.1	140.4
Rhode Island	50.2	574	300	274	28.3	13.8	14.5
South Carolina	0.0	244	0	244	12.5	0.0	12.5
South Dakota	22.1	325	152	173	13.5	6.1	7.4
Tennessee	0.0	354	0	354	18.6	0.0	18.6
Texas	14.4	1,669	86	1,584	96.7	4.0	92.8
Utah	0.0	172	0	172	8.9	0.0	8.9
Vermont	0.0	40	0	40	2.0	0.0	2.0
Virginia	0.0	468	0	468	31.0	0.0	31.0
Washington	186.1	2,206	1,032	1,173	118.2	51.2	67.0
West Virginia	55.9	705	385	321	29.4	15.4	14.0
Wisconsin	96.2	1,557	656	901	70.0	26.5	43.6
Wyoming	9.0	129	57	71	5.9	2.5	3.4
<b>United States</b>	<b>\$4,993</b>	<b>73,513</b>	<b>29,911</b>	<b>43,602</b>	<b>\$3,734</b>	<b>\$1,373</b>	<b>\$2,361</b>

Source: Oxford Economics

**Scenario: Moderate availability, Base tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$290.5	\$78.5	1,902	\$154.0	\$57.7	\$24.4	\$33.3	\$17.5	\$12.8	\$4.7
Alaska	49.7	13.8	237	27.7	9.3	3.7	5.6	2.5	1.9	0.7
Arizona	584.8	163.7	3,662	307.5	116.9	47.6	69.3	36.1	26.1	10.0
Arkansas	148.8	39.6	971	80.7	28.8	12.1	16.7	8.6	6.3	2.3
California	3,454.6	996.5	17,239	1,887.8	702.9	290.8	412.1	190.8	138.7	52.1
Colorado	463.1	129.8	2,617	248.9	89.3	35.2	54.1	25.9	18.9	7.1
Connecticut	437.4	126.5	2,157	236.9	97.0	39.1	57.9	27.0	19.5	7.5
Delaware	104.1	29.9	588	55.6	21.4	8.9	12.5	6.7	4.8	1.9
District of Columbia	90.9	26.8	297	53.0	13.8	5.8	8.1	2.8	2.1	0.7
Florida	1,547.7	422.1	9,545	820.4	308.2	123.1	185.1	89.9	65.5	24.4
Georgia	575.1	158.6	3,347	314.8	104.5	41.9	62.6	29.7	21.9	7.8
Hawaii	84.2	22.8	448	46.4	16.7	7.3	9.5	4.8	3.5	1.3
Idaho	107.8	28.5	736	54.8	21.0	8.6	12.4	6.8	4.9	1.8
Illinois	989.8	279.9	5,119	541.1	196.7	82.0	114.7	52.6	38.4	14.2
Indiana	603.1	163.8	3,919	310.0	120.2	48.6	71.7	38.1	27.5	10.6
Iowa	348.1	95.2	2,297	175.4	71.6	29.7	41.9	23.0	16.5	6.5
Kansas	239.1	64.5	1,513	124.5	47.3	19.2	28.1	14.3	10.4	3.9
Kentucky	230.1	62.5	1,441	124.1	42.4	17.6	24.8	12.7	9.4	3.3
Louisiana	597.5	162.0	3,827	300.9	121.8	49.5	72.2	40.2	28.8	11.4
Maine	90.2	24.3	588	47.8	17.8	7.7	10.1	5.3	3.8	1.4
Maryland	516.3	145.9	2,655	280.1	105.3	44.2	61.2	29.9	21.8	8.2
Massachusetts	682.3	200.1	3,261	371.6	132.7	50.6	82.1	37.4	27.2	10.2
Michigan	892.5	247.2	5,443	465.4	183.5	76.4	107.1	54.3	39.2	15.0
Minnesota	531.2	151.6	3,093	282.0	107.0	44.4	62.6	29.7	21.5	8.2
Mississippi	396.3	103.6	2,767	191.0	85.5	36.8	48.7	28.7	20.5	8.2
Missouri	545.8	151.6	3,424	286.2	105.2	41.8	63.4	32.9	23.8	9.1
Montana	65.8	17.6	454	34.1	12.9	5.3	7.6	4.0	2.9	1.1
Nebraska	116.9	32.2	740	63.9	21.5	8.7	12.8	6.2	4.6	1.6
Nevada	514.0	144.5	3,250	257.3	117.8	47.5	70.3	37.8	26.7	11.1
New Hampshire	87.0	24.5	497	48.4	16.8	6.8	10.1	4.9	3.6	1.3
New Jersey	875.4	255.0	4,410	479.0	192.0	79.4	112.6	53.4	38.7	14.7
New Mexico	205.3	54.1	1,388	103.2	44.0	18.6	25.4	14.5	10.4	4.1
New York	1,725.4	496.0	7,976	953.5	377.3	163.9	213.5	103.1	74.9	28.2
North Carolina	626.8	173.8	3,903	340.7	118.0	47.4	70.7	34.8	25.5	9.3
North Dakota	74.3	20.4	451	38.9	14.7	5.7	9.0	4.5	3.3	1.3
Ohio	880.6	245.5	5,382	475.8	167.5	68.5	99.0	48.7	35.4	13.2
Oklahoma	605.7	166.2	4,076	300.5	123.6	48.8	74.8	41.6	29.7	11.9
Oregon	295.1	82.8	1,837	158.5	57.4	22.8	34.6	17.1	12.4	4.6
Pennsylvania	1,264.0	373.9	7,428	686.8	247.2	100.3	146.9	68.6	49.7	18.9
Rhode Island	124.9	35.6	742	66.1	27.8	11.5	16.3	8.7	6.2	2.4
South Carolina	251.4	67.9	1,618	136.3	49.7	21.2	28.5	14.7	10.8	3.9
South Dakota	76.7	21.0	522	39.5	14.9	5.8	9.2	4.9	3.6	1.4
Tennessee	370.8	104.1	2,315	203.2	68.3	27.5	40.8	20.4	15.1	5.4
Texas	1,679.6	467.0	9,344	926.3	317.5	128.0	189.4	86.6	63.8	22.8
Utah	162.0	43.8	1,010	88.1	29.1	11.7	17.5	8.0	5.9	2.1
Vermont	36.6	9.9	234	19.9	7.4	3.2	4.1	2.1	1.5	0.6
Virginia	544.4	152.6	2,873	303.4	104.6	42.4	62.2	28.3	20.9	7.4
Washington	698.9	193.0	3,703	371.0	146.4	57.8	88.5	43.9	31.8	12.2
West Virginia	150.6	41.1	1,019	77.2	32.9	14.2	18.7	11.0	7.9	3.1
Wisconsin	481.9	133.2	3,068	255.9	97.4	41.1	56.3	28.1	20.4	7.7
Wyoming	44.8	11.8	272	23.5	9.7	3.9	5.8	2.9	2.1	0.8
<b>United States</b>	<b>\$26,560</b>	<b>\$7,457</b>	<b>151,606</b>	<b>\$14,240</b>	<b>\$5,341</b>	<b>\$2,189</b>	<b>\$3,152</b>	<b>\$1,547</b>	<b>\$1,123</b>	<b>\$423</b>

Source: Oxford Economics

**Scenario: Moderate availability, Base tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$135.3	\$30.5	829	\$66.2	\$38.0	\$16.4	\$21.6	\$17.5	\$12.8	\$4.7
Alaska	19.6	4.3	87	9.8	5.6	2.5	3.1	2.5	1.9	0.7
Arizona	279.6	65.2	1,624	132.8	79.0	33.5	45.4	36.1	26.1	10.0
Arkansas	66.6	14.7	397	33.4	18.5	8.0	10.5	8.6	6.3	2.3
California	1,477.7	339.3	6,662	711.9	431.1	188.7	242.4	190.8	138.7	52.1
Colorado	200.8	46.0	1,062	97.0	57.2	24.5	32.7	25.9	18.9	7.1
Connecticut	209.2	49.2	966	98.5	63.0	26.9	36.1	27.0	19.5	7.5
Delaware	51.6	12.2	284	24.2	15.1	6.7	8.5	6.7	4.8	1.9
District of Columbia	21.8	4.8	93	10.9	5.8	2.7	3.1	2.8	2.1	0.7
Florida	696.3	158.7	4,006	337.8	198.5	83.6	114.9	89.9	65.5	24.4
Georgia	229.4	50.5	1,253	114.9	63.5	27.9	35.6	29.7	21.9	7.8
Hawaii	36.9	8.1	177	18.5	10.1	4.4	5.7	4.8	3.5	1.3
Idaho	52.3	12.0	325	25.2	14.7	6.4	8.4	6.8	4.9	1.8
Illinois	407.0	92.4	1,969	198.2	118.1	52.3	65.8	52.6	38.4	14.2
Indiana	295.6	69.4	1,882	139.3	84.1	35.4	48.7	38.1	27.5	10.6
Iowa	178.2	42.3	1,148	83.0	51.8	22.2	29.6	23.0	16.5	6.5
Kansas	111.0	25.7	698	53.0	31.9	13.7	18.2	14.3	10.4	3.9
Kentucky	98.3	21.6	587	49.2	26.8	11.9	15.0	12.7	9.4	3.3
Louisiana	311.6	74.7	1,919	143.9	88.7	37.0	51.7	40.2	28.8	11.4
Maine	40.7	9.2	250	19.9	11.7	5.2	6.4	5.3	3.8	1.4
Maryland	231.9	53.2	1,104	111.8	67.4	29.7	37.7	29.9	21.8	8.2
Massachusetts	289.9	66.7	1,293	139.3	82.6	35.7	46.9	37.4	27.2	10.2
Michigan	420.5	98.1	2,455	199.3	122.5	53.0	69.6	54.3	39.2	15.0
Minnesota	230.5	53.5	1,304	109.9	66.7	29.0	37.8	29.7	21.5	8.2
Mississippi	222.6	53.7	1,458	102.0	65.3	28.0	37.3	28.7	20.5	8.2
Missouri	254.8	59.4	1,567	120.9	72.1	30.7	41.4	32.9	23.8	9.1
Montana	30.8	7.0	189	15.0	8.8	3.9	4.9	4.0	2.9	1.1
Nebraska	48.0	10.7	289	23.9	13.4	5.9	7.5	6.2	4.6	1.6
Nevada	293.1	72.9	1,725	130.1	87.8	35.5	52.3	37.8	26.7	11.1
New Hampshire	37.6	8.3	201	18.8	10.5	4.7	5.8	4.9	3.6	1.3
New Jersey	413.6	96.0	1,895	197.1	123.7	54.2	69.4	53.4	38.7	14.7
New Mexico	112.4	26.7	724	52.4	32.7	13.9	18.8	14.5	10.4	4.1
New York	798.8	184.1	3,567	383.4	237.8	107.0	130.8	103.1	74.9	28.2
North Carolina	269.2	60.2	1,579	132.7	75.0	32.5	42.5	34.8	25.5	9.3
North Dakota	35.0	8.2	210	16.6	10.1	4.3	5.8	4.5	3.3	1.3
Ohio	377.0	86.2	2,244	182.4	106.5	46.1	60.4	48.7	35.4	13.2
Oklahoma	322.6	77.9	2,113	147.8	92.1	38.0	54.2	41.6	29.7	11.9
Oregon	132.1	30.1	762	64.1	37.8	16.6	21.2	17.1	12.4	4.6
Pennsylvania	531.8	123.3	2,923	253.9	151.6	65.4	86.2	68.6	49.7	18.9
Rhode Island	67.4	16.0	379	31.4	20.0	8.6	11.4	8.7	6.2	2.4
South Carolina	113.4	25.0	677	56.8	32.1	14.4	17.7	14.7	10.8	3.9
South Dakota	38.3	9.0	243	18.1	10.7	4.4	6.3	4.9	3.6	1.4
Tennessee	158.2	34.8	935	79.2	42.4	18.4	24.0	20.4	15.1	5.4
Texas	670.4	147.8	3,477	335.0	186.2	80.5	105.7	86.6	63.8	22.8
Utah	62.2	13.7	367	31.1	17.3	7.6	9.8	8.0	5.9	2.1
Vermont	16.2	3.6	97	8.1	4.6	2.1	2.5	2.1	1.5	0.6
Virginia	219.0	48.2	1,086	109.7	62.3	27.6	34.7	28.3	20.9	7.4
Washington	340.4	79.4	1,738	161.5	98.1	40.3	57.8	43.9	31.8	12.2
West Virginia	85.5	20.2	547	40.1	24.7	10.7	13.9	11.0	7.9	3.1
Wisconsin	217.5	50.2	1,351	104.3	63.5	28.0	35.5	28.1	20.4	7.7
Wyoming	22.4	5.1	129	10.8	6.8	2.9	3.9	2.9	2.1	0.8
<b>United States</b>	<b>\$11,982</b>	<b>\$2,760</b>	<b>64,843</b>	<b>\$5,755</b>	<b>\$3,446</b>	<b>\$1,489</b>	<b>\$1,957</b>	<b>\$1,547</b>	<b>\$1,123</b>	<b>\$423</b>

Source: Oxford Economics

**Scenario: Moderate availability, Base tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	<b>Population</b>	<b>Gaming</b>		<b>Gaming tax impacts</b>		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$1,881.2	\$127.8	\$17.5	\$12.8	\$4.7
Alaska	555.2	267.3	18.7	2.5	1.9	0.7
Arizona	5,455.7	3,991.7	261.0	36.1	26.1	10.0
Arkansas	2,264.9	906.1	63.4	8.6	6.3	2.3
California	30,475.3	20,834.9	1,386.9	190.8	138.7	52.1
Colorado	4,302.6	2,824.4	188.6	25.9	18.9	7.1
Connecticut	2,799.7	3,009.9	194.7	27.0	19.5	7.5
Delaware	769.3	744.2	48.0	6.7	4.8	1.9
District of Columbia	564.1	296.6	20.8	2.8	2.1	0.7
Florida	16,772.9	9,755.9	655.3	89.9	65.5	24.4
Georgia	7,775.2	3,121.7	218.5	29.7	21.9	7.8
Hawaii	1,145.4	501.8	35.1	4.8	3.5	1.3
Idaho	1,260.7	736.7	49.1	6.8	4.9	1.8
Illinois	9,776.6	5,683.4	383.5	52.6	38.4	14.2
Indiana	5,023.0	4,246.5	275.2	38.1	27.5	10.6
Iowa	2,357.3	2,586.0	165.2	23.0	16.5	6.5
Kansas	2,151.7	1,577.7	103.8	14.3	10.4	3.9
Kentucky	3,347.3	1,337.6	93.6	12.7	9.4	3.3
Louisiana	3,526.7	4,553.8	287.9	40.2	28.8	11.4
Maine	1,068.6	566.8	38.4	5.3	3.8	1.4
Maryland	4,699.4	3,266.4	217.7	29.9	21.8	8.2
Massachusetts	5,408.3	4,096.1	271.9	37.4	27.2	10.2
Michigan	7,630.4	6,011.4	392.3	54.3	39.2	15.0
Minnesota	4,233.3	3,279.7	215.5	29.7	21.5	8.2
Mississippi	2,244.4	3,274.3	205.1	28.7	20.5	8.2
Missouri	4,707.0	3,640.1	237.8	32.9	23.8	9.1
Montana	821.9	428.6	29.0	4.0	2.9	1.1
Nebraska	1,408.7	657.9	45.6	6.2	4.6	1.6
Nevada	2,325.5	4,420.6	267.1	37.8	26.7	11.1
New Hampshire	1,081.8	512.1	35.8	4.9	3.6	1.3
New Jersey	6,933.5	5,887.6	386.6	53.4	38.7	14.7
New Mexico	1,583.2	1,631.0	104.2	14.5	10.4	4.1
New York	15,339.4	11,298.4	748.7	103.1	74.9	28.2
North Carolina	7,940.5	3,715.3	254.9	34.8	25.5	9.3
North Dakota	584.7	500.2	32.7	4.5	3.3	1.3
Ohio	8,755.1	5,296.6	354.4	48.7	35.4	13.2
Oklahoma	2,949.3	4,746.6	297.2	41.6	29.7	11.9
Oregon	3,240.2	1,850.5	124.3	17.1	12.4	4.6
Pennsylvania	9,962.0	7,558.6	497.5	68.6	49.7	18.9
Rhode Island	820.5	979.9	62.5	8.7	6.2	2.4
South Carolina	3,913.0	1,543.4	108.0	14.7	10.8	3.9
South Dakota	652.4	548.4	35.7	4.9	3.6	1.4
Tennessee	5,176.5	2,152.5	150.7	20.4	15.1	5.4
Texas	20,856.0	9,138.7	638.0	86.6	63.8	22.8
Utah	2,135.9	846.1	59.2	8.0	5.9	2.1
Vermont	499.5	220.6	15.4	2.1	1.5	0.6
Virginia	6,585.5	2,979.2	208.5	28.3	20.9	7.4
Washington	5,695.7	4,863.1	317.7	43.9	31.8	12.2
West Virginia	1,414.5	1,232.9	79.5	11.0	7.9	3.1
Wisconsin	4,457.7	3,078.7	203.7	28.1	20.4	7.7
Wyoming	454.5	315.4	21.0	2.9	2.1	0.8
<b>United States</b>	<b>249,635</b>	<b>\$169,395</b>	<b>\$11,234</b>	<b>\$1,547</b>	<b>\$1,123</b>	<b>\$423</b>

Source: Oxford Economics

**Scenario: Moderate availability, Base tax rate**
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$127.8	1,902	829	1,073	\$78.5	\$30.5	\$48.0
Alaska	18.7	237	87	150	13.8	4.3	9.5
Arizona	261.0	3,662	1,624	2,038	163.7	65.2	98.5
Arkansas	63.4	971	397	573	39.6	14.7	24.9
California	1,386.9	17,239	6,662	10,577	996.5	339.3	657.2
Colorado	188.6	2,617	1,062	1,555	129.8	46.0	83.8
Connecticut	194.7	2,157	966	1,191	126.5	49.2	77.3
Delaware	48.0	588	284	304	29.9	12.2	17.7
District of Columbia	20.8	297	93	205	26.8	4.8	22.0
Florida	655.3	9,545	4,006	5,539	422.1	158.7	263.4
Georgia	218.5	3,347	1,253	2,094	158.6	50.5	108.1
Hawaii	35.1	448	177	272	22.8	8.1	14.7
Idaho	49.1	736	325	411	28.5	12.0	16.5
Illinois	383.5	5,119	1,969	3,150	279.9	92.4	187.6
Indiana	275.2	3,919	1,882	2,036	163.8	69.4	94.4
Iowa	165.2	2,297	1,148	1,148	95.2	42.3	52.8
Kansas	103.8	1,513	698	816	64.5	25.7	38.8
Kentucky	93.6	1,441	587	854	62.5	21.6	40.8
Louisiana	287.9	3,827	1,919	1,908	162.0	74.7	87.4
Maine	38.4	588	250	338	24.3	9.2	15.1
Maryland	217.7	2,655	1,104	1,551	145.9	53.2	92.7
Massachusetts	271.9	3,261	1,293	1,968	200.1	66.7	133.4
Michigan	392.3	5,443	2,455	2,988	247.2	98.1	149.1
Minnesota	215.5	3,093	1,304	1,789	151.6	53.5	98.1
Mississippi	205.1	2,767	1,458	1,310	103.6	53.7	49.9
Missouri	237.8	3,424	1,567	1,857	151.6	59.4	92.1
Montana	29.0	454	189	265	17.6	7.0	10.7
Nebraska	45.6	740	289	451	32.2	10.7	21.5
Nevada	267.1	3,250	1,725	1,524	144.5	72.9	71.6
New Hampshire	35.8	497	201	296	24.5	8.3	16.2
New Jersey	386.6	4,410	1,895	2,516	255.0	96.0	159.0
New Mexico	104.2	1,388	724	663	54.1	26.7	27.4
New York	748.7	7,976	3,567	4,410	496.0	184.1	311.9
North Carolina	254.9	3,903	1,579	2,324	173.8	60.2	113.6
North Dakota	32.7	451	210	241	20.4	8.2	12.2
Ohio	354.4	5,382	2,244	3,138	245.5	86.2	159.3
Oklahoma	297.2	4,076	2,113	1,963	166.2	77.9	88.3
Oregon	124.3	1,837	762	1,075	82.8	30.1	52.7
Pennsylvania	497.5	7,428	2,923	4,505	373.9	123.3	250.7
Rhode Island	62.5	742	379	363	35.6	16.0	19.6
South Carolina	108.0	1,618	677	941	67.9	25.0	43.0
South Dakota	35.7	522	243	279	21.0	9.0	12.0
Tennessee	150.7	2,315	935	1,380	104.1	34.8	69.2
Texas	638.0	9,344	3,477	5,868	467.0	147.8	319.1
Utah	59.2	1,010	367	643	43.8	13.7	30.2
Vermont	15.4	234	97	138	9.9	3.6	6.4
Virginia	208.5	2,873	1,086	1,787	152.6	48.2	104.4
Washington	317.7	3,703	1,738	1,965	193.0	79.4	113.6
West Virginia	79.5	1,019	547	472	41.1	20.2	21.0
Wisconsin	203.7	3,068	1,351	1,717	133.2	50.2	83.0
Wyoming	21.0	272	129	143	11.8	5.1	6.7
<b>United States</b>	<b>\$11,234</b>	<b>151,606</b>	<b>64,843</b>	<b>86,763</b>	<b>\$7,457</b>	<b>\$2,760</b>	<b>\$4,697</b>

