

■ SPORTS & ENTERTAINMENT

Online Sports Betting Tracker

February 2026

FOLEY.COM

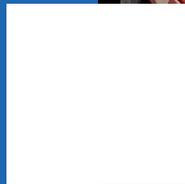
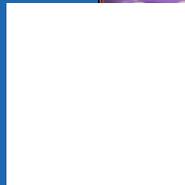
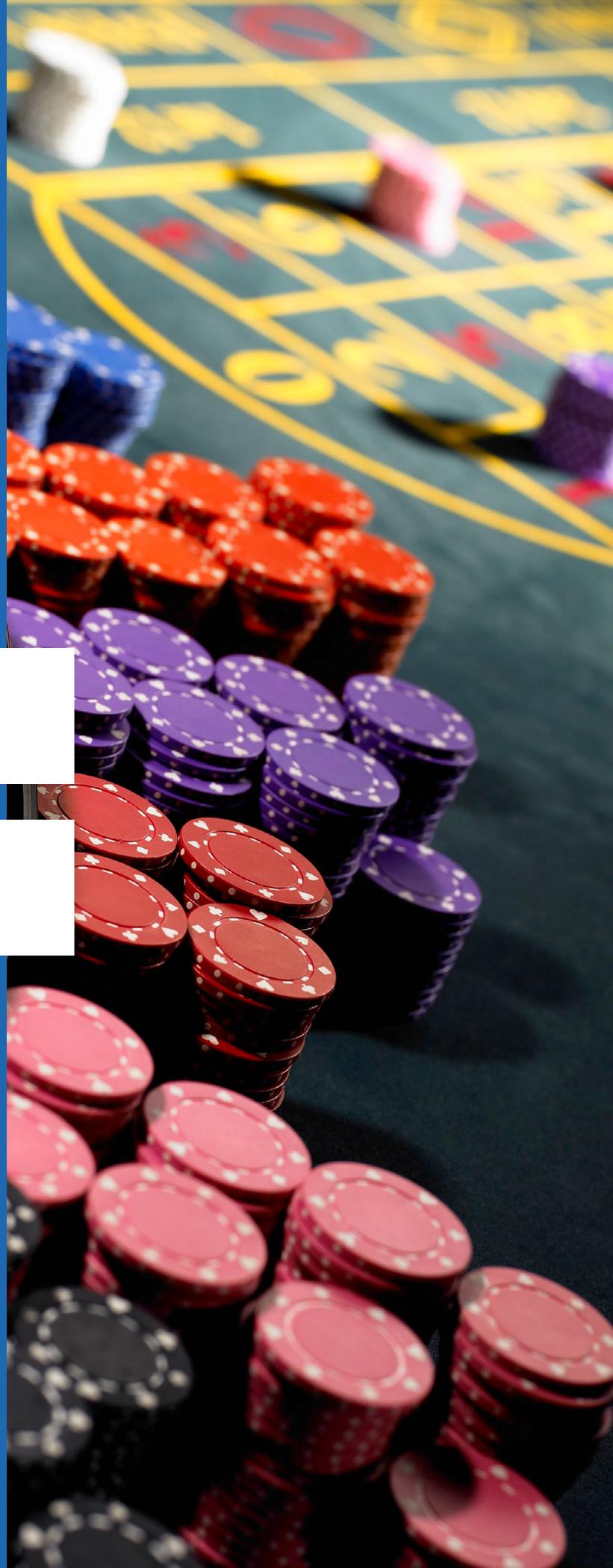


Table of Contents

03 Arizona	22 Missouri
04 Arkansas	22 Montana
05 Colorado	23 Nevada
06 Connecticut	24 New Hampshire
07 Delaware	25 New Jersey
08 District of Columbia	26 New York
10 Florida	27 North Carolina
11 Illinois	28 Ohio
13 Indiana	29 Oregon
14 Iowa	30 Pennsylvania
15 Kansas	31 Rhode Island
16 Kentucky	32 Tennessee
17 Louisiana	33 Vermont
18 Maine	34 Virginia
19 Maryland	35 Washington
20 Massachusetts	36 West Virginia
21 Michigan	37 Wyoming



On behalf of Foley's Sports & Entertainment Group, I am pleased to announce the establishment of the Sports Betting and Gaming Task Force and its Nationwide Online Sports Betting Tracker—a one stop compilation and summary of state online sports wagering laws and regulations.

In 1992, Congress enacted the Professional and Amateur Sports Protection Act (PASPA) which effectively prohibited sports betting where the practice was not already legal under state law. In 2018, the Supreme Court struck down PASPA in its entirety, allowing each state to address the legality of sports betting on its own terms. Thirty-nine states (plus Washington, D.C.) have now legalized sports betting in some form or another.¹

By the time PASPA was struck down in 2018, American consumption of entertainment, news, sports and social communication had irreversibly shifted toward mobile internet technology. The sports gambling laws passed in the wake of PASPA's repeal have reflected these changing consumer habits, as sports betting has been legalized not only in the comfort of brick-and-mortar casinos but also via an internet connection from smartphones and laptops. The results of these developments have been astounding—over \$220 billion in U.S. sports bets have been placed in the five years since PASPA's repeal, the vast majority of which being placed online.

This tracker is meant as a roadmap for stakeholders in the sports betting and gaming space. It provides a useful breakdown of sports online gambling regulations in each state where the practice has been legalized and includes direct links to all state laws and administrative regulations. The tracker will be updated as further laws and regulations are passed or amended.

From parsing through complex regulatory and licensing requirements, to determining whether a game or activity constitutes gambling (and if so, where), Foley's experienced and knowledgeable Task Force is helping clients navigate the rapidly changing regulatory and legal landscape of sports betting and fantasy sports.

