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**1998  
ANNUAL REPORT OF THE**



**IOWA RACING AND GAMING  
COMMISSION**

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## IOWA RACING AND GAMING COMMISSION

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## IOWA RACING AND GAMING COMMISSION

December 31, 1998

The Honorable Thomas J. Vilsack  
Governor of Iowa  
State Capitol  
Des Moines, Iowa 50319

Dear Governor Vilsack:

As you review the Annual Report of the Iowa Racing and Gaming Commission (IRGC), you will note the financial success of each operation has improved; certainly in evidence by their contributions to the state, the counties, the cities, and the support to the communities by their non-profit partners and licensees.

However, as the industry was growing their markets, in many instances extending well beyond Iowa's borders, the Commission was experiencing a tumultuous struggle between some Commissioners and the Attorney General's Office, the industry, the staff and the remaining Commissioners.

The departure from the usual fair and consistent regulation while choosing to regulate by surprise and intimidation created confusion and frustration. The last few months some Commissioners prolonged the monthly meetings, promoting their own agendas by proposing action items with no input from our professional staff, legal counsel or other Commissioners.

Advice from the Attorney General's Office was debated in public and often ignored, as well as pleas from other Commissioners to work with staff and do business in a less controversial and adversarial manner. Fortunately, the staff remained professional and respectful, and kept their focus on the refinement of regulation.

As the industry matures, we must heighten our understanding of this complicated business and continue to focus on the integrity of racing and gaming in our state. It is my hope the Commission can regain credibility and rebuild our relationships with the Governor's Office, the Attorney General's Office, the DCI, our staff and all Commissioners.

Sincerely,



Rita Sealock  
Chair 1/98 - 6/98  
Past Chair 7/98 - 12/98



W. R. "Bill" Hansen  
Member 1/98 - 12/98



## COMMISSION MEETINGS

During 1998, the Iowa Racing and Gaming Commission (IRGC) met ten times. In addition, two telephonic meetings were held. Minutes of each meeting are kept on file in the Commission office, and are available to the public upon request. Highlights of the meetings follow.

January 15, 1998 – The Commission met at Comfort Suites, Urbandale, Iowa. The Commission approved Prairie Meadow Racetrack & Casino's (PMR&C) 1998 Season Approvals and contracts. PMR&C resubmitted a contract approval request for architectural agreements with Leo Daly for a new office building, buffet, theater, show lounge, casino and sports book (simulcasting) area. Southern Iowa Gaming Company (SIGC) requested, and received approval of an amendment to their Lease with the City of Osceola and a letter of intent with regard to the financing of the project in Osceola. A status report was given. The issue was tabled until the March meeting. Notice was given that any organizations interested in receiving the Horse Promotion Funds should submit requests to IRGC by February 13, 1998.

March 5, 1998 – The Commission met at the Holiday Inn Gateway Center in Ames, Iowa. Jerry Crawford, legal counsel for the Iowa Greyhound Association (IGA), addressed the Commission regarding the IGA's concerns over drug testing procedures for greyhounds, particularly for flunixin. The 1998 Season Approvals for Dubuque Greyhound Park & Casino (DGP&C) were approved. DGP&C's racing season will commence on May 1 and end on October 25, 1998. A request by DGP&C to reconfigure approximately 4,000 sq. feet, with 1,400 sq. feet to be used for 45 additional slot machines was approved. Southern Iowa Gaming Company (SIGC) submitted a contract, which was approved, with Devine deFlon Yaeger Architects for architectural and engineering services for the Osceola project. Frank Biagioli, Executive Officer of the Iowa Gambling Treatment Program provided an overview of the support the licensees give the program. Requests by Riverboat Development Authority (RDA)/ The Connelly Group, Inc. and Riverbend Regional Authority (RRA)/Lady Luck Bettendorf, L.C. (LLB) for permission to reconfigure existing casino space were deferred until the March Commission meeting. Excursion gambling boat licenses were renewed for the following licensees: Missouri River Historical Development, Inc./Belle of Sioux City, L.P.; Southeast Iowa Regional Riverfront Commission/Catfish Bend Casinos, L.C.; Dubuque Racing Association/Greater Dubuque Riverboat Entertainment Company, L.C.; RRA/LLB, L.C.; Upper Mississippi Gaming Corporation/Gamblers Supply Management Company; Clinton County Gaming Association/Mississippi Belle II, Inc.; RDA/The Connelly Group, L.P.;



