



Florida Gaming Control Commission

ANNUAL REPORT
2023 - 2024

FLGaming.gov



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Florida Gaming Control Commission



The Honorable Ron DeSantis,
Governor of Florida
Plaza Level 5, The Capitol
400 South Monroe Street
Tallahassee, FL 32399-0001

The Honorable Ben Albritton
President, Florida Senate
Room 409, The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

The Honorable Daniel Perez
Speaker, Florida House of
Representatives
Room 420, The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Dear Governor DeSantis, President Albritton, and Speaker Perez:

On behalf of the Commissioners and all of us at the Florida Gaming Control Commission, we appreciate the support of Governor DeSantis and the Florida Legislature as we fulfill our mission of preserving and protecting the integrity of gaming activities in Florida through fair regulation, licensing, effective criminal investigation, and enforcement. As we continue to address both legal gaming opportunities, and contend with illegal gambling activity throughout the state, the collaboration in addressing needs for Florida's communities is paramount. We look forward to continuing to cooperatively establish and achieve goals to ensure the integrity of gaming in Florida.

The Florida Gaming Control Commission, alongside our industry partners and law enforcement stakeholders, are committed to providing gaming opportunities for Floridians and visitors that provide player protections. We are equally committed to combating illegal activity, generating state revenue, and fostering game integrity. Gaming revenue has significant and broad economic impacts throughout the state, contributing to not only educational and environmental programs, but also to local communities.

It is an honor to present the Florida Gaming Control Commission's 2023-2024 Annual Report, contained herein, which demonstrates the successful outcomes of the gaming industry in Florida. This report includes updates from our commercial gaming facilities, as well as those within the scope of the 2021 Gaming Compact with the Seminole Tribe of Florida.

Thank you for the opportunity to carry Florida's vision for gaming forward and to share these key updates. The Commission remains dedicated to ensuring and safeguarding state revenue to fund priority programs and projects.

Respectfully,

Louis Trombetta
Executive Director
Florida Gaming Control Commission

Commissioners



JULIE I. BROWN, VICE CHAIR

Julie Imanuel Brown serves as Vice Chair of the Florida Gaming Control Commission and was reappointed by Governor DeSantis in May 2022. She previously served as inaugural Chair of the FGCC. Brown brings substantial regulatory and legal experience from several significant roles in the public and private sectors. Brown was previously Secretary of the Florida Department of Business and Professional Regulation, leading the state's regulation of more than 1.4 million licenses across over 30 fields of industry. From 2011 throughout 2021, Brown served three terms as a commissioner

on the Florida Public Service Commission, including as Chair from 2016 to 2018. She led FPSC's recommendations of electric utility storm-hardening actions following a period when Florida experienced major hurricane impacts for the first time in more than a decade, and established initiatives between the Commission and its stakeholders with improvements in technology, communication, and quality of service. Before serving on the FPSC, Brown was Associate Legal Counsel of First American Corporation, where she handled a variety of regulatory compliance and legal issues in the Eastern, Midwest, and Mid-Atlantic regions. She represented corporate clients with a specialized focus on mergers, acquisitions, and securities, served as Director of Franchise Sales and Development for Checkers Drive-In Restaurants, Inc., and was an Assistant City Attorney for the City of Tampa.

Brown has been involved with various professional and civic affiliations. She was appointed as one of 11 commissioners on the Florida Women's Suffrage Centennial Commission, chaired the Florida Legislature's 19-member Study Committee on Investor-Owned Water and Wastewater Utility Systems, was appointed to the Southern States Energy Board (SSEB) Blue Ribbon Task Force, and has served as a director on utility boards, including the National Association of Regulatory Utility Commissioners, Gas Technology Institute's Advisory Board, and Nuclear Waste Strategy Coalition.

Brown graduated magna cum laude with a Bachelor of Science from the University of Florida, where she was the recipient of the Outstanding Female Leader award, President of Florida Blue Key, inducted into the Hall of Fame, and received the Dean's Cup for the College of Journalism and Communications. She earned a Juris Doctorate from the University of Florida, Levin College of Law. She is a member of the Florida Bar, is a Florida Real Estate Broker, and a member of Leadership Florida, Class XXXIII. Brown and her husband have two children and live in Tampa, Florida.



JOHN D'AQUILA, COMMISSIONER

John D'Aquila has over 35 years of experience as a Certified Public Accountant, Chief Financial Officer, Chief Executive Officer, entrepreneur, and consultant for entrepreneurs and emerging growth companies in diversified industries. He holds active CPA licenses for Florida and New York. D'Aquila started his career with the Ernst & Young Entrepreneurial Services Group in New York. He subsequently served as Chief Financial Officer and Vice President of Comstock Images, overseeing expansion into five countries over nine years. He has founded a successful multi-state retail business and has founded and managed a successful accounting services and tax preparation firm. He

served eight years on the Board of Directors of the Binghamton University National Alumni Association during its first campaign. He also served six years on the Board of Directors of the Northeast Florida Society of Financial Professionals. He served as Vice Chairman of the Finance Committee of the Sawgrass Country Club for many years.

He is a member of the New York State Society of CPAs, the American Institute of CPAs, and is a Chartered Global Management Accountant. He has been recognized by the French American Chamber of Commerce with a Corporate Achievement Award in connection with his role associated with building a successful USA business in France, Germany, Luxembourg, and the United Kingdom. D'Aquila is a Voice of Democracy Scholarship Suffolk County winner and a recipient of the American Legion Citizenship award. He earned his Bachelor of Science in Accounting at Binghamton University and became a Certified Public Accountant subsequently in both New York and Florida.

Commissioners



CHARLES (CHUCK) DRAGO, COMMISSIONER

Chuck Drago is a former police chief with over 35 years of law enforcement experience. He served 29 years with the Fort Lauderdale Police Department, where he rose from police officer to assistant chief of police. During his tenure, he served in many areas including homicide, organized crime, vice, and narcotics. In 2004, Drago was appointed as the Chief of Police for the City of Oviedo where he was responsible for bringing community policing into the city.

As a Florida Certified Police Instructor, he has trained thousands of police instructors and officers across the country in use of force, undercover operations, criminal investigations, patrol procedures, and domestic violence. Drago has been a guest lecturer at colleges and universities on strategies for reducing officer-involved shootings, biased-based policing, use of force, ethics, and current trends in policing. He was instrumental in developing and teaching the first “Stalking Investigations” course for police officers in Florida.

Following a successful career as a law enforcement officer, Drago joined the Florida Department of Business and Professional Regulation (DBPR), first as Deputy Secretary and then later served as Secretary. At the time, DBPR was the agency tasked with regulating the Pari-Mutuel Wagering industry prior to the creation of the Florida Gaming Control Commission. Additionally, Drago gained knowledge of multi-agency operations as a Deputy Chief of Staff in the Executive Office of the Governor.

Following his tenure in Florida State Government, he founded Drago Professional Consultants, advising police departments, law firms, and media in proper police practices and policies. Drago has served as a certified expert witness in police practices throughout the country in state and federal courts. He earned an Associate Degree in Criminal Justice from the State University of New York, a Bachelor’s Degree in Criminal Justice from St. Thomas University (Miami), and is a graduate of the Southern Police Institute at The University of Louisville.

TINA REPP, COMMISSIONER

Tina Repp was appointed in April 2023 to serve as a commissioner of the Florida Gaming Control Commission. She retired as a Special Agent from the Federal Bureau of Investigation with more than 23 years of investigating Medicare fraud, complex financial crimes, government program fraud, elder fraud, and transnational organized crime.

As an FBI special agent, she received advanced training in anti-money laundering and international financial transactions. Repp was an FBI hostage/crisis negotiator and legal advisor, and has worked closely with state and federal prosecutors, local and international law enforcement officers, and regulatory agencies to investigate and help prosecute criminals throughout the nation.

During her FBI career, she received many awards including the Tampa Region Financial Crimes and Inspector General Council Award for a Complex Financial Investigation, the Office of the Inspector General Exceptional Achievement Award for Medicare Fraud, the U.S. Department of Justice Initiative Award, a Tampa Region Financial Crimes and Inspectors General Council Certificate of Achievement for a Joint Investigation, and a U.S. Office of Inspector General Exceptional Achievement Award. Over multiple years, she was recognized by the U.S. Attorney’s Office, Middle District of Florida, as the Outstanding Law Enforcement Officer for Victim Crimes, Economic Crimes, and Special Prosecutions.

Repp earned her Bachelor’s Degree in Communications and International Relations from Baldwin Wallace University and her Juris Doctorate from Cleveland State University. Prior to the FBI, she practiced law in Ohio. Ms. Repp actively volunteers at Polk County Schools.



Agency Overview

The Florida Gaming Control Commission is responsible for exercising all regulatory and executive powers of the state with respect to legal gaming, including pari-mutuel wagering, cardrooms, slot machine facilities, oversight of gaming compacts, and other forms of gambling authorized by state law, excluding the state lottery, as well as directly enforcing Florida's gaming laws and combatting illegal gambling activities.

Commissioners are appointed by the Governor. The commissioners appoint an executive director to lead agency operations with a team of nearly 200 staff members. The agency is organized within the Attorney General's Office, Department of Legal Affairs.

Mission

The mission of the Florida Gaming Control Commission is to preserve and protect the integrity of gaming activities through fair regulation, licensing, effective criminal investigation, and enforcement.

Goals

- Provide efficient regulation of licensed gaming activity.
- Investigate, support, and provide information to oppose criminal gambling elements in Florida.
- Protect the health and safety of Floridians.
- Secure state revenues.

Impacts of Gaming in Florida

According to the American Gaming Association, Florida sees significant economic impacts from legal gaming:

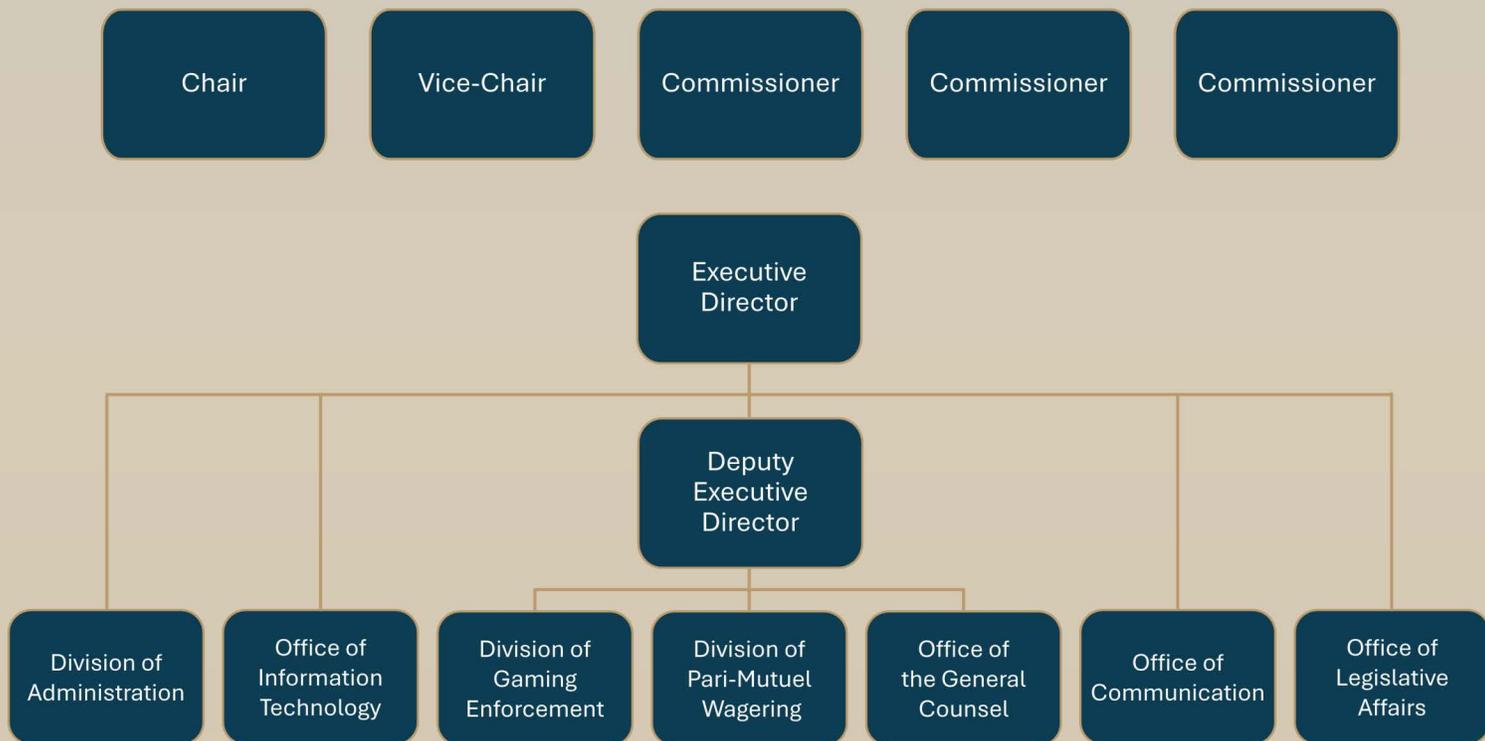
\$12.7 Billion
Annual Economic Impact of
Legal Gaming in Florida

\$2.1 Billion
Annual Tax Revenue in Florida
from Legal Gaming

73,000 Jobs Supported
with Florida Commercial & Tribal
Gaming Operators & Suppliers



Organizational Structure





Division of Gaming Enforcement

For Fiscal Year 2023-2024 alone, the Commission received over 2,000 complaints of unauthorized, illegal, or otherwise criminal gaming activities. These illegal gaming activities range from backroom poker games to illegal slot machine casinos seemingly popping up overnight in local communities to illegal sports betting websites not paying out wagers. Like other criminal enterprises looking to exploit their victims, illegal gaming enterprises often target more vulnerable populations. Such targeting includes promoting illegal slot machines that are secretly rigged to never award a player with any prize. Additionally, illegal gaming activities do not occur in a vacuum. Left unchecked, illegal gaming can become a breeding ground for dangerous crimes such as sales of illegal narcotics, armed robbery, and even murder.