I want to extend my gratitude to my colleagues in Foley's Sports & Entertainment Group who helped create the tracker, specifically, Nick Covek and Zack Flagel, who managed the project; Sam Fishman and Quinn D'Isa, who contributed painstaking research; as well as our design and marketing team, including Sylvia Oberlin and Christina Wallace Cooper. This was, and will continue to be, a team effort.

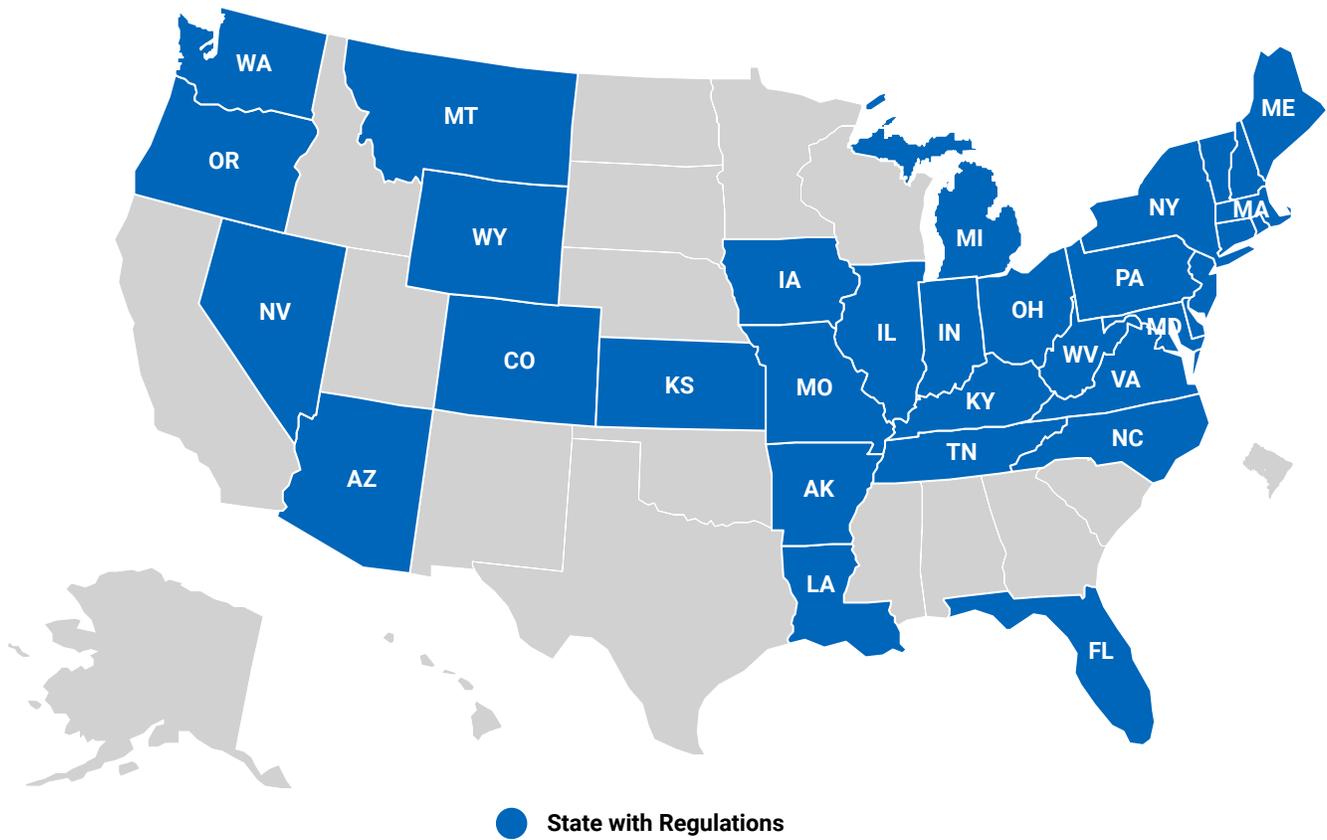
Thank you for your interest and support.

Jon Israel

Co-Chair, Foley's Sports & Entertainment Group

¹ <https://www.americangaming.org/research/state-of-play-map/>

States for Gambling Tracker



Arizona

Currently Operational: Yes

Relevant Regulations: HB 2772 (2021 Gaming Act)¹; 2021 Arizona Gaming Compact²; Arizona Administrative Code Ch.§§19-4-101:153)³

Relevant Dates: HB 2772 signed into law on April 15, 2021; online sports betting launched on September 9, 2021.

Regulatory Body: Arizona Department of Gaming

Model: Closed Market

Basic Regulatory Structure: Online and retail sports betting are legal. Up to twenty (20) total sports betting licenses may be issued: up to ten (10) licenses for Native American Tribes and up to ten (10) licenses for non-tribal entities. Each license permits the licensee to operate both online and/or retail sports betting.

Licensing Categories:

- **Event Wagering Operator License:**
 - An owner or operator of an Arizona professional sports team or franchise, an operator of a sports facility in Arizona that hosts an annual PGA Tour event or auto race, or the licensed Designee of such an owner, operator of promoter.
 - An Arizona Indian Tribe or entity fully owned by an Arizona Indian Tribe or Designee. A Tribe that has signed the most recent Tribal-State Gaming Compact is licensed only to operate online event wagering on its Indian lands – and cannot accept wagers from individuals not physically present on its lands.
- **Management Services Provider License:** A person that operates, manages or controls event wagering on behalf of an event wagering operator or limited event wagering operator. Including developing or operating event wagering platforms and providing odds, lines, and global risk management, etc.

- **Supplier License:** A person that manufactures, distributes, sells or leases event wagering equipment, systems or event wagering items.