Iowa West Racing Association (IWRA)/Ameristar Casino Council Bluffs, Inc.; and IWRA/Harveys Casino Hotel. A request by PMR&C for approval of a contract with Leo Daly, which was tabled at the January Commission meeting was denied. PMR&C requested approval of the Lease Agreement between the Racing Association of Central Iowa (RACI), the non-profit license holder for PMR&C, and Polk County with two amendments. The Commission determined the Second Amendment was unnecessary as it set forth changes required by the Commission as a condition of the Lease Agreement being approved. The Commission voted to deny the First Agreement. The Commission gave Notice of Intended Action on numerous rule changes, as well as final adopting amendments to eleven rules or chapters. The Commission fined IWRA/BRC and PMR&C \$10,000 each for violation of Iowa Code Section 99F.9 for underage gamblers. The Commission granted a continuance to Trainer Gary L. Baish on his appeal of an Administrative Law Judge's Decision upholding a positive flunixin test.

April 17, 1998 – The Commission met at the Best Western Pzazz Motor Inn in Burlington, Iowa. Due to a Motion to Reconsider, the Commission again took up the issue of the First Amendment to the RACI/Polk County Lease. A motion to request a formal Attorney General's Opinion on the issue was approved. The Commission reviewed the Conflict of Interest Policies adopted by four qualified sponsoring organizations in compliance with Administrative Rule 491-20.11(6)(a)(3), and denied IWRA's policy. Requests by RDA/The Connelly Group, L.P. and RRA/LLB, L.C. to reconfigure existing casino space to add additional slot machines were approved. Ameristar Casino presented a master plan for the long-term expansion of land-based facilities and expansion of the riverboat, which was also approved. PMR&C submitted, and the Commission approved, the 1998 Season Approvals for the Thoroughbred and Quarter Horse Racing Season. A request by BRC to add 20 slot machines to their facility was denied.

May 21, 1998 – The Commission met at the West Des Moines Marriott, West Des Moines, Iowa. Notice of Intended Action was given on changes to three administrative rules – limiting access to ATM machines and establishing a moratorium on the issuance of new licenses. Several rule changes were also final adopted by the Commission. The Commission reviewed changes to IWRA's Conflict of Interest Policy and proceeded to approve it. The Belle of Sioux City was fined \$10,000 for a violation of Iowa Code Section 99F.9 for an underage gambler. The meeting dates and locations for Fiscal Year 1999 were approved.

June 18, 1998 – The Commission met at Adventureland Inn in Altoona, Iowa. The Commission received a verbal report regarding the horse and dog breeding programs in Iowa. The admission fees for FY 99, paid by the riverboat licensees, were approved. Harveys Casino Hotel presented expansion plans for their land-based facilities and riverboat. The Commission took no action on this request. Contract submissions for Lady Luck



Bettendorf were deferred due to the large number of out-of-state vendors. Notice was given that requests to receive the Greyhound Promotion Fund were due in the Commission's office by July 10, 1998.

July 23, 1998 – The Commission met at Adventureland Inn in Altoona, Iowa. Election of Chair and Vice Chair was held. Lengthy discussions were held regarding the rules to be final adopted by the Commission, as well as the rules under Notice of Intended Action. The Commission approved the distribution of the Greyhound Promotion Fund to IGA. PMR&C presented a revised expansion plan and the associated contracts, which was denied. The Commission approved an amendment to a Settlement Agreement with GDREC.

August 20, 1998 – The Commission met at the West Des Moines Marriott in West Des Moines, Iowa. Mr. Ketterer gave a report on his appearance before the National Gambling Impact Study Commission. The Rules set forth under Notice of Intended Action were approved. Riverbend Regional Authority, the non-profit licensee for LLB, requested permission to change its name to Scott County Regional Authority, which was approved. Harveys Casino Hotel presented their expansion plans for the riverboat and land-based facilities, which was denied. A Stipulated Agreement between BRC and IGRC for violations of the underage gambling rule was denied. A Petition for Declaratory Ruling was heard on behalf of Arlen Nichol regarding the rules of the Iowa Thoroughbred Owners & Breeders Association.

September 3, 1998 – The Commission met via a telephonic conference call originating at the Commission's offices located at 717 E. Court Avenue, Suite B, Des Moines, Iowa. Executive Session was held to discuss pending litigation with legal counsel.

