
ANNUAL REPORT

2019

Iowa Racing And Gaming Commission

1300 Des Moines St., Ste 100

Des Moines, IA 50309



Kim Reynolds, Governor

Adam Gregg, Lt. Governor

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February 3, 2020

The Honorable Kim Reynolds
Governor, State of Iowa
State Capitol
Des Moines, IA 50319

Dear Governor Reynolds:

I am pleased to submit the 2019 Annual Report on behalf of the Iowa Racing and Gaming Commission (the “Commission”). The Commission is committed to maintaining a vibrant racing and gaming industry that provides economic growth and development for the State of Iowa while continuing to promote responsible gaming and ensuring continued participation in the “Buy Iowa First” program. As always, the integrity of the racing and gaming industry in Iowa remains our highest priority.

Gaming revenues at the facilities in 2019 remained stable with 2018. In 2019, the industry generated more than \$322 million in overall gaming taxes. In addition, over \$42 million was contributed this year to the non-profit licensees. In short; the gaming industry continues to provide significant revenue to the state and has helped fund numerous projects and programs at the local level.

2019 was truly a historical year in the Iowa gambling industry due to the passage of Senate File 617 which authorized sports wagering in retail casinos and through mobile devices via advanced deposit sports wagering operators. SF 617 also authorized fantasy sports contests offered through mobile devices by licensed fantasy sports operators. The Commission took swift action to implement SF 617 including drafting and implementing administrative rules related to sports wagering and fantasy sports contests, accepting and reviewing applications and licensing companies qualifying to offer sports wagering and fantasy sports to Iowans. The first sports wagers in Iowa were placed on August 15 with a handful of operators launching retail sports wagering just 94 days after the bill was signed into law. Mobile sports wagering soon followed, and 2019 closed with eighteen of nineteen casino operators offering retail sports wagering and ten casinos utilizing five unique advanced deposit sports wagering companies offering mobile sports wagering. 2019 also closed with two companies offering daily fantasy sports contests. All in all; in four and one-half months, sports wagering has generated an additional \$1.3 million in tax revenue, not factored into the gaming tax previously mentioned.

Capital investment into the gaming facilities was vigorous in 2019 with 15 facilities taking on remodeling projects to outfit their facilities for sports wagering. The industry set aside space for retail sports wagering at their facilities and updated those spaces with other amenities such as food service and lounge style environments. Total investment in the facilities related to sports wagering exceeded \$14 million. It should also be noted that routine capital expenditures continued to take place by all gaming facilities in addition to the expenditures related to sports wagering. Lastly, the commission approved one other material project at the June meeting for Grand Falls Casino Resort. This \$8.5 million project adds 63-hotel rooms overlooking the outdoor pool and pool deck and also includes a new 25-stall RV park. These projects showcase the industry’s continued reinvestment and dedication to doing business in Iowa.


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With respect to horse racing, Prairie Meadows and the Iowa Horsemen's Benevolent and Protective Association and the Iowa Quarter Horse Racing Enterprise Inc. extended their racing agreement through 2021 with options to renew through 2024. The new agreement is for 84-racing days and will bring back a mixed meet to Prairie Meadows which has not occurred for a number of years. The mixed meet is projected to increase field size in races, increase racing opportunities, and improve Iowa foal counts.

The Commission wishes to commend its staff for their continued hard work and dedication. We appreciate our Administrator, Brian Ohorilko, along with his staff, the DCI and the Attorney General's Office for providing the commissioners, the racing and gaming industry, and the public, thorough, timely, and accurate information and analysis. The challenges facing the Commission in 2019 were daunting with the authorization of sports wagering and aggressive timelines requested by the industry in creating a regulatory structure for the State of Iowa. The Commission's staff did extraordinary work in meeting deadlines and producing a clear regulatory framework allowing for wagers to be accepted in the State of Iowa prior to the sports wagering industry's busiest season.

It continues to be a pleasure and privilege for me and the other commissioners to serve at your request on the Commission.