License Fees and Terms:

- **Event Wagering Operator License:** Application Fee \$100,000; Initial License Fee \$750,000 and is valid for five (5) years; Annual Renewal Fee \$150,000.
- **Management Service Provider License:** Application Fee \$1,000; Initial License Fee \$10,000 and is valid for two (2) years; Annual License Fee \$5,000.
- **Supplier License:** Initial License Fee \$5,000 and is valid for two (2) years, Annual Renewal Fee \$500.

Tax Rate: 10% tax on Adjusted Gross Event Wagering Receipts for online sports betting; 8% tax on Adjusted Gross Event Wagering Receipts for retail sports betting.

Tribal Nation Tie-in: Up to ten (10) Event Operator Licenses may be issued to Native American tribes who have signed the most recent version of the Tribal-State Gaming Compact.

Sports Venue Tie-in: Up to ten (10) Event Operator Licenses may be issued to professional sports venues; professional sports teams must partner with operators. An Event Operator License specifically allows a sports venue to host retail sports betting adjacent or within 0.25 miles from the venue, or online betting across the state.

Online Platform Cap: The law treats online operators and physical operators the same. Accordingly, the operation of online sports betting apps is limited to the twenty (20) approved Event Operator Licenses.

Age Restriction: 21+

Other Restrictions:

- No wagers on injuries.
- No wagers on penalties.
- No proposition wagers on college sports.

1 <https://www.azleg.gov/legtext/55leg/1r/bills/hb2772p.htm>

2 https://gaming.az.gov/sites/default/files/2021%20Amended%20and%20Restated%20Compact%20-%20EXEMPLAR%20COPY_0.pdf

3 [https://gaming.az.gov/sites/default/files/Event%20Wagering%20Revised%20Final%20\(v1.0\).pdf](https://gaming.az.gov/sites/default/files/Event%20Wagering%20Revised%20Final%20(v1.0).pdf)



Arkansas

Currently Operational: Yes

Relevant Regulations: Arkansas Racing Commission’s Casino Gaming Rules⁴

Relevant Dates: Retail sports betting was legalized on November 6, 2018 and launched on July 1, 2019; online sports betting was legalized on February 28, 2022 and launched on March 6, 2022.

Regulatory Body: Arkansas Racing Commission

Model: Closed Market with Casino Partnership

Basic Regulatory Structure: Online and retail sports betting are legal. Online betting can only be launched by the four (4) in-state casinos, and each casino licensee may operate no more than two (2) online sportsbooks, for a total maximum of 8 online sportsbooks permitted. Retail sports betting can be done at the Oaklawn Racing Casino Resort and Saracen Casino Resort.

Licensing Categories:

- **Online Sports Pool Operator License:** a casino licensee that has elected to operate an online sports pool or a sports pool operator intermediary operating an online sports pool on behalf of a casino licensee.

License Fees and Terms:

- The existing casinos – Oaklawn and Southland – are not required to pay any additional licensing fees to offer sports betting.
- Applicants for the additional two casino licenses must pay an application fee of \$250,000 for the right to operate casinos, including sportsbook operations.
- Online-only operators may partner with an existing casino; Arkansas requires 51% of the profits of the partnership to go to the casino.

⁴ <https://www.dfa.arkansas.gov/images/uploads/racingCommissionOffice/2022ArkansasCasinoGamingRules.pdf>

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

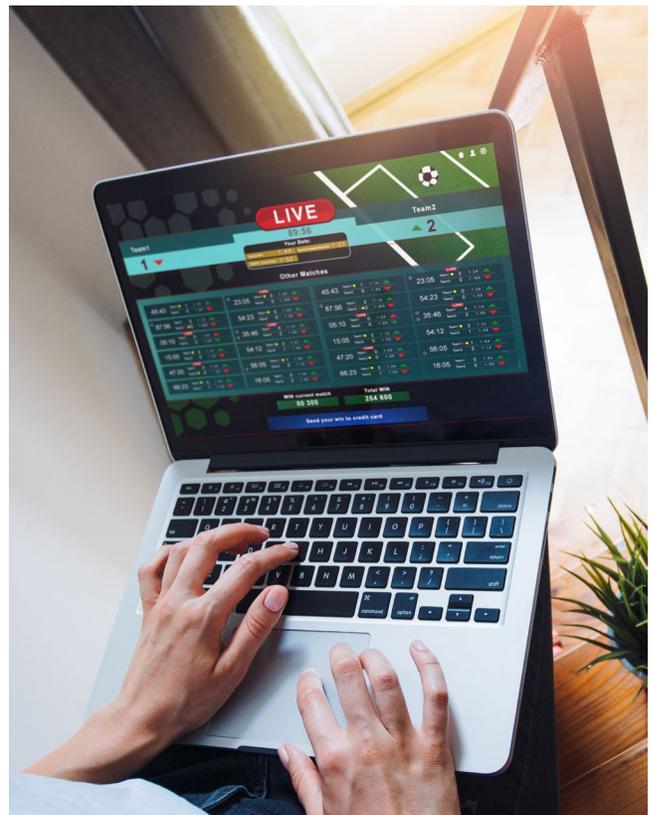
Tax Rate: 13% tax on the first \$150 million in gaming revenue, and 20% tax on gaming revenue above \$150 million. Additionally, Arkansas casinos are granted 51% of profits when partnering with online operators.

Online Platform Cap: Each of the four (4) in-state casinos may operate no more than two (2) online sportsbooks each; total maximum of eight (8) online sportsbooks permitted.

Age Restriction: 21+

Other Restrictions:

- No wagers on in-state collegiate teams and events if a team/league requests it and the regulator approves.





Colorado

Currently Operational: Yes

Relevant Regulations: HB19-1327⁵; 1 CCR 207-2⁶

Relevant Dates: HB 19-1327 was signed into law on November 5, 2019; online sports betting launched on May 1, 2020; retail sports betting launched on June 17, 2020.