Source: Oxford Economics

**Scenario: Convenient availability, Base tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$479.1	\$122.3	2,880	\$256.4	\$97.4	\$41.1	\$56.3	\$31.9	\$23.1	\$8.8
Alaska	85.2	22.3	377	47.6	16.6	6.7	9.9	5.1	3.7	1.4
Arizona	874.6	233.7	5,054	466.8	176.4	72.1	104.3	57.4	41.4	16.0
Arkansas	261.4	65.3	1,565	142.2	52.4	21.9	30.5	17.3	12.6	4.7
California	5,405.6	1,489.6	25,054	2,985.5	1,113.4	461.0	652.5	324.8	234.8	90.0
Colorado	730.7	195.2	3,821	397.1	143.3	56.7	86.6	44.6	32.3	12.4
Connecticut	635.1	176.2	2,897	348.8	140.8	56.9	83.9	41.1	29.6	11.5
Delaware	150.0	41.2	780	81.4	31.0	12.9	18.1	10.0	7.2	2.8
District of Columbia	147.5	42.1	465	86.0	23.6	9.8	13.8	5.7	4.1	1.5
Florida	2,485.1	643.4	14,123	1,332.1	503.6	202.0	301.6	158.1	114.4	43.7
Georgia	1,000.6	261.0	5,395	549.0	189.0	76.0	113.1	59.7	43.4	16.3
Hawaii	145.9	37.0	714	80.6	30.1	13.0	17.1	9.6	7.0	2.6
Idaho	170.2	42.7	1,067	87.8	33.8	13.9	19.9	11.6	8.4	3.2
Illinois	1,595.7	430.1	7,660	879.7	323.0	134.7	188.3	93.9	68.0	25.9
Indiana	879.6	228.7	5,262	460.0	176.4	71.5	104.9	58.5	42.1	16.4
Iowa	485.4	127.7	2,956	249.4	99.9	41.5	58.4	33.2	23.8	9.3
Kansas	364.4	93.8	2,123	192.7	72.8	29.7	43.1	23.4	16.9	6.5
Kentucky	401.9	102.7	2,319	217.3	77.0	32.0	45.0	25.6	18.6	7.0
Louisiana	802.2	210.1	4,762	411.6	163.3	66.6	96.6	55.3	39.7	15.7
Maine	147.5	37.7	884	79.0	29.8	12.9	16.9	9.5	6.9	2.6
Maryland	811.7	218.4	3,856	445.3	167.9	70.4	97.4	51.2	37.0	14.2
Massachusetts	1,052.4	295.1	4,664	579.8	207.4	79.6	127.8	62.5	45.2	17.3
Michigan	1,327.1	351.6	7,469	702.9	274.7	114.6	160.1	85.6	61.7	23.9
Minnesota	803.5	219.7	4,335	432.3	163.3	67.9	95.4	48.2	34.8	13.4
Mississippi	511.9	129.7	3,324	251.8	110.1	47.5	62.6	37.8	27.0	10.8
Missouri	814.6	216.3	4,712	433.6	158.5	63.2	95.3	52.2	37.6	14.6
Montana	107.9	27.3	685	56.6	21.7	8.9	12.7	7.2	5.2	2.0
Nebraska	199.9	52.1	1,172	109.8	38.1	15.5	22.7	12.2	8.8	3.3
Nevada	493.9	130.0	2,776	259.4	110.2	45.2	65.0	36.5	26.1	10.4
New Hampshire	151.5	40.2	797	84.5	30.5	12.3	18.2	9.8	7.1	2.7
New Jersey	1,326.0	368.8	6,169	734.8	292.3	121.0	171.3	86.3	62.3	24.0
New Mexico	286.4	72.4	1,778	146.9	61.4	26.0	35.3	20.9	15.0	5.9
New York	2,656.9	727.1	11,294	1,486.1	585.2	253.7	331.5	171.2	123.7	47.5
North Carolina	1,051.9	276.3	6,053	575.7	204.1	82.2	121.9	65.7	47.6	18.0
North Dakota	111.0	29.2	621	59.0	22.1	8.6	13.5	7.1	5.2	2.0
Ohio	1,395.8	370.9	7,890	762.0	270.5	110.8	159.6	84.4	61.1	23.3
Oklahoma	782.1	208.2	4,893	395.1	159.1	63.0	96.1	54.7	39.1	15.6
Oregon	473.2	126.3	2,721	256.9	94.1	37.6	56.4	30.0	21.7	8.3
Pennsylvania	1,920.6	545.0	10,500	1,055.8	379.6	154.4	225.1	112.0	80.8	31.2
Rhode Island	173.3	47.4	947	93.3	38.4	16.0	22.5	12.4	8.9	3.5
South Carolina	440.6	111.8	2,603	239.8	90.2	38.4	51.8	29.5	21.5	8.1
South Dakota	113.4	29.6	711	59.3	22.3	8.7	13.6	7.7	5.6	2.2
Tennessee	648.4	171.8	3,729	356.5	124.1	50.1	74.0	41.1	29.9	11.2
Texas	2,906.2	765.1	14,992	1,607.8	568.5	229.7	338.8	172.9	125.7	47.2
Utah	280.9	71.9	1,626	153.1	52.5	21.1	31.4	16.2	11.8	4.4
Vermont	63.8	16.2	375	34.9	13.3	5.8	7.5	4.2	3.1	1.2
Virginia	943.7	250.3	4,629	527.3	188.1	76.4	111.7	57.0	41.4	15.5
Washington	1,044.1	275.3	5,088	562.7	220.0	87.4	132.6	69.6	50.2	19.4
West Virginia	216.7	56.4	1,339	113.2	47.4	20.5	27.0	16.5	11.9	4.6
Wisconsin	744.3	196.2	4,373	400.4	152.2	64.3	87.9	46.8	33.8	13.0
Wyoming	70.3	17.6	390	37.5	15.4	6.2	9.2	4.9	3.5	1.4
<b>United States</b>	<b>\$41,172</b>	<b>\$11,017</b>	<b>216,671</b>	<b>\$22,365</b>	<b>\$8,377</b>	<b>\$3,440</b>	<b>\$4,937</b>	<b>\$2,591</b>	<b>\$1,872</b>	<b>\$718</b>

Source: Oxford Economics

**Scenario: Convenient availability, Base tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$237.4	\$47.5	1,198	\$120.1	\$66.6	\$28.6	\$38.0	\$31.9	\$23.1	\$8.8
Alaska	37.4	7.3	136	19.2	10.8	4.8	6.0	5.1	3.7	1.4
Arizona	430.6	90.6	2,097	212.2	121.2	51.6	69.6	57.4	41.4	16.0
Arkansas	128.1	24.8	626	65.9	35.7	15.3	20.4	17.3	12.6	4.7
California	2,425.0	497.7	9,080	1,211.3	703.5	307.1	396.5	324.8	234.8	90.0
Colorado	333.1	68.1	1,461	166.7	94.7	40.6	54.1	44.6	32.3	12.4
Connecticut	309.1	66.1	1,206	150.9	92.2	39.5	52.7	41.1	29.6	11.5
Delaware	75.4	16.2	351	36.8	22.0	9.8	12.3	10.0	7.2	2.8
District of Columbia	41.9	8.1	146	21.6	11.3	5.1	6.2	5.7	4.1	1.5
Florida	1,177.8	239.0	5,607	591.9	335.3	141.3	194.0	158.1	114.4	43.7
Georgia	441.2	85.5	1,972	226.9	123.0	53.5	69.5	59.7	43.4	16.3
Hawaii	70.9	13.7	278	36.5	19.7	8.5	11.2	9.6	7.0	2.6
Idaho	86.2	17.7	445	43.1	24.3	10.5	13.8	11.6	8.4	3.2
Illinois	699.1	141.1	2,793	352.4	202.1	88.9	113.1	93.9	68.0	25.9
Indiana	439.7	93.8	2,363	215.1	124.5	52.6	71.9	58.5	42.1	16.4
Iowa	250.4	54.6	1,377	120.8	72.3	31.1	41.2	33.2	23.8	9.3
Kansas	175.1	36.5	919	86.7	50.0	21.4	28.6	23.4	16.9	6.5
Kentucky	189.0	36.6	924	97.2	52.1	22.8	29.3	25.6	18.6	7.0
Louisiana	419.3	93.2	2,225	200.2	118.7	49.7	69.0	55.3	39.7	15.7
Maine	70.7	14.2	358	35.7	20.2	9.0	11.2	9.5	6.9	2.6
Maryland	382.1	78.3	1,511	191.0	110.6	48.6	62.0	51.2	37.0	14.2
Massachusetts	466.8	96.0	1,728	232.9	132.6	57.3	75.3	62.5	45.2	17.3
Michigan	642.4	135.5	3,149	316.1	186.1	80.6	105.5	85.6	61.7	23.9
Minnesota	360.9	75.4	1,707	178.5	103.9	45.1	58.8	48.2	34.8	13.4
Mississippi	287.4	65.0	1,639	135.7	83.8	36.1	47.7	37.8	27.0	10.8
Missouri	391.2	82.4	2,018	192.7	110.3	47.0	63.3	52.2	37.6	14.6
Montana	53.5	10.7	271	27.0	15.3	6.8	8.5	7.2	5.2	2.0
Nebraska	90.0	17.6	444	46.1	25.2	11.1	14.2	12.2	8.8	3.3
Nevada	273.7	59.3	1,305	131.4	79.9	33.1	46.8	36.5	26.1	10.4
New Hampshire	72.4	14.0	316	37.2	20.4	9.0	11.4	9.8	7.1	2.7
New Jersey	646.5	135.2	2,477	319.7	191.7	84.0	107.7	86.3	62.3	24.0
New Mexico	157.9	34.5	869	76.2	45.6	19.5	26.1	20.9	15.0	5.9
New York	1,279.0	263.6	4,745	637.5	377.5	169.1	208.5	171.2	123.7	47.5
North Carolina	487.2	96.5	2,349	247.9	136.3	58.7	77.5	65.7	47.6	18.0
North Dakota	53.6	11.3	270	26.4	15.4	6.6	8.8	7.1	5.2	2.0
Ohio	629.5	128.4	3,104	315.6	177.6	76.8	100.8	84.4	61.1	23.3
Oklahoma	416.1	94.2	2,374	196.4	118.2	49.0	69.2	54.7	39.1	15.6
Oregon	223.6	45.4	1,067	112.4	64.0	28.1	35.9	30.0	21.7	8.3
Pennsylvania	838.4	174.7	3,849	415.3	238.2	102.9	135.3	112.0	80.8	31.2
Rhode Island	93.9	20.6	451	45.2	27.7	11.9	15.7	12.4	8.9	3.5
South Carolina	218.1	42.3	1,066	112.2	62.0	27.5	34.6	29.5	21.5	8.1
South Dakota	57.9	12.3	309	28.4	16.1	6.7	9.4	7.7	5.6	2.2
Tennessee	304.2	59.0	1,472	156.5	82.3	35.4	46.9	41.1	29.9	11.2
Texas	1,278.7	248.6	5,432	656.8	357.4	153.2	204.2	172.9	125.7	47.2
Utah	119.6	23.2	577	61.5	33.6	14.5	19.0	16.2	11.8	4.4
Vermont	31.2	6.0	152	16.0	8.9	4.0	4.9	4.2	3.1	1.2
Virginia	421.0	81.6	1,709	216.5	120.3	52.8	67.5	57.0	41.4	15.5
Washington	521.9	110.0	2,236	257.0	149.6	61.7	87.8	69.6	50.2	19.4
West Virginia	124.5	26.8	675	60.6	35.7	15.6	20.1	16.5	11.9	4.6
Wisconsin	349.6	72.3	1,809	173.9	101.5	44.7	56.9	46.8	33.8	13.0
Wyoming	36.6	7.5	176	18.3	11.0	4.7	6.3	4.9	3.5	1.4
<b>United States</b>	<b>\$19,347</b>	<b>\$3,980</b>	<b>86,819</b>	<b>\$9,650</b>	<b>\$5,539</b>	<b>\$2,394</b>	<b>\$3,145</b>	<b>\$2,591</b>	<b>\$1,872</b>	<b>\$718</b>

Source: Oxford Economics

**Scenario: Convenient availability, Base tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	Population	Gaming		Gaming tax impacts		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$3,515.4	\$231.4	\$31.9	\$23.1	\$8.8
Alaska	555.2	552.4	36.8	5.1	3.7	1.4
Arizona	5,455.7	6,406.7	414.1	57.4	41.4	16.0
Arkansas	2,264.9	1,891.1	125.9	17.3	12.6	4.7
California	30,475.3	35,999.2	2,348.4	324.8	234.8	90.0
Colorado	4,302.6	4,942.6	322.9	44.6	32.3	12.4
Connecticut	2,799.7	4,606.4	295.8	41.1	29.6	11.5
Delaware	769.3	1,124.9	72.1	10.0	7.2	2.8
District of Columbia	564.1	618.9	41.2	5.7	4.1	1.5
Florida	16,772.9	17,466.7	1,144.3	158.1	114.4	43.7
Georgia	7,775.2	6,515.0	433.9	59.7	43.4	16.3
Hawaii	1,145.4	1,047.3	69.7	9.6	7.0	2.6
Idaho	1,260.7	1,279.9	83.5	11.6	8.4	3.2
Illinois	9,776.6	10,361.4	680.2	93.9	68.0	25.9
Indiana	5,023.0	6,551.8	421.2	58.5	42.1	16.4
Iowa	2,357.3	3,739.0	238.1	33.2	23.8	9.3
Kansas	2,151.7	2,602.8	168.8	23.4	16.9	6.5
Kentucky	3,347.3	2,791.5	185.9	25.6	18.6	7.0
Louisiana	3,526.7	6,273.7	396.6	55.3	39.7	15.7
Maine	1,068.6	1,047.5	68.9	9.5	6.9	2.6
Maryland	4,699.4	5,671.3	370.2	51.2	37.0	14.2
Massachusetts	5,408.3	6,931.8	451.8	62.5	45.2	17.3
Michigan	7,630.4	9,561.3	617.2	85.6	61.7	23.9
Minnesota	4,233.3	5,366.2	347.7	48.2	34.8	13.4
Mississippi	2,244.4	4,308.4	270.4	37.8	27.0	10.8
Missouri	4,707.0	5,821.9	376.1	52.2	37.6	14.6
Montana	821.9	792.8	52.1	7.2	5.2	2.0
Nebraska	1,408.7	1,330.1	88.3	12.2	8.8	3.3
Nevada	2,325.5	4,166.7	260.7	36.5	26.1	10.4
New Hampshire	1,081.8	1,068.7	71.2	9.8	7.1	2.7
New Jersey	6,933.5	9,614.2	622.8	86.3	62.3	24.0
New Mexico	1,583.2	2,358.8	150.2	20.9	15.0	5.9
New York	15,339.4	18,994.2	1,237.1	171.2	123.7	47.5
North Carolina	7,940.5	7,208.1	476.5	65.7	47.6	18.0
North Dakota	584.7	797.9	51.5	7.1	5.2	2.0
Ohio	8,755.1	9,339.8	610.8	84.4	61.1	23.3
Oklahoma	2,949.3	6,237.2	391.3	54.7	39.1	15.6
Oregon	3,240.2	3,315.7	217.2	30.0	21.7	8.3
Pennsylvania	9,962.0	12,464.8	808.4	112.0	80.8	31.2
Rhode Island	820.5	1,402.9	89.2	12.4	8.9	3.5
South Carolina	3,913.0	3,221.1	214.5	29.5	21.5	8.1
South Dakota	652.4	861.5	55.5	7.7	5.6	2.2
Tennessee	5,176.5	4,492.3	299.2	41.1	29.9	11.2
Texas	20,856.0	18,888.4	1,256.7	172.9	125.7	47.2
Utah	2,135.9	1,765.8	117.6	16.2	11.8	4.4
Vermont	499.5	460.3	30.7	4.2	3.1	1.2
Virginia	6,585.5	6,217.5	414.1	57.0	41.4	15.5
Washington	5,695.7	7,767.0	501.6	69.6	50.2	19.4
West Virginia	1,414.5	1,857.1	119.0	16.5	11.9	4.6
Wisconsin	4,457.7	5,193.9	337.8	46.8	33.8	13.0
Wyoming	454.5	542.8	35.4	4.9	3.5	1.4
<b>United States</b>	<b>249,635</b>	<b>\$287,355</b>	<b>\$18,723</b>	<b>\$2,591</b>	<b>\$1,872</b>	<b>\$718</b>

Source: Oxford Economics



**Scenario: Convenient availability, Base tax rate**  
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$231.4	2,880	1,198	1,682	\$122.3	\$47.5	\$74.8
Alaska	36.8	377	136	242	22.3	7.3	15.1
Arizona	414.1	5,054	2,097	2,957	233.7	90.6	143.2
Arkansas	125.9	1,565	626	939	65.3	24.8	40.4
California	2,348.4	25,054	9,080	15,974	1,489.6	497.7	991.9
Colorado	322.9	3,821	1,461	2,360	195.2	68.1	127.1
Connecticut	295.8	2,897	1,206	1,690	176.2	66.1	110.1
Delaware	72.1	780	351	429	41.2	16.2	25.0
District of Columbia	41.2	465	146	319	42.1	8.1	33.9
Florida	1,144.3	14,123	5,607	8,515	643.4	239.0	404.4
Georgia	433.9	5,395	1,972	3,423	261.0	85.5	175.5
Hawaii	69.7	714	278	436	37.0	13.7	23.3
Idaho	83.5	1,067	445	621	42.7	17.7	25.0
Illinois	680.2	7,660	2,793	4,867	430.1	141.1	289.0
Indiana	421.2	5,262	2,363	2,899	228.7	93.8	135.0
Iowa	238.1	2,956	1,377	1,579	127.7	54.6	73.0
Kansas	168.8	2,123	919	1,204	93.8	36.5	57.3
Kentucky	185.9	2,319	924	1,395	102.7	36.6	66.1
Louisiana	396.6	4,762	2,225	2,537	210.1	93.2	116.9
Maine	68.9	884	358	526	37.7	14.2	23.5
Maryland	370.2	3,856	1,511	2,345	218.4	78.3	140.1
Massachusetts	451.8	4,664	1,728	2,936	295.1	96.0	199.0
Michigan	617.2	7,469	3,149	4,320	351.6	135.5	216.0
Minnesota	347.7	4,335	1,707	2,628	219.7	75.4	144.3
Mississippi	270.4	3,324	1,639	1,685	129.7	65.0	64.6
Missouri	376.1	4,712	2,018	2,694	216.3	82.4	133.9
Montana	52.1	685	271	414	27.3	10.7	16.6
Nebraska	88.3	1,172	444	728	52.1	17.6	34.5
Nevada	260.7	2,776	1,305	1,471	130.0	59.3	70.6
New Hampshire	71.2	797	316	481	40.2	14.0	26.2
New Jersey	622.8	6,169	2,477	3,692	368.8	135.2	233.6
New Mexico	150.2	1,778	869	910	72.4	34.5	38.0
New York	1,237.1	11,294	4,745	6,550	727.1	263.6	463.5
North Carolina	476.5	6,053	2,349	3,704	276.3	96.5	179.8
North Dakota	51.5	621	270	351	29.2	11.3	17.9
Ohio	610.8	7,890	3,104	4,786	370.9	128.4	242.6
Oklahoma	391.3	4,893	2,374	2,519	208.2	94.2	114.0
Oregon	217.2	2,721	1,067	1,654	126.3	45.4	80.9
Pennsylvania	808.4	10,500	3,849	6,651	545.0	174.7	370.3
Rhode Island	89.2	947	451	496	47.4	20.6	26.9
South Carolina	214.5	2,603	1,066	1,537	111.8	42.3	69.5
South Dakota	55.5	711	309	402	29.6	12.3	17.3
Tennessee	299.2	3,729	1,472	2,257	171.8	59.0	112.8
Texas	1,256.7	14,992	5,432	9,560	765.1	248.6	516.5
Utah	117.6	1,626	577	1,049	71.9	23.2	48.7
Vermont	30.7	375	152	222	16.2	6.0	10.2
Virginia	414.1	4,629	1,709	2,920	250.3	81.6	168.7
Washington	501.6	5,088	2,236	2,852	275.3	110.0	165.4
West Virginia	119.0	1,339	675	664	56.4	26.8	29.6
Wisconsin	337.8	4,373	1,809	2,563	196.2	72.3	123.9
Wyoming	35.4	390	176	215	17.6	7.5	10.1
<b>United States</b>	<b>\$18,723</b>	<b>216,671</b>	<b>86,819</b>	<b>129,852</b>	<b>\$11,017</b>	<b>\$3,980</b>	<b>\$7,036</b>