The Commission's Division of Gaming Enforcement ("DGE") is primarily responsible for combating illegal gaming. DGE strives to protect the public by detecting, investigating, and interrupting illegal gaming activities. DGE primarily carries out its duty in two ways. First, since its creation in 2022, DGE has worked across the state to establish itself as the subject matter expert on gaming crimes—prior to 2022, there was no statewide law enforcement agency tasked with combatting gaming crimes. DGE has worked with local, state, and federal law enforcement agencies to help explain Florida's gaming laws and connect those combatting illegal gaming with technical experts who can help uncover and explain the backend of illegal gaming operations. Second, DGE actively pursues allegations of illegal gaming activities statewide while also supporting local, state, and federal law enforcement agencies with their investigations. Such support includes the storage of contraband, including illegal slot machines.

Efforts from DGE and its partner agencies have been successful. Since July 2022, more than 2,000 illegal slot machines and \$4.3 million have been seized. But not all of the fight against illegal gaming can take place out in the open. Criminals hide their nefarious activities. Criminals engaged in illegal gaming activities, like those pushing illegal and rigged slot machines, are no different. Accordingly, DGE must uncover and meet these criminals where they hide. To accomplish this, DGE performs significant criminal intelligence gathering and undercover work. In fact, the vast majority of DGE's work takes place outside of public view. These efforts take time but will continue to result in more search warrants, more seizures and arrests, and less illegal gaming.

DGE Highlights

Highlights from the past fiscal year include:

- Nearly 1,000 illegal slot machines seized (with nearly 1,200 more to date in FY 2024-2025);
- More than \$3.3 million of illicit funds seized (with nearly \$700,000 more to date in FY 2024-2025);
- More than a dozen illegal casinos closed; and
- Outreach and ongoing collaboration with dozens of local, state, and federal law enforcement agencies.





Division of Pari-Mutuel Wagering

The Division of Pari-Mutuel Wagering (DPMW) is charged with regulating licensed pari-mutuel, cardroom, and slot machine gaming industries, as authorized by Chapters 550, 551, and Section 849.086, Florida Statutes (F.S). Pari-mutuel wagering is authorized for thoroughbred racing, harness horse racing, quarter horse racing, jai alai games, and simulcast racing. Cardrooms are authorized at licensed pari-mutuel facilities throughout Florida, and slot machine gaming at licensed pari-mutuel facilities in Broward and Miami-Dade counties.

DPMW's structure includes four functional areas including Revenue and Auditing, Operations, Investigations, and Slot Operations. In its effort to maintain the integrity of authorized gaming in Florida and protect the welfare of the patrons and racing animals, DPMW maintains the following roles and responsibilities:

- Ensure occupational licensure for individuals and businesses working/conducting business at pari-mutuel facilities.
- Complete comprehensive review of pari-mutuel, cardroom, and slot annual operating licenses and associated amendment requests for approval or denial by the Commissioners.
- Monitor horse races and conduct inquiries and hearings for alleged violations of the state's pari-mutuel laws.
- Collect horse urine, blood, and other samples, for the racing laboratory for detection of impermissible substances or medications in accordance with the Horseracing Integrity and Safety Authority (HISA).
- Conduct compliance audits to include pari-mutuel broadcast exchanges, interstate wagering restrictions, verification that statutory and rule procedures are followed, tracing reported revenue amounts to accounting transaction source documentation, oversight of wagering pools, transmission of pari-mutuel information, proper calculations to winning pool wagers, and approval of totalizator security plans and software upgrades.
- Investigate patron complaints and alleged statutory or rule violations that occur at pari-mutuel facilities, cardrooms, and slot machine gaming areas, and perform in-depth background reviews of applicants with disqualifying criminal convictions who are requesting a waiver from the Commission.
- Oversight of day-to-day operations at slot machine facilities, daily revenue reconciliations, verification that slot machines have been certified by an independent testing laboratory, approval of slot machine shipments, and ensuring slot machine gaming activity meets or exceeds the state's minimum 85% payout threshold.
- Safeguard and account for state revenue, perform financial audits, develop revenue projections for the Revenue Estimating Conferences, maintain cash flow statements, compile statistical information, and ensure for timely transfers of slot tax revenue to the Education Enhancement Trust Fund.
- Determine and process the annual cardroom county/municipality distribution.



2023-2024 DPMW Regulatory & Performance Overview

- Completed comprehensive reviews of 40 pari-mutuel wagering annual operating license applications, one non-wagering license application, 30 annual cardroom license applications, and eight annual slot license applications. As of December 1, 2024, the Division is currently reviewing three annual slot renewal license applications and two pari-mutuel amended operating license applications.
- Processed 14,802 occupational license applications for businesses and individuals, of which 2,319 were related to cardroom operations, 9,323 were related to pari-mutuel operations, and 3,160 were related to slot machine operations. 40 applications were denied.
- Issued 16 rulings and five consent orders with assessed fines and/or imposed license suspensions for violations related to horse racing. In conjunction with the Board of Stewards, 33 HISA-related hearings were conducted resulting in 27 license suspensions and assessed fines.
- Conducted 21 pari-mutuel compliance audits, 13 cardroom audits, eight slot audits, two breeders' and owners' awards audit, as well as nine totalizator software upgrades and totalizator malfunction notifications submitted to the division.
- Investigated 224 pari-mutuel occupational license waiver requests, complaints, and potential violations related to pari-mutuel, cardroom, and slot activity and conducted 1,504 facility visits and performed 582 pari-mutuel inspections to ensure statutory and regulatory compliance.
- Performed 5,484 slot inspections, of which 36 items were found to be non-compliant, with one turned over to Investigations. Additionally, 655 shipments of authorized slot machines and components were approved, which required 7,250 slot machine software verifications and 9,877 slot machine conversions, denomination and/or game theme changes, slot machine relocations, and other related slot machine changes.
- Reconciled 550 pari-mutuel, cardroom, and slot monthly remittance reports, 26 uniform annual report audits and performed additional financial analysis and statistical of wagering activity.
- Collected 8,064 horse urine and blood samples for submission to the racing lab established by the Horseracing Integrity & Welfare Unit (HIWU) for testing of impermissible substances and medication levels.
- Completed 71 inspections of tribal gaming facilities spanning over 710 staff hours.
- Issued 176 Final Orders relating to regulatory oversight of pari-mutuel permitholders, applicants, licensees, and other industry stakeholders.



Rule Changes

2023-2024 Adopted Rules

- Rule 75-15.002 of the Florida Administrative Code, created effective October 29, 2024. Rule 75-15.002 incorporates by reference a Memorandum of Agreement between the Seminole Tribe of Florida and the State of Florida, which sets forth the process for the Commission's review of appeals of the Seminole Tribal Gaming Commission's resolutions of patron disputes.
- Rule 75-5.003 of the Florida Administrative Code, amended effective October 23, 2024, to clarify the occupations and groups of persons who are exempt from the fingerprint requirements of section 550.105, F.S.

Rules in Development

To reflect the prohibition on live greyhound racing in Florida law, on October 21, 2024, the Commission published the following proposed rules, on the agenda for the December 5, 2024 Commission Meeting for final adoption :

- Chapter 75-2 of the Florida Administrative Code
 - a. Rule 75-2.001
 - b. Rule 75-2.004
 - c. Rule 75-2.006
 - d. Rule 75-2.010
 - e. Rule 75-2.011
 - f. Rule 75-2.012
 - g. Rule 75-2.020
 - h. Rule 75-2.023
 - i. Rule 75-2.024
 - j. Rule 75-2.025
- Chapter 75-3 of the Florida Administrative Code
 - a. Rule 75-3.001
 - b. Rule 75-3.002
 - c. Rule 75-3.003
 - d. Rule 75-3.004
- Chapter 75-5 of the Florida Administrative Code
 - a. Rule 75-5.002
 - b. Rule 75-5.004
- Chapter 75-6 of the Florida Administrative Code
 - a. Rule 75-6.001
 - b. Rule 75-6.002
 - c. Rule 75-6.004
 - d. Rule 75-6.0052
 - e. Rule 75-6.006
 - f. Rule 75-6.009
 - g. Rule 75-6.012
- Rule 75-7.020 of the Florida Administrative Code
- Chapter 75-8 of the Florida Administrative Code
 - a. Rule 75-8.003
 - b. Rule 75-8.006
- Rule 75-9.004 of the Florida Administrative Code

On September 6, 2023, the Commission published notices of rule development to address cashless wagering in licensed slot machine facilities for Chapter 75-14 of the Florida Administrative Code, including the following rules:

- Rule 75-14.001
- Rule 75-14.016
- Rule 75-14.022
- Rule 75-14.047
- Rule 75-14.054
- Rule 75-14.072
- Rule 75-14.076



Events Impacting the Season

- August 29-30, 2023: Hurricane Idalia made landfall in Florida's southern coastline and continued northward, with the center passing west of Tampa, and then into the Florida Big Bend region. Facility closures included:
 - ❑ St. Petersburg Kennel Club, d/b/a Derby Lane, closure Aug. 29-30, 2023
 - ❑ Gretna Racing, LLC, d/b/a Creek Entertainment, closure Aug. 29, 2023
 - ❑ TBD Entertainment, LLC, d/b/a Lucky's Cardroom, closure Aug. 29-30, 2023
 - ❑ Tampa Bay Downs, Inc., closure Aug. 29-30, 2023
 - ❑ West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club, closure Aug. 30, 2023
 - ❑ Daytona Beach Kennel Club and Poker Room, d/b/a Daytona Beach Racing & Card Club, closure Aug. 30, 2023
 - ❑ Hamilton Horsetrack, LLC, closed Aug. 9, 2023, and remains closed at publishing of this annual report.
- September 18, 2023: FGCC approved a cardroom license for Ocala Breeders' Sales Company, Inc., to operate 34 cardroom tables, located at 1701 SW 60th Avenue, Ocala, FL 34474.
- October 28, 2023: OBS Real Estate Holding, LLC d/b/a Ocala Gainesville Poker and Jai Alai closed cardroom operations at 4601 West Highway 318, Citra, FL 32113, but maintained an annual cardroom operating license.
- The Seminole Tribe of Florida resumed revenue sharing with the State. After a soft opening in November 2023, the Tribe formally launched the statewide reactivation of its sports betting program on December 7, 2023, as well as newly-authorized games of craps and roulette. Payments resumed in January 2024. The Revenue Estimating Conference formally recognized the renewed stream of receipts on February 20, 2024.
- CS/SB 1638 passed and was approved by Governor DeSantis, which significantly changed the expected distribution of receipts from gaming revenue received from the Seminole Tribe of Florida. Instead of entirely benefiting the General Revenue Fund, 96 percent of distributions will go to trust funds that provide funding for environmental resource management.
- HB 5203 passed and was approved by Governor DeSantis, allowing FGCC to keep any machine, apparatus, or device and all money and other things of value seized as part of an investigation. Proceeds from the sale of such contraband may be deposited into the Pari-Mutuel Wagering Trust Fund or FGCC Federal Law Enforcement Trust Fund.
- Chapter 2024-252, Laws of Florida, amending section 119.071, Florida Statutes, to exempt from the public records requirements certain personal identifying and location information of current and former commissioners of the Florida Gaming Control Commission and their spouses and children.
- During the 2024 Session, Chapter 2024-115, L.O.F. (SB 804) passed both the House and Senate chambers and was approved by Governor DeSantis. This bill became effective July 1, 2024, and included the following:
 - ❑ Provided that FGCC may deny, suspend, or revoke a license where the applicant has falsely sworn to a material statement in the application for licensure.
 - ❑ Authorized FGCC to provide service of administrative complaints, final orders, or other official documents via mail or email; requires applicants for licensure with FGCC to provide a current mailing address and email address and notify the Commission of any changes to either.
 - ❑ Amended the pari-mutuel annual application and license issuance window by 30 days to allow pari-mutuel permitholders to plan for operating dates in the upcoming fiscal year. Amended the annual application and license dates for non-wagering permits to establish consistency with those for wagering permits and authorized FGCC to extend a non-wagering license for the calendar year through the 2024-2025 fiscal year upon application for such extension by the non-wagering permitholder. Also, it established consistency for pari-mutuel permitholders, including jai alai permitholders, to amend performance dates to their annual pari-mutuel operating license.
 - ❑ Authorized FGCC to deny, suspend, or place conditions on a Florida pari-mutuel occupational license holder subject to a suspension or period of ineligibility issued by the Horse Racing and Integrity Authority.
 - ❑ Amended provisions for licensed horse tracks to receive broadcasts of horseraces from locations outside the state.
 - ❑ Established a consistent period for annual financial reports due to FGCC for slot machine operators to the same period required for pari-mutuel permitholders, i.e., 120 days after the end of their fiscal year. Included a similar requirement for cardroom operators.
 - ❑ Authorized FGCC to consider a waiver for certain criminal offenses for slot machine occupational license applicants consistent with waiver considerations existing for pari-mutuel occupational license applicants.
 - ❑ Deleted obsolete pari-mutuel provisions.



