

Massachusetts



Regulatory Oversight

COMMERCIAL GAMING

Governing Body: The Massachusetts Gaming Commission oversees casino gaming in Massachusetts. The commission consists of five members. Each commissioner shall serve for a term of five years and is eligible for reappointment; however, no commissioner may serve for more than ten years. The commission is responsible for the general oversight and protection of gaming in the state.

The Division of Gaming Enforcement within the Attorney General's Office is generally responsible for enforcing the criminal violations of the casino law, such as investigating and prosecuting allegations of criminal activity related to or affecting the operation of gaming establishments or games and receiving and taking appropriate action on referrals for criminal prosecution from the commission or any other law enforcement body. The Massachusetts Police and the Alcoholic Beverages Control Commission also have a role in regulation.



Licensing

COMMERCIAL GAMING

Operator: Casino licensees may offer both gaming machines and table games. Casino licensees are subject to a \$500m minimum capital investment requirement and an initial license fee of \$85m.

The slot parlor licensee may only offer gaming machines and is subject to a \$125m minimum capital investment requirement as well as an initial license fee of \$25m. The slot parlor licensee may not operate more than 1,250 machines.

Supplier License: Gaming vendors are required to pay a \$15,000 license fee every three years.



Taxation

COMMERCIAL GAMING

Gaming Tax Rate: Casinos in the state are taxed at a rate of 25 percent of gaming revenue, plus a \$600 fee, collected annually, for each of their gaming machines. The slot parlor is taxed at an effective rate of 49 percent of gaming revenue, including 40 percent to the state and 9 percent to the Race Horse Development Fund. Like casinos, the slot parlor is also subject to the \$600 annual fee for each of its gaming machines.



Massachusetts

Tax Allocation: The net terminal income collected by the state will be distributed in the following manner:

Casino	
Massachusetts Cultural Council	2%
Massachusetts Tourism Fund	1%
Community Mitigation Fund	6.5%
Local Capital Projects Fund	4.5%
Commonwealth Stabilization Fund	10%
Education Fund	14%
Gaming Economic Development Fund	9.5%
Debt Reduction	10%
Transportation Infrastructure and Development Fund	15%
Public Health Trust Fund	5%
Race Horse Development Fund	2.5%
Slot Parlor	
General Local Aid Fund	100%

Promotional Credits: Promotional credits shall not count toward a licensee’s gross gaming revenue. CMR 140.02(e).

Withholdings on Winnings: Massachusetts will withhold 5 percent on winnings of \$600 or greater.



Responsible Gaming

COMMERCIAL GAMING

Statutory Requirement: The 2011 Expanded Gaming Law required at least \$5m to be contributed, annually, to fund responsible gaming programs. The amount assessed against each casino or slot parlor will depend on the number of gaming machines it offers.

Self-exclusion: An individual may request to have their name placed on the voluntary self-exclusion list by completing the application and procedure outlined in 205 CMR 133.02. An application for placement on the self-exclusion list may only be accepted, and an intake performed, by a designated agent. Individuals may choose to self-exclude for six months, one year, three years, five years, or a lifetime. An individual may only select the lifetime duration if their name has previously appeared on the voluntary self-exclusion list for at least six months.

Massachusetts

An individual whose name is placed on the self-exclusion list shall be prohibited from entering the gaming area of a gaming establishment or any area in which pari-mutuel or simulcasting wagers are placed for the duration of the exclusion period.

Alcohol use: Mass. Gen. Laws ch. 23k, §26(c) allows a licensee to distribute alcohol free of charge and for on-premises consumption to patrons in the gaming area.

Advertising Restrictions: According to draft regulation 205 CMR 150.00, no gaming licensee shall authorize or conduct marketing, advertising, and/or promotional communications or activity relative to gaming to specifically target persons under the age of 21.

The Responsible Gaming Framework promulgated by the commission advises licensees to develop and implement strategies to ensure advertising and promotions are delivered in a responsible manner.

On-Premise Display Requirement: Casinos are required to prominently post signs directing gamblers on how to receive assistance for problem gambling, including self-exclusion information.

Restrictions on Minors on the Gambling Premises: Must be 21 years of age to remain in a gaming area.



Other Regulations

COMMERCIAL GAMING

Testing Requirements: In order to receive a permit for a gaming device, the device must be evaluated by an independent testing laboratory. Regulations governing equipment testing can be found [here](#).

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

Shipping Requirements: The Commission must be notified within three days of receipt of any slot machines from outside of the Commonwealth. 205 CMR 145.02(4).

Credit Offered to Patrons: Patrons may establish credit accounts at gaming venues.

Political Contributions: No applicant for a gaming license may contribute to an individual who holds a municipal, county or state office. 205 CMR 108.



Sports Betting

Massachusetts does not currently offer legal sports betting.