Source: Oxford Economics

#### **4.1 STATE TABLES: LOW TAX RATE SCENARIOS**

**Scenario: Limited availability, Low tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$103.3	\$29.4	664	\$55.6	\$19.5	\$7.3	\$12.2	\$3.9	\$2.3	\$1.6
Alaska	11.5	3.5	50	7.0	1.6	0.5	1.1	0.1	0.0	0.0
Arizona	366.1	104.1	2,258	190.6	72.8	25.7	47.2	18.1	10.8	7.3
Arkansas	24.5	7.5	154	15.0	0.0	0.0	0.0	0.0	0.0	0.0
California	1,715.0	507.3	8,456	934.7	344.1	126.0	218.1	70.4	42.1	28.3
Colorado	219.6	63.3	1,224	117.8	41.2	14.0	27.2	9.0	5.4	3.6
Connecticut	307.6	90.0	1,493	165.3	68.6	24.3	44.3	15.8	9.4	6.3
Delaware	75.6	21.9	419	40.1	15.5	5.5	10.0	4.0	2.4	1.6
District of Columbia	32.8	10.1	86	20.1	0.0	0.0	0.0	0.0	0.0	0.0
Florida	662.8	186.9	4,040	351.6	128.6	44.8	83.9	27.2	16.3	11.0
Georgia	104.8	32.1	569	64.2	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	17.0	5.2	87	10.4	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	52.0	14.2	351	26.3	9.9	3.5	6.4	2.4	1.4	1.0
Illinois	405.0	118.6	2,053	223.2	77.4	28.8	48.6	14.1	8.4	5.7
Indiana	418.4	114.5	2,665	212.3	83.0	28.7	54.3	21.7	13.0	8.7
Iowa	281.8	77.1	1,808	140.3	57.8	20.6	37.2	15.6	9.3	6.3
Kansas	137.3	37.7	854	70.8	26.9	9.5	17.4	6.5	3.9	2.6
Kentucky	41.0	12.6	236	25.1	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	539.7	145.7	3,343	270.0	109.0	38.0	71.0	30.4	18.2	12.2
Maine	33.9	9.6	218	18.2	6.4	2.5	3.9	1.3	0.8	0.5
Maryland	251.8	73.1	1,277	136.3	50.4	18.6	31.8	10.8	6.4	4.3
Massachusetts	347.6	104.4	1,638	188.8	66.2	21.6	44.7	14.3	8.6	5.8
Michigan	572.0	160.5	3,431	295.0	117.5	42.7	74.7	28.1	16.8	11.3
Minnesota	313.0	90.9	1,799	164.7	63.0	23.0	40.0	13.9	8.3	5.6
Mississippi	395.4	102.3	2,639	190.1	83.8	31.1	52.7	23.8	14.2	9.6
Missouri	344.0	96.9	2,121	178.5	65.8	22.3	43.4	16.7	10.0	6.7
Montana	24.5	6.9	168	12.9	4.5	1.6	2.9	1.0	0.6	0.4
Nebraska	28.0	8.4	167	16.4	4.2	1.5	2.7	0.4	0.2	0.2
Nevada	473.1	130.1	2,824	240.9	106.4	37.4	68.9	29.1	17.4	11.7
New Hampshire	16.3	5.0	84	10.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	517.1	153.7	2,574	281.0	113.5	41.3	72.3	25.1	15.0	10.1
New Mexico	166.8	43.9	1,097	82.9	35.5	12.9	22.6	9.8	5.9	4.0
New York	893.1	263.2	4,061	491.9	193.1	74.5	118.5	40.6	24.3	16.3
North Carolina	186.2	54.7	1,114	104.6	31.4	11.0	20.4	5.1	3.1	2.1
North Dakota	46.6	13.0	279	24.1	9.1	3.0	6.1	2.3	1.4	0.9
Ohio	405.9	116.5	2,437	219.3	75.1	27.0	48.2	16.1	9.6	6.5
Oklahoma	603.3	164.4	3,904	298.7	121.1	40.5	80.6	34.5	20.6	13.9
Oregon	127.6	37.0	780	68.7	23.8	8.0	15.7	5.1	3.1	2.1
Pennsylvania	732.7	221.0	4,259	395.7	142.6	50.7	91.8	31.1	18.6	12.5
Rhode Island	102.7	29.4	595	54.0	22.9	8.2	14.7	6.0	3.6	2.4
South Carolina	43.0	13.2	257	26.3	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	50.8	14.0	338	25.8	9.8	3.2	6.6	2.7	1.6	1.1
Tennessee	64.1	19.6	373	39.2	0.0	0.0	0.0	0.0	0.0	0.0
Texas	335.2	101.9	1,757	201.9	50.8	19.4	31.5	1.7	1.0	0.7
Utah	30.8	9.4	182	18.8	0.0	0.0	0.0	0.0	0.0	0.0
Vermont	6.8	2.1	42	4.1	0.0	0.0	0.0	0.0	0.0	0.0
Virginia	106.9	32.7	493	65.4	0.0	0.0	0.0	0.0	0.0	0.0
Washington	439.3	123.0	2,292	230.8	92.2	31.6	60.7	22.4	13.4	9.0
West Virginia	110.9	30.5	731	56.2	24.1	8.9	15.2	6.7	4.0	2.7
Wisconsin	258.5	73.0	1,622	136.3	51.7	19.2	32.5	11.6	6.9	4.7
Wyoming	22.4	6.1	134	11.7	4.8	1.6	3.1	1.1	0.6	0.4
<b>United States</b>	<b>\$13,566</b>	<b>\$3,892</b>	<b>76,496</b>	<b>\$7,230</b>	<b>\$2,627</b>	<b>\$920</b>	<b>\$1,708</b>	<b>\$601</b>	<b>\$359</b>	<b>\$242</b>

Source: Oxford Economics

**Scenario: Limited availability, Low tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$37.6	\$9.0	226	\$17.6	\$10.3	\$3.4	\$6.9	\$3.9	\$2.3	\$1.6
Alaska	0.5	0.1	2	0.2	0.1	0.0	0.1	0.1	0.0	0.0
Arizona	176.3	42.3	972	82.4	47.7	15.8	31.9	18.1	10.8	7.3
Arkansas	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California	685.5	164.5	2,978	320.4	193.7	66.9	126.8	70.4	42.1	28.3
Colorado	87.2	20.9	445	40.8	24.0	8.0	16.0	9.0	5.4	3.6
Connecticut	153.5	36.8	667	71.7	44.2	15.1	29.1	15.8	9.4	6.3
Delaware	39.2	9.4	202	18.3	10.9	3.8	7.1	4.0	2.4	1.6
District of Columbia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	265.1	63.6	1,481	123.9	73.3	23.7	49.6	27.2	16.3	11.0
Georgia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	23.6	5.7	142	11.0	6.4	2.2	4.3	2.4	1.4	1.0
Illinois	137.4	33.0	648	64.2	38.8	13.5	25.3	14.1	8.4	5.7
Indiana	211.7	50.8	1,270	98.9	57.4	18.9	38.6	21.7	13.0	8.7
Iowa	151.9	36.5	911	71.0	41.9	14.3	27.6	15.6	9.3	6.3
Kansas	63.2	15.2	379	29.5	17.5	5.9	11.6	6.5	3.9	2.6
Kentucky	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	295.9	71.0	1,682	138.3	79.5	26.1	53.4	30.4	18.2	12.2
Maine	12.4	3.0	74	5.8	3.5	1.2	2.2	1.3	0.8	0.5
Maryland	104.9	25.2	482	49.0	29.5	10.2	19.3	10.8	6.4	4.3
Massachusetts	139.4	33.5	597	65.1	38.3	12.9	25.4	14.3	8.6	5.8
Michigan	273.4	65.6	1,513	127.8	76.4	26.1	50.3	28.1	16.8	11.3
Minnesota	135.4	32.5	730	63.3	37.7	12.9	24.8	13.9	8.3	5.6
Mississippi	231.3	55.5	1,388	108.1	63.9	22.1	41.8	23.8	14.2	9.6
Missouri	162.6	39.0	948	76.0	44.0	14.6	29.4	16.7	10.0	6.7
Montana	9.3	2.2	56	4.4	2.6	0.9	1.7	1.0	0.6	0.4
Nebraska	3.9	0.9	24	1.8	1.1	0.4	0.7	0.4	0.2	0.2
Nevada	283.8	68.1	1,486	132.6	78.8	25.7	53.1	29.1	17.4	11.7
New Hampshire	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	244.9	58.8	1,069	114.4	70.6	24.7	45.8	25.1	15.0	10.1
New Mexico	95.7	23.0	574	44.7	26.4	8.9	17.5	9.8	5.9	4.0
New York	395.3	94.9	1,694	184.7	113.9	41.1	72.8	40.6	24.3	16.3
North Carolina	50.0	12.0	290	23.4	13.6	4.5	9.1	5.1	3.1	2.1
North Dakota	22.5	5.4	128	10.5	6.2	2.1	4.1	2.3	1.4	0.9
Ohio	157.0	37.7	904	73.4	42.9	14.4	28.5	16.1	9.6	6.5
Oklahoma	336.1	80.7	2,017	157.1	90.2	29.3	60.9	34.5	20.6	13.9
Oregon	50.0	12.0	280	23.4	13.8	4.7	9.1	5.1	3.1	2.1
Pennsylvania	303.2	72.8	1,590	141.7	83.1	28.0	55.0	31.1	18.6	12.5
Rhode Island	58.8	14.1	307	27.5	16.6	5.7	10.9	6.0	3.6	2.4
South Carolina	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	25.9	6.2	156	12.1	6.9	2.2	4.7	2.7	1.6	1.1
Tennessee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Texas	16.8	4.0	88	7.9	4.6	1.5	3.1	1.7	1.0	0.7
Utah	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vermont	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Virginia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	218.2	52.4	1,057	102.0	60.4	19.2	41.2	22.4	13.4	9.0
West Virginia	65.6	15.7	394	30.7	18.0	6.2	11.8	6.7	4.0	2.7
Wisconsin	112.8	27.1	672	52.7	31.8	11.1	20.7	11.6	6.9	4.7
Wyoming	10.6	2.5	59	4.9	3.1	1.0	2.1	1.1	0.6	0.4
<b>United States</b>	<b>\$5,849</b>	<b>\$1,404</b>	<b>30,582</b>	<b>\$2,733</b>	<b>\$1,624</b>	<b>\$549</b>	<b>\$1,074</b>	<b>\$601</b>	<b>\$359</b>	<b>\$242</b>

Source: Oxford Economics

**Scenario: Limited availability, Low tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	<b>Population</b>	<b>Gaming</b>		<b>Gaming tax impacts</b>		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$621.8	\$34.2	\$3.9	\$2.3	\$1.6
Alaska	555.2	8.2	0.5	0.1	0.0	0.0
Arizona	5,455.7	2,913.3	160.2	18.1	10.8	7.3
Arkansas	2,264.9	0.0	0.0	0.0	0.0	0.0
California	30,475.3	11,331.2	623.2	70.4	42.1	28.3
Colorado	4,302.6	1,441.4	79.3	9.0	5.4	3.6
Connecticut	2,799.7	2,536.8	139.5	15.8	9.4	6.3
Delaware	769.3	648.3	35.7	4.0	2.4	1.6
District of Columbia	564.1	0.0	0.0	0.0	0.0	0.0
Florida	16,772.9	4,381.9	241.0	27.2	16.3	11.0
Georgia	7,775.2	0.0	0.0	0.0	0.0	0.0
Hawaii	1,145.4	0.0	0.0	0.0	0.0	0.0
Idaho	1,260.7	390.2	21.5	2.4	1.4	1.0
Illinois	9,776.6	2,271.0	124.9	14.1	8.4	5.7
Indiana	5,023.0	3,499.0	192.4	21.7	13.0	8.7
Iowa	2,357.3	2,510.5	138.1	15.6	9.3	6.3
Kansas	2,151.7	1,044.5	57.4	6.5	3.9	2.6
Kentucky	3,347.3	0.0	0.0	0.0	0.0	0.0
Louisiana	3,526.7	4,891.0	269.0	30.4	18.2	12.2
Maine	1,068.6	205.0	11.3	1.3	0.8	0.5
Maryland	4,699.4	1,734.7	95.4	10.8	6.4	4.3
Massachusetts	5,408.3	2,303.9	126.7	14.3	8.6	5.8
Michigan	7,630.4	4,519.2	248.6	28.1	16.8	11.3
Minnesota	4,233.3	2,238.7	123.1	13.9	8.3	5.6
Mississippi	2,244.4	3,823.6	210.3	23.8	14.2	9.6
Missouri	4,707.0	2,687.7	147.8	16.7	10.0	6.7
Montana	821.9	154.0	8.5	1.0	0.6	0.4
Nebraska	1,408.7	65.1	3.6	0.4	0.2	0.2
Nevada	2,325.5	4,690.4	258.0	29.1	17.4	11.7
New Hampshire	1,081.8	0.0	0.0	0.0	0.0	0.0
New Jersey	6,933.5	4,047.8	222.6	25.1	15.0	10.1
New Mexico	1,583.2	1,582.5	87.0	9.8	5.9	4.0
New York	15,339.4	6,534.6	359.4	40.6	24.3	16.3
North Carolina	7,940.5	826.4	45.5	5.1	3.1	2.1
North Dakota	584.7	372.6	20.5	2.3	1.4	0.9
Ohio	8,755.1	2,595.8	142.8	16.1	9.6	6.5
Oklahoma	2,949.3	5,555.7	305.6	34.5	20.6	13.9
Oregon	3,240.2	827.2	45.5	5.1	3.1	2.1
Pennsylvania	9,962.0	5,012.3	275.7	31.1	18.6	12.5
Rhode Island	820.5	972.5	53.5	6.0	3.6	2.4
South Carolina	3,913.0	0.0	0.0	0.0	0.0	0.0
South Dakota	652.4	428.5	23.6	2.7	1.6	1.1
Tennessee	5,176.5	0.0	0.0	0.0	0.0	0.0
Texas	20,856.0	278.5	15.3	1.7	1.0	0.7
Utah	2,135.9	0.0	0.0	0.0	0.0	0.0
Vermont	499.5	0.0	0.0	0.0	0.0	0.0
Virginia	6,585.5	0.0	0.0	0.0	0.0	0.0
Washington	5,695.7	3,607.3	198.4	22.4	13.4	9.0
West Virginia	1,414.5	1,084.3	59.6	6.7	4.0	2.7
Wisconsin	4,457.7	1,864.6	102.6	11.6	6.9	4.7
Wyoming	454.5	174.7	9.6	1.1	0.6	0.4
<b>United States</b>	<b>249,635</b>	<b>\$96,677</b>	<b>\$5,317</b>	<b>\$601</b>	<b>\$359</b>	<b>\$242</b>

Source: Oxford Economics

**Scenario: Limited availability, Low tax rate**
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$34.2	664	226	438	\$29.4	\$9.0	\$20.3
Alaska	0.5	50	2	48	3.5	0.1	3.4
Arizona	160.2	2,258	972	1,286	104.1	42.3	61.8
Arkansas	0.0	154	0	154	7.5	0.0	7.5
California	623.2	8,456	2,978	5,479	507.3	164.5	342.8
Colorado	79.3	1,224	445	778	63.3	20.9	42.3
Connecticut	139.5	1,493	667	826	90.0	36.8	53.2
Delaware	35.7	419	202	217	21.9	9.4	12.5
District of Columbia	0.0	86	0	86	10.1	0.0	10.1
Florida	241.0	4,040	1,481	2,559	186.9	63.6	123.3
Georgia	0.0	569	0	569	32.1	0.0	32.1
Hawaii	0.0	87	0	87	5.2	0.0	5.2
Idaho	21.5	351	142	210	14.2	5.7	8.5
Illinois	124.9	2,053	648	1,405	118.6	33.0	85.6
Indiana	192.4	2,665	1,270	1,395	114.5	50.8	63.7
Iowa	138.1	1,808	911	897	77.1	36.5	40.7
Kansas	57.4	854	379	475	37.7	15.2	22.5
Kentucky	0.0	236	0	236	12.6	0.0	12.6
Louisiana	269.0	3,343	1,682	1,661	145.7	71.0	74.7
Maine	11.3	218	74	144	9.6	3.0	6.6
Maryland	95.4	1,277	482	795	73.1	25.2	47.9
Massachusetts	126.7	1,638	597	1,041	104.4	33.5	71.0
Michigan	248.6	3,431	1,513	1,918	160.5	65.6	94.9
Minnesota	123.1	1,799	730	1,069	90.9	32.5	58.4
Mississippi	210.3	2,639	1,388	1,251	102.3	55.5	46.8
Missouri	147.8	2,121	948	1,172	96.9	39.0	57.8
Montana	8.5	168	56	112	6.9	2.2	4.7
Nebraska	3.6	167	24	144	8.4	0.9	7.4
Nevada	258.0	2,824	1,486	1,338	130.1	68.1	61.9
New Hampshire	0.0	84	0	84	5.0	0.0	5.0
New Jersey	222.6	2,574	1,069	1,505	153.7	58.8	94.9
New Mexico	87.0	1,097	574	522	43.9	23.0	20.9
New York	359.4	4,061	1,694	2,367	263.2	94.9	168.3
North Carolina	45.5	1,114	290	824	54.7	12.0	42.7
North Dakota	20.5	279	128	151	13.0	5.4	7.5
Ohio	142.8	2,437	904	1,533	116.5	37.7	78.8
Oklahoma	305.6	3,904	2,017	1,887	164.4	80.7	83.7
Oregon	45.5	780	280	500	37.0	12.0	25.0
Pennsylvania	275.7	4,259	1,590	2,669	221.0	72.8	148.3
Rhode Island	53.5	595	307	288	29.4	14.1	15.3
South Carolina	0.0	257	0	257	13.2	0.0	13.2
South Dakota	23.6	338	156	183	14.0	6.2	7.8
Tennessee	0.0	373	0	373	19.6	0.0	19.6
Texas	15.3	1,757	88	1,669	101.9	4.0	97.8
Utah	0.0	182	0	182	9.4	0.0	9.4
Vermont	0.0	42	0	42	2.1	0.0	2.1
Virginia	0.0	493	0	493	32.7	0.0	32.7
Washington	198.4	2,292	1,057	1,235	123.0	52.4	70.6
West Virginia	59.6	731	394	338	30.5	15.7	14.8
Wisconsin	102.6	1,622	672	950	73.0	27.1	45.9
Wyoming	9.6	134	59	75	6.1	2.5	3.6
<b>United States</b>	<b>\$5,317</b>	<b>76,496</b>	<b>30,582</b>	<b>45,914</b>	<b>\$3,892</b>	<b>\$1,404</b>	<b>\$2,488</b>