Litigation

Jefferson County Kennel Club, Inc. v. Florida Gaming Control Commission, Second Judicial Circuit, Leon County, Florida; case number 2023 CA 002048, Florida First District Court of Appeal; case number 1D24-2523

On August 11, 2023, Jefferson County Kennel Club (JCKC) filed a complaint in the Circuit Court of the Second Judicial Circuit, in and for Leon County, Florida, seeking a declaration that Florida law under which the Commission intends to revoke its pari-mutuel permit because JCKC did not hold an operating license during the 2020-2021 fiscal year, is unconstitutional and an invalid special law, or, in the alternative, that the intended revocation constitutes a taking and impairment of contract without just compensation, and an injunction prohibiting the Commission from revoking its pari-mutuel permit. On January 11, 2024, the circuit court granted the Commission's motion to dismiss the unjust taking count of the complaint. On August 28, 2024, the circuit court granted the Commission's motion for summary judgment as to all remaining counts of the complaint, holding that the challenged law is constitutional under the Florida constitution and that no impairment of contract occurred.

JCKC is appealing the lower court's ruling before the First District Court of Appeal; briefing has yet to commence.

Debary Real Estate Holdings, LLC v. Florida Gaming Control Commission, United States District Court for the Northern District of Florida; case number 4:23-cv-358-AW-MAF

On August 12, 2023, Debary Real Estate Holdings, LLC (Debary) filed a complaint in the U.S. District Court for the Northern District of Florida, seeking a declaration that Florida law under which the Commission intends to revoke its pari-mutuel permit because Debary did not hold an operating license during the 2020-2021 fiscal year, is unconstitutional or, in the alternative, that the intended revocation constitutes a taking without just compensation, and an injunction prohibiting the Commission from revoking its pari-mutuel permit.

On January 29, 2024, the United States District Court granted the Commission's motion to dismiss all counts of the complaint without prejudice, noting that Debary could not likely cure the issues discussed therein. On February 6, 2024, Debary voluntarily dismissed the complaint.

Ramsey Zimmerman v. Florida Gaming Control Commission, Florida Fifth District Court of Appeal; case number 5D23-1062

On March 6, 2023, Ramsey Zimmerman (the "Applicant") appealed the Commission's Final Order, denying the Applicant's application for licensure due to disqualifying criminal offenses under section 550.105(5), Florida Statutes. In his appeal, the Applicant argued that the Final Order constituted a deviation from the precedent established by the Commission based on three previously issued Final Orders.

On January 12, 2024, the Fifth District Court of Appeal affirmed the Commission's Final Order, ruling that the cases Applicant asserted as precedent do not constitute officially stated agency policy and do not qualify as prior agency practice and that there is competent substantial evidence to support the Commission's findings and exercise of its discretion to deny the Applicant's application for licensure. On March 12, 2024, the Fifth District Court of Appeal issued its mandate in the case.



Litigation

South Marion Real Estate Holdings, LLC d/b/a Oxford Downs and Darold R. Donnelly v. Florida Gaming Control Commission, Florida Fifth District Court of Appeal; case number 5D22-1477

On June 21, 2022, South Marion Real Estate Holdings, LLC d/b/a Oxford Downs and Darold R. Donnelly (together, the “Appellants”), appealed to the Fifth District Court of Appeal a final order from the Division of Administrative Hearings dismissing the Appellants’ challenge of Rule 61D-11.005(5) of the Florida Administrative Code (now Rule 75-11.005(5)), which prohibits cardroom license-holders from gambling where they work.

On May 17, 2024, the Fifth District Court of Appeal affirmed the final order of the Division of Administrative Hearings, ruling that the Commission has statutory authority to issue the Rule under the rulemaking authority granted by sections 550.0251(12) and 849.086(4), Florida Statutes, and that the Rule does not enlarge, modify, or contravene section 849.086, Florida Statutes. The formal mandate of the Fifth District Court of Appeal was filed on June 11, 2024.

Florida Gaming Control Commission v. Tampa Bay Downs, Inc., Florida First District Court of Appeal; case number 1D22-2802, DOAH Case No. 22-1121RU

On September 7, 2022, the Commission appealed to the First District Court of Appeal a Division of Administrative Hearings final order determining that the Commission’s reading of section 550.0951(3)(c)1, Florida Statutes, to require a guest track thoroughbred permitholder to be within 25 miles of another thoroughbred permitholder in order to pay a reduced tax rate for signal received from a host track is an invalid, unadopted rule.

On September 11, 2024, the First District Court of Appeal affirmed the lower tribunal’s final order, holding that the plain language of Section 550.0951(3)(c)1 does not preclude a thoroughbred permitholder “operating as a host track and meeting the criteria for a guest track” from qualifying for the reduced tax rate. The formal mandate of the First District Court of Appeal was filed on November 15, 2024.

Tampa Bay Downs, Inc. v. Florida Gaming Control Commission, Division of Administrative Hearings; case number 22-001127

On March 31, 2022, Tampa Bay Downs, Inc. (the “Petitioner”) petitioned at the Division of Administrative Hearings, contesting the Commission’s denial of its tax refund request based on its interpretation of section 550.0951(3)(c)1, Florida Statutes. The total amount requested by the Petitioner as a refund of an overpayment is \$264,965.68. The case has been held in abeyance pending the resolution of the Commission’s appeal of Florida Gaming Control Commission v. Tampa Bay Downs, Inc., No. 1D2022-2802, 2024 WL 4141246 (Fla 1st DCA 2024).



Litigation

FORFEITURE CASES

As of November 2024, five proceedings seeking forfeiture of funds seized from illegal casinos have been resolved in favor of the Commission in four counties. The total amount forfeited to the Commission is \$234,155.66.

There is one pending forfeiture proceeding. The amount seized and subject to forfeiture is \$987,674.61.

West Flagler Association, Ltd. and Bonita-Fort Myers Corporation, d/b/a Bonita Springs Poker Room v. Debra Haaland and United States Department of the Interior, United States Court of Appeals for the District of Columbia Circuit; case number 21-5265

In early 2021, two entities that hold pari-mutuel wagering permits issued by the Commission and one individual involved in Florida's gaming industry (together, the "Permitholders") challenged the Secretary of the Interior's approval of the 2021 Gaming Compact between the Seminole Tribe of Florida and the State of Florida, claiming that it violates the provisions of the Indian Gaming Regulatory Act. In November 2021, the United States District Court for the District of Columbia entered an order invalidating the Compact. The order was appealed at the United States Court of Appeals for the District of Columbia Circuit. On June 30, 2023, the United States Court of Appeals vacated the lower tribunal's decision, upholding the validity of the Compact. The formal mandate of the Court was filed on October 6, 2023.

On June 17, 2024, the U.S. Supreme Court denied the Permitholders' petition for writ of certiorari; the decision of the United States Court of Appeals for the District of Columbia Circuit stands.

Brief overview of current HISA Litigation

In 2020, the Horseracing Integrity and Safety Act ("HISA") was signed into law. HISA is a federal law that nationalizes governance of the thoroughbred racing industry. HISA empowers a private entity called the Horseracing Integrity and Safety Authority (the "Authority"), which operates under Federal Trade Commission oversight. The Authority's rules "preempt any provision of state law or regulation" dealing with topics covered by HISA's racetrack safety horseracing anti-doping and medication control programs. See 15 U.S.C. § 3054(b). The constitutionality of HISA is being challenged at the federal level by a number of entities. An overview of ongoing litigation is provided below.

On March 3, 2023, and September 20, 2024, respectively, the United States Courts of Appeals for the Sixth and Eighth Circuits held that HISA's enforcement provisions do not violate the private non-delegation doctrine of the United States Constitution. On July 5, 2024, the United States Court of Appeals for the Fifth Circuit held that HISA's enforcement provisions are facially unconstitutional under the private non-delegation doctrine.

Based on the development of a circuit split on the question of HISA's constitutionality, litigants from the Fifth, Sixth, and Eighth Circuit cases have filed petitions for writs of certiorari with the United States Supreme Court, requesting a review of the rulings issued by the United States Courts of Appeals in those circuits; the petitions are currently pending before the Supreme Court. On October 28, 2024, the Supreme Court stayed the Fifth Circuit's mandate pending the disposition of the petition for a writ of certiorari of the Fifth Circuit's ruling.



Financial Statements

STATE OF FLORIDA
FLORIDA GAMING CONTROL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE - ACTUAL
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2024

	2024 ACTUAL	2023 ACTUAL
REVENUES:		
Fees, Charges, Commissions and Sales	\$ 19,810,251	\$ 22,328,435
Licenses and Permits	445,735	370,011
Taxes	253,970,642	257,537,847
Fines, Forfeits, Judgments and Settlements	4,050	26,522
Interest and Dividends, Net	1,207,931	334,600
Refunds	283,523	306,520
Miscellaneous Receipts	124,548	168,441
Transfers in from other agencies	11,218	27,001,381
Total Revenues	<u>275,857,898</u>	<u>308,073,757</u>
EXPENDITURES:		
Salaries	\$ 14,218,852	\$ 11,280,716
Other Personal Services	752,453	711,597
Salary Incentive	12,920	1,467
Other Operating Expenditures	3,059,848	2,672,209
Operation of Motor/Patrol Vehicles	79,242	57,396
Risk Management	165,271	136,962
State Attorney-Slots	-	67,237
PMW Lab Services	-	1,916,000
PMW Compliance System	296,476	246,476
Tr/DMS/HR SVCS/STW Contract	70,335	63,189
DBPR/IT Services	287,964	680,243
Cardroom Tax Distribution	2,714,606	2,416,404
Contracted Services	704,692	1,064,633
Compulsive Gambling Prevention	1,256,437	1,243,563
Racing Animal Med Research	-	100,000
Operating Capital Outlay	15,947	93,092
Acquisition of Motor Vehicles	102,873	412,590
Assessment for Fingerprinting	303,387	396,970
Service Charge to General Revenue	2,674,404	3,108,815
Refunds	31,957	13,309
Transfers to Other Funds	242,242,243	241,989,350
Total Expenditures	<u>268,989,907</u>	<u>268,672,218</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,867,991</u>	<u>39,401,539</u>
FUND BALANCE JULY 1, 2023	39,974,605	
FUND BALANCE JUNE 30, 2024	\$ <u>46,842,596</u>	\$ <u>39,401,539</u>

For informational purposes only.



Financial Statements

STATE OF FLORIDA FLORIDA GAMING CONTROL COMMISSION BALANCE SHEET SPECIAL REVENUE FUND FOR FISCAL YEAR ENDED JUNE 30, 2024		
	<u>2024</u>	<u>2023</u>
ASSETS		
Cash with State Treasurer	\$ 987,472	\$ 6,313,863
Investments at cost	46,756,770	34,668,165
Accounts receivable	44,900	58,700
Taxes receivable	19,307,862	20,864,066
Allowance for uncollectibles	-	-
Interest receivable	139,133	66,116
Due from other funds	17,490	94,696
TOTAL ASSETS	<u>67,253,627</u>	<u>62,065,606</u>
LIABILITIES & FUND EQUITY		
Liabilities:		
Accounts payable	\$ 536,969	\$ 954,917
Accrued salaries	36,480	-
Due to other funds	17,490	94,696
Due to other state agencies	18,886,545	20,067,115
Due to general revenue	853,120	907,297
Compensated absences	80,427	66,975
Total Liabilities	<u>20,411,031</u>	<u>22,091,000</u>
Fund Equity		
Unreserved	46,842,596	39,974,606
Total Fund Equity	<u>46,842,596</u>	<u>39,974,606</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 67,253,627</u>	<u>\$ 62,065,606</u>

For informational purposes only.