Sincerely,



Kristine Kramer, Chair

Commissioners

Kristine Kramer - Chair

Democrat

Original Appointment May 1, 2012

Current Term ends April 30, 2021



Carl Heinrich - Vice Chair

Republican

Original Appointment May 1, 2011

Current Term ends April 30, 2020



Julie Andres

Republican

Original Appointment May 1, 2019

Current term ends April 30, 2022



Pennie Gonseth-Cheers

Democrat

Original Appointment May 1, 2018

Current Term ends April 30, 2021



Jeff Lamberti

Republican

Original Appointment May 1, 2011

Current term ends April 30, 2020



State Licensed Casinos & Racetracks

Retail Locations

Ameristar - Council Bluffs

Casino Queen - Marquette

Catfish Bend - Burlington

Diamond Jo Dubuque - Dubuque

Diamond Jo Worth - Northwood

Grand Falls - Larchwood

Hard Rock - Sioux City

Harrah's - Council Bluffs

Horseshoe - Council Bluffs

Iowa Greyhound Park - Dubuque

Isle Bettendorf - Bettendorf

Isle Waterloo - Waterloo

Lakeside - Osceola

Prairie Meadows - Altoona

Q Casino - Dubuque

Rhythm City - Davenport

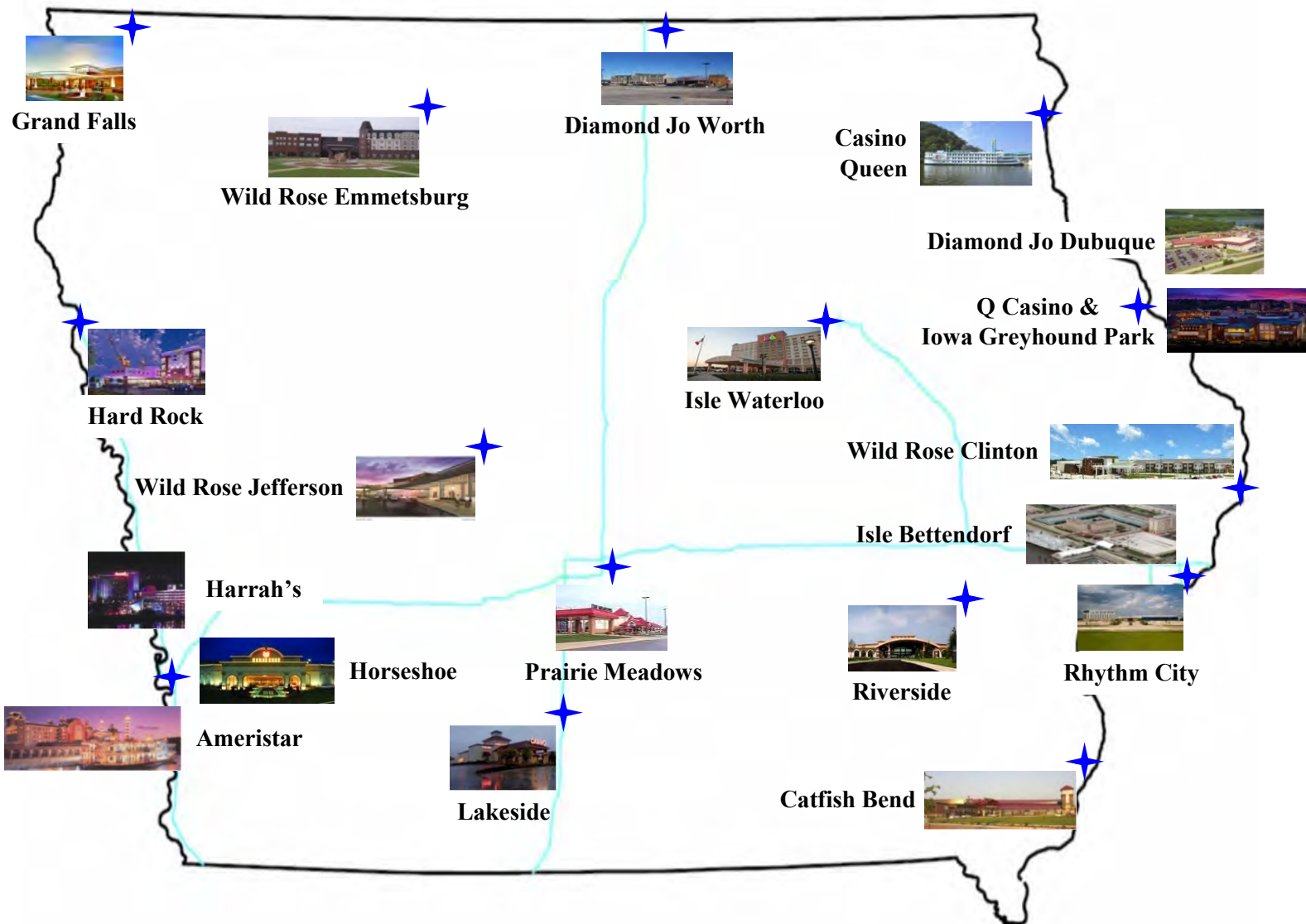
Riverside - Riverside

Wild Rose Emmetsburg - Emmetsburg

Wild Rose Jefferson - Jefferson

Wild Rose Clinton - Clinton

*Names above and on the rest of this report are how the facilities are referred to locally. For their licensed names, please visit our website at <https://irgc.iowa.gov/facilities>.



Sports Wagering Operations

Retail Locations by Licensee

Ameristar	Betfair Interactive
Hard Rock	◆ Diamond Jo Dubuque
Q Casino	◆ Diamond Jo Worth
Wild Rose Clinton	PointsBet - Catfish Bend
Wild Rose Emmetsburg	William Hill
Wild Rose Jefferson	◆ Prairie Meadows
Harrah's	◆ Lakeside
Horseshoe	◆ Isle Bettendorf
Grand Falls	◆ Isle Waterloo
Rhythm City	
Riverside	

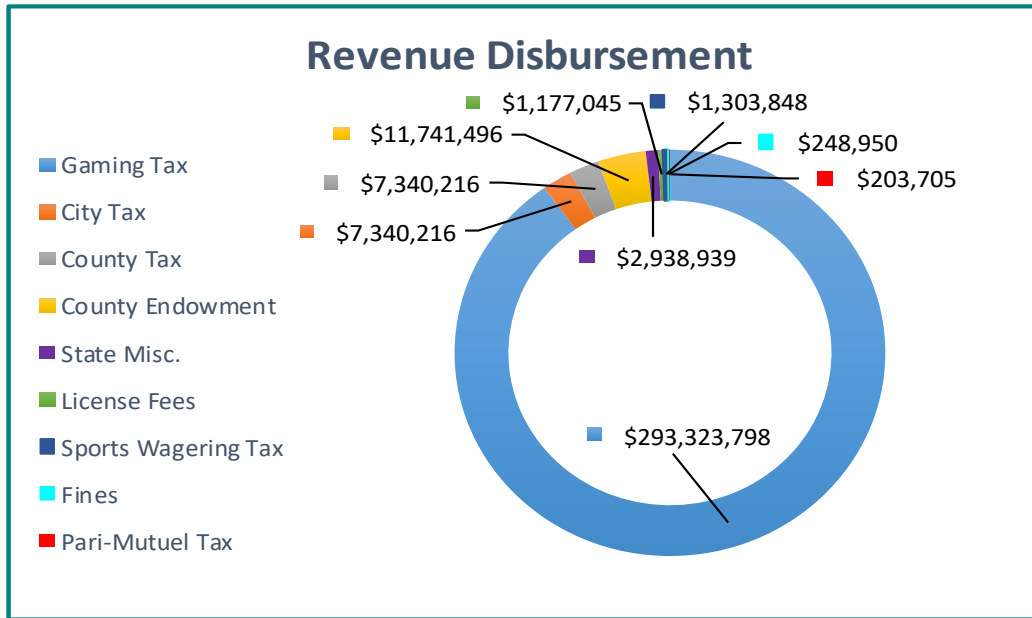
Online Operations in Iowa

Sports Wagering by Licensee & Fantasy Sports

<u>Sports Wagering Mobile</u>		<u>Fantasy Sports</u>
Hard Rock	William Hill	Draft Kings
Q Casino	◆ Prairie Meadows	FanDuel
Elite Sportsbook	◆ Lakeside	
◆ Grand Falls	◆ Isle Bettendorf	
◆ Rhythm City	◆ Isle Waterloo	
◆ Riverside		
Points Bet - Catfish Bend		

Financial Overview

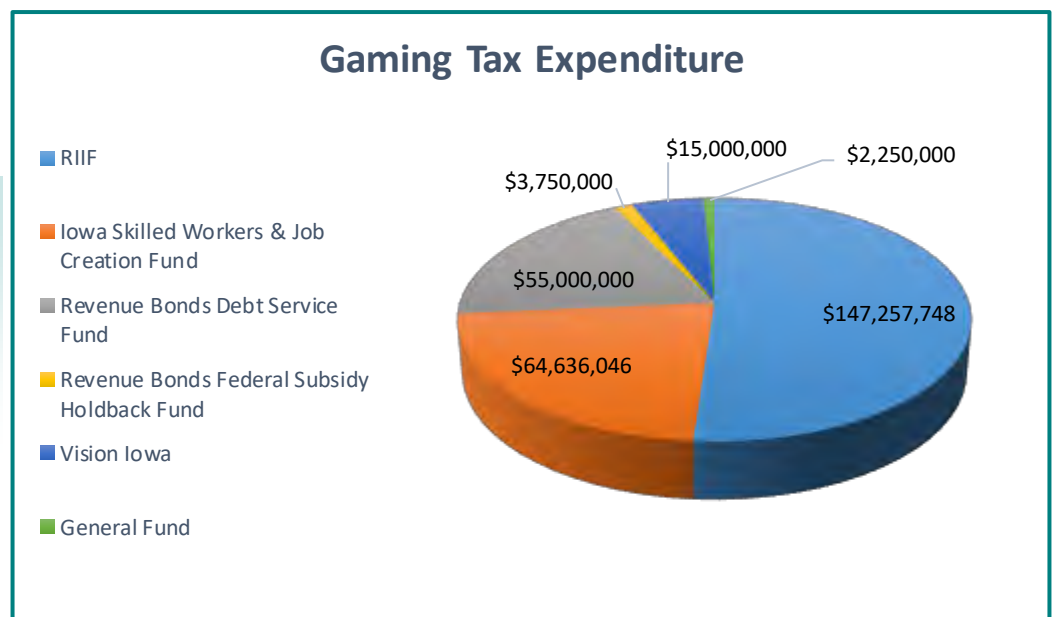
State Revenue Distribution



\$325,618,213 in revenue goes back to the cities, counties, and the state of Iowa.

