ANNUAL REPORT

2020

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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STATE OF IOWA

KIM REYNOLDS, GOVERNOR ADAM GREGG, LT. GOVERNOR RACING AND GAMING COMMISSION BRIAN J. OHORILKO, ADMINISTRATOR

February 12, 2021

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

Dear Governor Reynolds:

I am pleased to submit the 2020 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.

Consistent with other industries, revenues at the gaming facilities decreased in 2020 amidst the COVID-19 pandemic. Still, facilities generated more than \$245 million in overall gaming taxes for the year despite closing from March 17 through June 1. Over \$35 million was contributed this year to the non-profit licensees. 2020 also marked the first full calendar year of sports wagering. Sports wagering generated \$2.8 million in overall wagering taxes, and the market is showing signs of growth. The gaming and sports wagering industry continues to provide significant revenue to the state and has helped fund numerous projects and programs at the local level.

The pandemic brought significant challenges to the casino gambling, sports wagering, and racing industries throughout the world. Facilities were shuttered and professional and collegiate sports were suspended during the spring and summer of 2020. The Iowa gaming industry was not spared, and many operators and employees endured difficult times. When the facilities were closed, the Commission lent 60% of its staff to Iowa Workforce Development to help process unemployment claims for Iowans and reduce regulatory fees for the industry. With the assistance of state and federal programs and due to the strong position of the Iowa casinos prior to the pandemic, the gaming industry was able to rebound this fall showing months of year-over-year revenue increases comparable to 2019. Attendance is still significantly down from prior years; however strong health and safety protocols have been implemented in all casinos in Iowa, and the industry is hopeful people will continue to feel comfortable attending casinos which may lead to attendance growth.

One bright spot in 2020 was sports wagering. The regulatory framework outlined within the sports wagering statute and implemented by the Commission has proven to be very successful to date at ensuring the new Iowa industry is safe and operated with integrity, while still allowing for

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growth. In fact, despite some tough months in the spring of 2020 with most sporting events cancelled around the world, the Iowa market rebounded to greater heights setting new wagering handle records for consecutive months in September, October, November, and December respectively. In addition, four new online sports companies begin operations in 2020 and 13 more companies have entered into agreements with Iowa casinos to conduct online sports wagering in 2021.

All material capital projects into the gaming facilities were delayed due to uncertainty surrounding the pandemic. Capital reinvestment by operators in the Iowa gaming industry is critical to maintaining vibrant entertainment destinations that attract people from other markets, serve the local and surrounding communities for which they are located, and provide quality jobs. With gaming imminent in competing markets, the Commission will be monitoring capital reinvestment closely in 2021 to ensure the Iowa market is putting its best foot forward.

The horse racing meet was also disrupted due to the pandemic with Prairie Meadows delaying the start of the meet until June 19th. The number of days raced was decreased from 84 to 67 in an effort to save purse money for the meet in 2021 due to an anticipated decline in 2020 gaming revenues from which racing purses are funded. As planned, a mixed breed meet with thoroughbreds and quarter horses was conducted in 2020. Field size increased in 2020 compared to 2019, and an 84-day mixed breed meet is once again planned for 2021. It should also be noted that in December, Congress passed and the President signed the Horseracing Integrity and Safety Act into law providing for federal oversight into certain aspects of horseracing throughout the United States. The new legislation contemplates a newly created Horseracing Integrity and Safety Authority to work with state regulators in carrying out standard requirements in the areas of medication use and racetrack safety. The Commission is uncertain at this time how this new Act will impact racing or racing regulation in the State of Iowa, however the agency will stay abreast of related developments throughout the year.

The Commission wishes to commend its staff for their continued hard work and dedication. Additionally, 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 2021 continue to be daunting with the sports wagering industry growing rapidly, increased competition in certain gaming markets, and a racing regulatory framework that may be modified.

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

Democrat

Original Appointment May 1, 2012

Current Term ends April 30, 2021



Chair

Vice Chair

Pennie Gonseth-Cheers

Democrat

Original Appointment May 1, 2018

Current term ends April 30, 2021



Julie Andres

Republican

Original Appointment May 1, 2019

Current Term ends April 30, 2022



Lance Horbach

Republican

Original Appointment May 1, 2020

Current term ends April 30, 2023



Daryl Olsen

Republican

Original Appointment May 1, 2020

Current term ends April 30, 2023



Iowa Qualified Sponsoring Organizations

All of the commercial gaming operations in lowa have an agreement with a qualified sponsoring organization (QSO) licensed to conduct gambling games. QSOs are nonprofit corporations and receive a portion of their respective operator's gaming revenue as set forth in each agreement. These nonprofit license holders reinvest in numerous charitable and civic needs in and outside of their communities. A listing of each QSO can be found on the lowa Racing and Gaming Commission's website.