Financial Statements



SUMMARY OF STATE REVENUE FROM PARI-MUTUEL, CARDROOM, SLOT ACTIVITIES, AND TRIBAL GAMING COMPACT: FISCAL YEAR 2023-2024

State Revenue From Regular Performances	
Tax on Attendance	\$ 0
Daily License Fees	286,240
Tax on Handle	475,749
State Revenue From Pari-Mutuel Performances ⁽¹⁾	\$ 761,989
Other State Revenue	
Occupational Licenses	\$ 290,880
Fingerprint Fees	180,866
Escheated Tickets ⁽²⁾	5,979
Racing Scholarship Funds ⁽²⁾	0
PMW Trust Fund - Drug Fines	2,000
Miscellaneous Revenue	101,446
General Revenue Fund - Other Fines	28,208
Other State Revenue	\$ 609,379
Total Pari-Mutuel State Revenue	\$ 1,371,368
State Revenue From Cardrooms	
Table Fees	\$ 965,000
Gross Receipts ⁽³⁾	22,520,702
Occupational Licenses	158,830
Total State Revenue From Cardrooms	\$ 23,644,531
State Revenue From Slots	
Compulsive/Addictive Gambling Fee ⁽⁴⁾	\$ 2,000,000
Facility License Fee ⁽⁴⁾	16,000,000
Slot Taxes ⁽⁵⁾	242,236,263
Fingerprint Fees	28,170
Occupational Licenses	321,482
Miscellaneous Revenue	30,962
Miscellaneous Fines	50
Total State Revenue From Slots	\$ 260,616,927
Total State Revenue Generated From Pari-Mutuel, Cardroom, and Slots	\$ 285,632,826
State Revenue From Indian Gaming Compact	
Indian Gaming Compact ⁽⁶⁾	\$ 357,030,045
Indian Gaming Compact Reimbursements	276,640
Total State Revenue From Indian Gaming Compact	\$ 357,306,685
TOTAL STATE REVENUE GENERATED	\$ 642,939,511

(1) Daily license fees and taxes reported above are amounts collected and do not reflect amounts due.

(2) Escheated tickets and Racing Scholarship Funds are distributed to the Department of Education.

(3) One-half of cardroom gross receipts is deposited into the General Revenue Fund.

(4) Both amounts include payments from: Big Easy Casino, Magic City Casino, Casino Miami, Casino @ Dania Beach, Calder Casino and Racecourse, Gulfstream Park Racing and Casino, Isle Casino @ Pompano Park, and Hialeah Park Casino.

(5) Slot taxes are distributed to the Department of Education.

(6) Tribal Gaming Compact payments received directly by FGCC are deposited into the General Revenue Fund. Beginning in April 2024, FGCC collected only four percent of total payment amounts remitted by the Tribe, with the remaining 96 percent deposited in the Indian Gaming Trust Fund, established within the Department of Financial Services Ch. 2024-59, L.O.F. (SB 7080) and allocated in accordance with Ch. 2024-58, L.O.F. (SB 1638). Of the \$357,030,045 reported above, FGCC received a total of \$179,331,914 in FY2023-2024 that was deposited into the General Revenue Fund (see page 30).

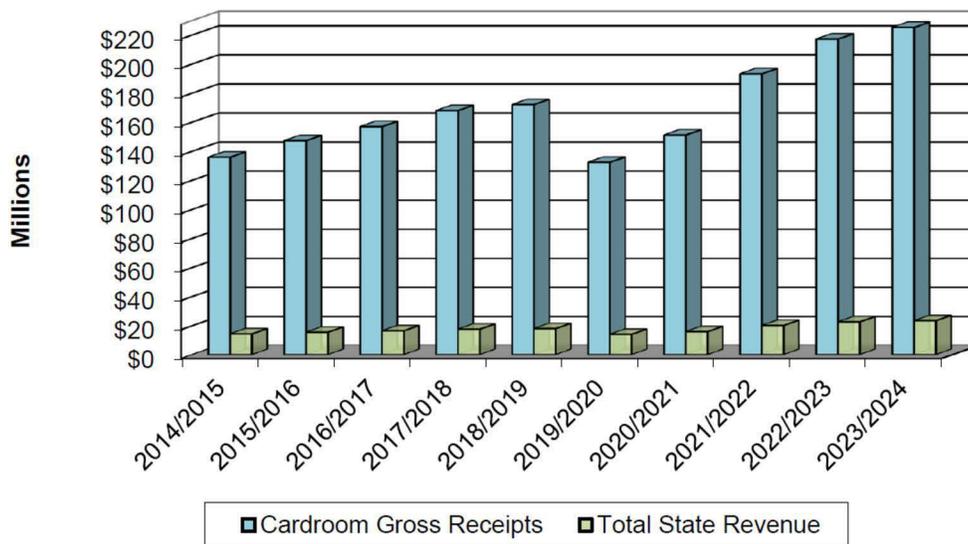


Cardroom Comparative Data

During the 2023-2024 fiscal year, 30 permit holders obtained a cardroom license. Of those, 29 operated at pari-mutuel facilities located throughout the state. The number of cardroom tables increased from 911 in the prior fiscal year to 932 in the current fiscal year. Table fees increased from \$911,000 to \$965,000 this fiscal year. Cardroom gross receipts increased from \$217,168,480 to \$225,207,019 and the gross receipts tax increased from \$21,716,848 to \$22,520,702 this fiscal year. The overall result was an increase in total state revenue from \$22,627,848 to \$23,485,702 this fiscal year.

Cardroom tax revenue is distributed 50 percent between the Pari-Mutuel Wagering Trust Fund and the General Revenue Fund. In accordance with Section 849.086(13)(h), F.S., one quarter of the moneys deposited into the Pari-Mutuel Wagering Trust Fund from cardroom operations must be distributed to counties and municipalities that approved the cardroom. In September 2024, the Commission distributed approximately \$2,815,088 to the counties/municipalities from cardroom gross receipts taxes.

Cardroom Gross Receipts and Total State Revenue FY 2014/2015 - 2023/2024



Cardroom Gross Receipts and Total State Revenue Summary

Fiscal Year	Total Cardroom Gross Receipts	Gross Receipts Tax	Table Fees Collected ^(A)	Total State Revenue (Gross Receipts Tax plus Table Fees)	Total State Revenue as a Percent of Gross Receipts
2014/2015	\$135,888,902	\$13,589,789	\$755,000	\$14,344,789	10.56%
2015/2016	\$147,298,438	\$14,729,654	\$774,000	\$15,503,654	10.53%
2016/2017	\$156,914,074	\$15,692,825	\$805,000	\$16,497,825	10.51%
2017/2018	\$167,950,581	\$16,795,063	\$786,000	\$17,587,063	10.47%
2018/2019	\$172,085,233	\$17,208,523	\$824,000	\$18,032,523	10.48%
2019/2020	\$132,392,085	\$13,239,209	\$796,000	\$14,035,209	10.60%
2020/2021	\$151,179,359	\$15,117,936	\$782,000	\$15,899,936	10.52%
2021/2022	\$193,312,344	\$19,331,234	\$829,000	\$20,160,234	10.43%
2022/2023	\$217,168,480	\$21,716,848	\$911,000	\$22,627,848	10.42%
2023/2024	\$225,207,019	\$22,520,702	\$965,000	\$23,485,702	10.43%

(A) Beginning 2018/2019 Table Fees Collected are reported as the amount collected during the Fiscal Year instead of the number of approved tables per the permit holders cardroom license.

Cardroom Data by Association



Fiscal Year 2023/2024

Greyhound Permitholders

	County / Municipality	Gross Receipts	Tournament Gross Receipts	Total Gross Receipts	Gross Receipts Tax ^(A)	Table Fees Collected ^(B)	Total Taxes and Fees
Daytona Beach Kennel Club, Inc. d/b/a Daytona Beach Racing and Card Club	Volusia	\$10,552,769	\$792,517	\$11,345,286	\$1,134,529	\$58,000	\$1,192,529
St. Petersburg Kennel Club, Inc., d/b/a Derby Lane	Pinellas	12,807,601	653,520	\$13,461,121	\$1,346,112	55,000	1,401,112
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	Washington	5,491,049	398,155	\$5,889,204	\$588,920	25,000	613,920
Gretna Racing, LLC, d/b/a Magic City Casino	Dade	9,083,200	3,309	\$9,086,509	\$908,651	25,000	933,651
bestbet Jacksonville, Inc., d/b/a bestbet Jacksonville	Duval	29,436,412	1,162,017	\$30,598,429	\$3,059,843	92,000	3,151,843
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino	City of Hallandale	2,985,859	79,090	\$3,064,949	\$306,495	30,000	336,495
*831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino	City of Hallandale	3,283,972	50,065	\$3,334,037	\$333,404		333,404
Melbourne Greyhound Park, LLC	Brevard	7,699,442	362,405	\$8,061,847	\$806,185	38,000	844,185
Bonita-Ft Myers Corp. d/b/a Bonita Springs Poker Room	Lee	13,207,560	504,700	\$13,712,260	\$1,371,226	37,000	1,408,226
bestbet Orange Park, Inc., d/b/a bestbest Orange Park	Town of Orange Park	12,033,621	300,449	\$12,334,070	\$1,233,407	37,000	1,270,407
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	Palm Beach	15,119,725	1,171,727	\$16,291,452	\$1,629,145	67,000	1,696,145
Pensacola Greyhound Racing, LLP d/b/a Pensacola Greyhound Racing	Escambia	4,494,734	237,390	\$4,732,124	\$473,212	20,000	493,212
Sarasota Kennel Club, Inc. d/b/a One-Eyed Jack's Poker Room	Sarasota	6,383,157	1,291,334	\$7,674,491	\$767,449	32,000	799,449
best bet St. Augustine, Inc. d/b/a bestbet St. Augustine	St. Johns	8,342,642	475,793	\$8,818,435	\$881,844	49,000	930,844
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	Hillsborough	3,447,912	338,976	\$3,786,888	\$378,689	21,000	399,689
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	City of Orange City	16,512,155	176,958	\$16,689,113	\$1,668,911	58,000	1,726,911
Total Greyhound Permitholders		\$160,881,809	\$7,998,405	\$168,880,214	\$16,888,021	\$644,000	\$17,532,021

Jai Alai Permitholders

Dania Entertainment Center, LLC, d/b/a Dania Jai Alai **Dania Entertainment Center, LLC, d/b/a DaniaSummer Jai Alai	Broward	\$4,884,924	\$820,029	\$5,704,953	\$570,495	\$33,000	\$603,495
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce, Card House Port St. Lucie	St. Lucie	5,973,551	0	\$5,973,551	\$597,355	28,000	625,355
Casino Miami, LLC, d/b/a Casino Miami, Miami Jai Alai and/or Casino Miami Jai Alai	Dade	2,135,767	5,381	\$2,141,148	\$214,115	20,000	234,115
Calder Race Course, Inc. d/b/a Calder Casino and Race Course	Dade	943,080	0	\$943,080	\$94,308	8,000	102,308
OBS Real Estate Holdings, LLC d/b/a Ocala Gainesville Poker	Marion	374,729	10,220	\$384,949	\$38,495	1,000	39,495
Total Jai Alai Permitholders		\$14,312,051	\$835,630	\$15,147,681	\$1,514,768	\$90,000	\$1,604,768

Thoroughbred Permitholders

Gulfstream Park Racing Association, Inc. D/B/A Gulfstream Park Racing and Casino	City of Hallandale	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Tampa Bay Downs, Inc.	Hillsborough	4,937,756	658,214	\$5,595,970	\$559,597	25,000	\$584,597
Total Thoroughbred Permitholders		\$4,937,756	\$658,214	\$5,595,970	\$559,597	\$26,000	\$585,597

Harness Permitholder

PPI, Inc., d/b/a Harrah's Pompano Beach	Broward	\$10,677,662	\$1,601,395	12,279,057	\$1,227,906	\$54,000	\$1,281,906
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Quarter Horse Permitholders

Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	Hamilton	\$94	\$0	94	\$9.40	\$2,000	\$2,009
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	City of Gretna	2,190,667	0	2,190,667	219,067	15,000	234,067
South Florida Racing Association, LLC d/b/a Hialeah Park Racing & Casino	City of Hialeah	6,508,549	8,408	6,516,957	651,696	28,000	679,696
South Marion Real Estate Holdings, LLC, d/b/a Oxford Downs	Marion	8,869,034	693,847	\$9,562,881	956,288	39,000	995,288
***Ocala Breeders' Sales Company, Inc d/b/a Ocala Bets	City of Ocala	4,933,045	100,453	\$5,033,498	503,350	67,000	570,350
Total Quarter Horse Permitholders		\$22,501,389	\$802,708	\$23,304,097	\$2,330,410	\$151,000	2,481,410

TOTAL FOR ALL PERMITHOLDERS

		\$213,310,667	\$11,896,352	\$225,207,019	\$22,520,702	\$965,000	\$23,485,702
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(A) 1/8th of total gross receipts tax is distributed to counties or municipalities by October 1st of the following year.