Note: Amounts above are from January 1st, 2019 through December 31st, 2019.

Gaming Tax is distributed to several different funds.

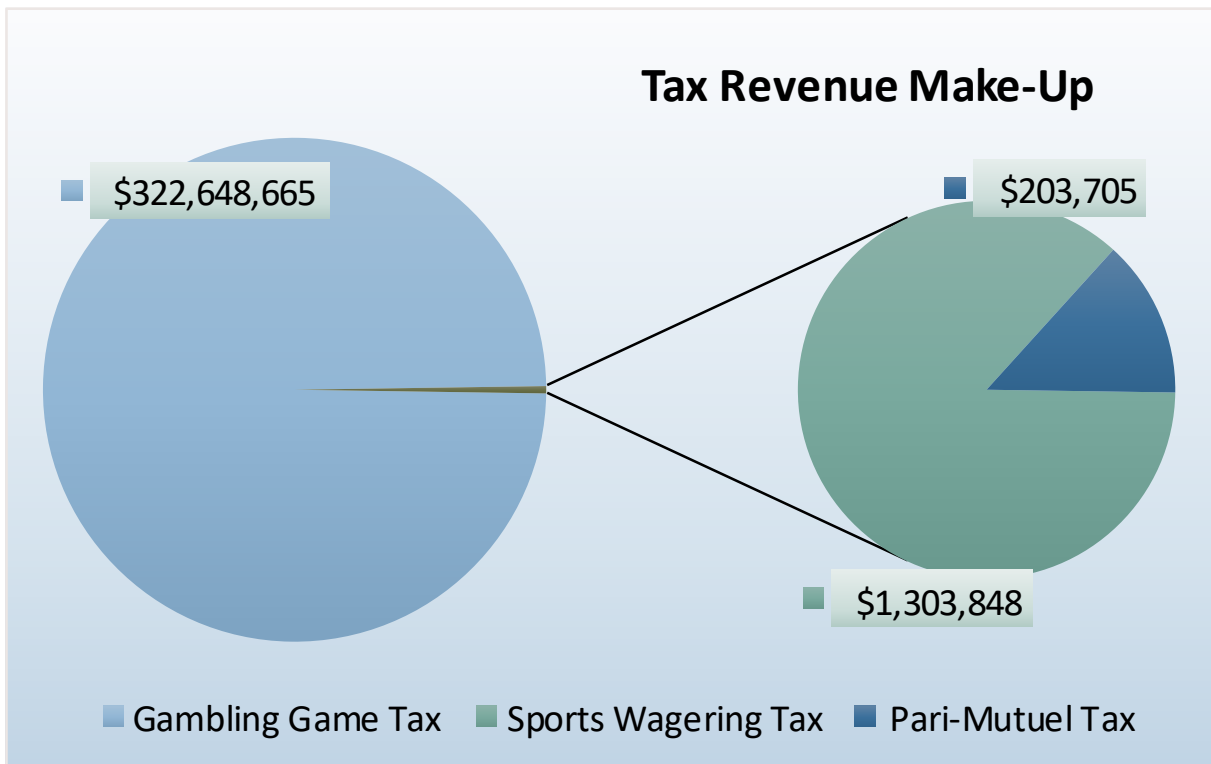


Note: Amounts above are as reported by the Department Of Management (DOM). The DOM reports on a weekly basis, starting at the beginning of the fiscal year.

Financial Overview

Tax Source Break-Down

Activity Taxed	Total Revenue/Handle	Total Taxes
Gambling Game Revenue	\$1,467,513,539	\$322,648,665
Sports Wagering Revenue	\$19,283,689	\$1,303,848
Pari-Mutuel Handle	\$70,698,012	\$203,705
Fantasy Sports Revenue	\$285,244	\$0
Total:		\$324,156,218



Gambling Games

Tax Explanation



The tax rate for gambling games is based on several factors; including the type of activity and accumulated revenue.

Gambling Games

Riverboat and Gambling structures	First \$1,000,000: 5%	> \$1,000,000 - \$3,000,000: 10%	> \$3,000,000: 22%
Racetrack enclosures with a table game license and no other licensees in the same county	First \$1,000,000: 5%	> \$1,000,000 - \$3,000,000: 10%	> \$3,000,000: 24%
Racetrack enclosures issued a table game license in the same county as other licensees	First \$1,000,000: 5%	> \$1,000,000 - \$3,000,000: 10%	> \$3,000,000: 22% If adjusted gross receipts are more than \$100 million, instead of 22%, 24%

Gambling Games

Slot and Table Statistics

Category	Cumulative Amount
Total Admissions	19,953,785
Slot Drop	\$8,827,966,515
Slot Coin In	\$13,554,134,534
Slot Revenue	\$1,305,402,779
Table Drop	\$718,543,612
Table Revenue	\$162,110,760
Adjusted Gross Revenue	\$1,467,513,539

Facility Name	Slot Drop	Slot Coin-In	Slot Revenue	Table Drop	Table Revenue	Adjusted Gross Revenue
Ameristar	\$ 906,933,068	\$ 1,429,697,123	\$142,973,566	\$ 74,024,632	\$ 16,161,423	\$ 159,134,989
Casino Queen	\$ 148,375,340	\$ 212,095,662	\$ 20,866,167	\$ 2,619,204	\$ 514,896	\$ 21,381,063
Catfish Bend	\$ 241,609,564	\$ 383,313,975	\$ 36,072,918	\$ 14,713,403	\$ 3,609,575	\$ 39,682,493
Diamond Jo Dubuque	\$ 428,256,123	\$ 678,032,851	\$ 65,350,127	\$ 28,025,762	\$ 5,503,647	\$ 70,853,774
Diamond Jo Worth	\$ 508,159,894	\$ 816,059,606	\$ 77,481,256	\$ 35,339,828	\$ 7,208,884	\$ 84,690,140
Grand Falls	\$ 328,956,178	\$ 569,564,439	\$ 54,033,704	\$ 40,628,912	\$ 8,859,305	\$ 62,893,009
Hard Rock	\$ 403,016,568	\$ 699,254,825	\$ 68,199,139	\$ 38,498,460	\$ 8,643,363	\$ 76,842,502
Harrah's	\$ 317,849,373	\$ 589,937,189	\$ 60,266,096	\$ 51,199,154	\$ 11,592,332	\$ 71,858,428
Horseshoe	\$ 820,513,918	\$ 1,363,892,658	\$141,072,640	\$130,868,962	\$ 31,888,052	\$ 172,960,692
Isle Bettendorf	\$ 405,095,313	\$ 588,125,991	\$ 58,796,393	\$ 25,092,015	\$ 4,484,565	\$ 63,280,958
Isle Waterloo	\$ 517,486,230	\$ 723,971,945	\$ 73,798,693	\$ 39,615,108	\$ 9,682,654	\$ 83,481,347
Lakeside	\$ 303,923,531	\$ 422,783,336	\$ 46,980,196	\$ 9,896,020	\$ 2,712,758	\$ 49,692,954
Prairie Meadows	\$ 1,500,203,981	\$ 2,191,416,611	\$182,834,828	\$103,028,118	\$ 25,452,605	\$ 208,287,433
Q Casino	\$ 322,652,786	\$ 482,997,514	\$ 45,363,603	\$ 20,757,155	\$ 4,368,296	\$ 49,731,899
Rhythm City	\$ 487,722,812	\$ 701,071,173	\$ 68,540,268	\$ 31,684,058	\$ 6,299,647	\$ 74,839,915
Riverside	\$ 625,881,320	\$ 871,693,475	\$ 83,441,453	\$ 44,455,875	\$ 9,481,595	\$ 92,923,048
Wild Rose Clinton	\$ 203,331,869	\$ 286,370,790	\$ 27,603,821	\$ 8,232,068	\$ 1,815,883	\$ 29,419,704
Wild Rose Emmetsburg	\$ 174,458,865	\$ 263,463,548	\$ 25,318,691	\$ 8,211,828	\$ 1,550,407	\$ 26,869,098
Wild Rose Jefferson	\$ 183,539,782	\$ 280,391,823	\$ 26,409,220	\$ 11,653,050	\$ 2,280,873	\$ 28,690,093