Additionally, pursuant to Iowa Code 99F.11(3)"c", eight-tenths of one percent of the adjusted gross receipts is deposited in the county endowment fund under the control of the Department of Revenue. The money is distributed to the 84 counties in Iowa without casinos.

Lastly, pursuant to Iowa Code 99F.11(2), each QSO receives three-quarters of one percent of sports wagering net receipts.



Iowa's QSOs were projected to distribute \$35,214,762 in CY20. The County Endowment Fund distributed \$9,009,255.

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

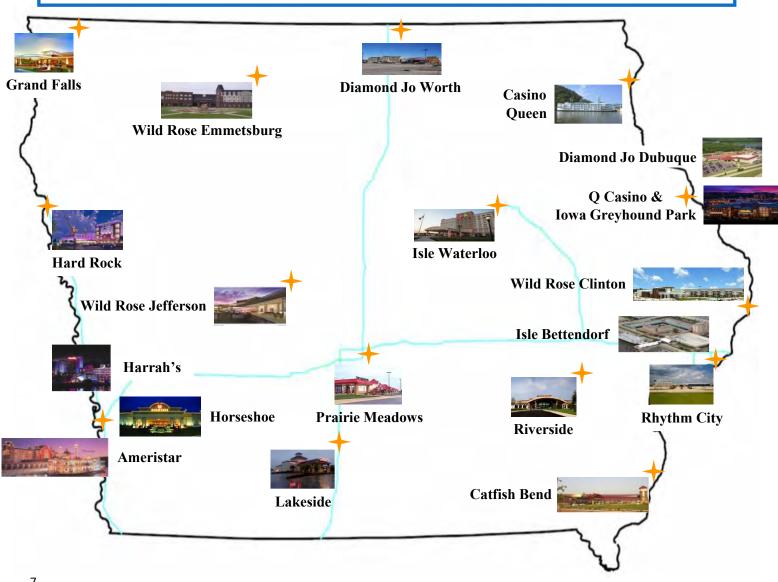
Wild Rose Emmetsburg -

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 & Fantasy Sports Operators

Table of Operations

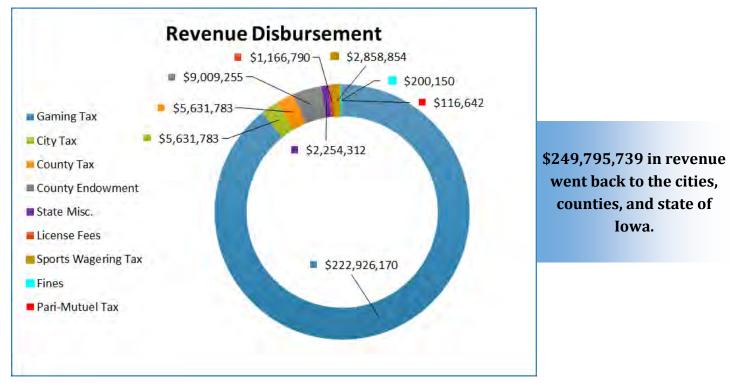
Fantasy Sports Operators					
Draft Kings	FanDuel				

Sports Operators By Location								
Facility Name	Retail Operator	First ADSW Provider	Second ADSW Provider					
Ameristar	Ameristar							
Casino Queen								
Catfish Bend	PointsBet	PointsBet						
Diamond Jo Dubuque	FanDuel	FanDuel						
Diamond Jo Worth	FanDuel	FanDuel						
Grand Falls	Betfred (Elite Sportsbook*)	Betfred						
Hard Rock	Hard Rock Sportsbook	Hard Rock Sportsbook						
Harrah's	William Hill (Harrah's*)	William Hill						
Horseshoe	William Hill (Horseshoe*)	William Hill						
Isle of Capri Bettendorf	William Hill	William Hill						
Isle of Capri Waterloo	William Hill	William Hill						
Lakeside	William Hill	William Hill						
Prairie Meadows	William Hill	William Hill						
Q Casino	Q Casino	Q Casino						
Rhythm City	Rhythm City	Elite Sportsbook						
Riverside	Riverside	Elite Sportsbook						
Wild Rose Clinton	Wild Rose Clinton	DraftKings	BetRivers					
Wild Rose Emmetsburg	Wild Rose Emmetsburg	DraftKings						
Wild Rose Jefferson	Wild Rose Jefferson	DraftKings	BetRivers					