(B) Amounts shown are table fees collected during Fiscal Year 2023/2024.

* 831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino licensed at same location. One set of table fees for the facility

** Dania Entertainment Center, LLC, d/b/a DaniaSummer Jai Alai licensed at same location but had no activity.

*** 950 Ocala Breeders Sales Company, Inc. d/b/a OcalaBets opened in September of 2023. Table fees collected for original license for FY 23-24 and FY 24-25 renewal.

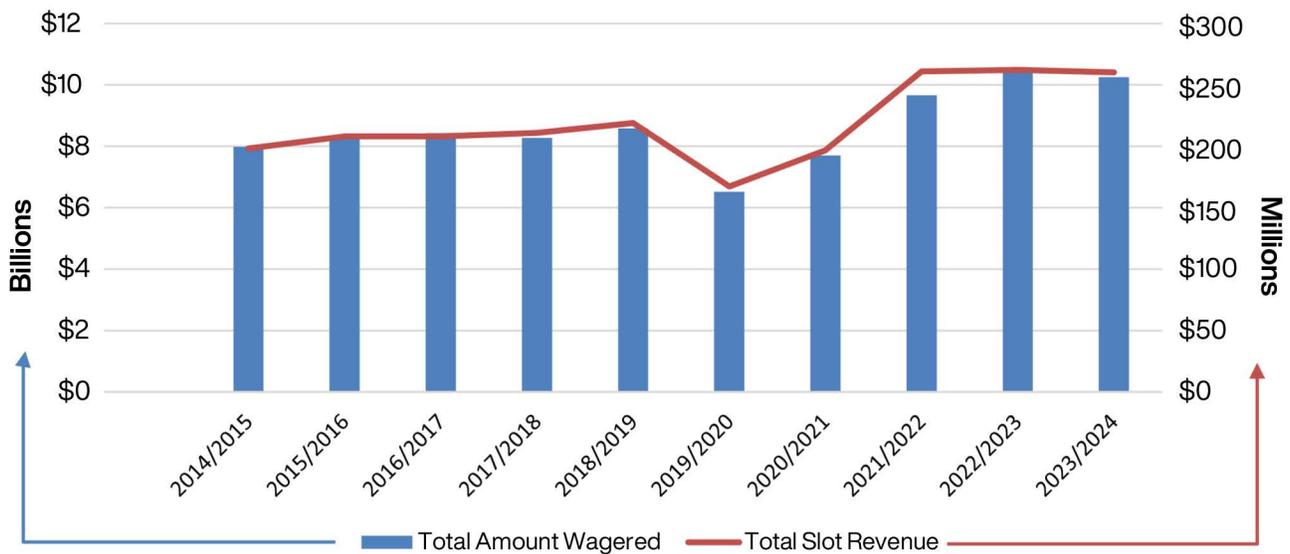


Slot Statistical Data

Slot Comparative Data

During this fiscal year, the total amount wagered by patrons at slot facilities was \$10,257,683,334 and total net slot revenue was \$692,103,613. As a result, \$242,236,265 in taxes was paid to the state, a less-than one percent increase in total paid slot taxes from the previous state fiscal year. A total of \$18,000,000 was collected in annual slot license fees, including the Compulsive or Addictive Gambling Prevention Program Fee (CAGP), per Section 551.118(3), F.S.

Amount Wagered and Total Slot State Revenue, 2014-2015 through 2023-2024



Amount Wagered and Total Slot State Revenue

Fiscal Year	Total Amount Wagered	Slot State Tax	Annual Slot License and CAGP Fees	Total Slot Revenue
2014/2015	\$7,979,515,007	\$182,584,841	\$15,750,000	\$198,334,841
2015/2016	\$8,237,416,807	\$187,977,011	\$20,250,000	\$208,227,011
2016/2017	\$8,432,779,498	\$192,239,320	\$15,750,000	\$207,989,320
2017/2018	\$8,268,257,753	\$192,876,273	\$18,000,000	\$210,876,273
2018/2019	\$8,582,397,464	\$201,094,536	\$18,000,000	\$219,094,536
2019/2020	\$6,522,028,077	\$149,292,068	\$18,000,000	\$167,292,068
2020/2021	\$7,702,629,923	\$178,762,395	\$18,000,000	\$196,762,395
2021/2022	\$9,663,257,046	\$240,851,138	\$20,250,000	\$261,101,138
2022/2023	\$10,403,651,648	\$241,989,350	\$20,250,000	\$262,239,350
2023/2024	\$10,257,683,334	\$242,236,265	\$18,000,000	\$260,236,265

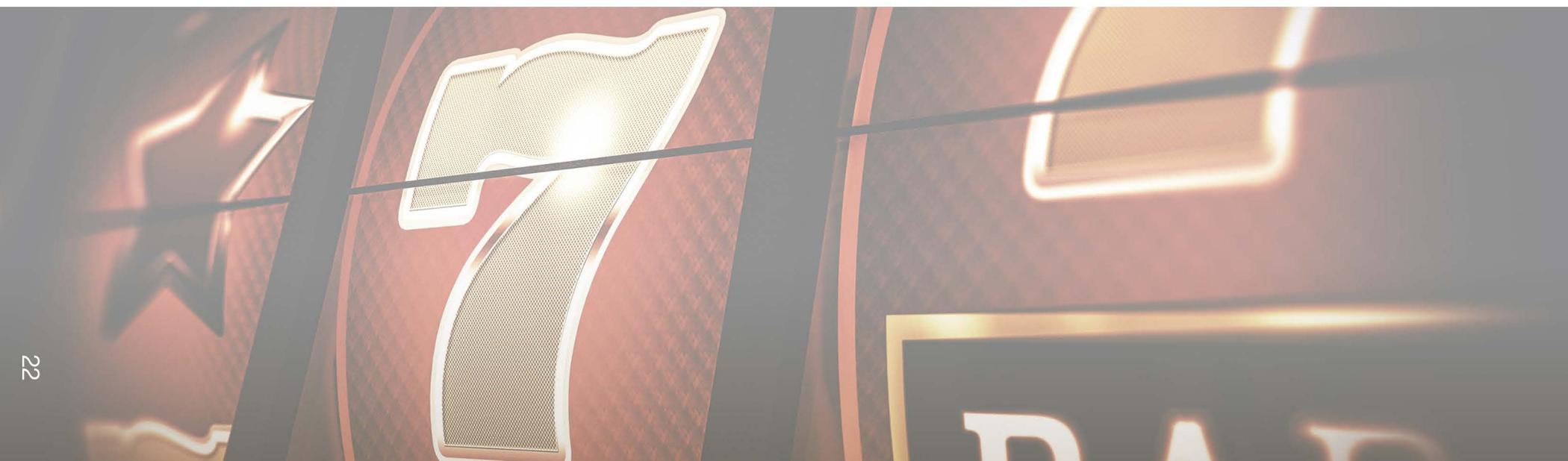
Components of Slot Data by Facility



FISCAL YEAR 2023/2024

	Gulfstream Park Operations Began 11/15/2006	Big Easy Casino Operations Began 12/28/2006	The Isle Casino and Racing at Pompano Park Operations Began 4/14/2007	Gretna Racing D/B/A Magic City Casino Operations Began 10/15/2009	Calder Casino and Race Course Operations Began 1/22/2010	Miami Jai Alai Casino Operations Began 1/23/2012	Hialeah Park Operations Began 8/14/2013	Casino at Dania Beach Operations Began 2/20/2014
Average Number of Machines	523	711	1,260	836	1,058	989	788	548
Number of Operating Days	366	366	366	366	366	366	366	366
Average Daily Revenue per Machine	\$312	\$145	\$289	\$404	\$247	\$257	\$350	\$204
Amount Wagered	\$972,706,854	\$645,259,704	\$1,559,828,071	\$1,938,522,669	\$1,406,424,530	\$1,423,743,252	\$1,450,909,259	\$860,288,995
Amount Won By Patrons	\$892,372,099	\$593,690,858	\$1,409,999,171	\$1,805,324,513	\$1,280,729,439	\$1,306,360,197	\$1,340,113,587	\$788,815,112
Promotional Credits	\$20,729,051	\$14,009,046	\$17,145,444	\$10,318,895	\$29,872,761	\$24,836,092	\$10,095,387	\$22,388,749
30-Day Unclaimed Tickets	\$88,212	\$47,472	\$126,375	\$172,057	\$48,390	\$88,853	\$37,606	\$51,718
Winnings Withheld	\$8,235	\$69,726	\$7,704	\$60,721	\$58,915	\$134,022	\$206,760	\$13,914
Net Slot Machine Revenue	\$59,702,151	\$37,676,998	\$132,817,535	\$123,112,039	\$95,929,635	\$92,769,838	\$100,944,651	\$49,150,766
State Tax Revenue ⁽¹⁾	\$20,895,753	\$13,186,949	\$46,486,137	\$43,089,214	\$33,575,372	\$32,469,443	\$35,330,628	\$17,202,768
Permitter Revenue	\$38,806,398	\$24,490,049	\$86,331,398	\$80,022,825	\$62,354,263	\$60,300,395	\$65,614,023	\$31,947,998
Total State Revenue as a Percent of Amount Wagered	2.15%	2.04%	2.98%	2.22%	2.39%	2.28%	2.44%	2.00%

(1) Taxes paid on net slot machine revenue were accounted for by the Commission, then immediately transferred to the Department of Education's Educational Enhancement Trust Fund.





Fiscal Years Comparative Data

Beginning with the 1931-1932 fiscal year, when Florida legalized pari-mutuel wagering, the state began collecting taxes on pari-mutuel wagering. That initial fiscal year, the pari-mutuel industry operated 452 racing days in Florida, which resulted in state revenue of \$737,301, total paid attendance of 1,157,161 patrons, and total pari-mutuel handle of \$17,365,424.

Since 1931-1932, more than \$78.6 billion in pari-mutuel handle wagered resulted in \$4.4 billion in state revenue, though pari-mutuel handle has steadily declined in recent years. This fiscal year, the pari-mutuel industry operated 452 racing and gaming days, which resulted in state revenue of \$1,371,368, total paid attendance of 59,608 patrons, and total pari-mutuel handle of \$443,866,389. Of the pari-mutuel handle, greyhound permitholders accounted for 19.1 percent, jai-alai permitholders accounted for less than one percent, the one harness permitholder accounted for 6.7 percent, and thoroughbred permitholders accounted for 73.6 percent. Four jai-alai permitholders and three thoroughbred permitholders conducted a combined 505 live performances this fiscal year.

Over the past decade, pari-mutuel wagering has experienced a 43 percent decline in handle, and total state revenue has decreased 89.1 percent, along with an 86.9 percent decrease in the number of racing and gaming days. Below is a summary of pari-mutuel handle and state revenue over the 10 fiscal years.

<i>Fiscal Year</i>	<i>Number of Racing/Gaming Days</i>	<i>Total Paid Attendance</i>	<i>Total Pari-Mutuel Handle</i>	<i>Total State Revenue ⁽¹⁾</i>	<i>State Revenue as a Percent of Handle</i>
2014/2015	3,441	377,660	\$ 779,336,136	\$12,589,460	1.62%
2015/2016	3,416	348,081	\$ 740,622,948	\$11,832,484	1.60%
2016/2017	3,415	333,620	\$ 717,555,785	\$10,926,426	1.52%
2017/2018	3,149	318,621	\$ 688,030,290	\$8,519,787	1.24%
2018/2019	2,742	203,219	\$ 653,757,703	\$9,478,392	1.45%
2019/2020	2,176	132,243	\$ 452,660,865	\$6,673,808	1.47%
2020/2021	1,288	35,861	\$ 449,239,684	\$7,224,825	1.61%
2021/2022	721	57,988	\$ 477,966,334	\$6,751,163	1.41%
2022/2023	447	61,775	\$ 469,498,714	\$6,291,327	1.34%
2023/2024	452	59,608	\$ 443,866,389	\$1,371,368	0.31%

(1) Figure includes state revenue from pari-mutuel performances and other state revenue. Does not include state revenue from cardroom and slot operations.

