



Regulatory Oversight

TRIBAL GAMING

Governing Body: There are 11 compacted tribes in the state of Wisconsin. These tribes currently operate 25 gaming facilities throughout the state. The compacts with each tribe are substantially similar and were initially signed in 1991-1992.

Oversight of tribal gaming is divided between the tribal gaming commissions and the state-run Office of Indian Gaming and Regulatory Compliance (OIGRC).

The number of gaming devices per establishment, location and number of casinos, and other similar issues vary from compact to compact.

Under the compacts, the tribes may enter into management contracts for the operation and management of the tribal casinos.

In 2003, amendments to the compacts assigned the compacts unlimited term lengths; however, the amendments were later ruled unconstitutional by the Wisconsin Supreme Court. Following the court's decision, the Menominee, Ho-Chunk, Potawatomi, and Lac du Flambeau tribes renegotiated 25-year extensions.

The Stockbridge-Munsee, Oneida, and St. Croix tribes have 99-year terms. The remaining tribes have not renegotiated and are still under the unlimited-term provision.



Licensing

TRIBAL GAMING

Operator: The tribes must make an annual contribution to the state for the cost of regulation of Class III gaming. The compacts require the tribes to make payments to the state on a percentage of net win on all games. The percentage required varies compact-to-compact based upon the size of the tribe's gaming operations, with the smaller tribes paying as little as 1.75 percent of net win and the larger tribes paying 6 percent of net win.

Gaming-Related Contractor: Under the compacts, no person "may enter or maintain a gaming-related contract with the tribes involving total consideration exceeding \$10,000 in any year unless the person holds a certificate" issued by the Wisconsin Lottery Board. The compacts define gaming related contract as "any agreement under which the tribe procures for Class III gaming materials, supplies, equipment or services which are unique to the operation of gaming and not common to ordinary tribal operations."

The application fee for a gaming-related contractor certificate is \$4,000. Certificates may be renewed every two years for \$4,000."



Taxation & Tribal Revenue Sharing

TRIBAL GAMING

Revenue Share: There are no revenue sharing provisions in the compacts. However, the tribes are required to pay certain amounts to the state as compensation for regulatory oversight.

The initial tribal-state compacts negotiated required a \$350,000 annual contribution to the state for the cost of regulation of Class III gaming. Section XXXI.G.2 of the compacts has been subsequently amended, requiring larger payments to be made to the state on a percentage of net win on all games. The percentage required varies compact-to-compact based upon the size of the tribe's gaming operations, with the smaller tribes paying as little as 1.75 percent of net win and the larger tribes paying just 6.5 percent of net win.

State Use of Revenue: There are no revenue sharing provisions in Wisconsin.

Tribal Use of Revenue: As required under IGRA, tribes must use tribal gaming funds:

1. To fund tribal government operations or programs;
2. To provide for the general welfare of the tribe and its members;
3. To promote tribal economic development;
4. To donate to charitable organizations; or
5. To help fund operations of local government agencies.

Withholding on Winnings: The tribe must withhold Wisconsin income tax from any payment of a prize or winnings from which it must also withhold federal taxes under the Internal Revenue Code or Regulations. In addition, federal law may require tribal casinos to issue a W-2G form to persons and may withhold winnings if certain conditions are met. For more information click [here](#).



Responsible Gaming

TRIBAL GAMING

Statutory Funding Requirement: There are no statutory funding requirements outlined in the tribal-state compacts or tribal gaming ordinances.

Self-exclusion: There are no self-exclusion program requirements outlined in the tribal-state compacts or tribal gaming ordinances.

Complimentary Alcoholic Drinks: Complimentary alcoholic drinks are not offered at tribal casinos in Wisconsin. The gaming ordinances state that "no person who is visibly intoxicated will be permitted to participate in any gaming activity."



Advertising Restrictions: There are no advertising restrictions outlined in the tribal-state gaming compacts or tribal gaming ordinances.

On-Premise Display Requirement: There are no on-premise display requirements outlined in the tribal-state gaming compacts or tribal gaming ordinances.

Prevention of Underage Gambling: The original compacts prohibited any person under the age of 18 from playing any game authorized by the compact. Subsequent amendments to the compacts have changed the minimum age to 21 for most of the tribes.

Operation on Holidays: Tribal casinos in the state may operate 24 hours a day, seven days a week, including on holidays.



Other Regulations

COMMERCIAL GAMING

Testing Requirements: No electronic game of chance may be operated by tribes unless it has been tested, approved or certified by a gaming test laboratory. Under the compacts, a gaming test laboratory is a laboratory “agreed to and designated in writing by the state gaming division and the tribe as competent and qualified to conduct scientific tests and evaluations of electronic games of chance and related equipment.”

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.

Shipping Requirements: Under federal U.S. law, all gambling devices and all packages containing gambling devices, when shipped or transported, must be plainly and clearly labeled and marked so that the name and address of the shipper and the consignee and the contents of the package may be readily ascertained on an inspection of the package.

In addition, upon removal of an electronic game of chance from a tribal gaming facility, the tribe must provide to the state gaming division “the date on which it was removed, the game’s destination, and the name of the person to whom the equipment is to be transferred.”

Restrictions on Political Contributions: There are no compact restrictions on political contributions from parties with gaming interests. Under federal law, tribes are considered “persons” and are subject to regulation by the Federal Election Commission when making federal contributions.

Credit: Tribal casinos in Wisconsin may not offer credit to patrons. The compacts require that all gaming must be conducted on a cash basis. In addition, no electronic game of chance may be equipped with a device which permits the player to use a credit card.

Smoking Bans: Casinos in the state are not subject to the state’s indoor smoking bans. However, certain tribal casinos in the state have chosen to prohibit indoor smoking.



Cashless Gaming & Alternative Payment Methods: The tribal-state compacts do not address cashless gaming or alternative payment methods.



Sports Betting

Authorized Operators: Certain tribal casinos in the state are authorized to offer sports betting pursuant to the terms of their compacts with the state.

Mobile/Online: Certain compacts allow for remote wagering on land owned by the tribe or held in trust for the tribe by the federal government that contains a commercial building owned or leased by the tribe.

Taxes and Fees: N/A.

Amateur Restrictions: The compacts do not allow for betting on Wisconsin college sports teams nor on the outcomes of sporting events with participants aged under 19.

Promotional Credits: N/A. Tribal casinos do not pay a tax for the right to offer sports betting and thus promotional credits are not taxable.

Age Restrictions: Individuals must be at least 21 years of age to participate in sports betting.