Regulatory Body: Colorado Limited Gaming Control Commission (LGCC), within the Department of Revenue, Division of Gaming.

Model: Closed Market with Retail Partnership

Basic Regulatory Structure: Both online and retail sports betting are legal. Only the 33 Colorado casinos can apply for a Master License, which gives the casino the ability to partner with both a retail and/or online sports betting operator.

Licensing Categories:

- **Master License:** This license authorizes the licensee to either conduct sports betting and internet sports betting itself or contract with a Sports Betting Operator, and/or Internet Sports Betting Operator to conduct sports betting activity.
- **Sports Betting Operator License:** This license authorizes the licensee to conduct brick-and-mortar retail sports betting located in Colorado Casinos. License-holder can be the casino itself or a third party operator, but in all cases must be tied to a Master License holder.
- **Internet Sports Betting Operator License:** This license authorizes the licensee to conduct internet sports betting through personal computers, online or interactive devices that are accepted through a skin.

⁵ https://leg.colorado.gov/sites/default/files/2019a_1327_signed.pdf

⁶ <https://sbg.colorado.gov/sites/sbg/files/1CCR%20207-2%20SB%20Combined%20Rules%20051522.pdf>

- **Vendor Major License:** This license is for managers and administrators who control or act on behalf of an establishment licensed to operate sports betting and provides products, services, information or assets to a betting operator.
- **Vendor Minor License:** This license is for persons and/or entities who provide services for or act on behalf of an establishment licensed to operate sports betting gaming, but who is not required to obtain a Vendor Major License.

License Fees and Terms:

- **Master License:** \$2,000 fee, \$250 fee to be renewed every two (2) years.
- **Sports Betting Operator License:** \$12,500 initial fee, \$1,200 to be renewed every two (2) years.
- **Online Sports Betting Operator:** \$54,000 initial fee, \$1,200, to be renewed every two (2) years.
- **Vendor Major License:** \$1,200 fee, to be renewed every two (2) years.
- **Vendor Minor License:** \$350 fee, to be renewed every two (2) years.

Tribal Nation Tie-in: Ute Mountain Ute Tribe and Southern Ute Indian Tribe are only Colorado tribes authorized to conduct Class II gaming, but nothing specific to online sports betting.

Sports Venue Tie-in: N/A

Tax Rate: 10% of net sports betting proceeds.

Online Platform Cap: Only Colorado's thirty-three (33) licensed casinos can obtain a Master License. Because Internet Sports Betting Operators must partner with Master License Holders to operate, the effective Online App Cap is thirty-three (33).

Age Restriction: 21+

Other Restrictions:

No wagers on high school sports events.

No proposition wagers on college sports.

Connecticut

Currently Operational: Yes

Relevant Regulations: HB 6451⁷; Tribal-State Compact⁸; Conn. Agencies Regs. 12-865-1 to 12-865-34⁹

Relevant Dates: HB 6451 was signed into law on May 27, 2021; retail sports betting launched on September 30, 2021; online sports betting launched on October 19, 2021.

Regulatory Body: Connecticut State Department of Consumer Protection Gaming Division

Model: Tribal/State Monopoly

Basic Regulatory Structure: Online and retail sports betting are legal. Master Wagering Licenses may be issued to the Connecticut State Lottery and two recognized native tribes (Mashantucket Pequot Tribe and Mohegan Sun Tribe). Master Licenses allow the tribes to conduct online sports betting; the Connecticut Lottery may also operate retail sports betting. Each Master Wagering licensee may partner with an Online Gaming Service Provider (skin) for its online gaming operations.

Licensing Categories:

- **Master Wagering License:** Operator is authorized to conduct online sports betting itself or contract with an Online Gaming Operator to conduct online sports betting.
- **Online Gaming Operator License:** Operator of an electronic wagering platform that contracts directly with a Master Wagering License holder to offer online sports betting on behalf of such licensee
- **Online Gaming Service Provider License:** Service provider provides goods or services or otherwise transacts business related to online sports betting with a Master Wagering Licensee or an Online Gaming Operator licensee.

⁷ <https://trackbill.com/bill/connecticut-house-bill-6451-act-concerning-the-authorization-licensing-and-regulation-of-online-casino-gaming-retail-and-online-sports-wagering-fantasy-contests-keno-and-online-sale-of-lottery-tickets/2027279/>

⁸ <https://portal.ct.gov/-/media/DCP/GAMING/Compacts-and-Documents/Mohegan-Tribal-State-Compact.pdf>

⁹ <https://eregulations.ct.gov/eRegsPortal/Search/getDocument?guid=%7bD0C8B67E-0000-CD11-9A92-ED3A4245349E%7d>



- **Sports Wagering Retailer License:** Person or entity that contracts with Connecticut Lottery Corporation (“CLC”) to facilitate retail sports wagering operated through an electronic wagering platform at CLC facilities.

License Fees and Terms:

- **Master Wagering License:** ten (10) year period, with a single five (5) year renewal option.
- **Online Gaming Operator License:** \$250,000 application; \$100,000 annual renewal.
- **Online Gaming Service Provider:** \$2,000 application, \$2,000 annually.
- **Sports Wagering Retailer License:** \$20,000 application, \$2,000 annually.

Tribal Nation Tie-in: Mashantucket Pequot and Mohegan Indians tribes have exclusive operation of two of the three online platforms made available under HB 6451.

Sports Venue Tie-in: N/A

Tax Rate: 18% tax rate for online sports betting; 13.75% tax rate for retail sports betting.

Online Platform Cap: Cap of three (3) online sports betting operators: one (1) partnered with CT Lottery, one (1) with Mashantucket Pequot and one with the Mohegan tribes.

Age Restriction: 21+

Other Restrictions: No bets on in-state collegiate teams.

