GAMING REGULATIONS AND STATUTORY REQUIREMENTS

New Hampshire





Sports Betting Authorized Operation

Authorized Operators: The New Hampshire Lottery Commission is permitted to procure private agents to operate up to 10 retail sportsbooks and up to five mobile skins. Additionally, the Lottery is authorized to offer parlay and proposition sports wagers via lottery retailers. The commission held a Request for Proposal (RFP) and selected DraftKings as the exclusive operator to offer retail and mobile betting, while Intralot was selected to offer a sports lottery product.

Mobile/Online: Mobile wagering is permitted. The Lottery Commission was permitted to procure private agents to operate up to five mobile skins. However, the Lottery Commission selected DraftKings as the only permitted mobile operator.

Operator Taxes & Fees: Contracted agents were determined via a competitive bid. The term of the contracts are for six years and may be extended for two additional terms of two years each. By operating exclusively in the state, DraftKings agreed to pay the New Hampshire Lottery 51 percent of gross gaming revenue (GGR) generated from its online platform and 50 percent of all GGR from retail. Additionally, wagers are subject to a 0.25 percent federal excise tax on handle. See 26 U.S.C. §§ 4401.

Amateur Restrictions: A "prohibited sports event" upon which bets cannot be offered includes any collegiate sport or athletic event that takes place in New Hampshire or games involving a New Hampshire college team. However, bets can be offered on the other games of a college sports tournament, such as the March Madness basketball tournament, in which a New Hampshire college team participates. Additionally, betting on all high school events is prohibited as well as amateur sports events where the participants are primarily under the age of 18.

Promotional Credits: The operating contract between DraftKings and the New Hampshire Lottery states that "promotional payments" such as bonuses, DK dollars, DK crowns, odds boosts, free play and free bets, and loss insurance/rebates will not be considered part of the calculation of GGR. However, promotional payments may not exceed 15 percent of GGR for the online platform and 10 percent of GGR for retail, unless authorized by the commission.

Age Restrictions: Individuals must be at least 18 years of age to participate in sports betting.