Gambling Games

Tax Receipts per Facility

Facility Name	City Tax	County Tax	County Endowment	State Misc.	State Tax
Ameristar	\$ 795,674	\$ 795,674	\$ 1,273,079	\$ 318,270	\$ 31,416,969
Casino Queen	\$ 106,904	\$ 106,904	\$ 171,047	\$ 42,762	\$ 3,866,186
Catfish Bend	\$ 198,411	\$ 198,411	\$ 317,458	\$ 79,365	\$ 7,526,470
Diamond Jo Dubuque	\$ 354,268	\$ 354,268	\$ 566,829	\$ 141,707	\$ 13,760,729
Diamond Jo Worth	\$ 423,450	\$ 423,450	\$ 677,520	\$ 169,380	\$ 16,528,003
Grand Falls	\$ 316,841	\$ 316,841	\$ 504,093	\$ 129,588	\$ 12,263,630
Hard Rock	\$ 384,502	\$ 384,502	\$ 615,204	\$ 153,801	\$ 14,970,085
Harrah's	\$ 359,291	\$ 359,291	\$ 574,866	\$ 143,716	\$ 13,961,658
Horseshoe	\$ 864,803	\$ 864,803	\$ 1,383,684	\$ 345,921	\$ 37,581,324
Isle Bettendorf	\$ 316,404	\$ 316,404	\$ 506,246	\$ 126,562	\$ 12,246,164
Isle Waterloo	\$ 417,406	\$ 417,406	\$ 667,849	\$ 166,962	\$ 16,286,238
Lakeside	\$ 248,464	\$ 248,464	\$ 397,542	\$ 99,385	\$ 9,528,559
Prairie Meadows	\$ 1,041,436	\$ 1,041,436	\$ 1,666,298	\$ 416,575	\$ 45,353,209
Q Casino	\$ 248,658	\$ 248,658	\$ 397,854	\$ 99,463	\$ 9,536,348
Rhythm City	\$ 374,199	\$ 374,199	\$ 598,718	\$ 149,679	\$ 14,557,954
Riverside	\$ 464,614	\$ 464,614	\$ 743,383	\$ 185,846	\$ 18,174,583
Wild Rose Clinton	\$ 147,098	\$ 147,098	\$ 235,356	\$ 58,839	\$ 5,473,914
Wild Rose Emmetsburg	\$ 134,344	\$ 134,344	\$ 214,951	\$ 53,738	\$ 4,963,787
Wild Rose Jefferson	\$ 143,449	\$ 143,449	\$ 229,519	\$ 57,380	\$ 5,327,988

Sports Wagering & Fantasy Sports Contests

Tax Explanation



The first wagers on sporting events in Iowa were placed on August 15, 2019.

The first fantasy sports contests in Iowa were entered on October 25, 2019.

Sports & Fantasy Sports

Sports Wagering	6.75%
Fantasy Sports Contests	6.75% Per Iowa Code 99E.5(4)"b", internet fantasy sports contest service providers receive a tax credit up to the cost of their regulatory fees each year.

Sports Wagering

Statistics Per Facility

Facility Name	Retail Handle	Retail Receipts	Internet Handle	Internet Receipts	Total Handle	Total Receipts
Ameristar	\$ 17,682,268	\$ 2,153,545	\$ 0	\$ 0	\$ 17,682,268	\$ 2,153,545
Casino Queen	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Catfish Bend	\$ 2,502,084	\$ 298,574	\$ 645,790	\$ 8,713	\$ 3,147,874	\$ 307,287
Diamond Jo Dubuque	\$ 4,810,962	\$ 570,263	\$ 0	\$ 0	\$ 4,810,962	\$ 570,263
Diamond Jo Worth	\$ 14,640,699	\$ 1,648,367	\$ 0	\$ 0	\$ 14,640,699	\$ 1,648,367
Grand Falls	\$ 3,665,959	\$ 541,262	\$ 2,505,477	\$ 211,613	\$ 6,171,435	\$ 752,875
Hard Rock	\$ 4,604,581	\$ 480,339	\$ 289,063	\$ 24,275	\$ 4,893,644	\$ 504,611
Harrah's	\$ 5,312,136	\$ 714,708	\$ 0	\$ 0	\$ 5,312,136	\$ 714,708
Horseshoe	\$ 13,177,804	\$ 1,321,059	\$ 0	\$ 0	\$ 13,177,804	\$ 1,321,059
Isle - Bettendorf	\$ 4,235,701	\$ 313,057	\$ 7,092,052	\$ 374,460	\$ 11,327,753	\$ 687,517
Isle - Waterloo	\$ 2,413,852	\$ 276,497	\$ 16,347,259	\$ 1,269,594	\$ 18,761,111	\$ 1,546,091
Lakeside	\$ 2,046,963	\$ 297,453	\$ 4,685,206	\$ 370,375	\$ 6,732,169	\$ 667,828
Prairie Meadows	\$ 7,318,370	\$ 1,075,940	\$ 68,259,254	\$ 4,984,784	\$ 75,577,625	\$ 6,060,724
Q Casino	\$ 3,473,560	\$ 378,090	\$ 1,211,798	\$ 92,398	\$ 4,685,357	\$ 470,488
Rhythm City	\$ 3,483,876	\$ 263,616	\$ 3,373,024	\$ 272,165	\$ 6,856,900	\$ 535,781
Riverside	\$ 2,768,719	\$ 281,776	\$ 14,111,657	\$ 874,517	\$ 16,880,376	\$ 1,156,292
Wild Rose Clinton	\$ 509,056	\$ 78,126	\$ 0	\$ 0	\$ 509,056	\$ 78,126
Wild Rose Emmetsburg	\$ 457,725	\$ 48,689	\$ 0	\$ 0	\$ 457,725	\$ 48,689
Wild Rose Jefferson	\$ 600,773	\$ 59,437	\$ 0	\$ 0	\$ 600,773	\$ 59,437
Total	\$ 93,705,087	\$ 10,800,798	\$ 118,520,581	\$ 8,482,893	\$ 212,225,668	\$ 19,283,689

Sports Wagering

Taxes Per Facility

Facility Name	State Tax
Ameristar	\$ 145,364
Casino Queen	\$ 0
Catfish Bend	\$ 20,742
Diamond Jo Dubuque	\$ 38,493
Diamond Jo Worth	\$ 111,265
Grand Falls	\$ 50,820
Hard Rock	\$ 34,061
Harrah's	\$ 48,243
Horseshoe	\$ 90,284
Isle Bettendorf	\$ 47,290
Isle Waterloo	\$ 104,361
Lakeside	\$ 45,078
Prairie Meadows	\$ 409,099
Q Casino	\$ 31,758
Rhythm City	\$ 36,165
Riverside	\$ 78,050
Wild Rose Clinton	\$ 5,273
Wild Rose Emmetsburg	\$ 3,490
Wild Rose Jefferson	\$ 4,012

Interesting Facts:

- Wagering on sports began on August 15, 2019.
- Casino Queen has a null amount because it did not accept wagers in 2019.
- As of December 31, 2019, the number of sports wagering licensees is still expanding.