Delaware

Currently Operational: Yes

Relevant Regulations: 29 Del. C. §48: Lotteries¹⁰

Relevant Dates: The Delaware Lottery has offered limited sports betting (NFL parlay cards) since 1976, predating Congress' passage of the Professional and Amateur Sports Protection Act (PAPSA) in 1992. Delaware was granted an exemption from PAPSA, allowing them to continue offering NFL parlay cards. Full-scale, retail sports betting launched on June 5, 2018. Mobile sports betting was fully launched on January 3, 2024.

Regulatory Body: The Delaware Lottery; Delaware Division of Gaming Enforcement

Model: Monopoly

Basic Regulatory Structure: One authorized vendor, Rush Street Interactive.

Licensing Categories: N/A

License Fees and Terms: \$500,000; five-year term¹¹

Tribal Nation Tie-in: none

Sports Venue Tie-in: none

Tax Rate: The State of Delaware receives 50 percent of sports betting revenue.¹²

Online Platform Cap: 1

Age Restriction: 21+

Other Restrictions: no betting on games involving a Delaware college or university and amateur or professional sporting events that involve a Delaware team.

¹⁰ <https://delcode.delaware.gov/title29/c048/sc01/>

¹¹ <https://www.delawarepublic.org/politics-government/2024-04-15/delaware-sports-betting-vendors-bill>

¹² https://www.americangaming.org/wp-content/uploads/2019/07/AGAGamingRegulatoryFactSheet_Delaware-2022.pdf





District of Columbia

Currently Operational: Yes

Relevant Regulations: DC Sports Wagering Lottery Amendment Act of 2018¹³ and 30 DCMR 21¹⁴

Relevant Dates: Sports betting became legal on May 3, 2019; online sports betting launched on May 28, 2020; retail sports betting launched on August 31, 2020.

Regulatory Body: The Office of Lottery and Gaming (OLG)

Model: State-run Monopoly with respect to online sports betting; Closed Market with respect to retail sports betting.

Basic Regulatory Structure: Both online and retail sports betting are legal. For online sports betting, the OLG operates an exclusive online sports wagering application and online platform – GambetDC – through the company Intralot. In addition, a Class A Operator may operate online and retail sports wagering within its licensed facility and within the 2-block zone surrounding its facility. Additionally, a Class B Operator may operate online sports wagering within the confines of its licensed facility.

¹³ https://lms.dccouncil.us/downloads/LIMS/40922/Signed_Act/B22-0944-SignedAct.pdf

¹⁴ <https://www.dclottersportsbetting.com/wp-content/uploads/2019/09/Private-Operated-Sports-Wagering-Rules-ADOPTED-30-DCMR-Ch-21.pdf>

Licensing Categories:

- **Class A Operator License:** permits online and retail wagering within the licensed physical location, as well as online wagering within the two (2) blocks surrounding the licensed location.

There are four (4) venues capable of Class A Operator classification:

- Audi Field
- Capital One Arena
- Nationals Park
- St. Elizabeths East Entertainment and Sports Arena

- **Class B Operator License:** authorizes online and retail sports wagering at businesses located within the District. All wagering, including online, offered by a Class B Operator must be conducted on premise within the physical confines of the licensed location.
 - No restriction on the type of business a Class B Operator can be (could be a bar, restaurant or hotel setting as just a few examples), though it cannot be in business solely for the purpose of sports wagering.
- **Management Services Provider License:** permits an independent entity affiliated with a licensed Operator (Class A or Class B) to conduct sports wagering operations on its behalf at its licensed location.



- **Supplier License:** An entity that seeks to sell or lease sports wagering equipment, systems, or other gaming items necessary to conduct sports wagering, or offer services related to such equipment or other gaming items to a sports wagering operator.
- **Occupational License:** All persons employed to be engaged in activities related to sports wagering shall be required to be licensed by the Office and, when employed, shall maintain a valid occupational license and be employed in the capacity reported to the Office.

License Fees and Terms:

- **Class A Operator License:** 5 years, \$500,000 application fee. May be renewed for a 5 year period, \$250,000 renewal fee.
- **Class B Operator License:** 5 years, \$100,000 application fee. May be renewed for a 5 year period, \$50,000 renewal fee.
- **Management Services Provider License:** 1 year, \$10,000 application fee. May be renewed annually, \$2,000 renewal fee.
- **Supplier License:** 1 year, \$10,000 application fee. May be renewed annually, \$2,000 renewal fee.
- **Occupational License:** \$100 application fee. May be renewed annually, \$100 renewal fee.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: Washington, D.C.'s four (4) professional sports venues are granted a carve-out that permits them to operate online and retail sportsbooks at their stadium and within a 2 block radius.

Tax Rate: For online betting, Intralot keeps 42.5% of the gross gaming revenue, and the city gets 57.5%. For retail betting, 10% tax of the Gross Sports Wagering Revenue (total of all money paid to a company as bets minus the total amount paid out to winning betters) to the District, paid monthly.

Online Platform Cap: There is no limit on the number of Class B Operator Licenses that the OLG may issue. However, the OLG has the discretion to deny a sports wagering application if it is not in the best economic interest of the District.

Age Restriction: 18+

Other Restrictions:

- No wagers on in-state college teams.
- No wagers on in-state college events.

Florida

Currently Operational: YES

Relevant Regulations: 2021 Gaming Compact Between the Seminole Tribe of Florida and the State of Florida¹⁵

Relevant Dates: Seminole Gaming Compact executed on April 23, 2021; sports betting launched on November 1, 2021 and halted on December 4, 2021 due to lawsuit alleging violation of the Indian Gaming Regulatory Act; sports betting became legal again on June 30, 2023 when DC Court of Appeals ruled in favor of Seminole Tribe.¹⁶

Regulatory Body: Seminole Tribal Gaming Commission

Model: Tribal Monopoly

Basic Regulatory Structure: Online and retail sports betting are allowed. The Seminole Tribe of Florida has exclusive authority to conduct sports betting on Tribal lands, and may partner with service providers to operate online sports betting statewide.