Source: Oxford Economics

**Scenario: Moderate availability, Low tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$311.1	\$83.9	2,032	\$167.5	\$59.5	\$21.6	\$37.8	\$14.9	\$9.2	\$5.8
Alaska	53.4	14.8	254	30.1	9.7	3.3	6.3	2.2	1.3	0.8
Arizona	624.6	173.6	3,881	334.5	119.5	41.7	77.8	30.8	18.8	12.0
Arkansas	159.6	42.5	1,043	87.7	29.8	10.7	19.1	7.4	4.6	2.8
California	3,696.8	1,062.4	18,364	2,051.2	724.6	261.9	462.7	163.0	99.7	63.3
Colorado	495.6	138.4	2,787	270.5	91.9	30.9	60.9	22.1	13.6	8.6
Connecticut	467.1	134.1	2,282	257.7	99.3	34.8	64.5	23.0	14.0	9.0
Delaware	111.2	31.6	621	60.6	21.9	7.8	14.0	5.7	3.5	2.2
District of Columbia	97.6	28.8	319	57.3	14.5	5.4	9.1	2.4	1.5	0.9
Florida	1,656.7	450.2	10,175	892.0	317.3	108.6	208.7	76.9	47.1	29.7
Georgia	617.2	170.5	3,596	341.9	108.4	37.2	71.2	25.4	15.7	9.7
Hawaii	90.2	24.4	481	50.3	17.4	6.6	10.8	4.1	2.5	1.6
Idaho	115.3	30.4	783	59.7	21.5	7.5	14.0	5.8	3.5	2.2
Illinois	1,060.1	299.1	5,464	587.7	203.4	74.3	129.1	44.9	27.6	17.4
Indiana	643.9	173.4	4,143	337.6	122.5	42.1	80.4	32.5	19.8	12.7
Iowa	371.3	100.5	2,421	191.3	72.7	25.8	46.9	19.6	11.9	7.7
Kansas	255.6	68.5	1,606	135.6	48.4	16.9	31.5	12.2	7.5	4.8
Kentucky	246.9	67.1	1,548	134.8	43.9	15.6	28.3	10.9	6.7	4.2
Louisiana	636.8	170.5	4,024	328.2	123.3	42.6	80.7	34.2	20.7	13.5
Maine	96.6	26.0	628	52.0	18.4	6.9	11.4	4.5	2.8	1.7
Maryland	552.5	155.5	2,827	304.6	108.4	39.5	68.9	25.6	15.6	9.9
Massachusetts	730.1	213.3	3,471	403.8	136.6	44.5	92.1	32.0	19.5	12.4
Michigan	953.4	262.2	5,766	506.5	187.8	67.7	120.1	46.3	28.2	18.1
Minnesota	567.9	161.2	3,283	306.5	110.0	39.8	70.1	25.4	15.5	9.9
Mississippi	422.0	108.7	2,902	208.9	86.2	31.9	54.3	24.4	14.7	9.7
Missouri	583.1	160.8	3,628	311.4	107.4	36.2	71.2	28.1	17.1	11.0
Montana	70.5	18.8	485	37.1	13.3	4.6	8.6	3.4	2.1	1.3
Nebraska	125.4	34.5	794	69.4	22.3	7.7	14.6	5.3	3.3	2.0
Nevada	545.8	150.4	3,380	281.2	118.3	41.0	77.3	32.1	19.2	12.9
New Hampshire	93.3	26.3	533	52.5	17.4	6.0	11.5	4.2	2.6	1.6
New Jersey	935.6	271.0	4,681	520.9	197.2	71.1	126.1	45.6	27.8	17.8
New Mexico	218.9	57.0	1,461	112.6	44.6	16.2	28.4	12.4	7.5	4.9
New York	1,844.9	527.8	8,475	1,036.6	388.4	148.6	239.8	88.1	53.8	34.2
North Carolina	671.8	186.2	4,179	370.3	121.9	41.8	80.1	29.8	18.3	11.4
North Dakota	79.4	21.7	478	42.3	15.0	4.9	10.1	3.9	2.3	1.5
Ohio	942.6	261.9	5,734	517.1	172.4	60.8	111.6	41.6	25.5	16.1
Oklahoma	645.0	174.5	4,275	327.9	124.7	41.4	83.3	35.4	21.4	14.0
Oregon	315.9	88.4	1,959	172.4	59.1	20.0	39.0	14.6	8.9	5.6
Pennsylvania	1,352.5	398.3	7,900	746.4	254.3	89.6	164.6	58.6	35.8	22.8
Rhode Island	133.2	37.5	781	72.1	28.2	10.1	18.2	7.4	4.5	2.9
South Carolina	269.5	73.0	1,737	148.1	51.4	18.9	32.5	12.6	7.8	4.8
South Dakota	81.9	22.2	553	43.0	15.2	4.9	10.3	4.2	2.6	1.6
Tennessee	397.8	111.8	2,487	220.8	70.7	24.2	46.5	17.5	10.8	6.7
Texas	1,802.5	501.7	10,037	1,006.0	329.9	114.9	215.0	74.2	45.9	28.4
Utah	173.9	47.1	1,085	95.7	30.3	10.4	19.8	6.9	4.3	2.6
Vermont	39.2	10.6	252	21.7	7.6	2.9	4.7	1.8	1.1	0.7
Virginia	584.2	164.0	3,087	329.5	108.7	38.1	70.6	24.2	15.0	9.3
Washington	746.5	204.7	3,922	403.8	149.7	50.6	99.1	37.5	22.8	14.6
West Virginia	160.6	43.4	1,074	84.2	33.4	12.3	21.1	9.4	5.7	3.7
Wisconsin	515.4	141.7	3,262	278.3	100.1	36.8	63.3	24.0	14.6	9.3
Wyoming	47.9	12.6	289	25.6	10.0	3.4	6.5	2.5	1.5	1.0
<b>United States</b>	<b>\$28,411</b>	<b>\$7,940</b>	<b>161,232</b>	<b>\$15,486</b>	<b>\$5,488</b>	<b>\$1,943</b>	<b>\$3,545</b>	<b>\$1,321</b>	<b>\$808</b>	<b>\$514</b>

Source: Oxford Economics

**Scenario: Moderate availability, Low tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$144.1	\$32.3	876	\$73.0	\$38.2	\$13.0	\$25.2	\$14.9	\$9.2	\$5.8
Alaska	20.9	4.6	93	10.8	5.7	2.0	3.7	2.2	1.3	0.8
Arizona	297.8	68.1	1,700	147.4	78.9	26.6	52.3	30.8	18.8	12.0
Arkansas	70.9	15.6	424	36.6	18.7	6.3	12.3	7.4	4.6	2.8
California	1,573.8	356.3	7,006	787.6	432.7	152.4	280.3	163.0	99.7	63.3
Colorado	213.8	48.3	1,117	107.2	57.4	19.5	37.9	22.1	13.6	8.6
Connecticut	222.8	51.3	1,008	109.5	63.0	21.8	41.1	23.0	14.0	9.0
Delaware	55.0	12.7	296	27.0	15.1	5.4	9.7	5.7	3.5	2.2
District of Columbia	23.2	5.1	99	12.0	5.9	2.1	3.7	2.4	1.5	0.9
Florida	741.6	167.0	4,223	373.2	199.4	66.2	133.2	76.9	47.1	29.7
Georgia	244.4	53.8	1,336	126.1	64.2	22.2	42.1	25.4	15.7	9.7
Hawaii	39.3	8.6	188	20.3	10.2	3.5	6.8	4.1	2.5	1.6
Idaho	55.7	12.6	342	27.9	14.8	5.1	9.7	5.8	3.5	2.2
Illinois	433.4	97.4	2,078	218.8	118.8	42.3	76.5	44.9	27.6	17.4
Indiana	314.8	72.4	1,965	154.9	83.8	28.0	55.8	32.5	19.8	12.7
Iowa	189.8	44.0	1,194	92.5	51.6	17.9	33.7	19.6	11.9	7.7
Kansas	118.2	26.9	732	58.8	31.9	10.9	21.0	12.2	7.5	4.8
Kentucky	104.7	23.0	626	54.0	27.1	9.4	17.7	10.9	6.7	4.2
Louisiana	331.8	77.3	1,990	160.7	88.0	29.3	58.8	34.2	20.7	13.5
Maine	43.3	9.7	264	21.9	11.7	4.2	7.5	4.5	2.8	1.7
Maryland	246.9	55.9	1,162	123.7	67.6	24.0	43.7	25.6	15.6	9.9
Massachusetts	308.8	70.0	1,358	154.2	82.8	28.5	54.3	32.0	19.5	12.4
Michigan	447.8	102.5	2,567	221.3	122.5	42.6	79.9	46.3	28.2	18.1
Minnesota	245.4	56.0	1,366	121.8	66.8	23.3	43.5	25.4	15.5	9.9
Mississippi	237.0	55.5	1,508	114.1	64.8	22.6	42.2	24.4	14.7	9.7
Missouri	271.4	62.1	1,639	134.2	72.0	24.3	47.7	28.1	17.1	11.0
Montana	32.8	7.3	200	16.6	8.8	3.1	5.7	3.4	2.1	1.3
Nebraska	51.2	11.3	307	26.3	13.5	4.7	8.8	5.3	3.3	2.0
Nevada	312.2	74.6	1,769	146.6	86.5	28.3	58.2	32.1	19.2	12.9
New Hampshire	40.1	8.8	214	20.7	10.7	3.8	6.9	4.2	2.6	1.6
New Jersey	440.5	100.5	1,985	218.5	123.9	44.1	79.8	45.6	27.8	17.8
New Mexico	119.7	27.7	753	58.3	32.5	11.1	21.4	12.4	7.5	4.9
New York	850.7	193.1	3,746	424.6	238.7	87.6	151.1	88.1	53.8	34.2
North Carolina	286.7	63.8	1,675	146.1	75.6	25.8	49.8	29.8	18.3	11.4
North Dakota	37.3	8.5	220	18.4	10.1	3.4	6.6	3.9	2.3	1.5
Ohio	401.5	90.6	2,362	201.6	106.9	36.8	70.1	41.6	25.5	16.1
Oklahoma	343.5	80.5	2,187	165.3	91.3	30.0	61.3	35.4	21.4	14.0
Oregon	140.7	31.7	803	70.8	37.9	13.3	24.6	14.6	8.9	5.6
Pennsylvania	566.4	129.1	3,064	281.5	151.7	52.3	99.4	58.6	35.8	22.8
Rhode Island	71.8	16.7	394	35.0	19.9	7.0	13.0	7.4	4.5	2.9
South Carolina	120.8	26.6	722	62.3	32.5	11.6	20.9	12.6	7.8	4.8
South Dakota	40.8	9.3	254	20.1	10.6	3.4	7.2	4.2	2.6	1.6
Tennessee	168.5	37.1	997	86.9	42.8	14.4	28.4	17.5	10.8	6.7
Texas	714.0	157.3	3,705	367.8	188.2	63.6	124.6	74.2	45.9	28.4
Utah	66.2	14.6	391	34.2	17.5	6.0	11.5	6.9	4.3	2.6
Vermont	17.3	3.8	103	8.9	4.7	1.7	3.0	1.8	1.1	0.7
Virginia	233.2	51.3	1,158	120.3	63.1	22.2	40.9	24.2	15.0	9.3
Washington	362.5	82.9	1,818	179.3	98.0	31.8	66.3	37.5	22.8	14.6
West Virginia	91.0	21.0	570	44.6	24.6	8.6	15.9	9.4	5.7	3.7
Wisconsin	231.6	52.6	1,418	115.5	63.6	22.6	41.0	24.0	14.6	9.3
Wyoming	23.8	5.4	136	11.9	6.8	2.3	4.4	2.5	1.5	1.0
<b>United States</b>	<b>\$12,761</b>	<b>\$2,895</b>	<b>68,109</b>	<b>\$6,372</b>	<b>\$3,454</b>	<b>\$1,193</b>	<b>\$2,261</b>	<b>\$1,321</b>	<b>\$808</b>	<b>\$514</b>

Source: Oxford Economics



**Scenario: Moderate availability, Low tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	<b>Population</b>	<b>Gaming</b>		<b>Gaming tax impacts</b>		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$2,305.7	\$136.1	\$14.9	\$9.2	\$5.8
Alaska	555.2	331.7	19.9	2.2	1.3	0.8
Arizona	5,455.7	4,811.3	278.0	30.8	18.8	12.0
Arkansas	2,264.9	1,125.9	67.6	7.4	4.6	2.8
California	30,475.3	25,310.5	1,477.1	163.0	99.7	63.3
Colorado	4,302.6	3,435.9	200.9	22.1	13.6	8.6
Connecticut	2,799.7	3,610.7	207.3	23.0	14.0	9.0
Delaware	769.3	891.6	51.1	5.7	3.5	2.2
District of Columbia	564.1	368.5	22.1	2.4	1.5	0.9
Florida	16,772.9	11,898.6	697.9	76.9	47.1	29.7
Georgia	7,775.2	3,878.7	232.7	25.4	15.7	9.7
Hawaii	1,145.4	623.5	37.4	4.1	2.5	1.6
Idaho	1,260.7	895.5	52.3	5.8	3.5	2.2
Illinois	9,776.6	6,946.0	408.4	44.9	27.6	17.4
Indiana	5,023.0	5,098.2	293.1	32.5	19.8	12.7
Iowa	2,357.3	3,085.3	175.9	19.6	11.9	7.7
Kansas	2,151.7	1,907.1	110.6	12.2	7.5	4.8
Kentucky	3,347.3	1,661.9	99.7	10.9	6.7	4.2
Louisiana	3,526.7	5,409.1	306.6	34.2	20.7	13.5
Maine	1,068.6	693.8	40.9	4.5	2.8	1.7
Maryland	4,699.4	3,970.1	231.9	25.6	15.6	9.9
Massachusetts	5,408.3	4,969.4	289.5	32.0	19.5	12.4
Michigan	7,630.4	7,239.1	417.8	46.3	28.2	18.1
Minnesota	4,233.3	3,961.0	229.5	25.4	15.5	9.9
Mississippi	2,244.4	3,873.7	218.4	24.4	14.7	9.7
Missouri	4,707.0	4,386.0	253.3	28.1	17.1	11.0
Montana	821.9	524.7	30.9	3.4	2.1	1.3
Nebraska	1,408.7	814.1	48.6	5.3	3.3	2.0
Nevada	2,325.5	5,150.6	284.4	32.1	19.2	12.9
New Hampshire	1,081.8	636.3	38.2	4.2	2.6	1.6
New Jersey	6,933.5	7,109.3	411.7	45.6	27.8	17.8
New Mexico	1,583.2	1,945.9	111.0	12.4	7.5	4.9
New York	15,339.4	13,697.9	797.4	88.1	53.8	34.2
North Carolina	7,940.5	4,574.2	271.4	29.8	18.3	11.4
North Dakota	584.7	602.5	34.8	3.9	2.3	1.5
Ohio	8,755.1	6,448.9	377.4	41.6	25.5	16.1
Oklahoma	2,949.3	5,614.8	316.5	35.4	21.4	14.0
Oregon	3,240.2	2,257.1	132.4	14.6	8.9	5.6
Pennsylvania	9,962.0	9,136.4	529.8	58.6	35.8	22.8
Rhode Island	820.5	1,168.1	66.5	7.4	4.5	2.9
South Carolina	3,913.0	1,917.7	115.1	12.6	7.8	4.8
South Dakota	652.4	659.6	38.0	4.2	2.6	1.6
Tennessee	5,176.5	2,674.5	160.5	17.5	10.8	6.7
Texas	20,856.0	11,340.7	679.4	74.2	45.9	28.4
Utah	2,135.9	1,051.3	63.1	6.9	4.3	2.6
Vermont	499.5	274.0	16.4	1.8	1.1	0.7
Virginia	6,585.5	3,701.7	222.1	24.2	15.0	9.3
Washington	5,695.7	5,858.8	338.3	37.5	22.8	14.6
West Virginia	1,414.5	1,476.7	84.6	9.4	5.7	3.7
Wisconsin	4,457.7	3,730.4	217.0	24.0	14.6	9.3
Wyoming	454.5	383.0	22.3	2.5	1.5	1.0
<b>United States</b>	<b>249,635</b>	<b>\$205,438</b>	<b>\$11,964</b>	<b>\$1,321</b>	<b>\$808</b>	<b>\$514</b>

Source: Oxford Economics

**Scenario: Moderate availability, Low tax rate**
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$136.1	2,032	876	1,156	\$83.9	\$32.3	\$51.6
Alaska	19.9	254	93	162	14.8	4.6	10.2
Arizona	278.0	3,881	1,700	2,182	173.6	68.1	105.5
Arkansas	67.6	1,043	424	619	42.5	15.6	26.9
California	1,477.1	18,364	7,006	11,359	1,062.4	356.3	706.1
Colorado	200.9	2,787	1,117	1,670	138.4	48.3	90.1
Connecticut	207.3	2,282	1,008	1,274	134.1	51.3	82.8
Delaware	51.1	621	296	325	31.6	12.7	18.9
District of Columbia	22.1	319	99	220	28.8	5.1	23.7
Florida	697.9	10,175	4,223	5,951	450.2	167.0	283.2
Georgia	232.7	3,596	1,336	2,260	170.5	53.8	116.7
Hawaii	37.4	481	188	293	24.4	8.6	15.8
Idaho	52.3	783	342	441	30.4	12.6	17.8
Illinois	408.4	5,464	2,078	3,386	299.1	97.4	201.7
Indiana	293.1	4,143	1,965	2,178	173.4	72.4	101.1
Iowa	175.9	2,421	1,194	1,226	100.5	44.0	56.5
Kansas	110.6	1,606	732	875	68.5	26.9	41.6
Kentucky	99.7	1,548	626	922	67.1	23.0	44.1
Louisiana	306.6	4,024	1,990	2,033	170.5	77.3	93.2
Maine	40.9	628	264	364	26.0	9.7	16.3
Maryland	231.9	2,827	1,162	1,666	155.5	55.9	99.6
Massachusetts	289.5	3,471	1,358	2,113	213.3	70.0	143.3
Michigan	417.8	5,766	2,567	3,199	262.2	102.5	159.7
Minnesota	229.5	3,283	1,366	1,918	161.2	56.0	105.3
Mississippi	218.4	2,902	1,508	1,393	108.7	55.5	53.1
Missouri	253.3	3,628	1,639	1,988	160.8	62.1	98.7
Montana	30.9	485	200	286	18.8	7.3	11.5
Nebraska	48.6	794	307	487	34.5	11.3	23.2
Nevada	284.4	3,380	1,769	1,611	150.4	74.6	75.7
New Hampshire	38.2	533	214	319	26.3	8.8	17.5
New Jersey	411.7	4,681	1,985	2,696	271.0	100.5	170.5
New Mexico	111.0	1,461	753	708	57.0	27.7	29.3
New York	797.4	8,475	3,746	4,729	527.8	193.1	334.7
North Carolina	271.4	4,179	1,675	2,504	186.2	63.8	122.4
North Dakota	34.8	478	220	258	21.7	8.5	13.1
Ohio	377.4	5,734	2,362	3,372	261.9	90.6	171.3
Oklahoma	316.5	4,275	2,187	2,088	174.5	80.5	94.0
Oregon	132.4	1,959	803	1,156	88.4	31.7	56.7
Pennsylvania	529.8	7,900	3,064	4,836	398.3	129.1	269.2
Rhode Island	66.5	781	394	387	37.5	16.7	20.9
South Carolina	115.1	1,737	722	1,015	73.0	26.6	46.4
South Dakota	38.0	553	254	299	22.2	9.3	12.9
Tennessee	160.5	2,487	997	1,490	111.8	37.1	74.7
Texas	679.4	10,037	3,705	6,333	501.7	157.3	344.4
Utah	63.1	1,085	391	694	47.1	14.6	32.6
Vermont	16.4	252	103	148	10.6	3.8	6.9
Virginia	222.1	3,087	1,158	1,929	164.0	51.3	112.7
Washington	338.3	3,922	1,818	2,104	204.7	82.9	121.7
West Virginia	84.6	1,074	570	504	43.4	21.0	22.4
Wisconsin	217.0	3,262	1,418	1,843	141.7	52.6	89.1
Wyoming	22.3	289	136	153	12.6	5.4	7.2
<b>United States</b>	<b>\$11,964</b>	<b>161,232</b>	<b>68,109</b>	<b>93,123</b>	<b>\$7,940</b>	<b>\$2,895</b>	<b>\$5,045</b>