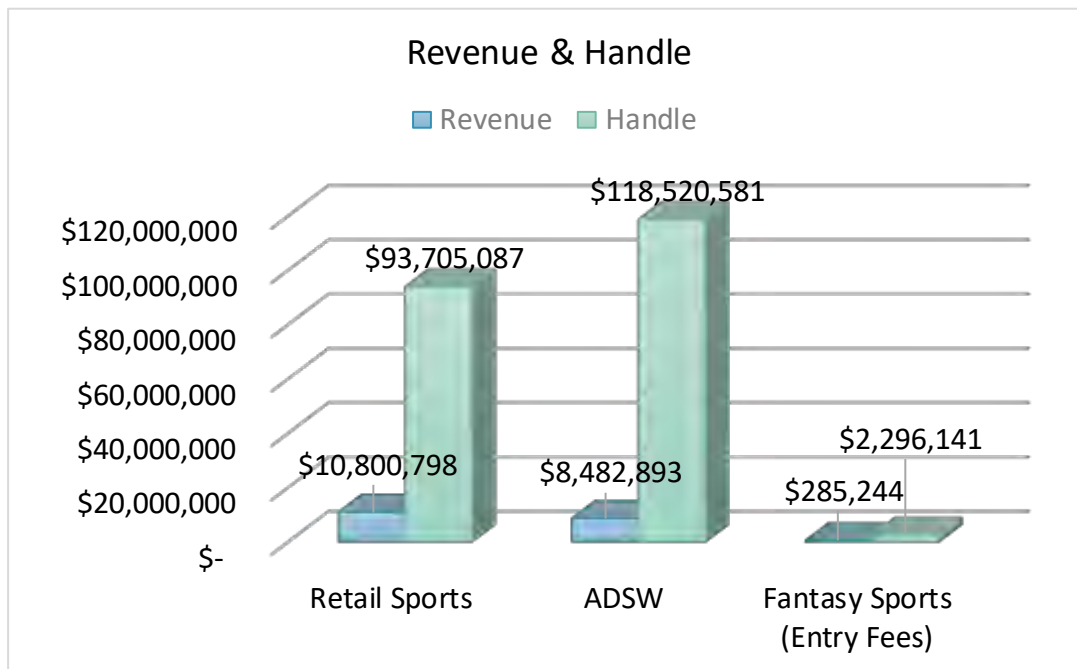
Fantasy Sports Contests

Statistics Per Licensee

Licensee Name	Number of Sports Contests	Entry Fees	Revenue	Remaining Tax Credit
Draft Kings	2,813,965	\$1,913,294	\$245,543	\$8,659
FanDuel	16,317	\$382,847	\$39,701	\$5,186
Total	2,830,282	\$2,296,141	\$285,244	\$13,845

Sports & Fantasy Sports

Revenue Comparison



Note:

- Retail Sports means in-person sports wagering at a licensed casino or racetrack.
- ADSW stands for Advance Deposit Sports Wagering, which means sports wagers made on an internet website or application.

Racing & Simulcasting

Tax Explanation



Live horse racing taxes are based on the handle for each meet.

Live Dog racing taxes are based on the handle for each season.

Racing & Simulcasting

Live Horse Races	<p style="text-align: center;">6%</p> <p>Per Iowa Code 99D.15, Prairie Meadows receives a tax credit of 6% of the gross sum wagered in a year when the gross sum wagered is less than ninety million dollars.</p>		
Live Dog Races	<p>First \$30,000,000:</p> <p style="text-align: center;">4%</p>	<p>Between \$30,000,000 & \$50,000,000:</p> <p style="text-align: center;">5%</p>	<p>\$50,000,000 or more:</p> <p style="text-align: center;">6%</p>
Simulcasting & ADW Handle	<p style="text-align: center;">2%</p> <p>Per Iowa Code 99D.15, Prairie Meadows receives a tax credit of 2% of the gross sum wagered in a year when the gross sum wagered is less than ninety million dollars.</p>		

Racing & Simulcasting

Statistics

Live Racing				
Track Name	Number of Performances	Total Handle on Track	Track Takeout	Total Purses Paid
Iowa Greyhound Park	104	\$1,303,918	\$294,736	\$2,627,419
Prairie Meadows	93	\$3,351,174	\$607,920	\$18,078,781

Simulcast Received			
Facility Name	Signals Received	Handle	Takeout
Iowa Greyhound Park	7,398	\$4,167,983	\$782,559
Prairie Meadows	8,045	\$13,983,875	\$2,764,331
Horseshoe	7,403	\$7,113,213	\$1,466,767

Simulcast Export Handle	
Iowa Greyhound Park	\$6,374,374
Prairie Meadows	\$34,403,475

Note:

- Prairie Meadows had 67 Thoroughbred live races between May 3rd and September 10th.
- Prairie Meadows had 26 Quarter horse live races between August 17th through October 12th.
- IGA live racing dates were May 18th through November 10th.
- IGA, Prairie Meadows, and Horseshoe received greyhound and horse simulcasting from January 1st through December 31st.
- Wild Rose Clinton operates as an Off Track Betting (OTB) facility for Iowa Greyhound Park and accepts simulcast signals from Iowa Greyhound Park. Clinton numbers are included with Iowa Greyhound Park.

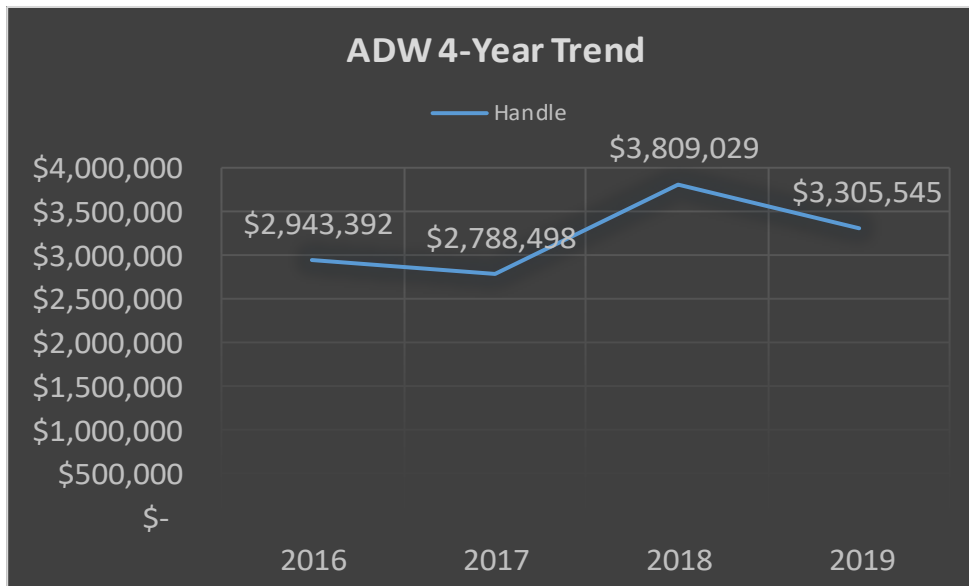
Racing & Simulcasting

Advance Deposit Wagering (ADW)

Advance Deposit Wagering (ADW) is a method of pari-mutuel wagering in which an individual may establish an account, deposit money into the account, and use the account balance for pari-mutuel wagering.