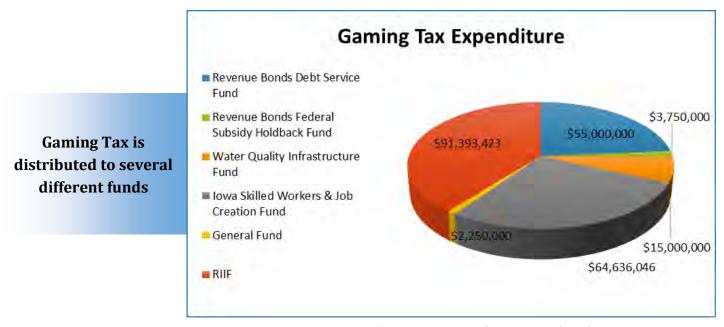
- Retail sports means in-person sports wagering at a licensed casino or racetrack.
- ADSW stands for Advance Deposit Sports Wagering, which means sports wagers made on an internet website or application.
- Blank cells indicate there was no relevant operator by the end of 2020.
- *Ceased operations in 2020 and replaced by new operator.

Financial Overview

State Revenue Distribution



Note: Amounts above are from January 1st, 2020 through December 31st, 2020.

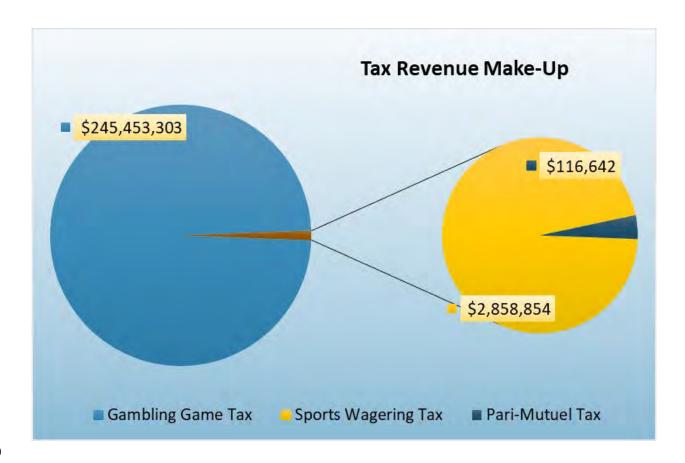


Note: Amounts above are as reported by the Department Of Management (DOM). The DOM reports on a weekly basis, starting at the beginning of the fiscal year.

Financial Overview

Tax Source Break-Down

Activity Taxed	Total Revenue/Handle	Total Taxes
Gambling Game Revenue	\$1,126,084,828	\$245,453,303
Sports Wagering Revenue	\$41,625,980	\$2,858,854
Pari-Mutuel Handle	\$18,190,332	\$116,642
Fantasy Sports Revenue	\$1,171,391	\$0
		Total: \$248,428,799



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%	>\$3,00 24	00,000: 1%		
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%,		

Gambling Games

Slot & Table Statistics

Category	Cumulative Amount
Total Admissions	12,720,623
Slot Drop	\$6,473,059,437
Slot Coin In	\$10,501,868,805
Slot Revenue	\$1,015,430,223
Table Drop	\$510,671,293
Table Revenue	\$110,654,605
Adjusted Gross Revenue	\$1,126,084,828