Pursuant to Section 550.002(13), F.S., handle is defined as the aggregate contributions to pari-mutuel pools. For purposes of this report, the four types of handle detailed in this report are as follows:

- Live On-track: handle from live races/games at the track/fronton.
- Simulcast: handle from races/games originating from out-of-state and broadcast to a Florida track/fronton.
- Intertrack: handle from a host Florida track/fronton broadcasting live races/games to in-state tracks/frontons.
- Intertrack Simulcast: handle from rebroadcasting of simulcast signals received by a Florida track/fronton to other Florida tracks/frontons.

Florida law requires intertrack wagers to be combined with the wagering pools of the host or the broadcasting Florida track or fronton. The law also requires that the host take-out on intertrack wagers be the same as for on-track wagers; however, the distribution of the take-out may be different, per statute.

All intertrack and intertrack simulcast handle is detailed by the host permitholder in this report. These schedules reflect combined wagering statistics for all guest facilities that received broadcasts and conducted wagering that is included in the wagering pools of the host. Any paid attendance, admission tax, purses paid, or players' awards paid are detailed in the data by permitholder/facility section of the report.

Components of Pari-Mutuel Handle from Performances



Fiscal Year 2023/2024

	Daily License Fee	Tax on Handle	Total Paid To Charities	Permitholder Revenues From Pari-Mutuel Handle	Public Pool	Total Handle
Greyhound Racing Permitholders						
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	\$0	\$0	\$0	\$0	\$0	\$0
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0
Bonita-Ft Myers Corp. d/b/a Bonita Springs Poker Room	0	0	0	0	0	0
Daytona Beach Kennel Club, Inc. d/b/a Daytona Beach Racing and Card Club	0	0	0	17,824,669	66,717,450	84,542,119
831 Federal Highway Acquisition, LLC d/b/a The Big Easy Casino	0	0	0	0	0	0
bestbet Jacksonville, Inc., d/b/a bestbet Jacksonville	0	0	0	0	0	0
bestbet Orange Park, Inc., d/b/a bestbest Orange Park	0	0	0	46,223	133,442	179,665
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	0	0	0	7,126	24,182	31,308
Pensacola Greyhound Racing, LLP d/b/a Pensacola Greyhound Racing	0	0	0	36,138	107,446	143,584
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	0	0	0	0	0	0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0
Sarasota Kennel Club, Inc. d/b/a One-Eyed Jack's Poker Room	0	0	0	0	0	0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0
Gretna Racing LLC, d/b/a Magic City Casino	0	0	0	0	0	0
bestbet St. Augustine, Inc. d/b/a bestbet St. Augustine	0	0	0	0	0	0
Penn Sanford, LLC. d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0
License Acquisitions, LLC, d/b/a Palm Beach Greyhound Racing	0	0	0	0	0	0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	0	0	0	0	0
Melbourne Greyhound Park, LLC	0	0	0	0	0	0
Total Greyhound Permitholders	\$0	\$0	\$0	\$17,914,155	\$66,982,520	\$84,896,676
Jai Alai Permitholders						
RB Jai Alai, LLC, d/b/a Orlando Live Events	\$12,800	\$0	\$0	(\$12,800)	\$0	\$0
Casino Miami, LLC d/b/a Casino Miami, Miami Jai Alai and/or Casino Miami Jai Alai	0	0	0	0	0	0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai and/or The Casino @ Dania Beach	32,520	0	714	410,952	1,345,346	1,789,532
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	0	0	0	0	0	0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce, Cardhouse Port St. Lucie	0	0	0	0	0	0
West Flagler Associates, Ltd. d/b/a/ Summer Jai Alai	8,320	0	0	49,497	176,805	234,622
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai, The Casino@Dania Beach	0	0	0	0	0	0
West Flagler Associates Ltd. d/b/a Magic City Jai Alai, Magic City Poker & Jai Alai, Magic City Casino Jai Alai	7,400	0	0	28,745	111,144	147,289
Calder Race Course, Inc. d/b/a Calder Casino and Race Course and/or Calder Casino	0	0	0	0	0	0
West Flagler Associates, Ltd. d/b/a Edgewater Jai Alai	12,800	0	0	63,929	235,801	312,531
Total Jai Alai Permitholders	\$73,840	\$0	\$714	\$540,323	\$1,869,096	\$2,483,973
Thoroughbred Racing Permitholders						
Tampa Bay Downs, Inc	\$0	\$23,540	\$58,775	\$14,503,921	\$55,745,084	\$70,331,320
Gulfstream Park Racing Association, Inc. d/b/a Gulfstream Park Racing and Casino	21,600	74,636	189,889	46,112,485	179,706,850	226,105,460
Gulfstream Park Thoroughbred After Racing Program, Inc	8,300	22,378	336,675	5,804,594	24,109,692	30,281,639
Total Thoroughbred Permitholders	\$29,900	\$120,555	\$585,338	\$66,420,999	\$259,561,626	\$326,718,418
Harness Racing Permitholders						
PPI, Inc., d/b/a Harrah's Pompano Beach	\$182,500	\$355,173	\$0	\$6,943,695	\$22,285,955	\$29,767,322
Quarter Horse Racing Permitholders						
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0
Ocala Breeders' Sales Company, Inc. d/b/a Ocala Bets	0	0	0	0	0	0
South Florida Racing Association, LLC d/b/a Hialeah Park Racing & Casino	0	0	0	0	0	0
South Marion Real Estate Holdings, LLC d/b/a Oxford Downs	0	0	0	0	0	0
Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	0	0	0	0	0	0
Tampa Bay Downs, Inc.	0	0	0	0	0	0
Total Quarter Horse Permitholders	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FOR ALL PERMITHOLDERS	\$286,240	\$475,727	\$586,052	\$91,819,173	\$350,699,197	\$443,866,389



Charity and Scholarship Performances

Each permitholder may operate up to five additional days designated as charity or scholarship days during their regular meet schedule. Pursuant to Section 550.0351, F.S., proceeds from these additional days are paid to approved charities, major state and private institutions of higher learning, community colleges, the Historical Resources Operating Trust Fund, and the Racing Scholarship Trust Fund (Board of Governors' Operations and Maintenance Trust Fund). A list of proposed recipients is submitted annually by the permitholder to the Commission. A minimum of \$617,911 was paid to charitable organizations during the 2023-2024 fiscal year, bringing the total proceeds disbursed since 1985 to \$89,489,853.

Abandoned Winning Tickets

Abandoned pari-mutuel tickets are winning tickets that remain uncashed for a period of one year. The value of jai alai abandoned tickets for live on-track races or games escheat to the state. These funds are deposited into the Department of Education's State School Trust Fund for additional support and maintenance of Florida's public schools. Since 1957, the total amount paid into this fund from abandoned winnings is \$100,095,718. The amount collected from abandoned winning tickets for the State School Trust Fund for this fiscal year is detailed below.

Abandoned Winning Tickets	
Jai Alai Permitholders	5,979
Total For 2023/2024 Fiscal Year	\$5,979

In harness and quarter-horse racing, abandoned winning tickets are paid to the respective breeders' associations. Abandoned winning tickets from thoroughbred horse racing are retained by the permitholder.





Medication and Substance Violations

The Horseracing Integrity & Safety Act, H.R. 1754, was signed into federal law on December 27, 2020, establishing the Horseracing Integrity Authority (HISA). HISA is responsible for drafting and enforcing uniform safety and integrity rules applicable for thoroughbred racing participants and racetrack facilities throughout the nation. The Horseracing Integrity & Welfare Unit (HIWU) was established in 2022 by Drug Free Sport International (DFSI), to administer the rules and enforcement mechanisms of the HISA Anti-Doping and Medication Control (ADMC) Program. HISA, through HIWU implemented the independent ADMC enforcement agency, creating a centralized testing and results-management process, as well as applying uniform penalties for integrity violations. The ADMC Program launched in Florida in May 2023, with HIWU overseeing the testing and adjudication of equine post-race and out-of-competition samples. As a result of the program’s launch, 427 blood, urine, and hair samples were collected during May and June of 2023, and another 9,368 blood, urine, and hair samples were collected from racehorses during this fiscal year, for a total of 9,795 sample collection sessions. Upon review of the samples, HIWU found 37 Adverse Analytical Findings (AAFs), i.e., positive tests, 38 Equine Anti-Doping (EAD) or Equine Controlled Medication (ECM) notices were sent, and 37 EAD or ECM charges were filed.

Florida Sample Collection Sessions	9,795*
FL Adverse Atypical Findings (positive tests)	37
FL EAD/ECM Notices Filed	38
FL EAD/ECM Charges Filed	37

* Data includes May and June 2023 when HIWU began overseeing testing

Nationwide AAFs by Banned/Controlled Medication Substances**			
Banned	Controlled A	Controlled B	Controlled C
Altrenogest	Fentanyl	Acepromazine	Acetaminophen
Benzoylcegonine	Lamotrigine	Albuterol	Aminocaproic Acid
Butalbital		Caffeine	Betamethasone
Clenbuterol		Cannabidiol	Cetirizine
Cobalt Salts		Capsaicin	Cimetidine
D-Methamphetamine		Detomidine	Dantrolene
Diisopropylamine		Gabapentin	Dexamethasone
Formestane/4-Hydroxytestosterone		Levamisole	Diclofenac
Hydrochlorothiazide		Lidocaine	Dimethyl Sulfoxide (DMSO)
Isoxsuprine		Mepivacaine	Flunixin
Metformin		Sotalol	Furosemide
Methamphetamine		Tramadol	Glycopyrrolate
Methylphenidate		Xylazine	Guaifenesin
Oxycodone/Oxymorphone			Methocarbamol
Pemoline			Naproxen
Tapentadol			Omeprazole
Venlafaxine			Phenylbutazone
Zeranol			Salicylic Acid
			Triamcinolone Acetonide
			Trichlormethiazide

** Data provided is Nationwide

H.R. 1754, All data provided from HIWU’s 2023 Annual Report, 2024 Q1 Testing Statistics, and 2024 Q2 Testing Statistics as available online at [HIWU.org/about/reports-and-statistics](https://hiwu.org/about/reports-and-statistics)



Horse Racing Promotional Programs for Florida-Bred Horses

Florida breeder promotions and award programs are administered by private breeders' and owners' associations, organized to promote ownership and breeding of racehorses in Florida. Each association conducts its own campaign to enhance the horse breeding industry in the state and provides breeders' and owners' awards of up to 20 percent of announced gross purses.

- The Florida Standardbred Breeders' and Owners' Association is funded by the breaks and uncashed tickets from live performances and one percent of the intertrack handle.
- The Quarter Horse Breeders' Association is funded by the breaks and the uncashed tickets from live races and one percent of the live and intertrack handle.
- The Florida Thoroughbred Breeders' and Owners' Association (FTBOA) awards program is funded by 0.955 percent of the live, simulcast, and intertrack handle, as well as 3.475 percent of the gross revenue from out-of-state wagers on Florida races.

To date, the Florida thoroughbred breeding industry has produced 52 national champions. Florida also produced "Affirmed," the eleventh horse to have swept the Triple Crown, in 1978. Ocala and Marion counties of Florida are home to some of the leading breeding farms in the country. The industry boasts 20 classic wins at the Kentucky Derby, Preakness Stakes, and Belmont Stakes, 30 Breeders' Cup Day champions, and six Horses of the Year.