September 17, 1998 – The Commission met at the West Des Moines Marriott in West Des Moines, Iowa. Executive Session was held the evening prior to the meeting for the purpose of receiving DCI background information. Rules were addressed under Notice of Intended Action and Final Adopt. The Stipulated Agreement between BRC and the Commission was denied for the second time. A Stipulated Agreement was reached with Mr. Nichol, and was approved by the Commission. The pari-mutuel licenses, as well as live and simulcast racing dates, were approved for IWRA, Dubuque Racing Association and RACI. The Arbitration Decision between IWRA and BRC was approved as submitted.

October 22, 1998 – The Commission met in The Showroom of the Miss Marquette Riverboat, Marquette, Iowa. Rules were addressed. A Proposed Stipulated Agreement with BRC was presented setting forth the following conditions: \$20,000 administrative penalty; BRC will request that underage minors convicted of attempting to enter the casino will perform community service work directed toward youth services; establish a plan to diminish the



potential for minors to gain entry into the casino; another underage gaming violation prior to 12/15/98 will be treated as a fifth violation, and AIM, BRC's management company, donated \$10,000 to Southwest Iowa charitable organizations for the benefit of youth services. A discussion was held regarding licensees' compliance with statutory provisions regarding the acceptance of credit cards for gambling purposes. The Commission heard a brief report from Mr. Biagioli regarding the various activities and support the Iowa Gambling Treatment Program receives from the racetrack enclosure gambling licensees. Racetrack gambling enclosure licenses were renewed by RACI, DRA and IWRA. William Grace, President of Southern Iowa Gaming Company, advised the Commission that the Osceola project would be open to the public in December 1999. The Commission approved a change in ownership for Harveys Casino Resorts, parent company of Harveys Iowa Management Company, Inc. to Colony Investors III and Colony HCR Voteco as presented. The public was advised that the Commission's web page was up and running, and that the address was [www.iowaccess.org/irgc/](http://www.iowaccess.org/irgc/).

November 10, 1998 – The Commission met via telephonic conference call originating from the Commission's conference room to determine SIGC's compliance with conditions placed on their license relative to Title 45 CFR and 491-25.12 of the Administrative Rules. It was determined SIGC was in compliance, and a contract with Brooner & Associates to construct the land-based facility and superstructure of the vessel, grading and utility installation was approved.

November 19, 1998 – The Commission met at the West Des Moines Marriott, West Des Moines, Iowa. Mr. Ketterer advised the Commission that IRGC staff had been unable to obtain funding for a research project to determine the source of flunixin. This request was the result of an appeal filed by an owner/trainer. IRGC and IGA will negotiate an agreement to dispose of any outstanding flunixin appeals. Rules were addressed. BRC's 1999 Racing Season was approved. A proposed order regarding the removal of devices that allowed a customer to obtain funds for the use of gambling through the use of a credit card on or before midnight on November 30, 1998 was submitted. An alternative proposal was presented in which the licensees would be placed on notice that the Commission had deemed the contracts illegal and that the appropriate steps should be taken to terminate the contracts at the end of the current term. A brief discussion was held regarding RACI's charitable donations. The Commission heard an appeal of an Administrative Law Judge's Decision regarding the Commission's ability to determine when license suspensions will be served. BRC and IRGC entered into a Stipulated Agreement in which BRC agreed to a \$20,000 administrative penalty as the result of a minor gaining entrance to the casino.

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## BLUFFS RUN CASINO



### Council Bluffs, IA

#### Live Racing

	1997	1998
Racing Dates	1/1-12/31	1/1-12/31
Number of Performances	365	365
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$14,103,172	\$13,430,403
Track Commission	\$3,262,976.01	\$3,117,113.90
Breakage	\$58,754.84	\$55,608.05
State Tax	\$423,095	\$362,621
Tax to Gambler's Treatment	0	\$40,291
City/County Tax	\$141,031	\$134,304
Returned to Public	\$10,786,561.44	\$10,259,352.44
Total Purses Paid (all sources)	\$4,864,247	\$5,902,201
Unclaimed Winnings	\$96,636	\$92,804



**Simulcasting (Signals Sent-Live Greyhound)**

Simulcast Handle	\$9,198,936	\$12,938,412
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**Simulcasting (Signals Received)****Horses**

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	2,848	2,698
Total Mutuel Handle	\$20,950,367	\$15,879,364
Admissions	4,151,129	4,160,466
Breakage	\$139,007	\$116,419
State Tax	\$419,007	\$290,496
Tax to Gambler's Treatment	0	\$27,092
Unclaimed Winnings	Included with Prairie Meadows	\$67,471