Source: Oxford Economics

**Scenario: Convenient availability, Low tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$508.3	\$130.0	3,059	\$275.5	\$97.8	\$35.5	\$62.3	\$26.5	\$16.3	\$10.2
Alaska	90.5	23.8	402	51.1	16.8	5.8	11.0	4.2	2.6	1.6
Arizona	927.5	247.3	5,344	502.6	177.1	61.9	115.2	47.9	29.3	18.6
Arkansas	277.3	69.5	1,667	152.6	52.6	18.8	33.8	14.3	8.9	5.5
California	5,741.8	1,583.2	26,602	3,211.9	1,125.9	406.4	719.4	270.3	166.0	104.3
Colorado	776.0	207.4	4,054	427.0	144.3	48.7	95.6	37.1	22.8	14.3
Connecticut	674.3	186.4	3,060	376.1	142.2	49.9	92.3	34.3	21.0	13.4
Delaware	159.2	43.6	823	87.8	31.1	11.2	20.0	8.4	5.1	3.3
District of Columbia	157.4	45.1	497	92.4	24.2	9.0	15.1	4.7	2.9	1.8
Florida	2,637.4	683.2	14,983	1,431.8	507.0	174.1	332.9	131.4	80.8	50.6
Georgia	1,062.8	278.5	5,749	589.0	190.3	65.3	125.1	49.4	30.6	18.9
Hawaii	154.5	39.4	759	86.3	30.3	11.4	18.9	7.9	4.9	3.0
Idaho	180.6	45.2	1,131	94.5	33.8	11.8	22.0	9.6	5.9	3.7
Illinois	1,695.2	457.6	8,139	945.6	326.8	119.0	207.8	78.0	48.0	30.0
Indiana	933.3	241.8	5,554	496.0	176.9	61.0	115.9	48.8	29.9	19.0
Iowa	515.2	134.7	3,113	269.5	100.1	35.6	64.5	27.8	16.9	10.8
Kansas	386.8	99.4	2,247	207.5	73.2	25.6	47.7	19.5	11.9	7.5
Kentucky	426.6	109.5	2,470	233.1	77.3	27.3	49.9	21.2	13.1	8.1
Louisiana	851.1	221.1	5,007	445.3	163.5	56.7	106.8	46.4	28.2	18.2
Maine	156.6	40.0	939	84.9	29.9	11.3	18.7	7.9	4.9	3.0
Maryland	861.8	231.9	4,090	479.1	169.3	61.7	107.6	42.6	26.2	16.4
Massachusetts	1,118.4	313.6	4,950	624.0	209.4	68.5	140.9	52.0	31.9	20.1
Michigan	1,408.4	372.1	7,895	757.2	276.5	99.7	176.7	71.4	43.7	27.7
Minnesota	853.5	233.1	4,591	465.4	165.0	59.8	105.2	40.2	24.6	15.5
Mississippi	543.0	136.0	3,487	273.1	110.0	40.8	69.2	31.8	19.3	12.5
Missouri	864.6	229.1	4,981	467.1	159.0	53.7	105.3	43.5	26.6	16.9
Montana	114.5	29.0	727	60.8	21.7	7.6	14.1	6.0	3.7	2.3
Nebraska	212.4	55.5	1,248	117.9	38.4	13.3	25.1	10.1	6.2	3.9
Nevada	528.2	137.7	2,940	282.9	111.1	39.1	71.9	30.8	18.7	12.1
New Hampshire	160.6	42.9	849	90.6	30.7	10.6	20.1	8.1	5.0	3.1
New Jersey	1,407.0	390.9	6,531	791.2	295.1	106.3	188.8	71.9	44.1	27.9
New Mexico	303.7	76.2	1,871	158.7	61.4	22.3	39.1	17.5	10.7	6.8
New York	2,819.2	771.5	11,959	1,599.0	591.3	225.5	365.8	142.5	87.5	55.0
North Carolina	1,116.7	294.2	6,439	618.3	205.2	70.4	134.8	54.5	33.6	20.9
North Dakota	117.9	30.9	657	63.6	22.2	7.3	14.9	6.0	3.6	2.3
Ohio	1,482.5	394.2	8,373	819.6	272.5	96.1	176.4	70.2	43.2	27.1
Oklahoma	829.7	218.7	5,134	428.1	159.2	53.1	106.1	46.0	27.9	18.1
Oregon	502.4	134.2	2,889	276.3	94.6	32.2	62.3	24.9	15.3	9.6
Pennsylvania	2,042.2	579.4	11,144	1,137.4	383.8	135.6	248.3	93.3	57.2	36.1
Rhode Island	183.7	49.9	996	100.7	38.5	13.8	24.8	10.4	6.3	4.1
South Carolina	467.1	119.1	2,771	257.1	90.6	33.1	57.4	24.4	15.1	9.3
South Dakota	120.3	31.3	752	64.0	22.3	7.2	15.1	6.4	3.9	2.5
Tennessee	687.9	183.1	3,971	382.3	124.6	42.6	82.0	34.1	21.1	13.0
Texas	3,087.2	816.3	15,978	1,725.7	574.0	199.6	374.4	143.2	88.5	54.7
Utah	298.6	76.7	1,734	164.3	53.0	18.3	34.7	13.4	8.3	5.1
Vermont	67.6	17.3	398	37.4	13.4	5.1	8.3	3.5	2.2	1.3
Virginia	1,002.4	267.2	4,935	566.0	189.9	66.5	123.5	47.2	29.2	18.0
Washington	1,107.6	291.3	5,376	606.2	221.3	75.0	146.2	58.0	35.5	22.5
West Virginia	229.6	59.4	1,409	122.2	47.4	17.5	29.9	13.8	8.4	5.4
Wisconsin	790.3	208.2	4,633	430.9	153.4	56.3	97.1	38.9	23.9	15.0
Wyoming	74.6	18.6	414	40.3	15.5	5.4	10.2	4.1	2.5	1.6
<b>United States</b>	<b>\$43,716</b>	<b>\$11,696</b>	<b>229,720</b>	<b>\$24,068</b>	<b>\$8,441</b>	<b>\$2,990</b>	<b>\$5,451</b>	<b>\$2,156</b>	<b>\$1,324</b>	<b>\$832</b>

Source: Oxford Economics

**Scenario: Convenient availability, Low tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$248.3	\$49.5	1,249	\$128.8	\$64.7	\$22.1	\$42.7	\$26.5	\$16.3	\$10.2
Alaska	39.0	7.6	142	20.5	10.5	3.7	6.7	4.2	2.6	1.6
Arizona	452.0	93.9	2,177	229.7	118.0	39.9	78.1	47.9	29.3	18.6
Arkansas	133.6	25.9	655	70.2	34.6	11.7	22.9	14.3	8.9	5.5
California	2,541.0	517.3	9,449	1,305.1	685.6	241.3	444.3	270.3	166.0	104.3
Colorado	348.9	70.8	1,520	179.5	92.1	31.4	60.7	37.1	22.8	14.3
Connecticut	324.9	68.4	1,251	163.9	90.2	31.3	58.8	34.3	21.0	13.4
Delaware	79.3	16.8	364	40.0	21.5	7.8	13.8	8.4	5.1	3.3
District of Columbia	43.7	8.5	153	23.0	10.9	3.9	7.0	4.7	2.9	1.8
Florida	1,233.2	248.7	5,841	636.4	326.2	108.9	217.3	131.4	80.8	50.6
Georgia	460.4	89.4	2,064	242.0	119.3	41.1	78.2	49.4	30.6	18.9
Hawaii	74.0	14.4	291	38.9	19.1	6.5	12.6	7.9	4.9	3.0
Idaho	90.3	18.4	463	46.4	23.6	8.1	15.5	9.6	5.9	3.7
Illinois	731.6	146.9	2,911	378.4	196.7	69.9	126.9	78.0	48.0	30.0
Indiana	462.1	97.1	2,450	233.5	121.3	40.8	80.5	48.8	29.9	19.0
Iowa	263.6	56.5	1,425	131.8	70.6	24.5	46.1	27.8	16.9	10.8
Kansas	183.7	37.9	955	93.7	48.7	16.7	32.0	19.5	11.9	7.5
Kentucky	197.3	38.3	966	103.7	50.5	17.5	33.0	21.2	13.1	8.1
Louisiana	442.1	96.2	2,299	219.2	115.9	38.7	77.2	46.4	28.2	18.2
Maine	74.0	14.8	373	38.3	19.7	7.1	12.6	7.9	4.9	3.0
Maryland	400.3	81.4	1,572	205.7	107.7	38.2	69.5	42.6	26.2	16.4
Massachusetts	489.3	99.8	1,798	251.1	129.1	44.5	84.5	52.0	31.9	20.1
Michigan	674.5	140.5	3,269	342.4	181.5	63.3	118.2	71.4	43.7	27.7
Minnesota	378.6	78.3	1,773	193.0	101.3	35.4	65.9	40.2	24.6	15.5
Mississippi	303.5	67.0	1,691	149.2	82.0	28.7	53.4	31.8	19.3	12.5
Missouri	410.7	85.4	2,095	208.7	107.4	36.4	70.9	43.5	26.6	16.9
Montana	56.0	11.2	282	29.0	14.9	5.3	9.6	6.0	3.7	2.3
Nebraska	94.0	18.4	464	49.2	24.5	8.6	15.9	10.1	6.2	3.9
Nevada	291.5	61.7	1,359	145.2	78.5	26.1	52.4	30.8	18.7	12.1
New Hampshire	75.5	14.7	331	39.7	19.8	7.0	12.8	8.1	5.0	3.1
New Jersey	678.4	140.3	2,574	345.7	187.2	66.7	120.5	71.9	44.1	27.9
New Mexico	166.3	35.6	899	83.1	44.5	15.3	29.3	17.5	10.7	6.8
New York	1,340.6	273.9	4,936	687.3	368.4	134.7	233.6	142.5	87.5	55.0
North Carolina	509.1	100.6	2,453	265.4	132.3	45.1	87.1	54.5	33.6	20.9
North Dakota	56.3	11.7	280	28.6	15.0	5.1	9.9	6.0	3.6	2.3
Ohio	659.3	133.5	3,232	339.6	172.7	59.6	113.2	70.2	43.2	27.1
Oklahoma	439.4	97.1	2,449	216.0	115.5	38.1	77.4	46.0	27.9	18.1
Oregon	234.1	47.2	1,111	120.8	62.3	21.9	40.3	24.9	15.3	9.6
Pennsylvania	879.6	181.4	4,000	448.8	231.9	80.2	151.8	93.3	57.2	36.1
Rhode Island	98.9	21.3	467	49.4	27.0	9.5	17.6	10.4	6.3	4.1
South Carolina	227.6	44.2	1,115	119.6	60.2	21.4	38.8	24.4	15.1	9.3
South Dakota	60.8	12.7	321	30.8	15.7	5.1	10.6	6.4	3.9	2.5
Tennessee	317.4	61.6	1,540	166.8	79.6	26.8	52.8	34.1	21.1	13.0
Texas	1,334.6	259.7	5,681	700.7	346.6	117.2	229.4	143.2	88.5	54.7
Utah	124.8	24.2	604	65.6	32.5	11.2	21.4	13.4	8.3	5.1
Vermont	32.5	6.3	159	17.1	8.6	3.1	5.5	3.5	2.2	1.3
Virginia	439.3	85.3	1,788	230.9	116.9	41.1	75.8	47.2	29.2	18.0
Washington	548.0	114.0	2,322	278.3	145.8	47.6	98.2	58.0	35.5	22.5
West Virginia	131.0	27.7	699	65.9	34.9	12.3	22.6	13.8	8.4	5.4
Wisconsin	366.6	75.1	1,881	187.6	99.0	35.2	63.8	38.9	23.9	15.0
Wyoming	38.3	7.8	183	19.7	10.7	3.7	7.0	4.1	2.5	1.6
<b>United States</b>	<b>\$20,280</b>	<b>\$4,137</b>	<b>90,327</b>	<b>\$10,404</b>	<b>\$5,394</b>	<b>\$1,867</b>	<b>\$3,526</b>	<b>\$2,156</b>	<b>\$1,324</b>	<b>\$832</b>

Source: Oxford Economics

**Scenario: Convenient availability, Low tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	<b>Population</b>	<b>Gaming</b>		<b>Gaming tax impacts</b>		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$4,071.9	\$241.9	\$26.5	\$16.3	\$10.2
Alaska	555.2	639.6	38.3	4.2	2.6	1.6
Arizona	5,455.7	7,425.5	434.4	47.9	29.3	18.6
Arkansas	2,264.9	2,189.6	131.4	14.3	8.9	5.5
California	30,475.3	41,711.1	2,459.5	270.3	166.0	104.3
Colorado	4,302.6	5,726.5	338.1	37.1	22.8	14.3
Connecticut	2,799.7	5,340.1	310.7	34.3	21.0	13.4
Delaware	769.3	1,304.2	75.8	8.4	5.1	3.3
District of Columbia	564.1	716.6	43.0	4.7	2.9	1.8
Florida	16,772.9	20,235.1	1,197.4	131.4	80.8	50.6
Georgia	7,775.2	7,543.3	452.6	49.4	30.6	18.9
Hawaii	1,145.4	1,212.6	72.8	7.9	4.9	3.0
Idaho	1,260.7	1,482.9	87.5	9.6	5.9	3.7
Illinois	9,776.6	12,002.9	711.5	78.0	48.0	30.0
Indiana	5,023.0	7,595.1	442.4	48.8	29.9	19.0
Iowa	2,357.3	4,335.8	250.6	27.8	16.9	10.8
Kansas	2,151.7	3,016.3	177.0	19.5	11.9	7.5
Kentucky	3,347.3	3,232.1	193.9	21.2	13.1	8.1
Louisiana	3,526.7	7,276.8	418.0	46.4	28.2	18.2
Maine	1,068.6	1,213.4	72.0	7.9	4.9	3.0
Maryland	4,699.4	6,571.0	387.6	42.6	26.2	16.4
Massachusetts	5,408.3	8,031.8	473.3	52.0	31.9	20.1
Michigan	7,630.4	11,082.3	647.7	71.4	43.7	27.7
Minnesota	4,233.3	6,219.1	364.6	40.2	24.6	15.5
Mississippi	2,244.4	4,998.4	285.3	31.8	19.3	12.5
Missouri	4,707.0	6,747.9	394.6	43.5	26.6	16.9
Montana	821.9	918.4	54.5	6.0	3.7	2.3
Nebraska	1,408.7	1,540.2	92.2	10.1	6.2	3.9
Nevada	2,325.5	4,832.5	277.6	30.8	18.7	12.1
New Hampshire	1,081.8	1,237.4	74.2	8.1	5.0	3.1
New Jersey	6,933.5	11,142.4	653.1	71.9	44.1	27.9
New Mexico	1,583.2	2,735.3	158.1	17.5	10.7	6.8
New York	15,339.4	22,009.1	1,296.0	142.5	87.5	55.0
North Carolina	7,940.5	8,348.0	497.7	54.5	33.6	20.9
North Dakota	584.7	924.8	54.1	6.0	3.6	2.3
Ohio	8,755.1	10,820.8	639.3	70.2	43.2	27.1
Oklahoma	2,949.3	7,236.2	413.0	46.0	27.9	18.1
Oregon	3,240.2	3,841.2	227.3	24.9	15.3	9.6
Pennsylvania	9,962.0	14,445.4	847.6	93.3	57.2	36.1
Rhode Island	820.5	1,626.9	93.9	10.4	6.3	4.1
South Carolina	3,913.0	3,729.5	223.8	24.4	15.1	9.3
South Dakota	652.4	998.6	58.3	6.4	3.9	2.5
Tennessee	5,176.5	5,201.4	312.1	34.1	21.1	13.0
Texas	20,856.0	21,870.6	1,311.2	143.2	88.5	54.7
Utah	2,135.9	2,044.6	122.7	13.4	8.3	5.1
Vermont	499.5	533.0	32.0	3.5	2.2	1.3
Virginia	6,585.5	7,199.0	431.9	47.2	29.2	18.0
Washington	5,695.7	9,002.4	526.4	58.0	35.5	22.5
West Virginia	1,414.5	2,153.1	125.1	13.8	8.4	5.4
Wisconsin	4,457.7	6,018.6	354.0	38.9	23.9	15.0
Wyoming	454.5	628.9	37.1	4.1	2.5	1.6
<b>United States</b>	<b>249,635</b>	<b>\$332,960</b>	<b>\$19,615</b>	<b>\$2,156</b>	<b>\$1,324</b>	<b>\$832</b>

Source: Oxford Economics

**Scenario: Convenient availability, Low tax rate**  
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$241.9	3,059	1,249	1,810	\$130.0	\$49.5	\$80.4
Alaska	38.3	402	142	260	23.8	7.6	16.2
Arizona	434.4	5,344	2,177	3,166	247.3	93.9	153.4
Arkansas	131.4	1,667	655	1,012	69.5	25.9	43.6
California	2,459.5	26,602	9,449	17,153	1,583.2	517.3	1,065.8
Colorado	338.1	4,054	1,520	2,533	207.4	70.8	136.6
Connecticut	310.7	3,060	1,251	1,810	186.4	68.4	118.0
Delaware	75.8	823	364	459	43.6	16.8	26.8
District of Columbia	43.0	497	153	344	45.1	8.5	36.6
Florida	1,197.4	14,983	5,841	9,142	683.2	248.7	434.5
Georgia	452.6	5,749	2,064	3,686	278.5	89.4	189.1
Hawaii	72.8	759	291	469	39.4	14.4	25.0
Idaho	87.5	1,131	463	667	45.2	18.4	26.9
Illinois	711.5	8,139	2,911	5,228	457.6	146.9	310.8
Indiana	442.4	5,554	2,450	3,103	241.8	97.1	144.6
Iowa	250.6	3,113	1,425	1,688	134.7	56.5	78.2
Kansas	177.0	2,247	955	1,292	99.4	37.9	61.5
Kentucky	193.9	2,470	966	1,503	109.5	38.3	71.2
Louisiana	418.0	5,007	2,299	2,707	221.1	96.2	124.9
Maine	72.0	939	373	565	40.0	14.8	25.2
Maryland	387.6	4,090	1,572	2,518	231.9	81.4	150.5
Massachusetts	473.3	4,950	1,798	3,152	313.6	99.8	213.8
Michigan	647.7	7,895	3,269	4,626	372.1	140.5	231.6
Minnesota	364.6	4,591	1,773	2,818	233.1	78.3	154.9
Mississippi	285.3	3,487	1,691	1,796	136.0	67.0	68.9
Missouri	394.6	4,981	2,095	2,886	229.1	85.4	143.6
Montana	54.5	727	282	445	29.0	11.2	17.8
Nebraska	92.2	1,248	464	785	55.5	18.4	37.1
Nevada	277.6	2,940	1,359	1,582	137.7	61.7	76.0
New Hampshire	74.2	849	331	518	42.9	14.7	28.2
New Jersey	653.1	6,531	2,574	3,957	390.9	140.3	250.6
New Mexico	158.1	1,871	899	972	76.2	35.6	40.6
New York	1,296.0	11,959	4,936	7,023	771.5	273.9	497.6
North Carolina	497.7	6,439	2,453	3,986	294.2	100.6	193.6
North Dakota	54.1	657	280	377	30.9	11.7	19.2
Ohio	639.3	8,373	3,232	5,140	394.2	133.5	260.7
Oklahoma	413.0	5,134	2,449	2,686	218.7	97.1	121.6
Oregon	227.3	2,889	1,111	1,778	134.2	47.2	87.0
Pennsylvania	847.6	11,144	4,000	7,144	579.4	181.4	398.0
Rhode Island	93.9	996	467	529	49.9	21.3	28.7
South Carolina	223.8	2,771	1,115	1,656	119.1	44.2	74.9
South Dakota	58.3	752	321	431	31.3	12.7	18.6
Tennessee	312.1	3,971	1,540	2,431	183.1	61.6	121.5
Texas	1,311.2	15,978	5,681	10,297	816.3	259.7	556.5
Utah	122.7	1,734	604	1,130	76.7	24.2	52.5
Vermont	32.0	398	159	239	17.3	6.3	11.0
Virginia	431.9	4,935	1,788	3,146	267.2	85.3	181.9
Washington	526.4	5,376	2,322	3,054	291.3	114.0	177.3
West Virginia	125.1	1,409	699	710	59.4	27.7	31.7
Wisconsin	354.0	4,633	1,881	2,752	208.2	75.1	133.1
Wyoming	37.1	414	183	231	18.6	7.8	10.8
<b>United States</b>	<b>\$19,615</b>	<b>229,720</b>	<b>90,327</b>	<b>139,394</b>	<b>\$11,696</b>	<b>\$4,137</b>	<b>\$7,559</b>