ADWs are authorized under Iowa Code Chapter 99D.11, and have been operating in Iowa since 2016. There is currently only one active ADW licensee in Iowa: ODS Technologies L.P. d/b/a/ TVG Network.

Location	Handle
Prairie Meadows	\$150,169
Non Prairie Meadows	\$3,155,376
Total	\$3,305,545



Racing & Simulcasting

Laboratory Testing

The Commission is responsible for ensuring that foreign substances are not being administered to racing animals. In 2019, the Commission renewed a contract with Industrial Laboratories to conduct testing on racing animals.

Greyhounds

1,661 urine samples were taken and tested from greyhounds. The tests found 11 positive results and 1,419 negative results. A breakdown of the positive results are as follows:

Atenolol - 1

Carprofen - 1

Dexamethasone - 1

Flunixin - 1

Isoflupredone - 1

Metandienone - 1

Methocarbamol - 4

Methyltestosterone - 1

Thoroughbreds

1,328 samples were taken and tested from thoroughbred horses. The tests found 9 positive results. A breakdown of the positive results are as follows

Atenolol - 1

Betamethasone- 1

Dexamethasone- 1

Hydroxyethyl Promazine Sulfoxide - 2

Ketoprofen - 2

Phenylbutazone - 1

Testosterone - 1

Quarter Horses

491 samples were taken from quarter horses. The tests found 13 positive results. A breakdown of the positive results are as follows:

Albuterol - 1 (Out Of Contest)

Clenbuterol - 6

Flunixin - 1

Levamisole - 1

Phenylbutazone - 1

Testosterone - 2 (1 Out Of Contest)

Isoflupredone - 1

Voluntary Self-Exclusion Program

The first form for the Iowa Voluntary Self-Exclusion Program was signed on October 08, 2004. Since then, more than ten thousand individuals have enrolled in the program, excluding themselves from wagering with or entering the gaming areas of state licensed casinos and racetracks.

Total Program Enrollments <small>*As of 12/31/2019</small>	
Enrolled for Lifetime	7,190
Enrolled for 5 years	1,519
Total Enrolled	8,709

2019 Enrollments	
Lifetime Enrollments	164
5 year Enrollments	627
Total Enrolled	791

Many things have changed for the program over the years. At its inception, individuals were able to enroll for only a lifetime term. Beginning July 01, 2017, the program expanded to allow individuals to enroll for five years or lifetime. The program also allowed individuals who enrolled prior to July 01, 2017 to revoke their enrollment if they had been enrolled for five or more years.

2019 Revocations	
Successful	608
Ineligible	158

Note: 20% of revocation requests are unable to be processed. Of those, 79% are not found to be a statewide self-exclusion and 21% are duplicate requests.

Sports wagering and fantasy sports were included in the Self-Exclusion Program when they became legal in Iowa.

Economic Impact

Employment & Payroll



EMPLOYMENT OPPORTUNITIES

EMPLOYMENT

- 8,511 individuals are licensed employees with Iowa licensed entities.
- 6,246 are lowans (73.39%).



PAYROLL

- The total payroll (salaries & benefits) of Iowa licensed facilities for calendar year 2019 was \$293,637,194.67.

Note:

- Employment numbers are based on commission licensing information and represent the number of active employees at year-end.
- Payroll numbers are reported by the industry.

Historical Timeline

1984-2018

1983	<ul style="list-style-type: none"> • Iowa Legislature passed the Pari-Mutuel Wagering Act, allowing qualified sponsoring organizations to apply for a license to conduct pari-mutuel wagering on horse and dog racing. • The Governor appointed the first Racing Commission.
1985	<ul style="list-style-type: none"> • Greyhound and harness racing began.
1989	<ul style="list-style-type: none"> • Horse racing began. • Legislation allowed pari-mutuel wagering on simulcast races received by a licensed pari-mutuel facility conducting a minimum number of live performances. • Legislation allowed the Commission to license qualified sponsoring organizations to conduct gambling games on excursion gambling boats in a county where the electorate approved a proposition by referendum.
1991	<ul style="list-style-type: none"> • First riverboat casino began operation in Dubuque.
1992	<ul style="list-style-type: none"> • Legislation removed the live performance requirement for simulcast wagering at pari-mutuel facilities.
1994	<ul style="list-style-type: none"> • Significant changes were made to gaming law including the following: <ul style="list-style-type: none"> ◇ Simulcast legislation was amended requiring at least sixty performances of nine live races each day of the season in order for simulcasting to occur. ◇ Raised the gambling age from 18 to 21. ◇ Allowed certain gambling games at racetrack enclosures existing on January 1, 1994 subject to a local referendum. ◇ Eliminated the prohibition against gambling while dockside. ◇ Allowed licensees to conduct gambling on a 24 hour a day basis. ◇ Removed the \$200/day loss and the maximum \$5 hand/wager.
1995	<ul style="list-style-type: none"> • Legislation required the Commission to cooperate with the Iowa Gambling Treatment Program and incorporate information regarding the program in printed materials.

Historical Timeline

1984-2018

2004	<ul style="list-style-type: none">• Legislation created the County Endowment Fund in which one-half of one percent of adjusted gross revenue from the gaming tax is distributed to counties that do not have a regulated facility.• Legislation established a voluntary self-exclusion program whereby individuals may voluntarily ban themselves from all facilities for life.• Change in legislation allowed for racetrack enclosures to offer table games.• Change in legislation allowed excursion gambling boats to be located or operated on a natural or man-made lake or reservoir.
2007	<ul style="list-style-type: none">• Legislation enacted allowed gambling structures to be land based and removed the requirement to be over water.
2011	<ul style="list-style-type: none">• Advance deposit wagering was allowed by the legislature.
2014	<ul style="list-style-type: none">• Legislation enacted allowed Iowa West Racing Association and Dubuque Racing Association to maintain a license to conduct gambling games without the requirement of scheduling performances of live dog races, allowed the Iowa Greyhound Association to apply for a pari-mutuel license to race greyhounds at Dubuque, and established the Iowa greyhound pari-mutuel racing fund under the control of the Commission.• Iowa Greyhound Association began live racing at the Iowa Greyhound Park in Dubuque.
2015	<ul style="list-style-type: none">• Live greyhound racing ceased at Bluffs Run Greyhound Park in Council Bluffs.
2017	<ul style="list-style-type: none">• Legislation allowed patrons who had been voluntarily excluded for life from gambling facilities to request revocation of the exclusion if the exclusion had been in place for a minimum of five years.
2018	<ul style="list-style-type: none">• Legislation transferred management of the self-exclusion program to the Commission.