Facility Name	Slot Drop	Slot Coin-In	Slot Revenue	Table Drop	Table Revenue	Adjusted Gross Revenue
Ameristar	\$659,895,209	\$1,128,164,504	\$109,444,156	\$54,858,584	\$12,021,076	\$121,465,232
Casino Queen	\$88,984,926	\$134,403,440	\$13,424,476	\$1,172,951	\$202,150	\$13,626,626
Catfish Bend	\$186,970,774	\$304,762,314	\$29,035,497	\$10,711,417	\$2,515,648	\$31,551,145
Diamond Jo Dubuque	\$278,766,996	\$473,665,752	\$46,096,618	\$22,491,223	\$4,429,928	\$50,526,546
Diamond Jo Worth	\$375,112,215	\$644,769,176	\$61,549,689	\$30,837,022	\$4,867,078	\$66,416,767
Grand Falls	\$282,461,131	\$503,615,063	\$46,804,975	\$33,796,779	\$7,395,066	\$54,200,041
Hard Rock	\$316,859,118	\$568,773,696	\$56,087,502	\$27,919,106	\$5,955,856	\$62,043,358
Harrah's	\$167,478,374	\$317,215,818	\$33,089,663	\$23,518,041	\$5,057,071	\$38,146,734
Horseshoe	\$593,608,038	\$1,045,557,722	\$110,731,492	\$91,284,102	\$21,626,530	\$132,358,022
Isle Bettendorf	\$288,097,441	\$451,429,163	\$45,655,727	\$17,508,283	\$3,394,758	\$49,050,485
Isle Waterloo	\$357,279,949	\$543,973,190	\$55,641,179	\$28,797,962	\$6,896,653	\$62,537,832
Lakeside	\$219,518,632	\$312,047,614	\$34,677,121	\$6,115,459	\$1,665,972	\$36,343,093
Prairie Meadows	\$1,037,947,785	\$1,575,905,178	\$132,316,964	\$60,092,390	\$13,289,875	\$145,606,839
Q Casino	\$220,164,638	\$354,583,414	\$34,124,320	\$16,805,869	\$3,542,060	\$37,666,380
Rhythm City	\$459,290,952	\$711,447,530	\$70,142,317	\$30,952,587	\$6,375,365	\$76,517,682
Riverside	\$512,313,684	\$776,180,045	\$74,193,328	\$34,643,714	\$7,506,315	\$81,699,643
Wild Rose Clinton	\$160,874,703	\$240,417,420	\$23,016,566	\$7,441,161	\$1,479,661	\$24,496,227
Wild Rose Emmetsburg	\$119,809,466	\$186,476,299	\$17,863,141	\$5,017,513	\$998,345	\$18,861,486
Wild Rose Jefferson	\$147,625,406	\$228,481,467	\$21,535,492	\$6,707,130	\$1,435,198	\$22,970,690

Gambling Games

Tax Receipts Per Facility

Facility Name	City Tax	County Tax	County Endowment	State Misc.	State Tax
Ameristar	\$ 607,325	\$ 607,325	\$ 971,721	\$ 242,930	\$ 23,883,022
Casino Queen	\$ 68,132	\$ 68,132	\$ 109,011	\$ 27,253	\$ 2,315,300
Catfish Bend	\$ 157,755	\$ 157,755	\$ 252,408	\$ 63,102	\$ 5,900,207
Diamond Jo Dubuque	\$ 252,632	\$ 252,632	\$ 404,211	\$ 101,053	\$ 9,695,287
Diamond Jo Worth	\$ 332,083	\$ 332,083	\$ 531,333	\$ 132,833	\$ 12,873,328
Grand Falls	\$ 270,999	\$ 270,999	\$ 433,599	\$ 108,400	\$ 10,429,984
Hard Rock	\$ 310,216	\$ 310,216	\$ 496,346	\$ 124,086	\$ 11,998,650
Harrah's	\$ 190,733	\$ 190,733	\$ 305,172	\$ 76,293	\$ 7,219,326
Horseshoe	\$ 663,122	\$ 663,122	\$ 1,059,396	\$ 266,848	\$ 28,707,384
Isle Bettendorf	\$ 245,252	\$ 245,252	\$ 392,403	\$ 98,101	\$ 9,400,075
Isle Waterloo	\$ 312,688	\$ 312,688	\$ 500,301	\$ 125,075	\$ 12,097,545
Lakeside	\$ 181,715	\$ 181,715	\$ 290,744	\$ 72,686	\$ 6,858,599
Prairie Meadows	\$ 728,034	\$ 728,034	\$ 1,164,854	\$ 291,213	\$ 31,563,481
Q Casino	\$ 188,331	\$ 188,331	\$ 301,330	\$ 75,332	\$ 7,123,252
Rhythm City	\$ 382,588	\$ 382,588	\$ 612,140	\$ 153,035	\$ 14,893,511
Riverside	\$ 408,540	\$ 408,540	\$ 653,664	\$ 163,416	\$ 15,931,614
Wild Rose Clinton	\$ 122,480	\$ 122,480	\$ 195,968	\$ 48,992	\$ 4,489,220
Wild Rose Emmetsburg	\$ 94,306	\$ 94,306	\$ 150,890	\$ 37,723	\$ 3,362,274
Wild Rose Jefferson	\$ 114,852	\$ 114,852	\$ 183,764	\$ 45,941	\$ 4,184,111