**Greyhounds**

Simulcasting Dates	4/1-12/31	1/1-12/31
Number of Performances	988	1,899
Total Mutuel Handle	\$1,936,749	\$3,026,881
Breakage	\$7,447	\$10,396
State Tax	\$38,735	\$52,235
Tax to Gambler's Treatment	0	\$8,303
Unclaimed Winnings	\$487	\$12,565

Beginning July 1, 1998 an amount of the tax revenue received equal to .3% of the gross sum wagered by the pari-mutuel method was deposited in the gambling treatment fund.

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## DUBUQUE GREYHOUND PARK & CASINO



### Dubuque, IA

#### Live Racing

	<b>1997</b>	<b>1998</b>
Racing Dates	5/1-10/26	5/1-10/25
Number of Performances	161	159
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$3,502,625	\$3,484,140
Track Commission	\$807,832.85	\$801,019.74
Breakage	\$16,329.65	\$17,273.48
State Tax	\$105,079	\$94,072
Tax to Gambler's Treatment	0	\$10,452
City/County Tax	\$35,026	\$34,841
Returned to Public	\$2,678,462.50	\$2,665,961.80
Total Purses Paid (all sources)	\$1,880,799	\$2,170,540
Unclaimed Winnings	\$36,279	\$36,344



### Simulcasting (Signals Received-Greyhounds & Horses)

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	1,314	1,309
Admissions	822,817	873,009
Total Mutuel Handle	\$5,300,886	\$5,143,580
Breakage	\$12,152	\$12,919.24
State Tax	\$53,008	\$38,254
Tax to Gambler's Treatment	0	\$13,182
City/County Tax	\$53,008	\$51,436
Unclaimed Winnings	\$21,920	\$26,973

Beginning July 1, 1998 an amount of the tax revenue received equal to .3% of the gross sum wagered by the pari-mutuel method was deposited in the gambling treatment fund.

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## PRAIRIE MEADOWS RACETRACK & CASINO



### Altoona, IA

#### Live Racing

	1997	1998
Racing Dates	4/18-7/5	4/24-7/4
	7/18-9/30	7/17-9/29
Number of Performances	98	97
Admissions	See Simulcasting	See Simulcasting
Total Mutuel Handle	\$8,536,154	\$8,101,722
Track Commission	\$1,635,908.68	\$1,544,880.32
Breakage	\$73,725.68	\$75,077.61
Returned to Public	\$6,833,438.86	\$6,498,328.38
Total Purses Paid (all sources)	\$11,041,708	\$12,931,485
Unclaimed Winnings	\$61,080	\$47,286

**Simulcasting (Signals Sent-Live Horse)**

Simulcast Handle	\$43,106,976	\$51,403,156
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**Simulcasting (Signals Received)**

Simulcasting Dates	1/1-12/31	1/1-12/31
Number of Performances	4,151	4,086
Admissions	3,424,974	3,353,457
Total Mutuel Handle	\$22,230,862	\$22,405,324
Total Mutuel Handle (Horse)	\$16,298,656	\$16,430,362
Total Mutuel Handle (Greyhound)	\$5,932,206	\$5,974,962
Breakage	\$118,494	\$134,439.68
Unclaimed Winnings	\$155,335	\$90,401

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## LABORATORY TESTING

The Iowa Racing and Gaming Commission strives to protect the integrity of the sport of racing in Iowa. Iowa's urine and blood testing program is the backbone of the agency's policing functions. The program was conducted by Iowa State University Laboratory in Ames, Iowa.

It is the duty of the Iowa Racing and Gaming Commission, and its racing chemist, through chemical analysis of urine and blood samples collected from racing animals at the tracks, to insure that foreign substances are not being administered to racing animals pursuant to Iowa Code Chapter 99D.25 of the Iowa Pari-Mutuel Wagering Act. This section prohibits the administration of any foreign substance prior to a race. The Commission will continue to provide intense regulation to guarantee the racing industry in Iowa is above reproach.

The following is a summary of the samples tested and positive tests reported by the Iowa State Veterinary Diagnostic Lab in 1998 for the Iowa Racing and Gaming Commission.