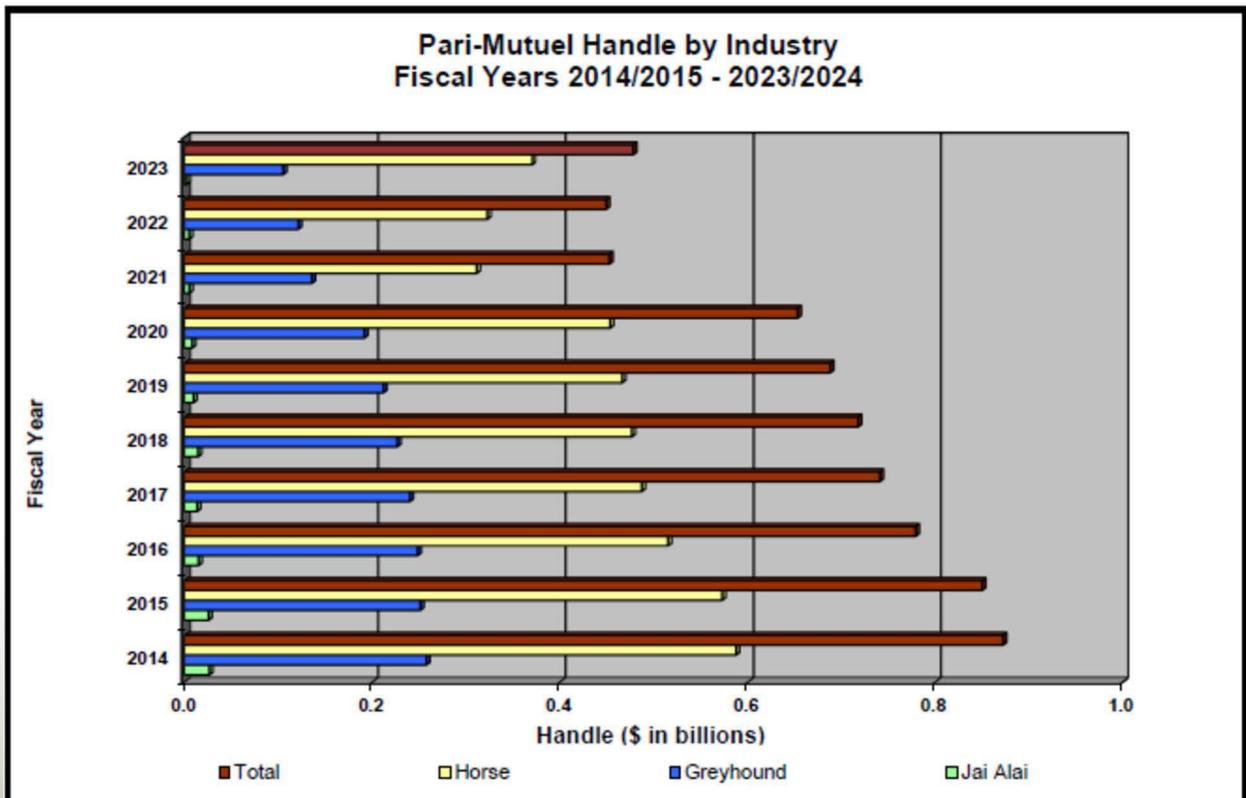
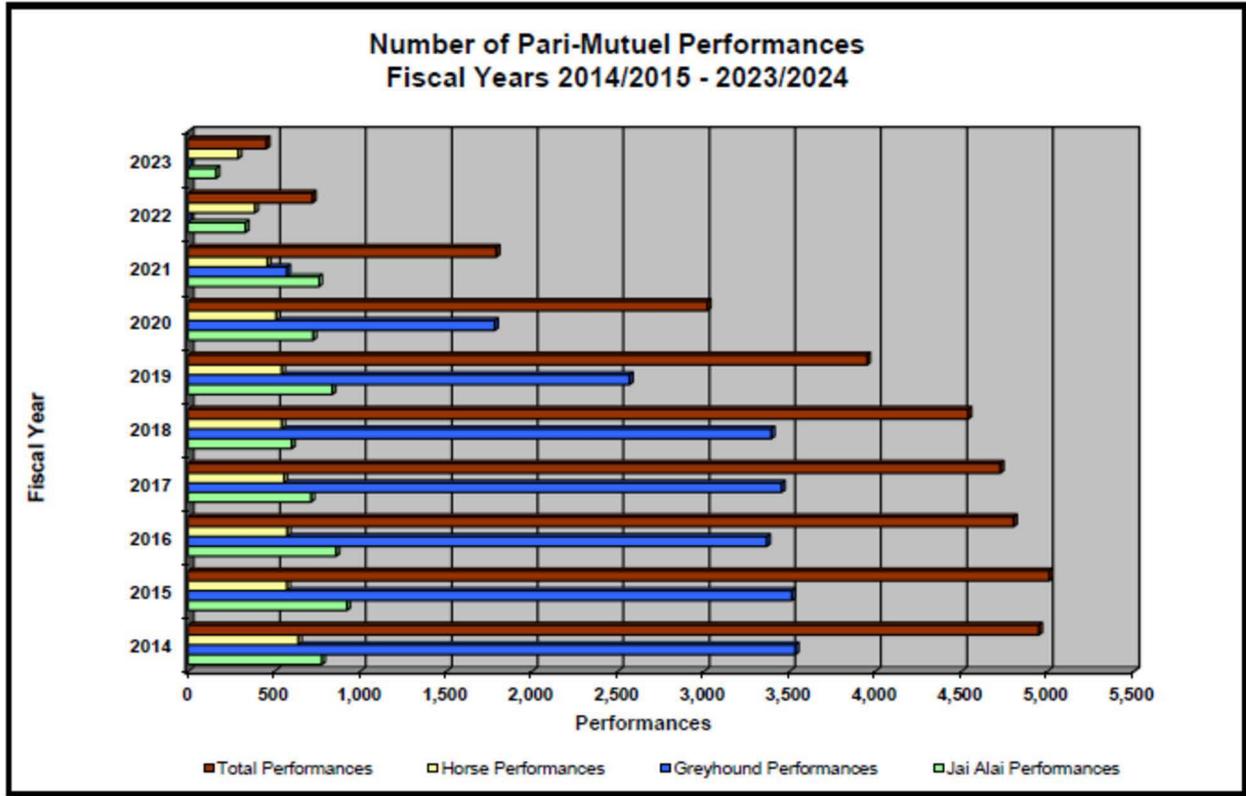
The Florida Thoroughbred Breeders' and Owners' Association (FTBOA) funds the Florida-bred Stakes Program, which is implemented at Florida's Thoroughbred racetracks. Through a percentage of pari-mutuel handle, Florida Thoroughbred permitholders contributed \$7,531,147 to the FTBOA during the 2023-2024 fiscal year. The FTBOA paid out \$4,908,377 in Breeders' Awards and \$1,680,031 through the Florida-bred Stakes Program. The Florida-bred Stakes Program includes "Florida Sire Stakes" at Gulfstream Park, "Florida Cup Day" at Gulfstream Park, and "Florida Sire Stakes" at Tampa Bay Downs, and additional funds for supplements to Florida-bred Preferred Stakes Races during the Gulfstream and Tampa Bay Downs' meets.

** Note: promotional program information is provided by respective breeders' and owners' associations.*



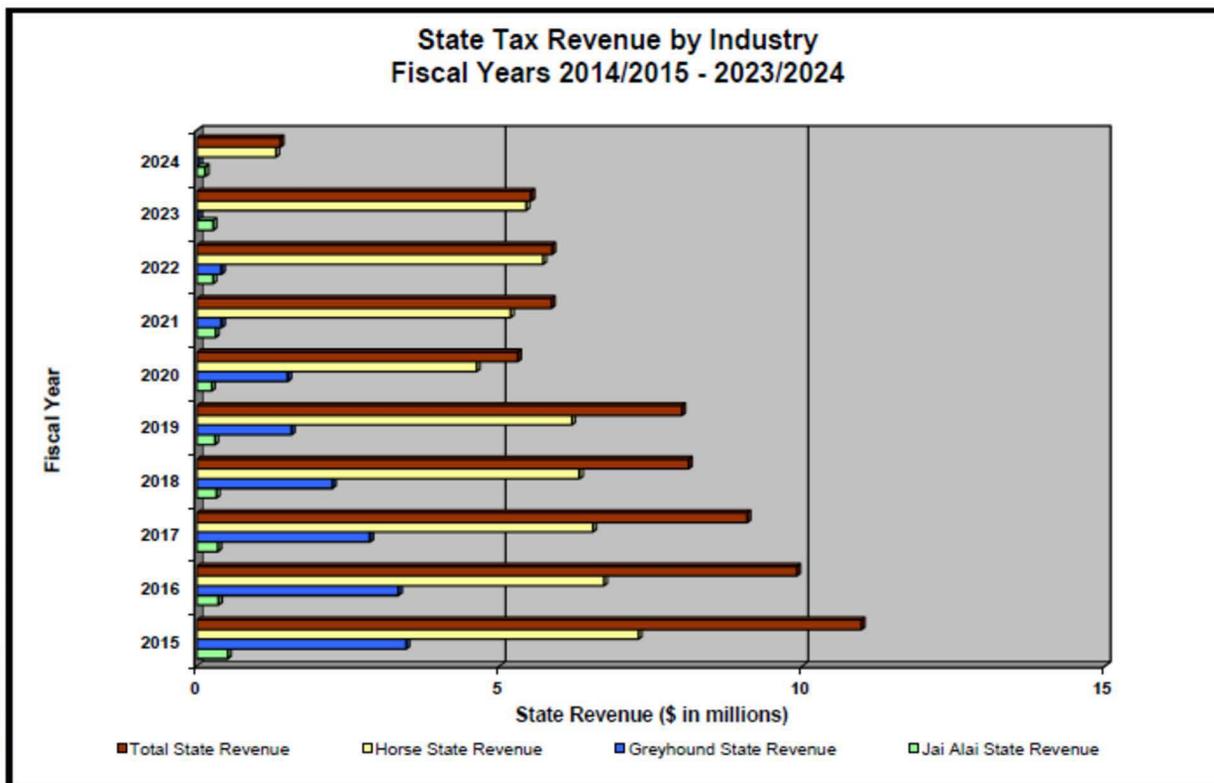
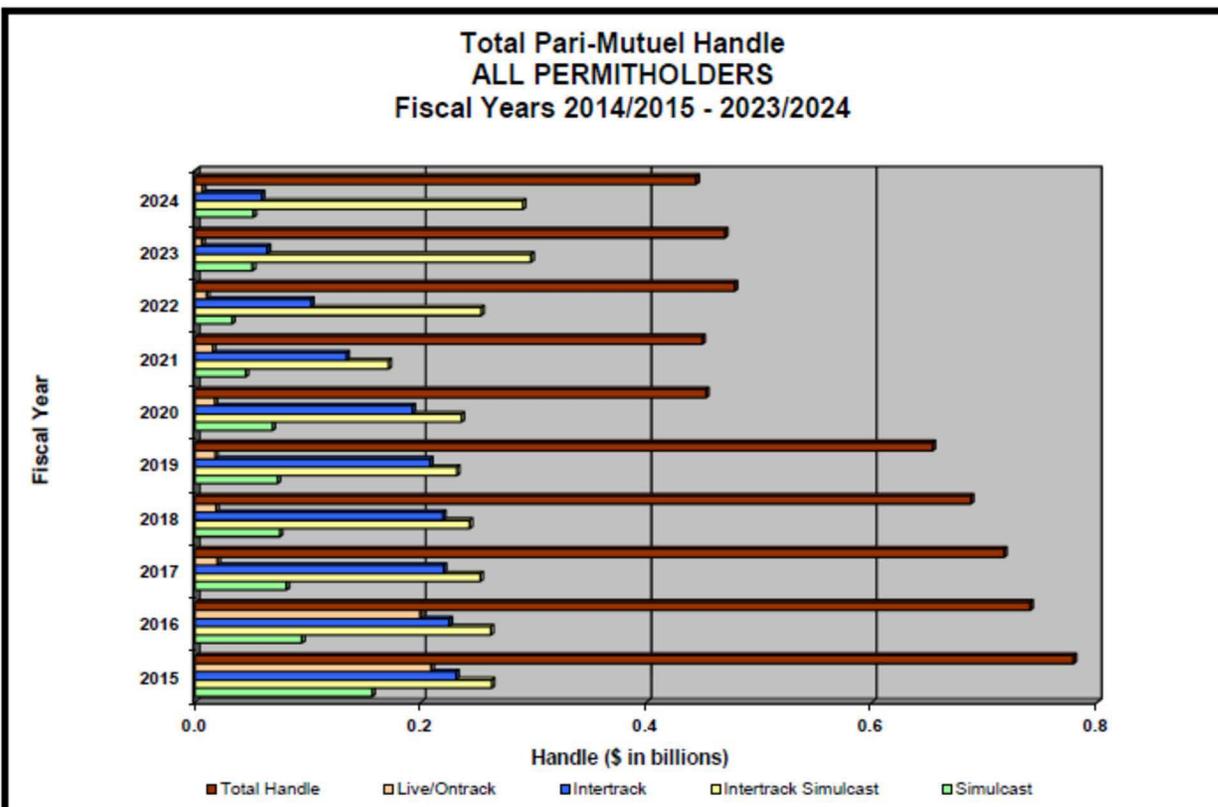


