



Regulatory Oversight

COMMERCIAL GAMING

Governing Body: The [Maine Gambling Control Board](#) was established in 2004, following the approval of slot machine gambling by Maine voters. There are five members of the Gambling Control Board, all appointed by the governor to serve three-year terms. [Title 8 Chapter 31](#) of the Maine Revised Statutes contains the laws which regulate the operation and licensing of casino-style gambling in the state. All rules and regulations promulgated by the board can be found [here](#).

Under Maine's regulatory framework, two gaming facilities may be operated, which were subject to local referendum. Both table games and slot machines are permitted. There is a state-wide cap of 3,000 slot machines, with a cap of 1,500 at each venue. [Me. Rev. Stat. tit. 8 § 1020\(3\)](#).



Licensing

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Operator: Potential slot machine operators, casino operators, slot machine distributors, table game distributors, and gambling services vendors must file a Maine business entity application with the Gambling Control Board.

- A slot machine operator license is required for any person who operates slot machines and associated equipment. A non-refundable application fee of \$200,000 is required. There is an annual renewal fee of \$75,000
- A casino operator license is required for any person who operates a facility with both slot machines and table games and associated equipment. An application fee of \$225,000 is required. The annual renewal fee is \$80,000. Additionally, a casino operator must pay an initial gaming table fee of \$100,000 for the privilege to operate each gaming table for a period of 20 years as long as the casino operator is licensed. Each gaming table is also subject to an annual gaming table renewal fee of \$1,000.

Supplier License: Potential slot machine operators, casino operators, slot machine distributors, table game distributors, and gambling services vendors must file a Maine business entity application with the Gambling Control Board.

- A slot machine distributor license is required for any person who sells, leases, or distributes slot machines and associated equipment for use in the state of Maine. A nonrefundable license fee of \$200,000 is required. The annual renewal fee is \$75,000.
- A table games distributor license is required for any person who sells, leases, or distributes table games and associated equipment for use in the state of Maine. A nonrefundable license fee of \$5,000 is required. The annual renewal fee is \$1,000.
- A gambling services vendor license is required for any person who provides gambling services. A nonrefundable license fee of \$2,000 is required and must be renewed annually for the same amount.



Taxation

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Gaming Tax Rate:

- Net table game income is taxed at a rate of 16 percent.
- A casino that also has a racetrack (Hollywood Casino) is taxed at a rate of 39 percent of net slot income.
- A casino that does not have a racetrack (Oxford Casino) is taxed at a rate of 46 percent of net slot income.
- An additional 1% of gross slot machine income is deposited into the General Fund for the administrative expenses of the board. [Me. Rev. Stat. tit. 8 § 1036](#).

Promotional Credits: Cash prizes, winnings or credits that are received because of redeeming promotional credits and are used to play a slot machine are considered gross slot machine income. Me. Rev. Stat. tit. 8 § 1032-A.

Withholding Tax on Gambling Winnings: Yes. Gambling winnings in excess of \$5,000 require a flat five percent to be withheld.



Responsible Gaming

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Statutory Requirement: Statutory Funding Requirement: Annually, gaming operators are required to transfer \$100,000 to the Gambling Addiction and Prevention and Treatment Fund. The statute also requires that an annual report be made by March 1 to the joint standing committee of the legislature that has jurisdiction over gambling matters. The report must include a description of a “continuum of care” model, used to identify the need for gambling addiction services, prevention efforts, intervention and treatment provided using money from the fund. The report must describe any collaborative efforts between the office and the Gambling Control Board.

Self-exclusion: Maine has a state-sanctioned self-exclusion policy. Any person may request self-exclusion pursuant to these regulations by appearing personally at any office of the Maine Gambling Control Board, a licensed facility, or the Office of Substance Abuse designated site. The period of self-exclusion shall be either one year, three years, five years, or a lifetime.

Alcohol use: Maine does not offer complimentary alcoholic beverages to casino patrons.

Advertising Restrictions: Maine requires all advertising, marketing and promotional materials must be submitted to the Gambling Control Board 30 days prior to use. The state prohibits false, misleading and deceptive advertising.

On-Premise Display Requirement: Slot machine operators must post, in prominent locations throughout the slot machine facility (including but not limited to restrooms and the vicinity of ATM machines), notices carrying a gambling addiction warning approved by the board and information regarding hotlines and addiction counseling services. 16-633-14 Me. Code.



Other Regulations

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Testing Requirements: The Gambling Control Board must approve all slot machines distributed in the state. The costs of all testing, examinations, analysis and transportation of the slot machines shall be paid by the slot machine distributor. For more information on slot machine testing and certification, [click here](#).

AML Requirements: Under federal U.S. law, commercial casino operators, tribal gaming operators and card clubs are required to comply with various statutes to prevent money laundering activities and other financial crimes, including terrorism financing.

Shipping Requirements: Must obtain written authorization from the executive director of the MGCB.

Credit Offered to Patrons: Credit is not offered to casino patrons in Maine.

Restrictions on Political Contributions: There are no restrictions on political contributions in Maine.

Smoking Bans: Maine gaming laws and regulations do not outline smoking bans.

Cashless Gaming & Alternative Payments: Maine gaming laws and regulations do not outline cashless gaming and alternative payments. Additionally, cryptocurrency is not currently permitted as a form of payment for gambling transactions.



Sports Betting

Authorized Operators: The legislation authorizes four federally recognized tribes in Maine (the Aroostook Band of Micmacs, Houlton Band of Maliseet Indians, Passamaquoddy Tribe of Indian Township and the Penobscot Nation) the exclusive right to apply for mobile sports wagering licenses.

Casinos, racetracks and off-track betting sites are permitted to operate land-based sportsbooks.

Mobile/Online: The state's four federally recognized tribes in Maine (the Aroostook Band of Micmacs, Houlton Band of Maliseet Indians, Passamaquoddy Tribe of Indian Township and the Penobscot Nation) the exclusive right to apply for mobile sports wagering licenses.

Taxes and Fees: Operators must pay a \$4,000 fee for an operator license. Licenses must be renewed every four years for a fee of \$4,000. Mobile sports wagering operators must pay a \$200,000 fee for a mobile sports wagering license. Licenses must be renewed every four years for a fee of \$200,000.

Maine



Land-based sports betting and mobile sports betting is subject to a 10 percent tax on GGR. Additionally, wagers are subject to a 0.25 percent federal excise tax on handle.

Amateur Restrictions: Operators may allow wagering on any professional sports or athletic event, collegiate sports or athletic event or amateur sports or athletic event.

Tax on Promotional Credit: Operators are allowed to deduct promotional credits for the taxable gross sports wagering receipts.

Age Restrictions: A person must be at least 21 years old to participate in sports-betting.