	<b>URINE</b>	<b>BLOOD</b>
<b>Greyhound</b>		
Bluffs Run	5,298	
Dubuque Greyhound Park	2,321	
<b>Horse</b>		
Prairie Meadows	1,856	2,033

### POSITIVE TESTS

Caffeine	2
Flunixin	33
Hydroxypentobarbital	9
Isoxsuprine	2
Phenobarbital	1
Phenylbutazone/Oxyphenbutazone	18
Romifidine	2
Sulfamethoxazole	1
Testosterone	1
Theophylline	2
Trimethoprim	1
<b>TOTAL POSITIVES</b>	<b>72</b>

## IOWA BREEDERS' FUND

The Department of Agriculture maintains a database of thoroughbred, standardbred and quarterhorses who have qualified to be Iowa-foaled horses, as well as greyhounds, that have qualified as Iowa-whelped dogs according to Iowa Code Chapter 99D.22 and Administrative Rules of the Department of Agriculture and Land Stewardship.

An amount equal to 12% of the winner's share of any purse won by an Iowa-foaled horse or Iowa-whelped dog is withheld by the licensee from the breakage and paid at the end of the race meeting to the Department of Agriculture and Land Stewardship. The Department of Agriculture and Land Stewardship in turn pays the breeder of the winning Iowa-foaled horse or Iowa-whelped dog on December 31 of each year.

At horse tracks, 2% of the remaining breakage is distributed to the Horse Promotion Fund and the balance of the breakage at horse tracks is distributed as purse supplements to the owners of winning Iowa-bred horses.

The remainder of the breakage at greyhound tracks is divided, with 25% funding a stakes race restricted to registered Iowa-whelped greyhounds, 2% funding the Dog Promotion Fund and 73% distributed as purse supplements to the owners of winning Iowa-whelped greyhounds.

The amounts created from the total breakage and a portion of the casino revenues as statutorily required, were paid out as follows in 1998:

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## THOROUGHBRED/QUARTERHORSE

### PRAIRIE MEADOWS

Breeder's Awards	\$388,328.02
Purse Supplement to Owners of Iowa Breds	\$1,717,999.96
Horse Racing Promotion Fund	\$5,446.49
Carry-Over	\$258,621.06

## GREYHOUNDS

### BLUFFS RUN

Breeder's Awards	\$104,970.43
Purse Supplements to owners of Iowa-whelped greyhounds	\$1,227,692.08
Iowa Stakes	\$175,000.00
Carry-Over	0
Dog Racing Promotion Fund	\$3,472.87

### DUBUQUE GREYHOUND PARK

Breeder's Awards	\$48,814.32
Purse Supplements to owners of Iowa-whelped greyhounds	\$408,963.94
Iowa Stakes	\$133,333.56
Carry-Over	\$3,941.04
Dog Racing Promotion Fund	\$11,204.50

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## ALL IOWA RACETRACK CASINO TOTALS

	1997	1998
Admissions	8,398,920	8,386,932
Slot Drop	\$1,076,276,733	\$1,170,332,577
Coin In	\$4,762,013,101	\$5,078,753,741
Slot Revenue	\$254,476,278	\$267,028,279
Keno Tickets Written	\$2,572,738	\$2,752,822
Keno Revenue	\$500,151	\$576,730
Adjusted Gross Revenue	\$254,976,429	\$267,605,009
Tax to City	\$1,274,883	\$1,338,024
Tax to County	\$1,274,883	\$1,338,024
Tax to Gambler's Treatment	\$764,928	\$802,815
Tax to General Fund (Gaming)	\$51,550,122	\$59,336,335
Admission Fee	\$4,199,460	\$4,193,466

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## BLUFFS RUN CASINO



### Council Bluffs, IA

	1997	1998
Admissions	4,151,129	4,160,466
Slot Drop	\$468,151,784	\$503,974,487
Coin In	\$2,151,582,308	\$2,227,161,677
Slot Revenue	\$101,277,009	\$107,963,203
Keno Tickets Written	\$2,572,738	\$2,752,822
Keno Revenue	\$500,151	\$576,730
Adjusted Gross Revenue	\$101,777,160	\$108,539,933
Tax to City	\$508,886	\$542,699
Tax to County	\$508,886	\$542,699
Tax to Gambler's Treatment	\$305,331	\$325,620
Tax to General Fund (Gaming)	\$20,657,872	\$24,168,564
Admission Fee	\$2,075,564	\$2,080,233

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## DUBUQUE GREYHOUND PARK AND CASINO



