

2023 LEGAL SPORTS BETTING LANDSCAPE

Five years ago, the U.S. Supreme Court published its landmark ruling in Murphy v. NCAA, 584 U.S. _____, 138 S. Ct. 1461 (2018) holding that the Professional and Amateur Sports Protection Act of 1992 was unconstitutional. This opened the floodgates for the rapid expansion of emerging sports betting jurisdictions across the country.

Thirty-four states and Washington D.C. have legalized sports wagering. Four states - Florida, Kentucky, Maine and Vermont - have enacted legislation, but sports wagering has yet to become operational. Other states are considering legislation or have pending ballot initiatives. Based on information gathered by the American Gaming Association, below is a brief chart of the legal jurisdictions as of April 19, 2023. Each of these states have set the age of majority at 21 to place wagers on sporting events, except for Montana, New Hampshire, Rhode Island, Washington and Wyoming that lowered the age to 18. New York allows those that are 18 or older to place sports wagers at tribal casinos, but they must be 21 or older for similar activity at commercial and online sports books.

For more information, please visit https://www.americangaming.org/ research/state-gaming-map/.

ARIZONA

Legalization Date: 2021

Tax Rate: 8% Retail & 10% Online **Operators:** 10 Tribal Casinos, 10 Professional Venues/Teams & 10 Limited Event Wagering Licenses

for Racetracks & OTBs

Prohibitions: College Prop Bets

ARKANSAS

Legalization Date: 2018

(launch date 2019-retail/2022-online) Tax Rate: 13% on First \$150m of Revenue & 20% Thereafter **Operators:** Commercial Casinos, Racinos & Online Operators

Prohibitions: Possible Ban for In-State

Professional Teams & Events

COLORADO

Legalization Date: 2019 (launch date 2020) Tax Rate: 10% on Sports Betting Revenue

Operators: Commercial Casinos, Racinos & Online Operators **Prohibitions:** College Prop Bets

CONNECTICUT

Legalization Date: 2021

Tax Rate: 13.75% on Sports Betting Revenue **Operators:** Tribal Casinos, Online Operators & Lottery through Retailers & Online **Prohibitions:** In-State Collegiate Teams

DELAWARE

Legalization Date: 2018

Tax Rate: 50% on Sports Betting Revenue **Operators:** Lottery through Racinos Pro Football Parlay through Retail

Lottery Outlets

Prohibitions: In-State Collegiate Teams



ILLINOIS

Legalization Date: 2019
(launch date 2020-retail/mobile)
Tax Rate: 15-17% on Land-Based
Sports Betting Revenue & 15% of
Online Sports Betting Revenue
Operators: Commercial Casino,

Racetrack, Sports Arena & Online Operators

Prohibitions: Bets on In-State Collegiate Teams Must be Placed in Person, Not Online, and Only on Game Outcomes. Not Individual Performances

INDIANA

Legalization Date: 2019 **Tax Rate:** 9.5% on Sports

Betting Revenue

Operators: Commercial Casinos, Racinos, OTBs & Online Operators **Prohibitions:** In-play, Collegiate

Player Prop Betting

IOWA

Legalization Date: 2019 **Tax Rate:** 6.75% on Sports

Betting Revenue

Operators: Commercial Casinos, Tribal Casinos & Online Operators **Prohibitions:** Prop Bets on In-State College Teams

KANSAS

Legalization Date: 2022 **Tax Rate:** 10% of Sports

Betting Revenue

Operators: Commercial Casinos, Tribal Casinos & Online Operators

Prohibitions: None

LOUISIANA

Legalization Date: 2021

(launch date 2021-retail/2022-online) **Tax Rate:** 10% on Sports Betting Revenue & 15% on Online/Mobile

Sports Betting Revenue

Operators: Commercial Casinos, Racetracks, Online Operators, Lottery Kiosks at Bars & Restaurants, Video Poker Establishments,