Historical Pari-Mutuel Wagering Activity





Historical Pari-Mutuel Wagering Activity



Contact and Operating Information by Permitholder/Facility



Fiscal Year 2023/2024

Greyhound Permitholders

Location	County	Meet Period	Live Performances (Complete and counted toward full schedule)	Live Performances (Actual)	Racing Days	Number of Live Races or Games	Total Admission Tax	Paid Attendance	Number of Simulcast Days (as a host)	Purses/Players Awards Paid
TBD Entertainment, LLC, d/b/a TGT Poker & Racebook and Lucky's Cardroom	Hillsborough	755 East Waters Avenue Tampa, FL 33604-3107		No live races/performances conducted					0	\$0
831 Federal Highway Acquisition Holding, LLC d/b/a The Big Easy Casino	Broward	831 North Federal Highway Hallandale Beach, FL 33009-2410		No live races/performances conducted					0	\$0
Bonita-Ft Myers Corp. Wholly Owned Subsidiary of Southwest Florida Enterprises, Inc. d/b/a Bonita Springs Poker Room	Lee	28010 Race Track Road Bonita Springs, FL 34135-5620		No live races/performances conducted					0	\$0
Daytona Beach Kennel Club, Inc., d/b/a Daytona Beach Racing and Card Club and Daytona Beach Kennel Club & Poker Room	Volusia	960 South Williamson Boulevard Daytona Beach, FL 32114-7247		No live races/performances conducted					329	\$0
831 Federal Highway Acquisition, LLC, d/b/a The Big Easy Casino	Broward	831 North Federal Highway Hallandale Beach, FL 33009-2410		No live races/performances conducted					0	\$0
bestbet Jacksonville, Inc., d/b/a bestbet, bestbet Jacksonville, and Jacksonville Kennel Club	Duval	201 Monument Road Jacksonville, FL 32225-8106		No live races/performances conducted					0	\$0
bestbet Orange Park, Inc., d/b/a bestbet, bestbet Orange Park, and Orange Park Kennel Club	Clay	455 Park Avenue Orange Park, FL 32073-3101		No live races/performances conducted					79	\$0
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	Palm Beach	1111 North Congress Avenue W. Palm Beach, FL 33409-6317		No live races/performances conducted					156	\$0
Pensacola Greyhound Racing, LLP, d/b/a Pensacola Greyhound Racing and Pensacola Greyhound Park	Escambia	951 Dog Track Road Pensacola, FL 32506-8236		No live races/performances conducted					181	\$0
St. Petersburg Kennel Club, Inc., d/b/a Derby Lane	Pinellas	10490 Gandy Boulevard St. Petersburg, FL 33702-2395		No live races/performances conducted					0	\$0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	Seminole	301 Dog Track Road Longwood, FL 32750-6558		No live races/performances conducted					0	\$0
Sarasota Kennel Club, Inc., d/b/a One-Eyed Jack's Poker Room	Sarasota	4404 Bee Ridge Road Sarasota, FL 34233-2999		No live races/performances conducted					0	\$0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	Washington	6558 Dog Track Road Ebro, FL 32437		No live races/performances conducted					0	\$0
Gretna Racing, LLC, d/b/a Magic City Casino *	Miami-Dade	401 N.W. 38th Court Miami, FL 33126-5638		No live races/performances conducted					0	\$0
best bet St. Augustine, Inc. d/b/a bestbet, bestbet St. Augustine and St. Johns Greyhound Park	St. Johns	800 Marketplace Drive St. Augustine, FL 32084		No live races/performances conducted					0	\$0
Penn Sanford, LLC, d/b/a Sanford Orlando Kennel Club	Seminole	301 Dog Track Road Longwood, FL 32750-6558		No live races/performances conducted					0	\$0
License Acquisition, LLC, d/b/a Palm Beach Greyhound Racing	Palm Beach	1111 North Congress Avenue W. Palm Beach, FL 33409-6317		No live races/performances conducted					0	\$0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	Volusia	822-4 Saxon Boulevard Orange City, FL 32763		No live races/performances conducted					0	\$0
Melbourne Greyhound Park, LLC	Brevard	1100 North Wickham Road Melbourne, FL 32935-8941		No live races/performances conducted					0	\$0

Jai Alai Permitholders

RB Jai Alai, LLC, d/b/a Orlando Live Events	Seminole	6405 South Highway 17-92 Fern Park, FL 32730-2057	07/17/2023 to 07/21/2023	40	40	5	320	\$0	0	0	\$6,060
Casino Miami, LLC, d/b/a Casino Miami, Miami Jai-Alai, Casino Miami Jai-Alai	Miami-Dade	3500 N.W. 37th Avenue Miami, FL 33142-4923		No live races/performances conducted					0	0	\$0
Dania Entertainment Center, LLC, d/b/a Dania Jai-Alai, The Casino @ Dania Beach	Broward	301 East Dania Beach Boulevard Dania Beach, FL 33004-3016	12/01/2023 to 02/29/2024	88	88	63	813	\$0	0	0	\$173,250
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	Marion	4601 West Highway 318 Citra, FL 32113		No live races/performances conducted					0	0	\$0
Fronton Holdings, LLC, d/b/a Casino Fort Pierce	Saint Lucie	6666 South US Highway 1, Unit 2A Port St. Lucie, FL 34952		No live races/performances conducted					0	0	\$0
West Flagler Associates, LTD, d/b/a/ Summer Jai Alai	Miami-Dade	3500 Northwest 37th Avenue Miami, FL 33142	04/01/2024 to 05/28/2024 at Magic City	26	26	26	208	\$0	0	0	\$228,730
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai-Alai, The Casino @ Dania Beach	Broward	301 East Dania Beach Boulevard Dania Beach, FL 33004-3016		No live races/performances conducted					0	0	\$0
West Flagler Associates, Ltd., d/b/a Magic City Jai-Alai, Magic City Poker and Jai-Alai, Magic City Casino Jai-Alai	Miami-Dade	401 N.W. 38th Court Miami, FL 33126-5638	02/11/2024 to 03/31/2024	22	22	22	185	\$0	0	0	\$265,850
Calder Race Course, Inc., d/b/a Calder Casino & Race Course and Calder Casino	Miami-Dade	21001 N.W. 27th Avenue Miami Gardens, FL 33056-1461		No live races/performances conducted					0	0	\$0
West Flagler Associates, Ltd., d/b/a Edgewater Jai-Alai	Miami-Dade	401 N.W. 38th Court Miami, FL 33126-5638	09/05/2023 to 12/05/2023 at Magic City	40	40	40	320	\$0	0	0	\$384,145

Contact and Operating Information by Permitholder/Facility



Fiscal Year 2023/2024	Location	County	Meet Period	Live Performances (Complete and counted toward full schedule)	Live Performances (Actual)	Racing Days	Number of Live Races or Games	Total Admission Tax	Paid Attendance	Number of Simulcast Days (as a host)	Purses/Players Awards Paid
Thoroughbred Permitholders											
Tampa Bay Downs, Inc.	11225 Race Track Road Tampa, FL 33626-3122	Hillsborough	7/01/2023 and 11/22/2023 to 5/04/2024	91	91	91	833	\$19,497	61,775	315	\$23,050,749
Gulfstream Park Racing Association, Inc., d/b/a Gulfstream Park Racing and Casino	901 S. Federal Highway Hallandale Beach, FL 33009-7124	Broward	7/01/2023 to 10/29/2023 and 12/01/2023 to 04/28/2024 and 06/21-30/2024	161	168	168	1,532	\$29,160	1,355	360	\$65,417,704
Gulfstream Park Thoroughbred After Racing Program, Inc.	901 S. Federal Highway Hallandale Beach, FL 33009-7124	Broward	11/03 - 25/2023 and 05/02/2024 to 06/20/2024 at Gulfstream Park	37	37	37	348	\$0	0	5	\$12,140,323
Harness Permitholder											
PPI, Inc., d/b/a Isle Casino Racing Pompano Park, Pompano Park Racing, The Isle Casino and Racing at Pompano Park	1800 S.W. 3rd Street Pompano Beach, FL 33069	Broward		No live races/performance conducted						365	\$0
Quarterhorse Permitholder											
Tampa Bay Downs, Inc.	11225 Race Track Road Tampa, FL 33626-3122	Hillsborough		No live races/performance conducted						0	\$0
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	501 Race Track Drive Gretna, FL 32332	Gadsden		No live races/performance conducted						0	\$0
South Florida Racing Association, LLC, d/b/a Hialeah Park Racing & Casino, Hialeah Park, and Hialeah Park Casino	2200 E. 4th Avenue Hialeah, FL 33013	Miami-Dade		No live races/performance conducted						0	\$0
South Marion Real Estate Holdings, LLC, d/b/a Oxford Downs	17996 S. US Highway 301 Summerfield, FL 34491	Marion		No live races/performance conducted						0	\$0
Hamilton Downs Horsetrack, LLC, d/b/a Hamilton Downs	2220 Northwest County Road 143 Jennings, FL 32053	Hamilton		No live races/performance conducted						0	\$0
Ocala Breeders' Sales Company, Inc.	1701 S.W. 60th Avenue Ocala, FL 34474-1800	Marion		No live races/performance conducted						0	\$0

Office of Economic and Demographic Research



Revenue Estimating Conference: Tribal Gaming Revenues

The Revenue Estimating Conference met on August 6, 2024, to adopt a new forecast for Tribal Gaming revenues. Prior to this revision, the Tribal Gaming revenues forecast was last revised in February 2024, when the Conference recognized new receipts, but made them nonrecurring.

The State began receiving Tribal Gaming payments pursuant to the 2021 Compact in October 2021; however, the U.S. District Court for the District of Columbia set aside federal approval of the 2021 Compact on November 22, 2021. Nevertheless, the Seminole Tribe of Florida continued revenue sharing with the State of Florida through February 2022, after which time they discontinued all payments. Between October 2021 and February 2022, the state received 5 payments of \$37.5 million, totaling \$187.5 million. On June 30, 2023, the United States Court of Appeals, D.C. Circuit, vacated the District Court’s opinion, and directed it to enter judgment for the Secretary of the Department of Interior. The petitioners appealed, and the U.S. Supreme Court denied a petition for a writ of certiorari on June 17, 2024. Given the conclusion of this litigation, the new forecast treats all projected payments as recurring revenues.

The Tribe resumed revenue sharing with the State while the litigation was still active. After a soft opening on November 7, 2023, to test its sports betting platform, the Tribe formally launched the statewide reactivation of its sports betting program on December 7, 2023, as well as the newly authorized games of craps and roulette. The first payment was received in January 2024. The Revenue Estimating Conference formally recognized the renewed stream of receipts on February 20, 2024.

For FY 2023-24, the Conference anticipated \$343.9 million in receipts, but instead received \$357.0 million, a gain of \$13.1 million or 3.8 percent to the estimate. Because the first payments were made using formulas that differed from the assumptions made by the Conference, the translation to a full revenue sharing cycle is still unclear. Further, sports betting is expected to have significant seasonality, and a full year of this activity has yet to occur. As a result, the Conference increased the prior estimate for FY 2024-25 by only \$10.1 million or 1.3 percent, with the upward adjustments to subsequent years gaining in strength. Based on underlying growth of 3.77 percent for each revenue sharing cycle, the changes to the forecast for the outer years add \$22.2 million to \$47.9 million to each fiscal year. Excluding the FY 2023-24 partial year, the Conference expects a total of \$5.22 billion through FY 2029-30. The latter year approaches \$1.0 billion in annual receipts. Finally, legislation passed during the 2024 Session (CS/SB 1638) significantly changed the expected distribution of receipts. Instead of entirely benefiting the General Revenue Fund, 96 percent of future distributions will go to trust funds that provide funding for environmental resource management.

Tribal Gaming Revenue Share Receipts by Fiscal Year (in millions)

Fiscal Year	Prior FC (2/2024) FY	Adopted	\$ Change in Forecast
2023-24 Actual	343.9	357.0	13.1
Forecast			
2024-25	749.3	759.4	10.1
2025-26	780.6	802.8	22.2
2026-27	814.6	845.2	30.6
2027-28	851.5	890.4	38.9
2028-29	889.6	937.5	47.9
2029-30	n/a	986.5	n/a

Adopted Distributions	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Florida Wildlife Corridor	\$46.3 M	\$100 M	\$100 M	\$100 M	\$100 M	\$100 M	\$100 M
Uplands Management & Invasive Species Removal	\$46.3 M	\$100 M	\$100 M	\$100 M	\$100 M	\$100 M	\$100 M
Resilient Florida Trust Fund	\$46.3 M	\$100 M	\$100 M	\$100 M	\$100 M	\$100 M	\$100 M
Water Protection & Sustainability Trust Fund	\$38.9 M	\$429 M	\$470.7 M	\$511.4 M	\$554.7 M	\$600 M	\$647 M
General Revenue Fund	\$179.3 M	\$30.4 M	\$32.1 M	\$33.8 M	\$35.6 M	\$37.5 M	\$39.5 M
TOTAL	\$357 M	\$759.4 M	\$802.8 M	\$845.2 M	\$890.4 M	\$937.5 M	\$986.5 M



Florida Gaming Control Commission



FLGaming.gov

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