### Dubuque, IA

	1997	1998
Admissions	822,817	873,009
Slot Drop	\$85,915,485	\$102,511,202
Coin In	\$399,650,850	\$459,386,697
Slot Revenue	\$25,840,009	\$29,379,819
Adjusted Gross Revenue	\$25,840,009	\$29,379,819
Tax to City	\$129,200	\$146,899
Tax to County	\$129,200	\$146,899
Tax to Gambler's Treatment	\$77,520	\$88,139
Tax to General Fund (Gaming)	\$4,938,882	\$6,199,219
Admission Fee	\$411,409	\$436,504

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## PRAIRIE MEADOWS RACETRACK AND CASINO



### Altoona, IA

	1997	1998
Admissions	3,424,974	3,353,457
Slot Drop	\$522,209,464	\$563,846,888
Coin In	\$2,210,779,943	\$2,392,205,367
Slot Revenue	\$127,359,260	\$129,685,257
Adjusted Gross Revenue	\$127,359,260	\$129,685,257
Tax to City	\$636,797	\$648,426
Tax to County	\$636,797	\$648,426
Tax to Gambler's Treatment	\$382,077	\$389,056
Tax to General Fund (Gaming)	\$25,953,368	\$28,968,552
Admission Fee	\$1,712,487	\$1,676,729

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## PARI-MUTUEL REVENUE AND EXPENDITURES

1998

### EXPENDITURES FOR REGULATION

Salary and Benefits	\$981,364
Travel	10,724
State Vehicle	3,483
Office Supplies	46,712
Equipment Maintenance	2,673
Printing & Binding	97
Communications	15,962
Rentals	35,600
Professional Services	727,728
Outside Services	33,841
Intra State Transfers	24,999
Advertising/Publicity	427
Data Processing	16,375
Reimbursements to Other Agencies	10,598
Office Equipment	4,651
Training & Technology	1,598
<b>TOTAL</b>	<b>\$1,916,832</b>

### REVENUES TO STATE

Annual Licensing Fee	\$3,000
Admission Fees	4,193,466
Daily License Fees	213,600
Occupational License Fees	105,780
Fines	89,115
Pari-Mutuel Tax	837,678
Gaming Tax	59,336,335
Gambling Treatment	902,135
Unclaimed Winnings	373,844
<b>TOTAL</b>	<b>\$66,054,953</b>

### REVENUES TO LOCAL GOVERNMENT

Pari-Mutuel Taxes and Gaming Taxes	\$2,896,629
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## **IOWA'S WAGERING DOLLAR**

### **IOWA'S PARI-MUTUEL DOLLAR**

Actual percentage withheld from each wagering dollar depends on the type of wager. Chapter 99D.11(5) authorizes takeout up to 18% on win, place, and show wagers; 24% on doubles (two dogs/horses/races); and 25% on triples (3+dogs/horses/races). Pari-mutuel taxes may range from 0 to 6% on live races based on increasing levels of mutuel handle. Simulcast wagering is taxed at 2% of the pari-mutuel handle. (Chapter 99D.15)

Breakage (the odd cents by which the amount payable on each dollar wagered in a pari-mutuel pool exceeds a multiple of ten cents) is distributed to the owners and breeders of Iowa-foaled horses and Iowa-whelped dogs.

### **IOWA'S GAMING DOLLAR**

Iowa's gaming industry consists of slot machines, table games, and other games of chance as authorized by the Commission. Slot machine statistics are kept on the total amount wagered and adjusted gross revenue. Each slot machine must have an 80-99% pay-out to the patron. Available data for tables games includes the drop and ratio of adjusted gross revenues to the drop.

The tax based on adjusted gross revenues from gambling games is: Up to \$1,000,000, 5%; from \$1,000,001 to \$3,000,000, 10%; above \$3,000,000 gross revenue from excursion boats, 20%. Beginning January 1, 1998, the tax based on adjusted gross revenue over \$3,000,000 from gambling games at racetrack enclosures was 24% and shall increase by 2% each succeeding calendar year until the rate is 36%. This tax, based on adjusted gross revenue, is distributed 1/2% each to the city and county, .3% to gamblers treatment, and the remainder to the state general fund up to \$60 million. The amount in excess of \$60 million is placed in the Rebuild Iowa Infrastructure Fund.