Source: Oxford Economics

#### **4.1 STATE TABLES: HIGH TAX RATE SCENARIOS**

**Scenario: Limited availability, High tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$80.2	\$23.0	522	\$41.8	\$17.0	\$8.0	\$9.0	\$5.1	\$4.1	\$1.0
Alaska	8.8	2.7	38	5.3	1.2	0.4	0.8	0.1	0.1	0.0
Arizona	285.9	82.4	1,792	143.1	65.5	30.8	34.7	24.0	19.1	4.9
Arkansas	18.8	5.7	118	11.4	0.0	0.0	0.0	0.0	0.0	0.0
California	1,332.8	398.0	6,658	702.6	301.4	140.0	161.5	93.4	74.4	19.1
Colorado	170.6	49.7	965	88.6	36.4	16.2	20.1	11.9	9.5	2.4
Connecticut	239.9	71.2	1,185	123.8	61.1	28.4	32.7	20.9	16.6	4.3
Delaware	59.0	17.3	334	30.0	14.0	6.7	7.3	5.3	4.3	1.1
District of Columbia	25.1	7.7	66	15.3	0.0	0.0	0.0	0.0	0.0	0.0
Florida	515.4	147.1	3,188	264.4	113.1	51.0	62.2	36.1	28.8	7.4
Georgia	80.2	24.5	435	48.8	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	13.0	4.0	67	7.9	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	40.5	11.2	278	19.7	8.9	4.1	4.7	3.2	2.6	0.7
Illinois	314.1	92.8	1,613	168.1	66.8	30.7	36.1	18.7	14.9	3.8
Indiana	326.5	90.8	2,121	158.9	75.2	35.4	39.9	28.9	23.0	5.9
Iowa	220.0	61.2	1,441	104.8	52.7	25.4	27.2	20.7	16.5	4.2
Kansas	106.9	29.8	677	53.1	24.1	11.3	12.8	8.6	6.9	1.8
Kentucky	31.4	9.6	180	19.1	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	421.6	115.9	2,665	201.6	99.7	47.7	52.0	40.3	32.1	8.2
Maine	26.3	7.5	172	13.7	5.6	2.7	2.9	1.7	1.3	0.3
Maryland	195.7	57.5	1,008	102.3	44.4	20.9	23.5	14.3	11.4	2.9
Massachusetts	270.6	82.1	1,295	142.1	58.5	25.4	33.1	19.1	15.2	3.9
Michigan	446.0	126.9	2,724	221.1	105.1	50.0	55.1	37.3	29.7	7.6
Minnesota	243.6	71.6	1,423	123.6	55.7	26.2	29.5	18.5	14.7	3.8
Mississippi	309.3	81.7	2,106	141.6	77.0	38.5	38.5	31.5	25.1	6.4
Missouri	268.2	76.6	1,684	133.8	59.3	27.4	31.9	22.2	17.6	4.5
Montana	19.0	5.4	132	9.7	4.0	1.8	2.2	1.3	1.0	0.3
Nebraska	21.5	6.4	129	12.4	3.4	1.4	2.0	0.5	0.4	0.1
Nevada	392.7	109.9	2,391	190.2	103.1	49.4	53.7	41.1	32.7	8.4
New Hampshire	12.5	3.8	64	7.6	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	403.3	121.3	2,039	210.8	100.7	47.2	53.4	33.4	26.6	6.8
New Mexico	130.6	35.1	876	61.9	32.5	15.9	16.6	13.0	10.4	2.7
New York	697.5	207.9	3,228	370.3	170.4	82.6	87.8	54.1	43.0	11.0
North Carolina	144.0	42.5	870	78.9	26.8	11.6	15.2	6.8	5.4	1.4
North Dakota	36.3	10.2	221	18.0	8.2	3.7	4.5	3.1	2.4	0.6
Ohio	315.3	91.5	1,922	164.9	66.1	30.6	35.6	21.4	17.0	4.4
Oklahoma	471.4	130.7	3,113	222.8	111.2	52.2	59.0	45.8	36.5	9.3
Oregon	99.1	29.0	614	51.6	20.9	9.3	11.6	6.8	5.4	1.4
Pennsylvania	568.3	173.0	3,350	296.5	125.6	57.9	67.7	41.3	32.9	8.4
Rhode Island	80.6	23.4	476	40.5	20.9	10.1	10.8	8.0	6.4	1.6
South Carolina	32.9	10.1	196	20.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	39.6	11.1	269	19.3	8.9	4.1	4.9	3.5	2.8	0.7
Tennessee	49.1	15.0	285	29.9	0.0	0.0	0.0	0.0	0.0	0.0
Texas	256.9	78.1	1,349	153.5	39.7	15.8	23.8	2.3	1.8	0.5
Utah	23.5	7.2	139	14.3	0.0	0.0	0.0	0.0	0.0	0.0
Vermont	5.2	1.6	32	3.2	0.0	0.0	0.0	0.0	0.0	0.0
Virginia	81.8	25.0	377	49.8	0.0	0.0	0.0	0.0	0.0	0.0
Washington	343.0	97.5	1,823	173.0	82.7	37.9	44.8	29.7	23.7	6.1
West Virginia	87.0	24.4	586	42.0	22.1	11.0	11.1	8.9	7.1	1.8
Wisconsin	201.1	57.5	1,283	102.3	45.8	21.9	24.0	15.4	12.2	3.1
Wyoming	17.5	4.8	106	8.8	4.2	1.9	2.3	1.4	1.1	0.3
<b>United States</b>	<b>\$10,580</b>	<b>\$3,071</b>	<b>60,626</b>	<b>\$5,439</b>	<b>\$2,342</b>	<b>\$1,077</b>	<b>\$1,264</b>	<b>\$800</b>	<b>\$637</b>	<b>\$163</b>

Source: Oxford Economics



**Scenario: Limited availability, High tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$29.9	\$7.5	187	\$12.8	\$10.0	\$5.0	\$5.0	\$5.1	\$4.1	\$1.0
Alaska	0.4	0.1	2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Arizona	140.2	35.1	805	60.1	46.2	23.2	23.0	24.0	19.1	4.9
Arkansas	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California	545.3	136.3	2,467	233.8	186.6	94.7	91.8	93.4	74.4	19.1
Colorado	69.4	17.3	369	29.7	23.2	11.6	11.6	11.9	9.5	2.4
Connecticut	122.1	30.5	553	52.3	42.5	21.3	21.2	20.9	16.6	4.3
Delaware	31.2	7.8	168	13.4	10.6	5.4	5.1	5.3	4.3	1.1
District of Columbia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	210.9	52.7	1,227	90.4	70.9	34.8	36.0	36.1	28.8	7.4
Georgia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	18.8	4.7	117	8.1	6.2	3.1	3.1	3.2	2.6	0.7
Illinois	109.3	27.3	537	46.9	37.4	19.1	18.3	18.7	14.9	3.8
Indiana	168.4	42.1	1,052	72.2	55.7	27.8	27.9	28.9	23.0	5.9
Iowa	120.8	30.2	755	51.8	40.5	20.6	19.9	20.7	16.5	4.2
Kansas	50.3	12.6	314	21.5	16.9	8.5	8.4	8.6	6.9	1.8
Kentucky	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	235.4	58.8	1,394	100.9	77.2	38.6	38.5	40.3	32.1	8.2
Maine	9.9	2.5	62	4.2	3.3	1.7	1.6	1.7	1.3	0.3
Maryland	83.5	20.9	399	35.8	28.4	14.5	13.9	14.3	11.4	2.9
Massachusetts	111.2	27.8	497	47.7	37.2	18.7	18.4	19.1	15.2	3.9
Michigan	217.5	54.4	1,253	93.2	73.7	37.3	36.4	37.3	29.7	7.6
Minnesota	107.7	26.9	605	46.2	36.4	18.5	17.9	18.5	14.7	3.8
Mississippi	184.0	46.0	1,150	78.9	61.8	31.6	30.2	31.5	25.1	6.4
Missouri	129.4	32.3	786	55.4	42.7	21.4	21.3	22.2	17.6	4.5
Montana	7.4	1.9	46	3.2	2.5	1.3	1.2	1.3	1.0	0.3
Nebraska	3.1	0.8	20	1.3	1.0	0.5	0.5	0.5	0.4	0.1
Nevada	239.8	60.0	1,308	102.8	80.8	39.9	40.9	41.1	32.7	8.4
New Hampshire	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	194.8	48.7	885	83.5	67.8	34.6	33.3	33.4	26.6	6.8
New Mexico	76.2	19.0	476	32.6	25.5	12.9	12.7	13.0	10.4	2.7
New York	315.5	78.9	1,409	135.3	109.8	56.9	52.9	54.1	43.0	11.0
North Carolina	39.8	9.9	240	17.0	13.2	6.6	6.6	6.8	5.4	1.4
North Dakota	17.9	4.5	106	7.7	6.0	3.0	3.0	3.1	2.4	0.6
Ohio	124.9	31.2	749	53.6	41.6	21.0	20.6	21.4	17.0	4.4
Oklahoma	267.4	66.8	1,671	114.6	87.6	43.6	44.0	45.8	36.5	9.3
Oregon	39.8	10.0	232	17.1	13.4	6.8	6.6	6.8	5.4	1.4
Pennsylvania	241.2	60.3	1,318	103.4	80.4	40.6	39.7	41.3	32.9	8.4
Rhode Island	46.8	11.7	255	20.1	16.0	8.1	7.9	8.0	6.4	1.6
South Carolina	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	20.6	5.2	129	8.8	6.7	3.3	3.4	3.5	2.8	0.7
Tennessee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Texas	13.4	3.4	73	5.7	4.5	2.2	2.2	2.3	1.8	0.5
Utah	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vermont	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Virginia	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	173.6	43.4	876	74.4	58.3	28.4	29.9	29.7	23.7	6.1
West Virginia	52.2	13.0	326	22.4	17.4	8.9	8.5	8.9	7.1	1.8
Wisconsin	89.7	22.4	557	38.5	30.6	15.7	15.0	15.4	12.2	3.1
Wyoming	8.4	2.1	49	3.6	3.0	1.5	1.5	1.4	1.1	0.3
<b>United States</b>	<b>\$4,668</b>	<b>\$1,167</b>	<b>25,424</b>	<b>\$2,001</b>	<b>\$1,573</b>	<b>\$793</b>	<b>\$780</b>	<b>\$800</b>	<b>\$637</b>	<b>\$163</b>

Source: Oxford Economics

**Scenario: Limited availability, High tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	<b>Population</b>	<b>Gaming</b>		<b>Gaming tax impacts</b>		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$418.5	\$27.2	\$5.1	\$4.1	\$1.0
Alaska	555.2	5.5	0.4	0.1	0.1	0.0
Arizona	5,455.7	1,960.9	127.5	24.0	19.1	4.9
Arkansas	2,264.9	0.0	0.0	0.0	0.0	0.0
California	30,475.3	7,627.0	495.8	93.4	74.4	19.1
Colorado	4,302.6	970.2	63.1	11.9	9.5	2.4
Connecticut	2,799.7	1,707.5	111.0	20.9	16.6	4.3
Delaware	769.3	436.3	28.4	5.3	4.3	1.1
District of Columbia	564.1	0.0	0.0	0.0	0.0	0.0
Florida	16,772.9	2,949.4	191.7	36.1	28.8	7.4
Georgia	7,775.2	0.0	0.0	0.0	0.0	0.0
Hawaii	1,145.4	0.0	0.0	0.0	0.0	0.0
Idaho	1,260.7	262.6	17.1	3.2	2.6	0.7
Illinois	9,776.6	1,528.6	99.4	18.7	14.9	3.8
Indiana	5,023.0	2,355.2	153.1	28.9	23.0	5.9
Iowa	2,357.3	1,689.8	109.8	20.7	16.5	4.2
Kansas	2,151.7	703.1	45.7	8.6	6.9	1.8
Kentucky	3,347.3	0.0	0.0	0.0	0.0	0.0
Louisiana	3,526.7	3,292.1	214.0	40.3	32.1	8.2
Maine	1,068.6	138.0	9.0	1.7	1.3	0.3
Maryland	4,699.4	1,167.6	75.9	14.3	11.4	2.9
Massachusetts	5,408.3	1,555.9	101.1	19.1	15.2	3.9
Michigan	7,630.4	3,041.9	197.7	37.3	29.7	7.6
Minnesota	4,233.3	1,506.8	97.9	18.5	14.7	3.8
Mississippi	2,244.4	2,573.7	167.3	31.5	25.1	6.4
Missouri	4,707.0	1,809.1	117.6	22.2	17.6	4.5
Montana	821.9	103.7	6.7	1.3	1.0	0.3
Nebraska	1,408.7	43.8	2.8	0.5	0.4	0.1
Nevada	2,325.5	3,353.9	218.0	41.1	32.7	8.4
New Hampshire	1,081.8	0.0	0.0	0.0	0.0	0.0
New Jersey	6,933.5	2,724.6	177.1	33.4	26.6	6.8
New Mexico	1,583.2	1,065.1	69.2	13.0	10.4	2.7
New York	15,339.4	4,413.0	286.8	54.1	43.0	11.0
North Carolina	7,940.5	556.2	36.2	6.8	5.4	1.4
North Dakota	584.7	250.8	16.3	3.1	2.4	0.6
Ohio	8,755.1	1,747.2	113.6	21.4	17.0	4.4
Oklahoma	2,949.3	3,739.5	243.1	45.8	36.5	9.3
Oregon	3,240.2	556.8	36.2	6.8	5.4	1.4
Pennsylvania	9,962.0	3,373.7	219.3	41.3	32.9	8.4
Rhode Island	820.5	654.6	42.5	8.0	6.4	1.6
South Carolina	3,913.0	0.0	0.0	0.0	0.0	0.0
South Dakota	652.4	288.4	18.7	3.5	2.8	0.7
Tennessee	5,176.5	0.0	0.0	0.0	0.0	0.0
Texas	20,856.0	187.4	12.2	2.3	1.8	0.5
Utah	2,135.9	0.0	0.0	0.0	0.0	0.0
Vermont	499.5	0.0	0.0	0.0	0.0	0.0
Virginia	6,585.5	0.0	0.0	0.0	0.0	0.0
Washington	5,695.7	2,428.1	157.8	29.7	23.7	6.1
West Virginia	1,414.5	729.8	47.4	8.9	7.1	1.8
Wisconsin	4,457.7	1,255.0	81.6	15.4	12.2	3.1
Wyoming	454.5	117.6	7.6	1.4	1.1	0.3
<b>United States</b>	<b>249,635</b>	<b>\$65,289</b>	<b>\$4,244</b>	<b>\$800</b>	<b>\$637</b>	<b>\$163</b>

Source: Oxford Economics

**Scenario: Limited availability, High tax rate**
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$27.2	522	187	335	\$23.0	\$7.5	\$15.5
Alaska	0.4	38	2	36	2.7	0.1	2.6
Arizona	127.5	1,792	805	986	82.4	35.1	47.3
Arkansas	0.0	118	0	118	5.7	0.0	5.7
California	495.8	6,658	2,467	4,190	398.0	136.3	261.7
Colorado	63.1	965	369	596	49.7	17.3	32.4
Connecticut	111.0	1,185	553	632	71.2	30.5	40.6
Delaware	28.4	334	168	166	17.3	7.8	9.5
District of Columbia	0.0	66	0	66	7.7	0.0	7.7
Florida	191.7	3,188	1,227	1,962	147.1	52.7	94.3
Georgia	0.0	435	0	435	24.5	0.0	24.5
Hawaii	0.0	67	0	67	4.0	0.0	4.0
Idaho	17.1	278	117	160	11.2	4.7	6.5
Illinois	99.4	1,613	537	1,076	92.8	27.3	65.4
Indiana	153.1	2,121	1,052	1,069	90.8	42.1	48.7
Iowa	109.8	1,441	755	686	61.2	30.2	31.0
Kansas	45.7	677	314	363	29.8	12.6	17.2
Kentucky	0.0	180	0	180	9.6	0.0	9.6
Louisiana	214.0	2,665	1,394	1,271	115.9	58.8	57.1
Maine	9.0	172	62	110	7.5	2.5	5.0
Maryland	75.9	1,008	399	608	57.5	20.9	36.6
Massachusetts	101.1	1,295	497	798	82.1	27.8	54.3
Michigan	197.7	2,724	1,253	1,471	126.9	54.4	72.6
Minnesota	97.9	1,423	605	818	71.6	26.9	44.6
Mississippi	167.3	2,106	1,150	956	81.7	46.0	35.7
Missouri	117.6	1,684	786	899	76.6	32.3	44.2
Montana	6.7	132	46	86	5.4	1.9	3.6
Nebraska	2.8	129	20	110	6.4	0.8	5.7
Nevada	218.0	2,391	1,308	1,083	109.9	60.0	50.0
New Hampshire	0.0	64	0	64	3.8	0.0	3.8
New Jersey	177.1	2,039	885	1,153	121.3	48.7	72.6
New Mexico	69.2	876	476	400	35.1	19.0	16.0
New York	286.8	3,228	1,409	1,820	207.9	78.9	129.0
North Carolina	36.2	870	240	630	42.5	9.9	32.6
North Dakota	16.3	221	106	115	10.2	4.5	5.8
Ohio	113.6	1,922	749	1,173	91.5	31.2	60.2
Oklahoma	243.1	3,113	1,671	1,442	130.7	66.8	63.9
Oregon	36.2	614	232	382	29.0	10.0	19.1
Pennsylvania	219.3	3,350	1,318	2,032	173.0	60.3	112.7
Rhode Island	42.5	476	255	222	23.4	11.7	11.7
South Carolina	0.0	196	0	196	10.1	0.0	10.1
South Dakota	18.7	269	129	140	11.1	5.2	6.0
Tennessee	0.0	285	0	285	15.0	0.0	15.0
Texas	12.2	1,349	73	1,276	78.1	3.4	74.7
Utah	0.0	139	0	139	7.2	0.0	7.2
Vermont	0.0	32	0	32	1.6	0.0	1.6
Virginia	0.0	377	0	377	25.0	0.0	25.0
Washington	157.8	1,823	876	948	97.5	43.4	54.1
West Virginia	47.4	586	326	259	24.4	13.0	11.3
Wisconsin	81.6	1,283	557	726	57.5	22.4	35.1
Wyoming	7.6	106	49	57	4.8	2.1	2.7
<b>United States</b>	<b>\$4,244</b>	<b>60,626</b>	<b>25,424</b>	<b>35,202</b>	<b>\$3,071</b>	<b>\$1,167</b>	<b>\$1,904</b>

Source: Oxford Economics

**Scenario: Moderate availability, High tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$239.5	\$64.4	1,565	\$125.0	\$52.2	\$25.8	\$26.4	\$19.8	\$16.3	\$3.5
Alaska	40.8	11.2	194	22.4	8.3	3.9	4.4	2.9	2.4	0.5
Arizona	483.3	134.6	3,021	250.2	106.1	51.0	55.2	40.9	33.3	7.6
Arkansas	122.4	32.4	797	65.4	25.9	12.8	13.2	9.8	8.1	1.7
California	2,842.8	815.2	14,154	1,531.0	629.0	301.4	327.6	216.3	176.8	39.5
Colorado	381.3	106.3	2,152	202.0	80.4	37.4	43.0	29.4	24.0	5.3
Connecticut	361.1	103.9	1,779	192.4	87.2	41.0	46.3	30.6	24.8	5.8
Delaware	86.0	24.5	486	45.2	19.5	9.5	10.0	7.5	6.1	1.4
District of Columbia	73.8	21.7	242	42.6	12.0	5.6	6.4	3.2	2.6	0.6
Florida	1,275.6	346.4	7,858	666.5	277.8	130.6	147.1	102.0	83.5	18.4
Georgia	472.1	129.5	2,745	255.1	93.6	44.2	49.4	33.7	27.9	5.8
Hawaii	69.4	18.7	369	37.7	15.0	7.5	7.5	5.4	4.5	0.9
Idaho	89.0	23.5	606	44.6	19.1	9.3	9.8	7.7	6.3	1.4
Illinois	813.7	228.9	4,204	438.6	175.7	84.6	91.0	59.6	48.9	10.7
Indiana	498.4	134.8	3,238	252.2	109.5	52.4	57.1	43.2	35.1	8.1
Iowa	287.9	78.4	1,900	142.8	65.4	31.9	33.5	26.0	21.1	5.0
Kansas	197.1	53.0	1,248	101.2	42.8	20.5	22.3	16.2	13.2	3.0
Kentucky	189.2	51.1	1,183	100.6	38.2	18.7	19.5	14.4	11.9	2.5
Louisiana	494.7	133.7	3,167	245.1	111.5	53.8	57.8	45.5	36.7	8.8
Maine	74.3	20.0	484	38.8	16.1	8.1	8.0	6.0	4.9	1.1
Maryland	425.3	119.5	2,184	227.3	94.7	46.1	48.6	33.9	27.8	6.2
Massachusetts	561.1	163.7	2,679	301.3	119.2	53.9	65.3	42.4	34.7	7.8
Michigan	736.7	203.2	4,491	378.4	165.9	80.5	85.4	61.5	50.0	11.5
Minnesota	437.4	124.2	2,546	228.9	96.0	46.2	49.9	33.7	27.5	6.2
Mississippi	328.9	85.8	2,293	155.9	78.6	39.6	39.0	32.5	26.1	6.3
Missouri	450.4	124.5	2,826	232.6	95.6	45.1	50.5	37.3	30.3	6.9
Montana	54.2	14.5	373	27.7	11.7	5.7	6.0	4.5	3.7	0.8
Nebraska	96.0	26.3	607	51.8	19.3	9.2	10.1	7.0	5.8	1.2
Nevada	427.5	119.7	2,698	210.1	108.0	51.3	56.8	42.7	34.0	8.7
New Hampshire	71.6	20.1	408	39.3	15.1	7.2	7.9	5.5	4.6	1.0
New Jersey	722.7	209.3	3,633	389.1	172.5	82.8	89.8	60.5	49.3	11.2
New Mexico	170.3	44.8	1,150	84.1	40.3	20.0	20.3	16.4	13.3	3.1
New York	1,423.6	406.9	6,580	774.2	338.3	168.5	169.8	116.9	95.5	21.4
North Carolina	515.6	142.2	3,206	276.3	106.3	50.4	55.9	39.5	32.5	7.0
North Dakota	61.2	16.7	372	31.5	13.3	6.1	7.2	5.1	4.2	1.0
Ohio	724.6	201.0	4,427	385.9	150.8	72.2	78.6	55.2	45.2	10.0
Oklahoma	501.9	137.2	3,376	244.9	113.5	53.6	59.9	47.1	37.9	9.2
Oregon	243.0	67.8	1,510	128.6	51.8	24.4	27.4	19.3	15.9	3.5
Pennsylvania	1,038.4	305.3	6,092	556.1	221.5	104.7	116.8	77.8	63.4	14.4
Rhode Island	103.7	29.4	615	53.9	25.4	12.3	13.0	9.8	8.0	1.9
South Carolina	207.1	55.7	1,330	110.6	44.7	22.3	22.4	16.6	13.8	2.9
South Dakota	63.4	17.2	431	32.1	13.7	6.4	7.3	5.6	4.5	1.0
Tennessee	305.0	85.1	1,902	164.9	61.5	29.4	32.1	23.2	19.2	4.0
Texas	1,378.8	381.2	7,659	750.2	283.3	133.7	149.6	98.3	81.3	17.0
Utah	132.8	35.8	827	71.3	26.0	12.2	13.8	9.1	7.6	1.6
Vermont	30.1	8.1	193	16.2	6.6	3.4	3.2	2.4	2.0	0.4
Virginia	446.8	124.5	2,354	245.6	93.3	44.2	49.1	32.1	26.6	5.5
Washington	577.6	158.8	3,059	301.7	132.5	61.9	70.6	49.8	40.5	9.3
West Virginia	125.1	34.0	845	63.0	30.2	15.3	14.9	12.5	10.1	2.4
Wisconsin	397.1	109.2	2,527	207.7	87.8	43.0	44.8	31.8	26.0	5.8
Wyoming	37.0	9.7	224	19.1	8.8	4.2	4.6	3.3	2.7	0.6
<b>United States</b>	<b>\$21,887</b>	<b>\$6,114</b>	<b>124,809</b>	<b>\$11,560</b>	<b>\$4,812</b>	<b>\$2,306</b>	<b>\$2,506</b>	<b>\$1,754</b>	<b>\$1,432</b>	<b>\$321</b>