Sports Wagering & Fantasy Sports Contests

Tax Explanation

Tax rates were set for sports wagering and fantasy sports by legislation that was passed in March of 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	R	etail Handle	Ref	tail Revenue	ADSW Handle	ADSW Revenue	٦	otal Handle	То	tal Revenue
Ameristar	\$	36,585,614	\$	4,209,184	\$ 0	\$ 0	\$	36,585,614	\$	4,209,184
Casino Queen	\$	0	\$	0	\$ 0	\$ 0	\$	0	\$	0
Catfish Bend	\$	3,689,718	\$	280,947	\$ 9,769,021	\$ 658,429	\$	13,458,739	\$	939,377
Diamond Jo Dubuque	\$	7,071,924	\$	729,338	\$ 21,864,773	\$ 1,513,554	\$	28,936,697	\$	2,242,892
Diamond Jo Worth	\$	35,732,563	\$	3,498,545	\$ 12,072,338	\$ 1,080,750	\$	47,804,900	\$	4,579,295
Grand Falls	\$	9,446,017	\$	999,276	\$ 5,808,434	\$ 435,286	\$	15,254,452	\$	1,434,561
Hard Rock	\$	6,571,814	\$	330,447	\$ 8,554,547	\$ 718,232	\$	15,126,360	\$	1,048,679
Harrah's	\$	3,606,169	\$	16,218	\$ 305,675	\$ 26,364	\$	3,911,844	\$	42,582
Horseshoe	\$	24,967,622	\$	1,617,619	\$ 3,258,569	\$ 376,231	\$	28,226,191	\$	1,993,849
Isle - Bettendorf	\$	4,381,036	\$	321,030	\$ 16,784,379	\$ 1,081,540	\$	21,165,415	\$	1,402,570
Isle - Waterloo	\$	3,189,281	\$	173,688	\$ 41,850,077	\$ 2,899,608	\$	45,039,358	\$	3,073,296
Lakeside	\$	3,580,389	\$	123,443	\$ 9,973,066	\$ 644,933	\$	13,553,455	\$	768,377
Prairie Meadows	\$	10,479,116	\$	676,218	\$ 147,370,781	\$ 9,990,466	\$	157,849,896	\$	10,666,684
Q Casino	\$	6,949,915	\$	262,985	\$ 9,231,723	\$ 299,612	\$	16,181,637	\$	562,601
Rhythm City	\$	4,330,108	\$	518,733	\$ 8,544,892	\$ 777,715	\$	12,875,000	\$	1,296,448
Riverside	\$	5,623,688	\$	294,337	\$ 37,375,941	\$ 2,386,252	\$	43,005,628	\$	2,680,589
Wild Rose Clinton	\$	1,400,157	\$	184,842	\$ 13,965,800	\$ 868,022	\$	15,365,957	\$	1,052,864
Wild Rose Emmetsburg	\$	972,940	\$	70,798	\$ 7,785,195	\$ 587,841	\$	8,758,135	\$	658,639
Wild Rose Jefferson	\$	1,449,833	\$	89,253	\$ 50,705,362	\$ 2,884,241	\$	52,155,195	\$	2,973,494
Total	\$	170,027,902	\$	14,396,900	\$ 405,220,571	\$ 27,229,077	\$	575,254,473	\$	41,625,980

Sports Wagering

Taxes Per Facility

Facility Name	State Tax			
Ameristar	\$	290,246		
Casino Queen	\$	0		
Catfish Bend	\$	64,656		
Diamond Jo Dubuque	\$	152,454		
Diamond Jo Worth	\$	313,168		
Grand Falls	\$	96,852		
Hard Rock	\$	70,786		
Harrah's	\$	13,943		
Horseshoe	\$	147,692		
Isle Bettendorf	\$	93,790		
Isle Waterloo	\$	207,448		
Lakeside	\$	65,498		
Prairie Meadows	\$	720,001		
Q Casino	\$	37,975		
Rhythm City	\$	87,510		
Riverside	\$	180,940		
Wild Rose Clinton	\$	70,981		
Wild Rose Emmetsburg	\$	44,201		
Wild Rose Jefferson	\$	200,711		