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## ALL IOWA EXCURSION BOAT TOTALS

	1997	1998
Admissions	12,226,277	12,523,215
Slot Drop	\$1,075,899,358	\$1,339,553,185
Coin In	\$5,530,187,830	\$6,558,673,012
Slot Revenue	\$346,055,831	\$399,638,801
Table Drop	\$444,074,455	\$443,665,837
Table Revenue	\$95,847,145	\$96,376,503
Adjusted Gross Revenue	\$441,902,976	\$496,015,304
Tax to City	\$2,209,514	\$2,480,075
Tax to County	\$2,209,514	\$2,480,075
Tax to Gambler's Treatment	\$1,325,707	\$1,488,047
Tax to General Fund (Gaming)	\$79,485,853	\$89,604,864
Admission Fee	\$2,526,930	\$2,693,970

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## HARVEYS KANESVILLE QUEEN



**Council Bluffs, IA**

	<b>1997</b>	<b>1998</b>
Admissions	2,814,486	2,652,479
Slot Drop	\$214,673,885	\$273,894,997
Coin In	\$1,100,913,737	\$1,348,607,973
Slot Revenue	\$62,448,850	\$76,639,889
Table Drop	\$109,888,442	\$107,571,798
Table Revenue	\$25,700,792	\$25,252,616
Adjusted Gross Revenue	\$88,149,642	\$101,892,505
Tax to City	\$440,748	\$509,463
Tax to County	\$440,748	\$509,463
Tax to Gambler's Treatment	\$264,449	\$305,677
Tax to General Fund (Gaming)	\$16,133,982	\$18,703,899
Admission Fee	\$280,770	\$299,330

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## AMERISTAR II



### Council Bluffs, IA

	1997	1998
Admissions	2,179,445	2,282,987
Slot Drop	\$211,955,420	\$270,356,256
Coin In	\$1,032,829,221	\$1,251,932,179
Slot Revenue	\$56,103,230	\$64,432,708
Table Drop	\$97,162,026	\$96,039,970
Table Revenue	\$20,509,137	\$20,940,990
Adjusted Gross Revenue	\$76,612,367	\$85,373,698
Tax to City	\$383,061	\$426,868
Tax to County	\$383,061	\$426,868
Tax to Gambler's Treatment	\$229,837	\$256,121
Tax to General Fund (Gaming)	\$13,976,513	\$15,614,882
Admission Fee	\$280,770	\$299,330

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## MISS MARQUETTE



### Marquette, IA

	1997	1998
Admissions	791,084	777,008
Slot Drop	\$67,250,023	\$88,338,201
Coin In	\$343,245,454	\$424,360,051
Slot Revenue	\$22,952,932	\$27,526,623
Table Drop	\$29,779,493	\$30,111,215
Table Revenue	\$6,585,944	\$6,244,712
Adjusted Gross Revenue	\$29,538,876	\$33,771,335
Tax to City	\$147,695	\$168,856
Tax to County	\$147,695	\$168,856
Tax to Gambler's Treatment	\$88,618	\$101,313
Tax to General Fund (Gaming)	\$5,173,770	\$5,965,240
Admission Fee	\$280,770	\$299,330

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## DUBUQUE DIAMOND JO



### Dubuque, IA

	1997	1998
Admissions	1,111,155	1,142,008
Slot Drop	\$100,357,337	\$122,935,483
Coin In	\$480,614,884	\$569,805,419
Slot Revenue	\$32,204,499	\$35,695,445
Table Drop	\$42,881,576	\$44,036,233
Table Revenue	\$8,385,377	\$8,451,729
Adjusted Gross Revenue	\$40,589,876	\$44,147,174
Tax to City	\$202,949	\$220,735
Tax to County	\$202,949	\$220,735
Tax to Gambler's Treatment	\$121,769	\$132,442
Tax to General Fund (Gaming)	\$7,240,307	\$7,905,521
Admission Fee	\$280,770	\$299,330

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## CATFISH BEND CASINO



### Fort Madison, IA (Summer) Burlington, IA (Winter)

	1997	1998
Admissions	543,213	636,875
Slot Drop	\$49,328,652	\$63,794,602
Coin In	\$235,324,401	\$284,908,274
Slot Revenue	\$18,988,614	\$22,103,323
Table Drop	\$22,370,362	\$23,370,999
Table Revenue	\$5,104,060	\$5,172,331
Adjusted Gross Revenue	\$24,092,674	\$27,275,654
Tax to City	\$120,464	\$136,378
Tax to County	\$120,464	\$136,378
Tax to Gambler's Treatment	\$72,277	\$81,828
Tax to General Fund (Gaming)	\$4,155,329	\$4,750,548
Admission Fee	\$280,770	\$299,330