Source: Oxford Economics

**Scenario: Moderate availability, High tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$115.0	\$26.0	704	\$54.8	\$36.3	\$19.4	\$17.0	\$19.8	\$16.3	\$3.5
Alaska	16.7	3.7	74	8.1	5.4	2.9	2.4	2.9	2.4	0.5
Arizona	237.7	55.4	1,380	109.8	75.6	39.6	36.0	40.9	33.3	7.6
Arkansas	56.6	12.5	338	27.6	17.7	9.5	8.2	9.8	8.1	1.7
California	1,256.1	288.4	5,663	588.6	411.0	219.3	191.7	216.3	176.8	39.5
Colorado	170.7	39.1	902	80.2	54.7	28.9	25.8	29.4	24.0	5.3
Connecticut	177.8	41.8	822	81.4	59.9	31.2	28.8	30.6	24.8	5.8
Delaware	43.9	10.3	241	20.0	14.4	7.7	6.7	7.5	6.1	1.4
District of Columbia	18.5	4.1	79	9.0	5.6	3.2	2.4	3.2	2.6	0.6
Florida	591.9	134.9	3,405	279.4	189.7	98.9	90.8	102.0	83.5	18.4
Georgia	195.0	42.9	1,065	95.1	60.8	33.0	27.8	33.7	27.9	5.8
Hawaii	31.4	6.9	150	15.3	9.7	5.2	4.5	5.4	4.5	0.9
Idaho	44.5	10.2	277	20.9	14.1	7.5	6.6	7.7	6.3	1.4
Illinois	345.9	78.5	1,674	163.9	112.6	60.7	51.8	59.6	48.9	10.7
Indiana	251.2	59.0	1,600	115.2	80.4	41.8	38.7	43.2	35.1	8.1
Iowa	151.5	36.0	976	68.6	49.5	25.9	23.6	26.0	21.1	5.0
Kansas	94.4	21.9	593	43.8	30.5	16.0	14.4	16.2	13.2	3.0
Kentucky	83.6	18.4	499	40.7	25.7	14.1	11.7	14.4	11.9	2.5
Louisiana	264.8	63.5	1,631	118.9	85.0	43.7	41.3	45.5	36.7	8.8
Maine	34.6	7.8	212	16.4	11.1	6.1	5.1	6.0	4.9	1.1
Maryland	197.1	45.2	939	92.5	64.3	34.5	29.8	33.9	27.8	6.2
Massachusetts	246.4	56.7	1,099	115.2	79.0	41.9	37.1	42.4	34.7	7.8
Michigan	357.4	83.4	2,086	164.8	116.9	61.7	55.2	61.5	50.0	11.5
Minnesota	195.9	45.5	1,108	90.8	63.7	33.8	29.9	33.7	27.5	6.2
Mississippi	189.2	45.7	1,239	84.3	62.4	32.6	29.8	32.5	26.1	6.3
Missouri	216.6	50.5	1,332	100.0	69.0	36.2	32.8	37.3	30.3	6.9
Montana	26.2	5.9	161	12.4	8.4	4.5	3.9	4.5	3.7	0.8
Nebraska	40.8	9.1	246	19.8	12.8	7.0	5.8	7.0	5.8	1.2
Nevada	249.2	61.9	1,467	107.5	83.7	41.5	42.2	42.7	34.0	8.7
New Hampshire	32.0	7.0	171	15.6	10.1	5.5	4.6	5.5	4.6	1.0
New Jersey	351.5	81.6	1,610	162.9	117.6	62.5	55.1	60.5	49.3	11.2
New Mexico	95.5	22.7	616	43.3	31.2	16.2	15.0	16.4	13.3	3.1
New York	679.0	156.5	3,032	317.0	226.3	122.8	103.5	116.9	95.5	21.4
North Carolina	228.8	51.2	1,342	109.8	71.8	38.4	33.3	39.5	32.5	7.0
North Dakota	29.8	6.9	179	13.7	9.6	5.0	4.6	5.1	4.2	1.0
Ohio	320.5	73.3	1,907	150.8	101.9	54.3	47.6	55.2	45.2	10.0
Oklahoma	274.2	66.2	1,796	122.1	88.2	44.9	43.3	47.1	37.9	9.2
Oregon	112.3	25.6	648	53.0	36.1	19.4	16.7	19.3	15.9	3.5
Pennsylvania	452.1	104.8	2,484	209.9	145.0	76.8	68.2	77.8	63.4	14.4
Rhode Island	57.3	13.6	322	25.9	19.1	10.0	9.1	9.8	8.0	1.9
South Carolina	96.4	21.2	575	47.0	30.6	16.8	13.8	16.6	13.8	2.9
South Dakota	32.5	7.6	207	15.0	10.2	5.2	5.0	5.6	4.5	1.0
Tennessee	134.5	29.6	795	65.5	40.7	22.1	18.6	23.2	19.2	4.0
Texas	569.8	125.7	2,955	277.1	178.1	95.5	82.6	98.3	81.3	17.0
Utah	52.9	11.6	312	25.8	16.6	8.9	7.6	9.1	7.6	1.6
Vermont	13.8	3.0	82	6.7	4.4	2.4	2.0	2.4	2.0	0.4
Virginia	186.1	40.9	923	90.7	59.4	32.4	27.1	32.1	26.6	5.5
Washington	289.3	67.5	1,477	133.5	93.7	47.7	46.0	49.8	40.5	9.3
West Virginia	72.7	17.1	465	33.2	23.6	12.5	11.1	12.5	10.1	2.4
Wisconsin	184.8	42.6	1,148	86.2	60.5	32.4	28.1	31.8	26.0	5.8
Wyoming	19.0	4.4	110	8.9	6.4	3.4	3.1	3.3	2.7	0.6
<b>United States</b>	<b>\$10,185</b>	<b>\$2,346</b>	<b>55,117</b>	<b>\$4,758</b>	<b>\$3,291</b>	<b>\$1,743</b>	<b>\$1,548</b>	<b>\$1,754</b>	<b>\$1,432</b>	<b>\$321</b>

Source: Oxford Economics

**Scenario: Moderate availability, High tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	Population	Gaming		Gaming tax impacts		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$1,415.2	\$108.6	\$19.8	\$16.3	\$3.5
Alaska	555.2	199.0	15.9	2.9	2.4	0.5
Arizona	5,455.7	3,043.9	221.9	40.9	33.3	7.6
Arkansas	2,264.9	673.9	53.9	9.8	8.1	1.7
California	30,475.3	15,788.1	1,178.9	216.3	176.8	39.5
Colorado	4,302.6	2,137.8	160.3	29.4	24.0	5.3
Connecticut	2,799.7	2,304.0	165.5	30.6	24.8	5.8
Delaware	769.3	570.2	40.8	7.5	6.1	1.4
District of Columbia	564.1	220.6	17.6	3.2	2.6	0.6
Florida	16,772.9	7,368.9	557.0	102.0	83.5	18.4
Georgia	7,775.2	2,321.8	185.7	33.7	27.9	5.8
Hawaii	1,145.4	373.2	29.9	5.4	4.5	0.9
Idaho	1,260.7	558.0	41.7	7.7	6.3	1.4
Illinois	9,776.6	4,285.6	326.0	59.6	48.9	10.7
Indiana	5,023.0	3,248.6	233.9	43.2	35.1	8.1
Iowa	2,357.3	1,988.0	140.4	26.0	21.1	5.0
Kansas	2,151.7	1,200.3	88.3	16.2	13.2	3.0
Kentucky	3,347.3	994.8	79.6	14.4	11.9	2.5
Louisiana	3,526.7	3,513.0	244.7	45.5	36.7	8.8
Maine	1,068.6	426.8	32.6	6.0	4.9	1.1
Maryland	4,699.4	2,474.1	185.0	33.9	27.8	6.2
Massachusetts	5,408.3	3,107.2	231.1	42.4	34.7	7.8
Michigan	7,630.4	4,587.5	333.4	61.5	50.0	11.5
Minnesota	4,233.3	2,497.0	183.1	33.7	27.5	6.2
Mississippi	2,244.4	2,533.8	174.3	32.5	26.1	6.3
Missouri	4,707.0	2,776.6	202.2	37.3	30.3	6.9
Montana	821.9	322.8	24.7	4.5	3.7	0.8
Nebraska	1,408.7	491.0	38.8	7.0	5.8	1.2
Nevada	2,325.5	3,461.1	227.0	42.7	34.0	8.7
New Hampshire	1,081.8	380.9	30.5	5.5	4.6	1.0
New Jersey	6,933.5	4,483.3	328.6	60.5	49.3	11.2
New Mexico	1,583.2	1,253.9	88.6	16.4	13.3	3.1
New York	15,339.4	8,575.5	636.4	116.9	95.5	21.4
North Carolina	7,940.5	2,784.6	216.6	39.5	32.5	7.0
North Dakota	584.7	381.6	27.8	5.1	4.2	1.0
Ohio	8,755.1	4,006.3	301.2	55.2	45.2	10.0
Oklahoma	2,949.3	3,673.5	252.6	47.1	37.9	9.2
Oregon	3,240.2	1,397.6	105.7	19.3	15.9	3.5
Pennsylvania	9,962.0	5,751.0	422.9	77.8	63.4	14.4
Rhode Island	820.5	753.9	53.1	9.8	8.0	1.9
South Carolina	3,913.0	1,147.9	91.8	16.6	13.8	2.9
South Dakota	652.4	418.9	30.3	5.6	4.5	1.0
Tennessee	5,176.5	1,600.9	128.1	23.2	19.2	4.0
Texas	20,856.0	6,804.1	542.3	98.3	81.3	17.0
Utah	2,135.9	629.3	50.3	9.1	7.6	1.6
Vermont	499.5	164.0	13.1	2.4	2.0	0.4
Virginia	6,585.5	2,215.8	177.3	32.1	26.6	5.5
Washington	5,695.7	3,710.0	270.0	49.8	40.5	9.3
West Virginia	1,414.5	945.0	67.5	12.5	10.1	2.4
Wisconsin	4,457.7	2,337.9	173.2	31.8	26.0	5.8
Wyoming	454.5	239.1	17.8	3.3	2.7	0.6
<b>United States</b>	<b>249,635</b>	<b>\$128,538</b>	<b>\$9,549</b>	<b>\$1,754</b>	<b>\$1,432</b>	<b>\$321</b>

Source: Oxford Economics

**Scenario: Moderate availability, High tax rate**
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$108.6	1,565	704	860	\$64.4	\$26.0	\$38.4
Alaska	15.9	194	74	120	11.2	3.7	7.6
Arizona	221.9	3,021	1,380	1,641	134.6	55.4	79.3
Arkansas	53.9	797	338	459	32.4	12.5	19.9
California	1,178.9	14,154	5,663	8,491	815.2	288.4	526.8
Colorado	160.3	2,152	902	1,249	106.3	39.1	67.2
Connecticut	165.5	1,779	822	958	103.9	41.8	62.1
Delaware	40.8	486	241	245	24.5	10.3	14.2
District of Columbia	17.6	242	79	163	21.7	4.1	17.6
Florida	557.0	7,858	3,405	4,453	346.4	134.9	211.5
Georgia	185.7	2,745	1,065	1,680	129.5	42.9	86.6
Hawaii	29.9	369	150	218	18.7	6.9	11.8
Idaho	41.7	606	277	330	23.5	10.2	13.3
Illinois	326.0	4,204	1,674	2,531	228.9	78.5	150.4
Indiana	233.9	3,238	1,600	1,638	134.8	59.0	75.9
Iowa	140.4	1,900	976	924	78.4	36.0	42.4
Kansas	88.3	1,248	593	655	53.0	21.9	31.1
Kentucky	79.6	1,183	499	684	51.1	18.4	32.7
Louisiana	244.7	3,167	1,631	1,536	133.7	63.5	70.3
Maine	32.6	484	212	272	20.0	7.8	12.1
Maryland	185.0	2,184	939	1,246	119.5	45.2	74.3
Massachusetts	231.1	2,679	1,099	1,580	163.7	56.7	107.0
Michigan	333.4	4,491	2,086	2,404	203.2	83.4	119.7
Minnesota	183.1	2,546	1,108	1,438	124.2	45.5	78.7
Mississippi	174.3	2,293	1,239	1,054	85.8	45.7	40.1
Missouri	202.2	2,826	1,332	1,494	124.5	50.5	74.0
Montana	24.7	373	161	213	14.5	5.9	8.6
Nebraska	38.8	607	246	361	26.3	9.1	17.2
Nevada	227.0	2,698	1,467	1,231	119.7	61.9	57.7
New Hampshire	30.5	408	171	238	20.1	7.0	13.0
New Jersey	328.6	3,633	1,610	2,023	209.3	81.6	127.6
New Mexico	88.6	1,150	616	534	44.8	22.7	22.1
New York	636.4	6,580	3,032	3,548	406.9	156.5	250.4
North Carolina	216.6	3,206	1,342	1,863	142.2	51.2	91.0
North Dakota	27.8	372	179	193	16.7	6.9	9.8
Ohio	301.2	4,427	1,907	2,519	201.0	73.3	127.8
Oklahoma	252.6	3,376	1,796	1,579	137.2	66.2	71.0
Oregon	105.7	1,510	648	863	67.8	25.6	42.3
Pennsylvania	422.9	6,092	2,484	3,608	305.3	104.8	200.5
Rhode Island	53.1	615	322	293	29.4	13.6	15.8
South Carolina	91.8	1,330	575	754	55.7	21.2	34.4
South Dakota	30.3	431	207	224	17.2	7.6	9.6
Tennessee	128.1	1,902	795	1,107	85.1	29.6	55.5
Texas	542.3	7,659	2,955	4,703	381.2	125.7	255.6
Utah	50.3	827	312	515	35.8	11.6	24.2
Vermont	13.1	193	82	110	8.1	3.0	5.1
Virginia	177.3	2,354	923	1,431	124.5	40.9	83.5
Washington	270.0	3,059	1,477	1,582	158.8	67.5	91.3
West Virginia	67.5	845	465	380	34.0	17.1	16.9
Wisconsin	173.2	2,527	1,148	1,378	109.2	42.6	66.6
Wyoming	17.8	224	110	114	9.7	4.4	5.4
<b>United States</b>	<b>\$9,549</b>	<b>124,809</b>	<b>55,117</b>	<b>69,692</b>	<b>\$6,114</b>	<b>\$2,346</b>	<b>\$3,768</b>

Source: Oxford Economics

**Scenario: Convenient availability, High tax rate**
**Total impacts**

Amounts in millions of dollars, except jobs

	<b>Economic impacts</b>				<b>Fiscal (tax) impacts</b>			<b>Gaming tax impacts</b>		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$423.9	\$107.2	2,527	\$221.3	\$95.5	\$47.3	\$48.2	\$38.9	\$31.6	\$7.3
Alaska	75.5	19.6	332	41.2	16.3	7.7	8.6	6.2	5.1	1.2
Arizona	765.8	202.9	4,388	399.8	170.8	82.4	88.4	69.0	55.8	13.2
Arkansas	232.7	57.6	1,382	123.3	51.8	25.5	26.2	21.3	17.3	4.0
California	4,746.1	1,296.2	21,817	2,565.2	1,071.6	515.5	556.1	393.1	318.6	74.5
Colorado	642.5	170.2	3,334	341.5	139.0	65.1	73.9	54.1	43.9	10.2
Connecticut	553.5	152.2	2,504	297.6	134.2	63.3	70.9	49.1	39.7	9.4
Delaware	130.6	35.6	674	69.4	29.8	14.6	15.2	12.0	9.7	2.3
District of Columbia	129.0	36.5	407	73.9	22.4	10.6	11.8	7.0	5.7	1.3
Florida	2,191.4	562.8	12,358	1,148.0	490.0	232.1	257.9	191.9	155.7	36.2
Georgia	888.4	229.8	4,760	475.9	185.8	88.4	97.4	73.4	59.7	13.7
Hawaii	129.8	32.7	630	69.8	29.6	14.9	14.7	11.8	9.6	2.2
Idaho	149.9	37.3	931	75.6	33.1	16.2	16.9	14.0	11.3	2.6
Illinois	1,405.3	375.6	6,700	758.0	312.0	150.9	161.1	114.2	92.7	21.5
Indiana	767.5	198.1	4,557	392.9	170.5	82.0	88.5	70.0	56.6	13.4
Iowa	421.3	109.9	2,546	212.1	96.0	47.0	49.0	39.4	31.8	7.6
Kansas	319.3	81.5	1,848	165.1	70.6	34.0	36.6	28.2	22.8	5.4
Kentucky	357.3	90.5	2,048	188.3	76.1	37.3	38.8	31.4	25.6	5.9
Louisiana	693.0	180.3	4,083	348.5	156.4	75.7	80.7	65.3	52.6	12.7
Maine	130.4	33.0	775	68.2	29.1	14.7	14.4	11.6	9.4	2.2
Maryland	713.5	190.3	3,363	382.7	162.4	79.4	83.0	62.0	50.2	11.7
Massachusetts	923.0	256.5	4,061	497.9	200.1	91.2	108.9	75.6	61.3	14.3
Michigan	1,160.1	304.8	6,480	601.4	264.6	129.0	135.6	102.8	83.1	19.6
Minnesota	702.7	190.6	3,765	370.3	156.6	75.6	81.0	58.0	46.9	11.1
Mississippi	440.6	110.9	2,837	212.4	105.2	53.2	52.0	44.4	35.7	8.7
Missouri	712.3	187.6	4,091	371.1	153.6	72.9	80.7	62.6	50.7	12.0
Montana	95.4	24.0	600	48.8	21.3	10.4	10.9	8.8	7.1	1.6
Nebraska	177.2	45.7	1,031	95.0	37.5	18.0	19.5	14.9	12.1	2.8
Nevada	415.1	108.8	2,320	213.2	102.1	49.3	52.8	41.4	33.2	8.2
New Hampshire	134.8	35.5	705	73.3	30.1	14.4	15.7	12.0	9.8	2.2
New Jersey	1,162.1	320.2	5,360	629.6	280.6	135.1	145.5	103.9	84.1	19.8
New Mexico	249.2	62.6	1,533	125.0	59.2	29.5	29.6	24.8	20.0	4.8
New York	2,335.4	633.3	9,857	1,276.5	563.1	280.9	282.2	206.9	167.7	39.3
North Carolina	931.4	242.5	5,320	497.7	200.1	95.5	104.6	80.3	65.2	15.0
North Dakota	97.0	25.3	539	50.5	21.4	9.9	11.4	8.6	6.9	1.6
Ohio	1,227.4	323.5	6,891	655.6	262.5	126.4	136.2	102.4	83.0	19.4
Oklahoma	672.3	177.7	4,174	333.1	151.9	72.0	79.9	64.2	51.6	12.6
Oregon	417.0	110.3	2,378	221.2	91.7	43.5	48.2	36.4	29.6	6.9
Pennsylvania	1,677.6	471.7	9,099	903.6	364.0	172.9	191.0	134.9	109.2	25.7
Rhode Island	150.7	40.9	817	79.4	36.8	18.0	18.9	14.7	11.9	2.9
South Carolina	392.4	98.7	2,301	207.9	89.1	44.4	44.7	36.3	29.5	6.8
South Dakota	99.1	25.6	616	50.7	21.7	10.2	11.5	9.2	7.5	1.8
Tennessee	576.8	151.5	3,294	309.2	122.6	58.9	63.7	50.6	41.2	9.4
Texas	2,578.8	673.1	13,211	1,392.9	556.0	264.0	292.0	212.4	172.8	39.6
Utah	249.2	63.3	1,433	132.6	51.5	24.4	27.1	19.9	16.2	3.7
Vermont	56.8	14.3	331	30.2	13.1	6.6	6.4	5.2	4.2	1.0
Virginia	837.5	220.2	4,082	456.7	184.0	87.8	96.3	70.0	57.0	13.0
Washington	914.2	239.0	4,420	481.8	212.3	99.8	112.5	83.6	67.6	16.0
West Virginia	189.6	48.9	1,160	96.7	46.1	23.4	22.7	19.7	15.9	3.8
Wisconsin	653.0	170.7	3,808	343.6	147.1	72.3	74.8	56.5	45.7	10.7
Wyoming	61.9	15.4	341	32.2	15.0	7.2	7.8	5.9	4.8	1.1
<b>United States</b>	<b>\$36,157</b>	<b>\$9,593</b>	<b>188,818</b>	<b>\$19,208</b>	<b>\$8,104</b>	<b>\$3,901</b>	<b>\$4,202</b>	<b>\$3,131</b>	<b>\$2,537</b>	<b>\$594</b>