2019 Timeline

Legislation, Commission Meetings, & Timeline



Legislation enacted during 2019 Legislative Session

Legislation signed authorizing sports wagering and fantasy sports contests in the state under the regulation of the Racing and Gaming Commission.

Changes were made to the requirements for some qualifying sponsoring organizations including a residency requirement, adding non-voting ex officio board members, and allowing for distributions to any 501(c)19 organization.

Changes were made to the facility audit requirement clarifying that for a licensed subsidiary of a parent company, an audit of the parent company meets the audit requirement.

Commission Meeting Dates:

January 04, 2019

March 05, 2019

April 18, 2019

June 13, 2019

July 11, 2019

July 30, 2019

August 22, 2019

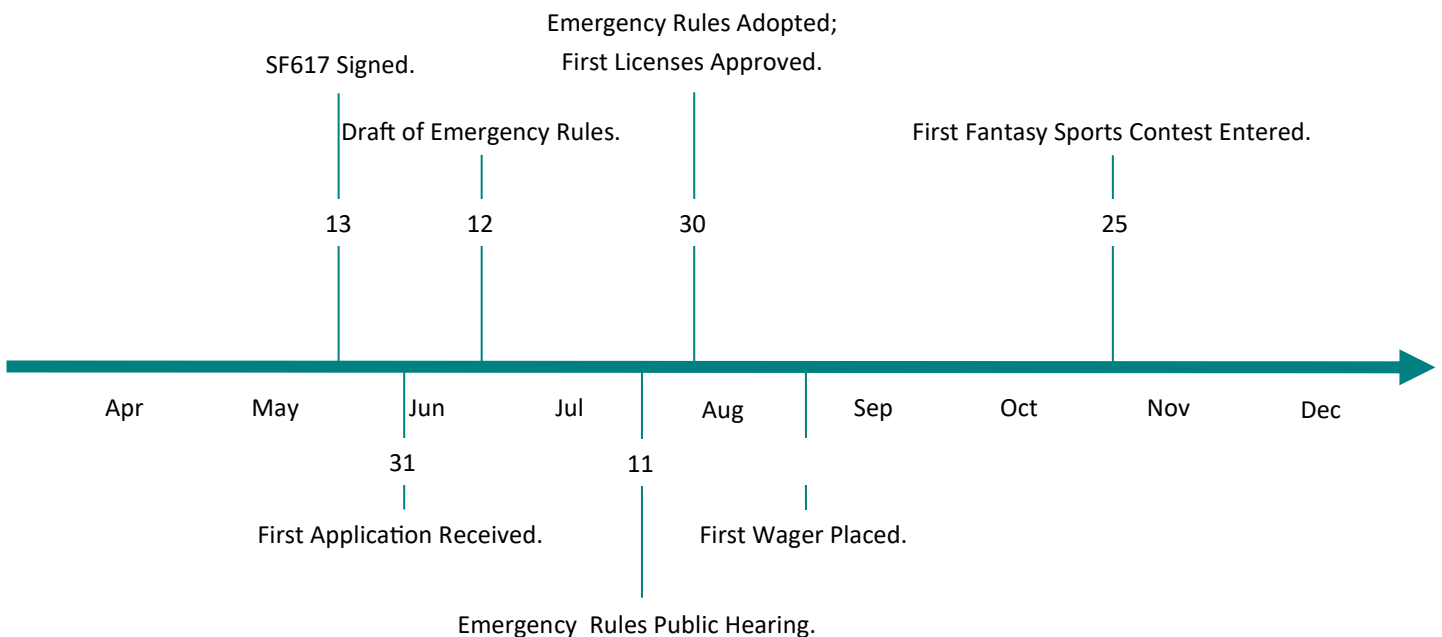
October 03, 2019

November 21, 2019

*Full minutes are available on the Commission's website:

<https://irgc.iowa.gov>

2019 Sports Wagering Timeline



Statement of Financial Position

2019

Expenditures

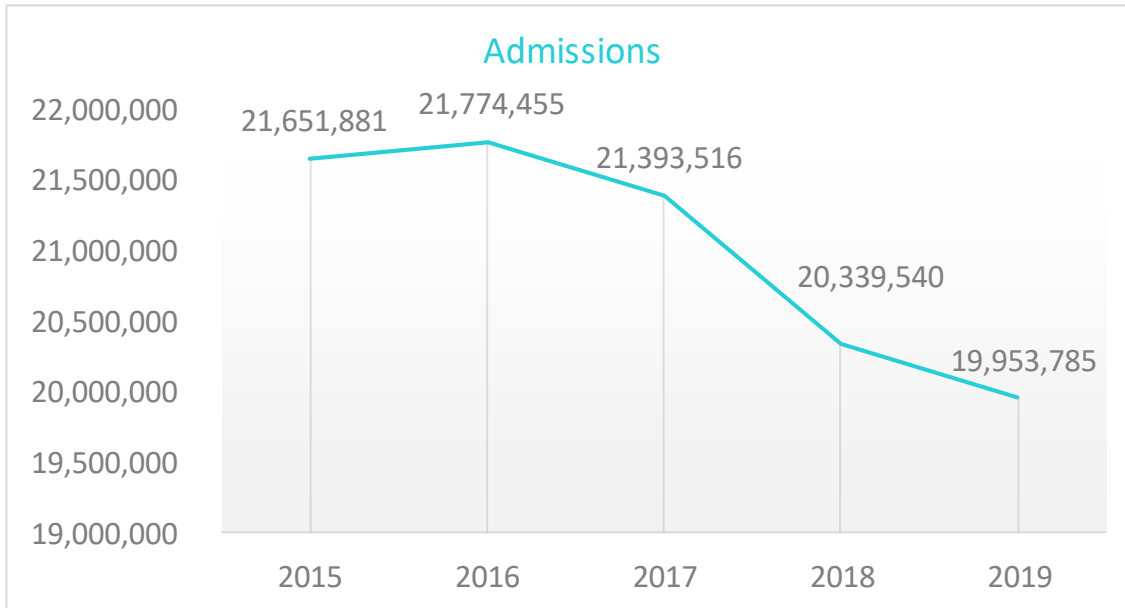
Salary and Benefits	\$4,653,720
Travel	\$67,507
State Vehicles	\$6,621
Office Supplies/Printing	\$45,039
Communications	\$153,637
Rentals	\$76,101
Professional, Scientific & Outside Services	\$576,694
OCIO/IT Outside Services	\$137,999
Reimbursements to Other Agencies	\$388,163
Equipment	\$223,588
Total	\$6,329,069

Revenues

Annual Licensing Fees	\$252,145
IRGC and DCI Regulatory Fees	\$17,567,615
Daily License Fee	\$39,400
Occupational License Fees	\$123,660
Manufacturers/Distributors License Fees	\$30,500
Fines	\$248,950
Sports Wagering/Fantasy Sports License Fees	\$870,000
Sports Wagering Tax	\$1,312,510
Pari-Mutuel Tax	\$203,705
Gaming Tax (State)	\$293,323,798
Gaming Tax (City & County)	\$14,680,432
State Miscellaneous Fund	\$2,938,939
Unclaimed Winnings	\$143,842
Other Reimbursements	\$19,350
County Endowment Fund	\$11,741,496
Total	\$343,496,342