OTBs & Fantasy Sports **Prohibitions:** None

MARYLAND

Legalization Date: 2021

(launch date 2021-retail/2022-online)

Tax Rate: 15% of Sports

Betting Revenue

Operators: A1 and A2 licenses: Commercial casinos, racetracks,

sports arenas

B1 and B2 licenses: State
Fairgrounds, OTB's, commercial
bingo facilities permitted to operate
at least 200 electronic bingo
machines or electronic tip jar
machines, 30 other local businesses
selected by the Sports Wagering
Application Review Commission

Mobile Sports Wagering license: Class A1 and A2 operators are eligible to receive a mobile license as well as other online operators. A maximum of 60 licenses are available.

Prohibitions: None

MASSACHUSETTS

Legalization Date: 2022

(launch date 2023)

Tax Rate: Retail: 15% | Online: 20% Operators: Commercial Casinos, Racetracks, OTBs, & Online Operators Prohibitions: In-State Collegiate Teams, Unless Participating in a Tournament Comprised of Four or More Teams, & Prop Betting on Collegiate Athletes

MICHIGAN

Legalization Date: 2019

(launch date 2020-retail/2021-online) **Tax Rate:** 8.40% on Commercial Land-Based & Tribal Sports Books

& 9.65% on Commercial Online Sports Books

Operators: Commercial Casinos, Tribal Casinos & Online Operators

Prohibitions: None

MISSISSIPPI

Legalization Date: 2017 (launch date 2018)

Tax Rate: 11-12% on Sports Betting Revenue (8% in State Tax

and 3-4% in Local Tax) **Operators:** Commercial &

Tribal Casinos **Prohibitions:** None

MONTANA

Legalization Date: 2019 (launch date 2020) Tax Rate: 6% of Handle Operators: Lottery at Bars & Restaurants, Mobile at Licensed Locations

Prohibitions: None (Lottery Director Empowered to Establish Restrictions)

NEVADA

Legalization Date: 1949

Tax Rate: 6.75% Gross Revenue **Operators:** Casinos & Online

Prohibitions: None



NEW HAMPSHIRE

Legalization Date: 2019

(launch date 2019-online/2020-retail) **Tax Rate:** Online: 51% of Sports

Betting revenue. Retail: 50% of

Sports Betting Revenue **Operators:** Lottery through

Online & Retail Agents

Prohibitions: In-State Collegiate

Teams & Events

NEW JERSEY

Legalization Date: 2018

Tax Rate: 9.75% on Retail Sports Betting Revenue & 14.25% on Online/Mobile Sports Betting Revenue **Operators:** Commercial Casinos, Racetracks & Online Operators

Prohibitions: In-State Collegiate

Teams & Events

NEW MEXICO

Legalization Date: 2018

Tax Rate: N/A

Operators: Tribal Casinos **Prohibitions:** None

NORTH CAROLINA

Legalization Date: 2019 (launch date 2021)

Tax Rate: N/A

Operators: Tribal Casinos **Prohibitions:** None

NEW YORK

Legalization Date: 2013 (launch date 2018 land-based & 2022 online) Tax Rate: 10% on Commercial Land-Based Sports Books & 51% on Online Sports Books Operators: Upstate Commercial