Interesting Facts

- 2020 was the first full year of sports wagering in lowa.
- Casino Queen has a null amount because it did not accept wagers in 2020.
- As of December 31,
 2020, there are a total of
 11 retail sports and
 ADSW operators.
- More ADSW operators are expected to become licensed in 2021.
- As of January 01, 2021, patrons may register an ADSW account without visiting a licensed casino or racetrack.

Fantasy Sports Contests

Statistics Per Licensee

Licensee Name	Number of Sports Contests	Entry Fees	Revenue
Draft Kings	8,422,223	\$7,439,089	\$909,842
FanDuel	135,808	\$2,665,105	\$261,549
Total	8,558,031	\$10,104,194	\$1,171,391

Sports & Fantasy Sports

Revenue Comparison



Note:

- Sports Wagering amounts are Retail and ADSW combined.
- Sports Wagering and Fantasy Sports operators were doing business for approximately four and a half months in 2019.
- * Originally published Fantasy Sports Revenue of \$10,104,194 was incorrect. This report was on 12/13/2021.

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	6% 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.		
Live Dog Races	First \$30,000,000: 4%	Between \$30,000,000 & \$50,000,000: 5%	\$50,000,000 or more: 6%
Simulcasting & ADW Handle	2% 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.		

Statistics

Live Racing				
Track Name	Number of Performances	Total Handle on Track	Track Takeout	Total Purses Paid
Iowa Greyhound Park	93	\$1,121,852	\$255,980	\$2,617,306
Prairie Meadows	122	\$1,827,519	\$334,043	13,461,135

Simulcast Received				
Facility Name	Signals Received	Handle	Takeout	
Iowa Greyhound Park	2,762	\$4,068,056	\$864,132	
Prairie Meadows	5,174	\$6,941,426	\$1,385,842	
Horseshoe	4,493	\$4,231,478	\$864,460	

Simulcast Export Handle			
lowa Greyhound Park \$12,683,067			
Prairie Meadows	\$41,627,619		

Note:

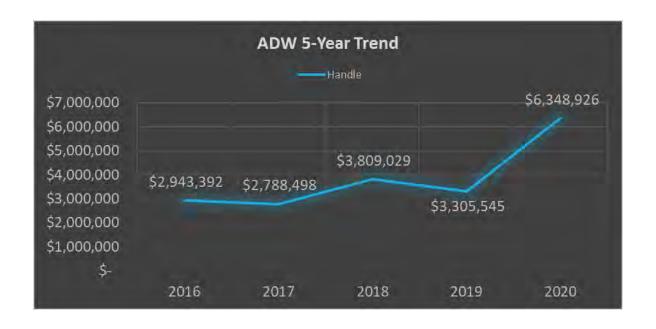
- Prairie Meadows had 67 thoroughbred live race days between June 19, 2020 and October 10, 2020 and 55 quarter horse live race days between June 26, 2020 and September 27, 2020.
- Iowa Greyhound Park (IGA) live racing dates were May 16, 2020 through November 8, 2020.
- IGA , Prairie Meadows, and Horseshoe received greyhound and horse simulcasting from January 1, 2020 through December 31, 2020.
- Each Wild Rose location operates as an Off Track Betting (OTB) site for IGA and accepts simulcast signals from Iowa Greyhound Park. Wild Rose numbers are included with Iowa Greyhound Park.

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	\$232,965
Non Prairie Meadows	\$6,115,961
Total	\$6,348,926



Laboratory Testing

he Commission is responsible for ensuring that foreign substances are not administered to racing animals. In 2020, the Commission contracted with Industrial Laboratories to conduct testing on racing animals.