Licensing Categories: N/A

License Fees and Terms: No licensing fee for tribe and pari-mutuels. Licensing fee for online operators to be determined.

Tribal Nation Tie-in: Yes. Seminole Tribe of Florida has exclusive authority to conduct sports betting on Tribal lands. Retail sports betting is not permitted off Tribal lands.

Sports Venue Tie-in: N/A

Tax Rate: 13.75% of tribal-generated sports betting revenue (will increase to 15.75% if the tribe does not reach a marketing deal with at least three pari-mutuel operators by the time the tribe commences sports betting operations).

Online Platform Cap: N/A

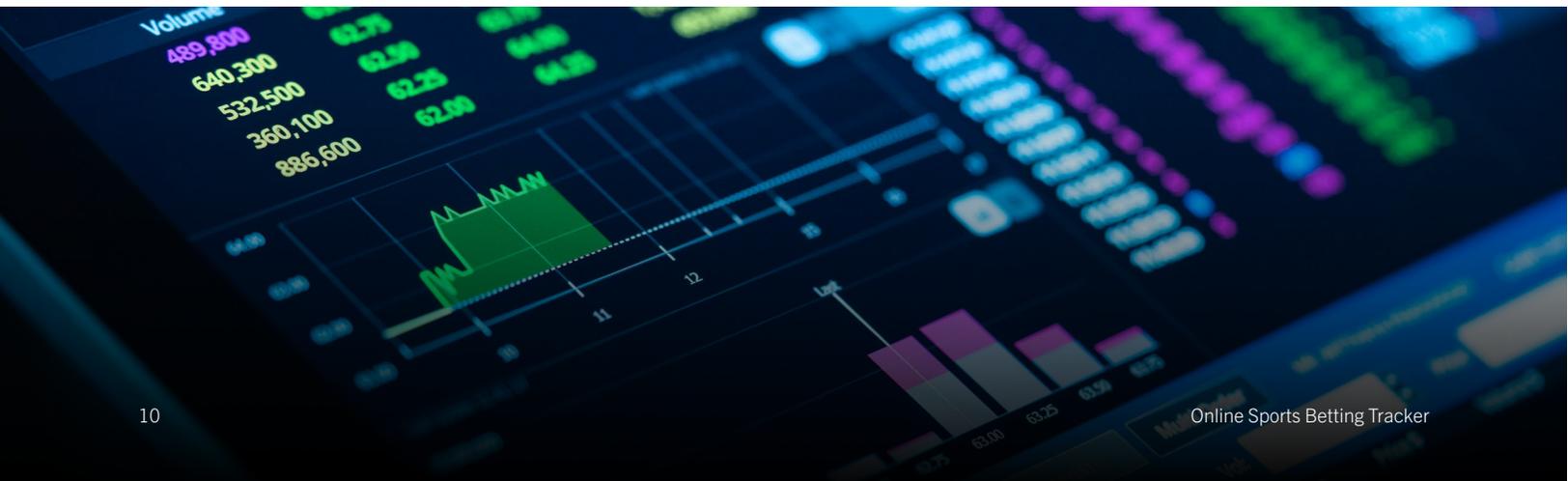
Age Restriction: 21+

Other Restrictions:

- No prop betting on collegiate events.

15 <https://www.flgov.com/wp-content/uploads/pdfs/2021%20Gaming%20Compact.pdf>

16 <https://www.cadc.uscourts.gov/internet/opnsf/566297A8EB3CDEE0852589DE0051AE92/%24file/21-5265-2005848.pdf>





Illinois

Currently Operational: Yes

Relevant Regulations: 230 ILCS 45¹⁷ (The Sports Wagering Act); HB 3136¹⁸; 11 Illinois Admin. Code § 1900¹⁹

Relevant Dates: 230 ILCS 45 was signed into law on June 28, 2019. Retail sports betting was launched on March 9, 2020; online sports betting was launched on June 18, 2020. HB 3136 was signed into law on March 5, 2022 which amended 230 ILCS 45 to do away with in-person registration requirement and enable online registration for users located anywhere within the state.

Regulatory Body: Illinois Gaming Board

Model: Closed Market

Basic Regulatory Structure: Online and retail sports betting permitted. Up to seven (7) master sports wagering licenses to sports facilities and up to three (3) master sports wagering licenses to online sports wagering operators may be issued.

¹⁷ <https://www.ilga.gov/legislation/ilcs/ilcs5.asp?ActID=3996&ChapterID=25>

¹⁸ <https://www.ilga.gov/legislation/102/HB/PDF/10200HB3136lv.pdf>

¹⁹ <https://www.ilga.gov/commission/jcar/admincode/011/01101900sections.html>

Licensing Categories:

- **Master Sports Wagering License:** an organization that may conduct sports wagering at its facility or over the internet or through a online application.
- **Supplier License:** a person who sells or leases sports wagering equipment, systems, or other gaming items to conduct sports wagering and offer services related to the equipment or other gaming items and data to a master sports wagering licensee while the license is active.
- **Management Services Provider License:** an entity who contracts with a master sports wagering licensee to conduct the sports wagering operation.
- **Tier 2 Official League Data Provider License:** a sports governing body or a sports league, organization, or association or a vendor authorized by such sports governing body or sports league, organization, or association to distribute Tier 2 official league data may apply to the Board for a Tier 2 official league data provider license.