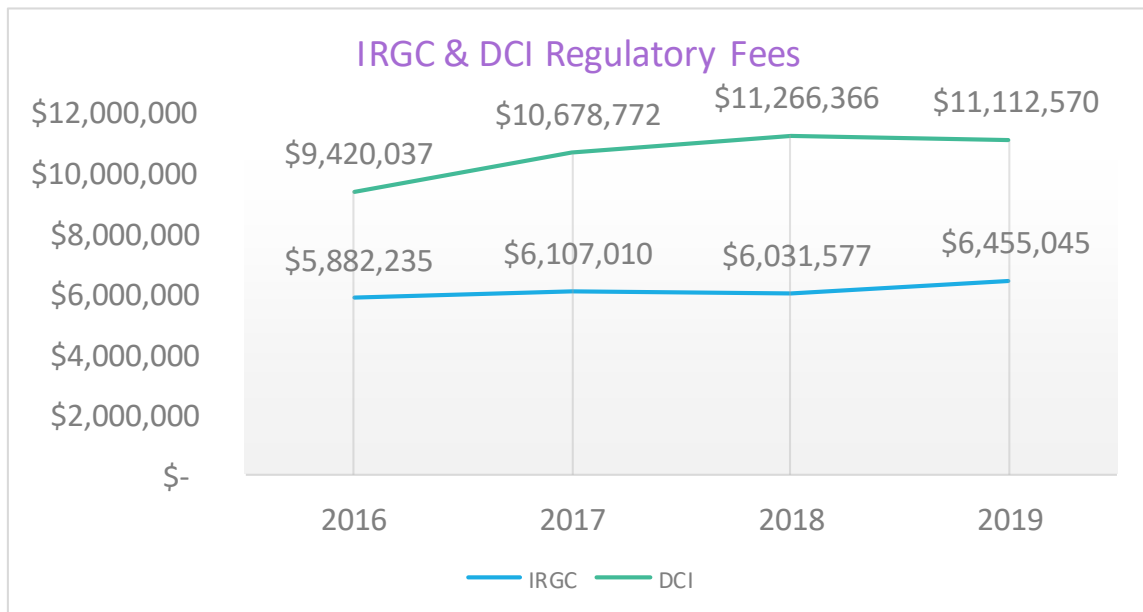
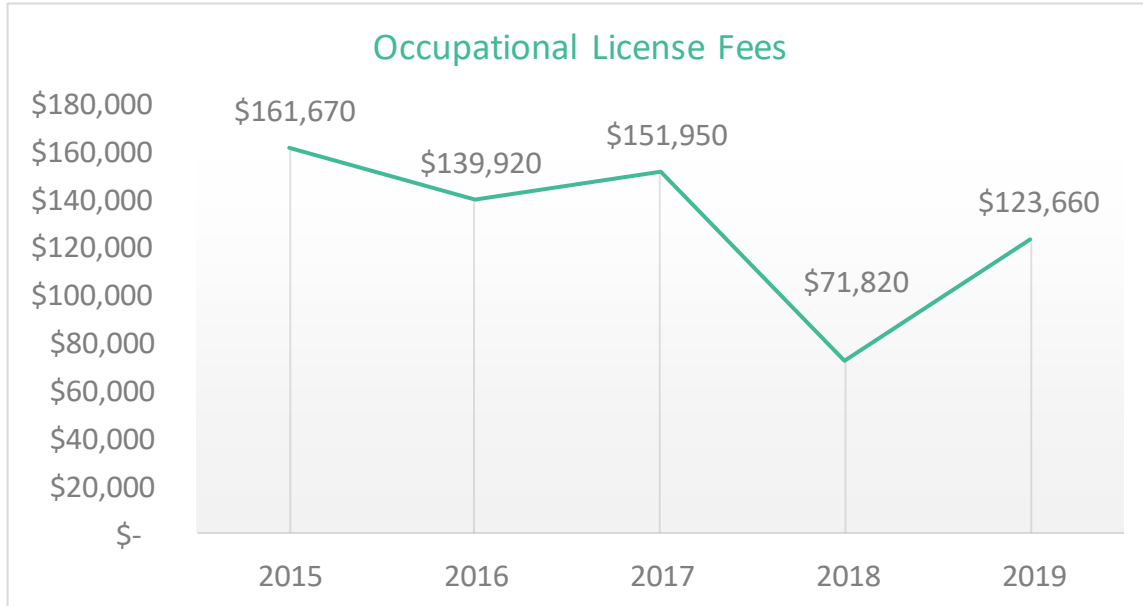
5-Year Comparison

Admissions and Facility Gambling Game Revenue



5-Year Comparison

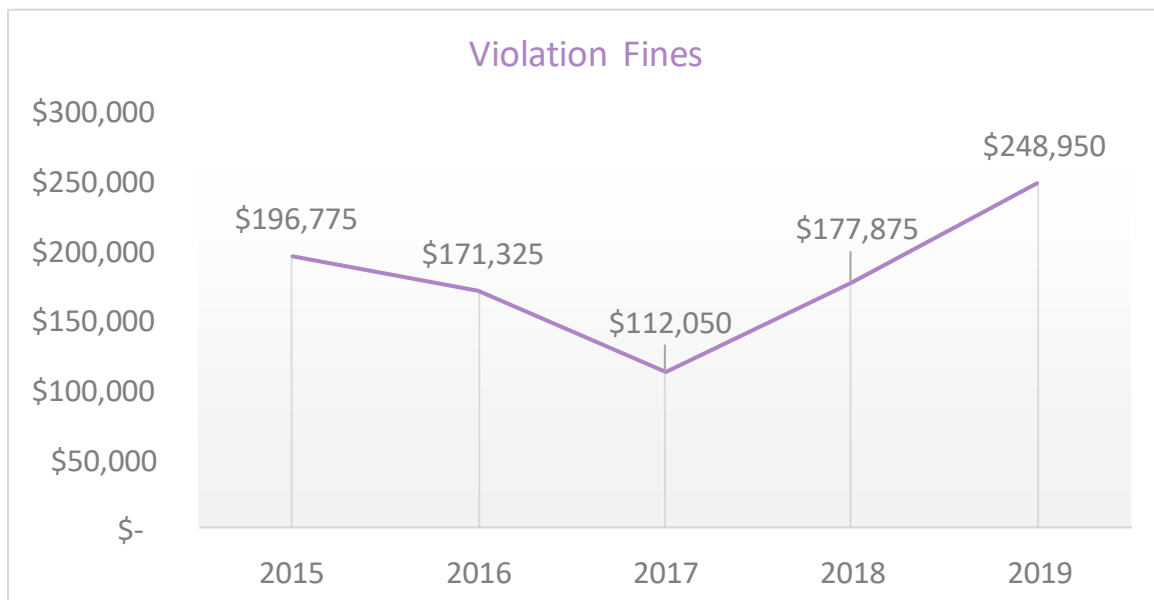
Fees



Note: 2015 data not available.

5-Year Comparison

State Tax & Fines



5-Year Comparison

Self-Exclusion

