



# 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 compiled by Jeff Rodefer