License Fees and Terms:

- **Master Sports Wagering License:** Initial license fee costs \$5,000,000 (or 5% of its handle from the first twelve (12) months, whichever is greater) and lasts for four (4) years. Renewal costs \$1,000,000 every four (4) years.
 - For sports facilities, master sports wagering license fee costs \$10,000,000 and lasts for four (4) years. Renewal costs \$1,000,000 every four (4) years.
 - For online sports wagering operators, master sports license fee costs \$20,000,000 and lasts for four (4) years. Renewals costs \$1,000,000 every four (4) years.
- **Supplier License:** Initial license fee costs \$150,000 and lasts for four (4) years; Renewal costs \$150,000 every four (4) years.
- **Management Services Provider License:** Initial license fee costs \$1,000,000 and lasts for 4 years; renewal costs \$500,000 every four (4) years.
- **Tier 2 Official League Data Provider License:** Initial license fee depends on data sales (for data sales in excess of \$2,000,000, the license fee is \$500,000) and lasts for three (3) years. Renewal also depends on data sales and can occur every three (3) years.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: A sports facility may apply for a master sports wagering license to operate sports wagering at or within a five (5) block radius of the sports facility.

Tax Rate: 20% on first \$30 million in sports betting revenue; 25% on revenue between \$30–50 million; 30% on revenue between \$50–100 million; 35% on revenue between \$100–200 million; and 40% on revenue above \$200 million. Each operator is also charged \$0.25 per wager on its first 20 million bets taken and \$0.50 per wager on subsequent bets.²⁰

Online Platform Cap: The Board may issue up to seven (7) master sports wagering licenses to sports facilities and up to three (3) master sports wagering licenses to online sports wagering operators.

Age Restriction: 21+

Other Restrictions:

- In-person registration for online sports betting was required until 2022. Now, users may complete registration from anywhere within state lines.
- No online betting on games featuring in-state universities.
- No proposition wagers on individual performances.
- No wagers on high school sporting events.
- No wagers on minor league sporting events.

²⁰ [https://www.cbssports.com/betting/news/illinois-sports-betting-taxes-how-bettors-are-impacted/#:~:text=More%20Taxes%20for%20Sportsbooks,on%20revenue%20above%20\\$200%20million](https://www.cbssports.com/betting/news/illinois-sports-betting-taxes-how-bettors-are-impacted/#:~:text=More%20Taxes%20for%20Sportsbooks,on%20revenue%20above%20$200%20million)



Indiana

Currently Operational: Yes

Relevant Regulations: HB 1015²¹; 68 IAC 27²²

Relevant Dates: HB 1015 was signed into law on May 8, 2019; retail sports betting launched on September 1, 2019; online sports betting launched on October 3, 2019.

Regulatory Body: The Indiana Gaming Commission, Sports Wagering and Paid Fantasy Sports Division

Model: Closed Market with Retail Partnership

Basic Regulatory Structure: Online and retail sports betting are legal. Sports wagering certificates may only be issued to casinos, racinos, or riverboats; certificates holders can then operate or partner with a Sports Wagering Service Provider to operate both online and/or retail sports betting.

Licensing Categories:

- **Sports Wagering Certificate:** a licensed owner, operating agent, or permit holder issued a certificate of authority by the commission authorizing the licensed owner, operating agent, or permit holder to conduct sports wagering independently or through a vendor.
- **Sports Wagering Service Provider License:** a person that contracts with a certificate holder or a vendor to: (1) sell, lease, offer, or otherwise provide or distribute a sports wagering device or associated equipment; (2) service a sports wagering device or associated equipment; or (3) provide risk management services, integrity services, or odds.
- **Supplier's License:** a person holding a supplier's license may sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee or an operating agent involved in the ownership or management of riverboat gambling operations.
- **Vendor's License:** a person with whom a certificate holder contracts for either of the following: (1) Conducting or managing sports wagering operations within a licensed facility, or (2) Conducting sports wagering through online devices.

21 <https://legiscan.com/IN/text/HB1015/id/2001929/Indiana-2019-HB1015-Enrolled.pdf>

22 <http://iac.iga.in.gov/iac/20210721-IR-068200420FRA.xml.pdf>

License Fees and Terms:

- **Sports Wagering Certificate:** application fee of \$100,000; annual fee of \$50,000.
- **Sports Wagering Service Provider License:** application fee of \$10,000.
- **Vendor's License:** application fee of \$100,000; annual renewal fee of \$50,000.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

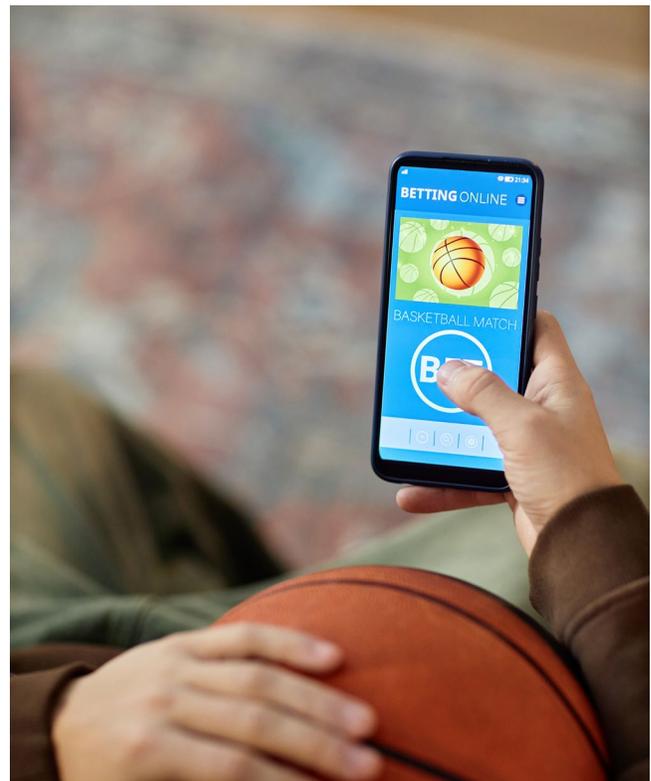
Tax Rate: 9.5% tax on adjusted gross receipts.