Greyhounds

1,554 urine samples were taken and tested from greyhounds. The tests found 10 positive results. A breakdown of the positive results are as follows:

Dexamethasone - 1

Isoflupredone - 1

Methocarbamol - 8

Thoroughbreds

1,118 samples were taken and tested from thoroughbred horses. The tests found 11 positive results. A breakdown of the positive results are as follows:

Dimethyl Sulfoxide - 1

Methocarbamol - 2

Mitragynine - 4

Phenylbutazone - 3

Triamcinolone Acetonide - 1

Quarter Horses

526 samples were taken from quarter horses. The tests found 10 positive results. A breakdown of the positive results are as follows:

4-Methylaminoantipyrine - 3

Clenbuterol - 1

Cobalt - 1

Phenylbutazone - 3

Testosterone - 1

Triamcinolone Acetonide - 1

Voluntary Self-Exclusion Program

he 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 *As of 12/31/2020		
Enrolled for Lifetime 6,908		
Enrolled for 5 years 1,92		
Total Enrolled 8,829		

2020 Enrollments		
Lifetime Enrollments 101		
5 year Enrollments	401	
Total Enrolled	502	

any 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 started to allow individuals who enrolled prior to July 01, 2017 to revoke their enrollment if they have been enrolled for five or more years.

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

2020 Revocations	
Successful	436
Ineligible	147

Note: 22% of revocation requests were unable to be processed. Of those, 81% were not found to be a statewide self-exclusion and 19% were duplicate requests.

Economic Impact

Employment & Payroll





PAYROLL

 The total payroll (salaries & benefits) of lowa licensed facilities for calendar year 2020 was \$243,527,356.

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	 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	Greyhound and harness racing began.
1989	 Horse racing began. Legislation allowed pari-mutuel wagering on simulcast races received by a licensed parimutuel 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	First riverboat casino began operation in Dubuque.
1992	Legislation removed the live performance requirement for simulcast wagering at parimutuel facilities.
	Significant changes were made to gaming law including the following:
	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.
1994	 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.

Historical Timeline

1984-2018

1995	• Legislation required the Commission to cooperate with the Iowa Gambling Treatment Program and incorporate information regarding the program in printed materials.
	 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.
2004	• 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	Legislation enacted allowed gambling structures to be land based and removed the requirement to be over water.
2011	Advance deposit wagering was allowed by the legislature.
2014	 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	Live greyhound racing ceased at Bluffs Run Greyhound Park in Council Bluffs.
2017	 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.

Historical Timeline

1984-2019

2018 •

Legislation transferred management of the self-exclusion program to the Commission.

2019

- Legislation was signed authorizing sports wagering and fantasy sports contests under the regulation of the Iowa Racing & Gaming Commission.
- Changes were made to the requirements for some QSOs, 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.

LEGISLATION ENACTED DURING THE 2020 LEGISLATIVE SESSION

- Changes were made to the Setoff program to require the Department of Revenue to administer the program.
- Changes were made to the Setoff law to require that any event requiring a W-2G form be checked with the Setoff program.
- Changes were made to prohibit the use of credit cards for sports wagering and fantasy sports contests.

Commission Meeting Dates:

February 04, 2020

March 10, 2020

March 24, 2020 ¹

April 07, 20201

April 16, 20201

June 04, 2020

July 09, 2020

August 27, 2020

October 15, 2020

November 19, 2020

¹Meetings held telephonically.

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

https://irgc.iowa.gov

Statement of Financial Position

2020

Salary and Benefits

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\$4,810,457

Travel	\$22,463
State Vehicles	\$5,922
Office Supplies/Printing	\$40,093
Communications	\$140,064
Rentals	\$67,290
Professional, Scientific & Outside Services	\$664,190
OCIO/IT Outside Services	\$384,084
Reimbursements to Other Agencies	\$278,401
Equipment	\$61,693
Total	\$6,474,657
Revenues	
Annual Licensing Fees	\$250,090
IRGC and DCI Regulatory Fees	\$15,779,177
Daily License Fee	\$34,200
Occupational License Fees	\$101,150
Manufacturers/Distributors License Fees	\$27,500
Fines	\$200,150
Sports Wagering/Fantasy Sports License Fees	\$196,000
Sports Wagering Tax	\$2,858,853
Pari-Mutuel Tax	\$116,642
Gaming Tax (State)	\$222,926,170
Gaming Tax (City & County)	\$11,263,566
State Miscellaneous Fund	\$2,254,312
Unclaimed Winnings	\$122,135
Other Reimbursements	\$161,229
County Endowment Fund	\$9,009,255
Total	\$265,300,429

Admissions and Facility Gambling Game Revenue





Fees





Gaming Tax & Fines





Self-Exclusion

