

Fig. 1: Sports betting tax rates and license structure

Table includes states with single game sports betting

Category / state	Sports betting tax rate	Availability of casino/racino gaming	License-holders, authorized locations	Note
States with sports betting, commercial casino or tribal casino license-holders				
Arkansas	13% up to \$150 million, then 20%	Yes	Commercial casinos (in-person)	
Colorado	10%	Yes	Commercial casinos (in-person and mobile)	
Illinois	15%	Yes	Commercial casinos (in-person and mobile)	
Indiana	9.50%	Yes	Commercial casinos (in-person and mobile), OTBs	
Iowa	6.75%	Yes	Commercial (in-person and mobile) and tribal casinos	
Michigan	8.4%	Yes	Commercial casinos (in-person and mobile) and tribal casinos (in-person and mobile)	
Mississippi	12%	Yes	Commercial (on-site) and tribal casinos (on-site)	
Nevada	6.75%	Yes	Commercial casinos (in-person and mobile) and other retail locations	
New Jersey	9.75% in-person, 14.25% on-line	Yes	Commercial casinos and racetracks (in-person and mobile)	
New Mexico	Tribal	Yes	Tribal casinos (on-site)	
New York	10.0%	Yes	Commercial casinos (on-site) and tribal casinos (on-site)	
North Carolina	Tribal	Yes	Tribal casinos (on-site)	Expected to open soon
Pennsylvania	36%	Yes	Commercial casinos (in-person and mobile), OTBs	
Virginia	15%	In future	Future commercial casinos (in-person and mobile) and mobile operators	
Washington	Tribal	Yes	Tribal casinos (in-person)	Regulations in process
West Virginia	10%	Yes	Commercial casinos (in-person and mobile)	
States with sports betting, mobile-only license-holders				
Tennessee	20%	No	Multiple private operators approved by lottery (mobile only)	
States with lottery involvement				
Delaware	53.1% sportsbooks and 61.0% sports lottery	Yes	Commercial casinos (in-person) and retail lottery outlets	Tax rate shown is total of state share and purse increases, and is before vendor fees and retail commissions (2019)
District Of Columbia	10% tax on sports wagering operators	No	Lottery-selected mobile operator, up to five pro sports facilities, other licensed businesses (e.g., bars)	
Montana	Lottery-operated	Yes (tribal only)	Lottery-operated betting at retail locations (kiosks and on-premise mobile)	SB330 (2019) proposed a tax rate of 8.5% on private operators
New Hampshire	51% online, 50% retail	No	Lottery-selected operator of statewide mobile and up to 10 in-person sports books	
Oregon	Lottery-operated	Yes	Lottery mobile app and retail sports betting kiosks, tribal casinos (in-person)	
Rhode Island	51%	Yes	Lottery-selected operating partners for mobile and in-person sportsbooks at casinos	

Source: Regulatory agencies; news articles and websites; analyst reports; and Oxford Economics

Fig. 2: States without sports betting

Category / state	Availability of casino/racino gaming	Note
States without sports betting		
Alabama	Yes	
Alaska	Yes	
Arizona	Yes	
California	Yes	
Connecticut	Yes	
Florida	Yes	
Georgia	No	
Hawaii	No	
Idaho	Yes	
Kansas	Yes	
Kentucky	No	
Louisiana	Yes	Voters approved, awaiting legislation
Maine	Yes	
Maryland	Yes	Voters approved, awaiting legislation
Massachusetts	Yes	
Minnesota	Yes	
Missouri	Yes	
Nebraska	Yes	
North Dakota	Yes	
Ohio	Yes	
Oklahoma	Yes	
South Carolina	No	
South Dakota	Yes	Voters approved for Deadwood, awaiting legislation
Texas	Yes	
Utah	No	
Vermont	No	
Wisconsin	Yes	
Wyoming	Yes	

Source: Regulatory agencies; news articles and websites; analyst reports; and Oxford Economics