Source: Oxford Economics



**Scenario: Convenient availability, High tax rate**
**Direct impacts**

Amounts in millions of dollars, except jobs

	Economic impacts				Fiscal (tax) impacts			Gaming tax impacts		
	Output (sales)	Labor income	Employment	GDP	Total	State and local	Federal	Total	Gaming revenue tax	Federal handle tax
Alabama	\$215.7	\$42.9	1,077	\$104.1	\$69.0	\$36.5	\$32.5	\$38.9	\$31.6	\$7.3
Alaska	34.2	6.6	123	16.7	11.2	6.1	5.2	6.2	5.1	1.2
Arizona	386.1	80.6	1,860	182.3	123.6	64.8	58.7	69.0	55.8	13.2
Arkansas	117.3	22.6	568	57.4	37.4	19.8	17.6	21.3	17.3	4.0
California	2,189.2	446.1	8,109	1,045.1	720.0	383.3	336.8	393.1	318.6	74.5
Colorado	301.0	61.1	1,306	144.0	97.3	51.3	46.0	54.1	43.9	10.2
Connecticut	275.9	58.5	1,065	129.2	92.9	48.5	44.4	49.1	39.7	9.4
Delaware	67.3	14.3	309	31.4	22.2	11.9	10.3	12.0	9.7	2.3
District of Columbia	38.4	7.4	133	18.8	11.9	6.6	5.3	7.0	5.7	1.3
Florida	1,066.5	214.9	5,024	511.7	345.2	179.9	165.3	191.9	155.7	36.2
Georgia	404.2	78.0	1,791	197.6	128.7	68.9	59.8	73.4	59.7	13.7
Hawaii	65.0	12.5	252	31.8	20.6	11.0	9.6	11.8	9.6	2.2
Idaho	77.9	15.8	398	37.2	25.0	13.3	11.7	14.0	11.3	2.6
Illinois	634.0	127.1	2,507	304.9	208.0	111.5	96.5	114.2	92.7	21.5
Indiana	392.8	83.1	2,087	184.3	126.3	65.9	60.5	70.0	56.6	13.4
Iowa	222.2	48.1	1,209	103.0	72.7	38.2	34.4	39.4	31.8	7.6
Kansas	157.4	32.6	818	74.6	51.1	26.9	24.2	28.2	22.8	5.4
Kentucky	173.2	33.4	839	84.7	54.6	29.4	25.2	31.4	25.6	5.9
Louisiana	370.1	81.7	1,943	170.1	118.8	61.5	57.4	65.3	52.6	12.7
Maine	64.2	12.8	322	30.9	20.9	11.3	9.6	11.6	9.4	2.2
Maryland	345.1	70.2	1,350	164.8	113.3	60.6	52.7	62.0	50.2	11.7
Massachusetts	421.2	86.0	1,543	200.9	136.0	72.1	63.9	75.6	61.3	14.3
Michigan	575.6	120.5	2,790	271.3	188.9	99.9	89.0	102.8	83.1	19.6
Minnesota	324.2	67.2	1,517	153.5	105.9	56.2	49.7	58.0	46.9	11.1
Mississippi	252.4	56.7	1,424	114.9	83.1	43.6	39.5	44.4	35.7	8.7
Missouri	350.7	73.3	1,789	165.5	112.4	59.0	53.4	62.6	50.7	12.0
Montana	48.6	9.7	243	23.4	15.8	8.5	7.3	8.8	7.1	1.6
Nebraska	82.3	16.0	402	40.1	26.3	14.2	12.2	14.9	12.1	2.8
Nevada	232.7	50.4	1,105	107.1	77.0	39.2	37.8	41.4	33.2	8.2
New Hampshire	66.3	12.8	287	32.4	21.3	11.5	9.8	12.0	9.8	2.2
New Jersey	580.7	120.5	2,201	274.9	194.5	103.4	91.1	103.9	84.1	19.8
New Mexico	140.2	30.4	762	65.0	45.8	23.9	21.9	24.8	20.0	4.8
New York	1,153.3	236.0	4,232	549.6	385.1	208.2	176.9	206.9	167.7	39.3
North Carolina	444.0	87.4	2,120	215.2	141.6	75.2	66.4	80.3	65.2	15.0
North Dakota	48.0	10.1	239	22.7	15.6	8.2	7.4	8.6	6.9	1.6
Ohio	569.3	115.3	2,778	272.6	182.8	97.1	85.7	102.4	83.0	19.4
Oklahoma	365.3	82.1	2,063	166.3	117.6	60.2	57.4	64.2	51.6	12.6
Oregon	202.5	40.8	956	97.1	65.8	35.3	30.6	36.4	29.6	6.9
Pennsylvania	753.8	155.9	3,422	357.4	243.3	128.9	114.4	134.9	109.2	25.7
Rhode Island	83.2	18.1	396	38.5	27.7	14.5	13.1	14.7	11.9	2.9
South Carolina	199.8	38.5	968	97.7	64.7	35.0	29.7	36.3	29.5	6.8
South Dakota	51.8	10.9	273	24.4	16.4	8.5	7.9	9.2	7.5	1.8
Tennessee	278.7	53.8	1,337	136.2	86.5	46.2	40.3	50.6	41.2	9.4
Texas	1,170.7	226.4	4,929	571.7	373.5	197.8	175.7	212.4	172.8	39.6
Utah	109.6	21.1	524	53.6	35.1	18.7	16.4	19.9	16.2	3.7
Vermont	28.6	5.5	138	14.0	9.3	5.1	4.2	5.2	4.2	1.0
Virginia	385.7	74.4	1,552	188.6	125.5	67.4	58.1	70.0	57.0	13.0
Washington	467.8	97.8	1,982	220.7	152.1	77.8	74.2	83.6	67.6	16.0
West Virginia	111.0	23.7	595	51.9	36.1	19.2	16.9	19.7	15.9	3.8
Wisconsin	315.0	64.7	1,612	149.8	103.7	55.5	48.2	56.5	45.7	10.7
Wyoming	33.0	6.7	157	15.7	11.2	5.8	5.3	5.9	4.8	1.1
<b>United States</b>	<b>\$17,443</b>	<b>\$3,563</b>	<b>77,429</b>	<b>\$8,317</b>	<b>\$5,671</b>	<b>\$3,003</b>	<b>\$2,668</b>	<b>\$3,131</b>	<b>\$2,537</b>	<b>\$594</b>

Source: Oxford Economics

**Scenario: Convenient availability, High tax rate**
**Gaming revenue and tax**

Amounts in millions of dollars, except population

	<b>Population</b>	<b>Gaming</b>		<b>Gaming tax impacts</b>		
	Population, adult (thousands, stabilized year)	Handle	Gaming revenue	Total	Gaming revenue tax	Federal handle tax
Alabama	3,732.4	\$2,926.4	\$210.6	\$38.9	\$31.6	\$7.3
Alaska	555.2	463.0	33.7	6.2	5.1	1.2
Arizona	5,455.7	5,270.0	372.1	69.0	55.8	13.2
Arkansas	2,264.9	1,586.1	115.5	21.3	17.3	4.0
California	30,475.3	29,791.1	2,124.1	393.1	318.6	74.5
Colorado	4,302.6	4,094.3	292.4	54.1	43.9	10.2
Connecticut	2,799.7	3,773.4	264.6	49.1	39.7	9.4
Delaware	769.3	920.5	64.4	12.0	9.7	2.3
District of Columbia	564.1	519.1	37.8	7.0	5.7	1.3
Florida	16,772.9	14,494.2	1,038.0	191.9	155.7	36.2
Georgia	7,775.2	5,464.3	398.0	73.4	59.7	13.7
Hawaii	1,145.4	878.4	64.0	11.8	9.6	2.2
Idaho	1,260.7	1,059.6	75.6	14.0	11.3	2.6
Illinois	9,776.6	8,609.8	617.9	114.2	92.7	21.5
Indiana	5,023.0	5,370.9	377.1	70.0	56.6	13.4
Iowa	2,357.3	3,046.9	211.8	39.4	31.8	7.6
Kansas	2,151.7	2,145.9	152.1	28.2	22.8	5.4
Kentucky	3,347.3	2,341.3	170.5	31.4	25.6	5.9
Louisiana	3,526.7	5,088.2	350.9	65.3	52.6	12.7
Maine	1,068.6	871.3	62.6	11.6	9.4	2.2
Maryland	4,699.4	4,695.0	335.0	62.0	50.2	11.7
Massachusetts	5,408.3	5,733.4	408.4	75.6	61.3	14.3
Michigan	7,630.4	7,858.8	554.2	102.8	83.1	19.6
Minnesota	4,233.3	4,421.3	313.0	58.0	46.9	11.1
Mississippi	2,244.4	3,477.7	237.9	44.4	35.7	8.7
Missouri	4,707.0	4,787.5	337.9	62.6	50.7	12.0
Montana	821.9	659.5	47.4	8.8	7.1	1.6
Nebraska	1,408.7	1,113.3	80.8	14.9	12.1	2.8
Nevada	2,325.5	3,274.7	221.6	41.4	33.2	8.2
New Hampshire	1,081.8	896.4	65.3	12.0	9.8	2.2
New Jersey	6,933.5	7,920.0	560.5	103.9	84.1	19.8
New Mexico	1,583.2	1,922.2	133.6	24.8	20.0	4.8
New York	15,339.4	15,702.7	1,117.8	206.9	167.7	39.3
North Carolina	7,940.5	6,016.3	434.9	80.3	65.2	15.0
North Dakota	584.7	656.0	46.3	8.6	6.9	1.6
Ohio	8,755.1	7,741.3	553.4	102.4	83.0	19.4
Oklahoma	2,949.3	5,034.0	344.2	64.2	51.6	12.6
Oregon	3,240.2	2,751.6	197.1	36.4	29.6	6.9
Pennsylvania	9,962.0	10,276.5	728.3	134.9	109.2	25.7
Rhode Island	820.5	1,142.1	79.3	14.7	11.9	2.9
South Carolina	3,913.0	2,701.6	196.8	36.3	29.5	6.8
South Dakota	652.4	707.4	49.8	9.2	7.5	1.8
Tennessee	5,176.5	3,767.8	274.4	50.6	41.2	9.4
Texas	20,856.0	15,832.4	1,152.0	212.4	172.8	39.6
Utah	2,135.9	1,481.1	107.9	19.9	16.2	3.7
Vermont	499.5	386.1	28.1	5.2	4.2	1.0
Virginia	6,585.5	5,214.8	379.8	70.0	57.0	13.0
Washington	5,695.7	6,386.3	450.6	83.6	67.6	16.0
West Virginia	1,414.5	1,519.1	106.3	19.7	15.9	3.8
Wisconsin	4,457.7	4,290.1	304.9	56.5	45.7	10.7
Wyoming	454.5	449.1	32.0	5.9	4.8	1.1
<b>United States</b>	<b>249,635</b>	<b>\$237,530</b>	<b>\$16,913</b>	<b>\$3,131</b>	<b>\$2,537</b>	<b>\$594</b>

Source: Oxford Economics

**Scenario: Convenient availability, High tax rate**
**Selected impacts in comparison to gaming revenue**

Amounts in millions of dollars, except jobs

	<b>Gaming</b>	<b>Employment</b>			<b>Income</b>		
	Gaming revenue	Total	Direct	Indirect and induced	Total	Direct	Indirect and induced
Alabama	\$210.6	2,527	1,077	1,449	\$107.2	\$42.9	\$64.3
Alaska	33.7	332	123	209	19.6	6.6	13.0
Arizona	372.1	4,388	1,860	2,528	202.9	80.6	122.3
Arkansas	115.5	1,382	568	814	57.6	22.6	35.0
California	2,124.1	21,817	8,109	13,708	1,296.2	446.1	850.1
Colorado	292.4	3,334	1,306	2,028	170.2	61.1	109.1
Connecticut	264.6	2,504	1,065	1,439	152.2	58.5	93.6
Delaware	64.4	674	309	365	35.6	14.3	21.3
District of Columbia	37.8	407	133	274	36.5	7.4	29.1
Florida	1,038.0	12,358	5,024	7,334	562.8	214.9	347.9
Georgia	398.0	4,760	1,791	2,968	229.8	78.0	151.9
Hawaii	64.0	630	252	378	32.7	12.5	20.1
Idaho	75.6	931	398	533	37.3	15.8	21.5
Illinois	617.9	6,700	2,507	4,193	375.6	127.1	248.6
Indiana	377.1	4,557	2,087	2,470	198.1	83.1	114.9
Iowa	211.8	2,546	1,209	1,338	109.9	48.1	61.8
Kansas	152.1	1,848	818	1,030	81.5	32.6	49.0
Kentucky	170.5	2,048	839	1,209	90.5	33.4	57.1
Louisiana	350.9	4,083	1,943	2,139	180.3	81.7	98.6
Maine	62.6	775	322	454	33.0	12.8	20.2
Maryland	335.0	3,363	1,350	2,014	190.3	70.2	120.1
Massachusetts	408.4	4,061	1,543	2,518	256.5	86.0	170.5
Michigan	554.2	6,480	2,790	3,689	304.8	120.5	184.3
Minnesota	313.0	3,765	1,517	2,248	190.6	67.2	123.3
Mississippi	237.9	2,837	1,424	1,413	110.9	56.7	54.2
Missouri	337.9	4,091	1,789	2,302	187.6	73.3	114.3
Montana	47.4	600	243	356	24.0	9.7	14.3
Nebraska	80.8	1,031	402	630	45.7	16.0	29.7
Nevada	221.6	2,320	1,105	1,214	108.8	50.4	58.4
New Hampshire	65.3	705	287	418	35.5	12.8	22.7
New Jersey	560.5	5,360	2,201	3,159	320.2	120.5	199.7
New Mexico	133.6	1,533	762	771	62.6	30.4	32.2
New York	1,117.8	9,857	4,232	5,624	633.3	236.0	397.4
North Carolina	434.9	5,320	2,120	3,200	242.5	87.4	155.1
North Dakota	46.3	539	239	299	25.3	10.1	15.2
Ohio	553.4	6,891	2,778	4,113	323.5	115.3	208.2
Oklahoma	344.2	4,174	2,063	2,111	177.7	82.1	95.5
Oregon	197.1	2,378	956	1,422	110.3	40.8	69.5
Pennsylvania	728.3	9,099	3,422	5,676	471.7	155.9	315.8
Rhode Island	79.3	817	396	421	40.9	18.1	22.8
South Carolina	196.8	2,301	968	1,333	98.7	38.5	60.2
South Dakota	49.8	616	273	343	25.6	10.9	14.8
Tennessee	274.4	3,294	1,337	1,957	151.5	53.8	97.7
Texas	1,152.0	13,211	4,929	8,282	673.1	226.4	446.8
Utah	107.9	1,433	524	908	63.3	21.1	42.1
Vermont	28.1	331	138	193	14.3	5.5	8.8
Virginia	379.8	4,082	1,552	2,530	220.2	74.4	145.8
Washington	450.6	4,420	1,982	2,438	239.0	97.8	141.2
West Virginia	106.3	1,160	595	565	48.9	23.7	25.2
Wisconsin	304.9	3,808	1,612	2,196	170.7	64.7	106.0
Wyoming	32.0	341	157	184	15.4	6.7	8.6
<b>United States</b>	<b>\$16,913</b>	<b>188,818</b>	<b>77,429</b>	<b>111,388</b>	<b>\$9,593</b>	<b>\$3,563</b>	<b>\$6,030</b>

Source: Oxford Economics

## 5. APPENDIX

### 5.1 DEFINITIONS

#### 5.1.1 Sports betting definitions

- **Gaming revenue:** Also referred to as gross gaming revenue, net win, or GGR, refers to the amount held by the sports betting operation after payment of prizes. Unless otherwise noted, gaming revenue or GGR in this report refers specifically to revenue generated by sports betting.
- **Gaming taxes:** Taxes calculated as a percentage of gaming revenue are referred to as gaming taxes in this report. Taxes calculated as a percentage of handle are referred to as handle taxes in this report. The combined total of gaming taxes and handle taxes is referred to as combined gaming taxes in this report.
- **Handle:** The amount wagered, or amount bet.
- **Hold percentage:** Ratio of gaming revenue to handle, also referred to as win percentage.
- **In-play betting:** Betting on a sporting event that is already underway.
- **Online (mobile) gaming:** Gaming conducted electronically. Unless otherwise specified, this does not restrict users to a particular type of device (i.e. conducted with a personal computer or mobile phone).

#### 5.1.2 Economic impact definitions

- **Direct impacts:** Also referred to as direct effects. Includes direct spending and revenues, in this case sports betting gaming revenue and associated non-gaming spend.
- **Fiscal impacts:** Tax revenue, including gaming taxes, as well as income tax and contributions to Social Security and unemployment insurance, as well as government revenue from various fees. This analysis does not include the income tax impacts related to reporting of sports betting winnings to tax authorities.
- **GDP:** Gross domestic product, or value added. Refers to the industry's contribution to GDP. Represents gross output of the sector, less the cost of its inputs. Can also be measured as the sum of compensation of employees, taxes on production and imports, and gross operating surplus (profit).
- **Indirect impacts:** Downstream supplier industry impacts, also referred to as supply chain impacts. For example, sports betting firms require inputs such as energy and food ingredients. Also can refer to indirect and induced impacts combined.
- **Induced impacts:** Arise as employees spend their wages in the broader economy. For example, as sports betting employees spend money on rent, transportation, food and beverage, and entertainment.

- **Jobs:** Also referred to as employment. Number of full- and part-time jobs, including proprietors.
- **Labor income:** Earnings of wage and salary employees and proprietors. The definition used is consistent with the Bureau of Economic Analysis (BEA) data for earnings in its regional program. It includes tips, commissions and bonuses.
- **Output:** Revenue, also referred to as business sales, plus certain taxes (e.g. sales).
- **Total impacts:** Direct, indirect and induced impacts combined.

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