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## MISSISSIPPI BELLE II



### Clinton, IA

	1997	1998
Admissions	646,479	644,399
Slot Drop	\$63,392,035	\$68,074,404
Coin In	\$347,079,921	\$351,109,145
Slot Revenue	\$24,441,433	\$24,724,939
Table Drop	\$17,422,062	\$14,324,485
Table Revenue	\$3,654,598	\$2,954,345
Adjusted Gross Revenue	\$28,096,031	\$27,679,284
Tax to City	\$140,481	\$138,396
Tax to County	\$140,481	\$138,396
Tax to Gambler's Treatment	\$84,288	\$83,038
Tax to General Fund (Gaming)	\$4,903,957	\$4,826,026
Admission Fee	\$280,770	\$299,330

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## BELLE OF SIOUX CITY



### Sioux City, IA

	1997	1998
Admissions	771,516	750,396
Slot Drop	\$26,594,396	\$37,194,984
Coin In	\$185,491,298	\$227,673,417
Slot Revenue	\$14,660,900	\$16,604,322
Table Drop	\$25,924,660	\$25,932,096
Table Revenue	\$6,049,030	\$6,135,169
Adjusted Gross Revenue	\$20,709,930	\$22,739,491
Tax to City	\$103,549	\$113,698
Tax to County	\$103,549	\$113,698
Tax to Gambler's Treatment	\$62,129	\$68,219
Tax to General Fund (Gaming)	\$3,522,756	\$3,902,285
Admission Fee	\$280,770	\$299,330

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## THE PRESIDENT



### Davenport, IA

	1997	1998
Admissions	1,664,476	1,767,555
Slot Drop	\$148,156,159	\$178,805,322
Coin In	\$873,424,124	\$995,610,478
Slot Revenue	\$54,943,179	\$62,826,277
Table Drop	\$45,977,217	\$45,155,418
Table Revenue	\$9,729,048	\$9,346,436
Adjusted Gross Revenue	\$64,672,227	\$72,172,713
Tax to City	\$323,361	\$360,864
Tax to County	\$323,361	\$360,864
Tax to Gambler's Treatment	\$194,017	\$216,518
Tax to General Fund (Gaming)	\$11,743,706	\$13,146,298
Admission Fee	\$280,770	\$299,330

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## LADY LUCK BETTENDORF



### Bettendorf, IA

	1997	1998
Admissions	1,704,423	1,869,508
Slot Drop	\$194,191,451	\$236,158,936
Coin In	\$931,264,790	\$1,104,666,076
Slot Revenue	\$59,312,194	\$69,085,275
Table Drop	\$52,668,617	\$57,123,623
Table Revenue	\$10,129,159	\$11,878,175
Adjusted Gross Revenue	\$69,441,353	\$80,963,450
Tax to City	\$347,207	\$404,817
Tax to County	\$347,207	\$404,817
Tax to Gambler's Treatment	\$208,323	\$242,891
Tax to General Fund (Gaming)	\$12,635,533	\$14,790,165
Admission Fee	\$280,770	\$299,330

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**EXCURSION BOAT REVENUE AND EXPENDITURES****1998****EXPENDITURES FOR REGULATION**

Salary and Benefits	\$913,024
Travel	24,618
State Vehicle	3,694
Office Supplies	17,639
Equipment Maintenance	8,496
Other Supplies	3,075
Printing & Binding	587
Communications	12,988
Rentals	39,725
Professional Services	26,867
Outside Services	4,410
Intra State Transfers	29,871
Advertising/Publicity	52
Data Processing	55,524
Reimbursements to Other Agencies	10,588
Office Equipment	64,400
Training & Technology	4,577
<b>TOTAL</b>	<b>\$1,220,135</b>

**REVENUES TO STATE**

Annual Licensing Fees	\$80,535
Admission Fees	2,693,970
Initial Application Fees	0
Occupational License Fees	166,020
Manufacturers/Distributors License Fees	28,000
Fines	28,675
Gaming Tax	89,604,864
Gambler's Treatment	1,488,047
<b>TOTAL</b>	<b>\$94,090,111</b>

**REVENUES TO LOCAL GOVERNMENT**

Gaming Taxes	\$4,960,154
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\*Many local governments charge an admission fee not to exceed \$.50/person as authorized under 99F.10.