Casinos, Tribal Casinos & Online Operators

Prohibitions: In-State Collegiate

Teams & Events

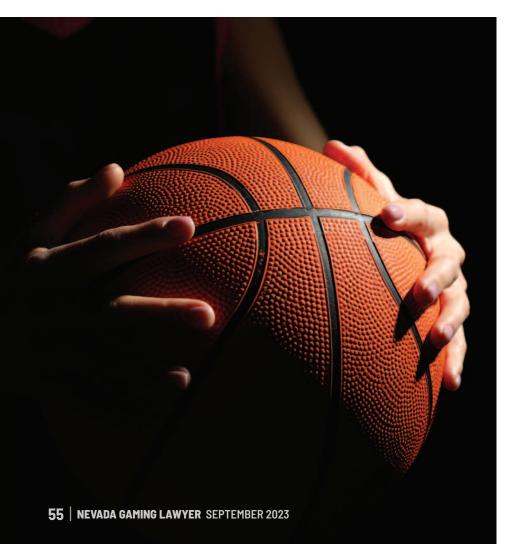
NORTH DAKOTA

Legalization Date: 2018

(launch date 2020) **Tax Rate:** N/A

Operators: Tribal Casinos

Prohibitions: None



OHIO

Legalization Date: 2021 (launch date 2023) Tax Rate: 10%

Operators: Type A: Online Operators. Maximum of 25 Type A licenses are to be issued, unless a party can demonstrate that the market needs additional operators and that casinos, racetracks, sports teams/events have preference.

Type B (retail): Casinos, racetracks, sports teams/events, and other venues conducting significant economic activity. A maximum of 40 licenses are to be issued.

Type C (kiosks/clerk-operated terminals): Lottery sports gaming provider that places terminals at bars, restaurants, and nightclubs possessing a liquor license.

Prohibitions: None

OREGON

Legalization Date: 2019

Tax Rate: Lottery Revenue Minus

Expenses Go to State

Operators: Lottery Kiosks,
Retailers, Online & Tribal Casinos

Prohibitions: All Collegiate

Teams & Events

PENNSYLVANIA

Legalization Date: 2017

(launch date 2018-retail/2019-online) **Tax Rate:** 36% on Sports Betting Revenue (34% In-State Tax & 2% In-County Tax)

Operators: Commercial Casinos, Racinos, OTBs & Online Operators

Prohibitions: None

RHODE ISLAND

Legalization Date: 2018

(launch date 2018-retail/2019-online)

Tax Rate: 51% on Sports

Betting Revenue

Operators: Lottery through Commercial Casinos & Online **Prohibitions:** In-State Collegiate

Teams & Events



SOUTH DAKOTA

Legalization Date: 2021 Tax Rate: 9% on Sports

Betting Revenue

Operators: Commercial &

Tribal Casinos

Prohibitions: In-State College Teams & College Prop Bets

TENNESSEE

Legalization Date: 2019 (launch date 2020)

Tax Rate: 20% on Sports

Betting Revenue

Operators: Online Operators

Prohibitions: In-Game Prop Betting on All Collegiate Events and Athletes

VIRGINIA

Legalization Date: 2020

(launch date 2021)

Tax Rate: 15% on Sports

Betting Revenue

Operators: Commercial Casinos & Online Operators (including Professional Sports Franchisees) **Prohibitions:** In-State Collegiate Teams and Prop betting on All

Collegiate Events

WASHINGTON D.C.

Legalization Date: 2018

Tax Rate: Lottery: Approximately 50% (district share) Commercial: 10% **Operators:** Sports Arenas, Lottery Retail Outlets, & Other Retail Locations

Prohibitions: In-District **Collegiate Teams**

WEST VIRGINIA

Legalization Date: 2018 Tax Rate: 10% on Sports

Betting Revenue

Operators: Online Operators that Operate in at Least 2 U.S. Jurisdictions **Prohibitions:** None

WISCONSIN

Legalization Date: 2021

Tax Rate: N/A

Operators: Tribal Casinos **Prohibitions:** In State Collegiate

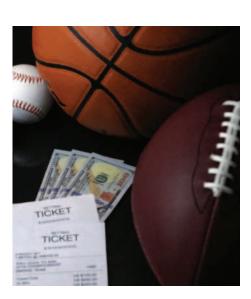
Amateur Teams & Event

WYOMING

Legalization Date: 2021 Tax Rate: 10% on Sports

Betting Revenue

Operators: Online Operators that Operate in at Least 2 U.S. Jurisdictions **Prohibitions:** None



Information complied by Jeff Rodefer