Fig. 3: Sports betting revenue and tax rates

State	Gaming revenue per capita (sports betting)		Average tax rate (sports betting)		Notes	Permitted sports betting (launch dates)	Restrictions of note
	Trailing- twelve months	Annualized (excluding March '20 to July '20)	State and local taxes on gaming revenue				
High tax rate							
Delaware	\$24	\$31	56.66%	56.6% is the blended average tax rate in 2019 (53.1% state share and purse increases at sportsbooks before vendor fees, 61.0% state share and purse increases at sports lottery before vendor fees and retailer commission)	In-person betting at casinos (Jun 2018); NFL parlay at retail locations (restarted in 2009); no mobile betting	No mobile betting	
Pennsylvania	\$16	\$23	36.00%	36.0% tax includes 34% state tax, 2% local assessment	In-person betting at casinos and off-track betting facilities (Nov 2018); mobile betting (May 2019)		
Low tax rate							
Indiana	\$24	\$34	9.50%		In-person betting at casinos, racetracks and off-track betting (Sep 2018); mobile betting (Oct 2018)		
Iowa	\$16	\$61	6.75%		In-person betting at commercial and tribal casinos (Aug 2019), mobile betting (Aug 2019)	In-person registration requirement in place until January 2021	
Mississippi	\$17	\$27	12.00%		In-person betting at casinos (Aug 2018); no mobile betting	No mobile betting (except on casino property)	
Nevada (Las Vegas locals)	\$38	\$44	6.75%	6.75% tax applies to revenue exceeding \$134k; gaming revenue amounts shown are for Las Vegas locals market	In-person betting at casinos and other locations (1949); mobile betting (2010)	Requires in-person registration	
New Jersey	\$50	\$70	12.58%	12.6% is the blended average tax rate (casino and racetrack betting tax is 9.75%, online betting tax rate is 14.25%, amounts are inclusive of 1.25% for tourism marketing/local services/economic development)	In-person betting at casinos and racetracks (June 2018); mobile betting (August 2018)		
West Virginia	\$15	\$19	10.00%		In-person betting at casinos (Sep 2018); mobile betting (Dec 2018)		
Other							
Rhode Island	\$24	\$81	51.00%	Casinos offer sports betting through lottery, which uses IGT and William Hill for in-person and online betting. Large out-of-state market.	In-person betting at casinos (Nov 2018); mobile betting (Sep 2019)		
Averages							
High tax rate	\$20	\$27	46.33%				
Low tax rate	\$27	\$43	9.60%				

Additional notes: Nevada Las Vegas locals market excludes major casinos on the Las Vegas Strip and is defined as North Las Vegas, Boulder City and Balance of Clark County casinos (excludes the Strip), and total Clark County population. Nevada annualized per capita gaming amount is for calendar 2019.

Source: Regulatory agencies; news articles and websites; analyst reports; and Oxford Economics

Fig. 4: Sports betting license fees, skins

State	License fees	Possible mobile sports betting license holders	Skins per license	Possible skins	Current licenses with mobile sports betting	Current skins (same skin across multiple casinos counts as one)
High tax rate						
Delaware	None	Mobile betting is not available				
Pennsylvania	Certificate holders (e.g. casino) \$10m initial fee, \$250k five year renewal fee; operators (operates sports wagering) \$50k initial fee, \$50k five year renewal fee	17	1	17	13	12
Low tax rate						
Indiana	Certificate holders (e.g. casino) \$100k initial fee, \$50k annual fee; vendors (manages sports wagering) \$100k initial fee, \$50k annual fee	13	3	36	9	13
Iowa	Casino \$45k initial fee, \$10k annual renewal	20	2	40	17	8
Mississippi	None	Mobile betting is not available				
Nevada	\$500 initial fee, no renewal fee	Mobile betting skins are not limited				
New Jersey	Sports wagering license (e.g. casino) \$100k initial fee, \$100k annual fee	12	3	36	11	21
West Virginia	Casino \$100k initial fee, \$100k five year renewal fee	5	3	15	5	5
Other						
Rhode Island	None	2	1	1	2	1

Notes: NA indicates not applicable
 Source: Regulatory agencies; news articles and websites; analyst reports; and Oxford Economics