Online Platform Cap: Each certificate holder can have up to three (3) skins to conduct online sports wagering.

Age Restriction: 21+

Other Restrictions:

- No wagers on high school sports.
- No proposition wagers on college sports.
- No wagers on amateur athletes under the age of 18.



Iowa

Currently Operating: Yes

Relevant Regulations: SF 617²³; 491 IAC Ch.13²⁴

Relevant Dates: SF 617 signed into law on May 13, 2019; online and retail sports betting launched in August 2019.

Regulatory Body: The Iowa Racing and Gaming Commission

Model: Free Market

Basic Regulatory Structure: Online and retail sports betting are legal.

Licensing Categories:

- **Sports Wagering License:** a license to conduct sports wagering online with up to two (2) skins, at a pari-mutuel racetrack enclosure, or on an excursion gambling boat or gambling structure.

License Fees and Terms:

- **Sports Wagering License:** initial licensing fee of \$45,000 lasting one year; annual renewal fee of \$10,000.

Sports Venue Tie-in: N/A

23 <https://www.legis.iowa.gov/docs/publications/LGE/88/SF617.pdf>

24 <https://www.legis.iowa.gov/docs/aco/chapter/491.13.pdf>

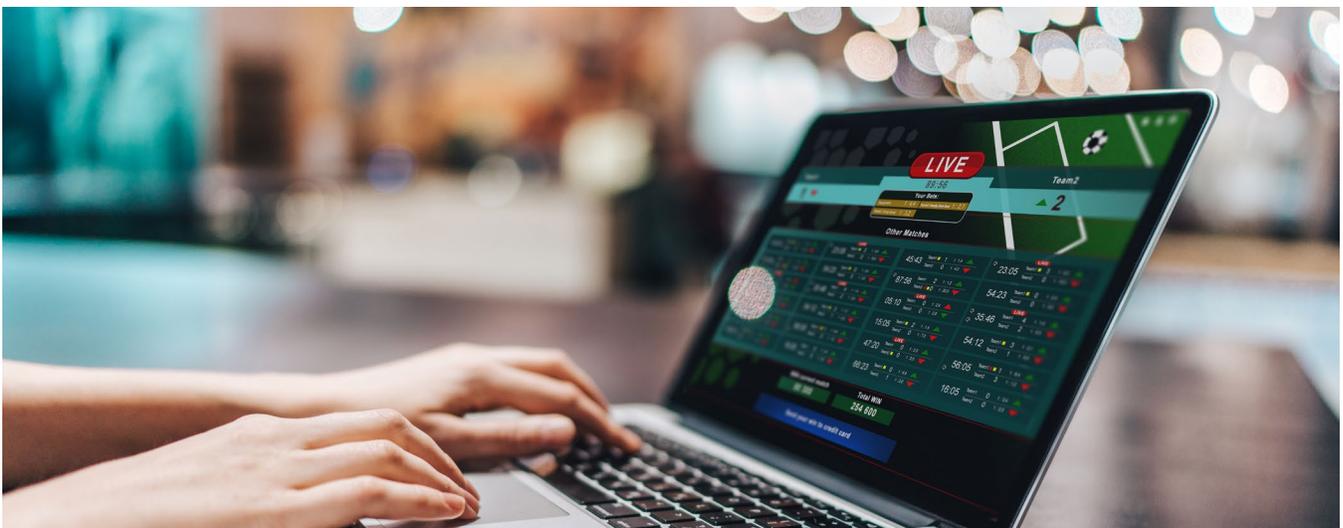
Tax Rate: 6.75% tax on sports wagering net receipts. Operators must also contribute 0.75% of sports wagering revenue to charitable causes.

Online Platform Cap: A licensee may enter into operating agreements with up to two (2) entities to have a total of two (2) individually branded internet sites to conduct sports wagering for the licensee, unless one (1) additional operating agreement or individually branded internet site is authorized by the Commission.

Age Restriction: 21+

Other Restrictions:

- In-person registration was required until 2021. Now, customers may complete registration from anywhere within state lines.
- No wagers on minor league sports.
- No wagers on high school or youth sports.
- No proposition wagers on games involving in-state college teams.
- No wagers on athletes in an individual international sporting event governed by the International Olympic Committee in which any participant is under 18.
- No negative outcome proposition wagers.
- No wagers on the outcome of subjective trophy awards.





Kansas

Currently Operational: Yes

Relevant Regulations: SB 84²⁵; Kansas Gaming and Racing Commission Sports Wagering Regulations²⁶

Relevant Dates: SB 84 was signed into law on May 12, 2022; online and retail sports betting launched September 1, 2022.

Regulatory Body: Kansas Lottery governs all decisions concerning sports wagering. The Kansas Racing and Gaming Commission oversees activities of lottery gaming facility operators.

Model: State-run Monopoly

Basic Regulatory Structure: Online and retail sports betting are allowed. Licenses are limited to the four (4) state-owned lottery gaming facility managers already under contract with the Kansas Lottery; each lottery gaming facility manager can partner with up to three (3) online sports betting operators for a total of twelve (12) potential sportsbooks.

Licensing Categories:

- **Lottery Gaming Facility Managers:** a corporation, limited liability company, resident Kansas American Indian tribe or other business entity authorized to construct and manage, or manage alone, pursuant to a lottery gaming facility management contract with the Kansas lottery, and on behalf of the state, a lottery gaming enterprise and lottery gaming facility.
- **Sports Wagering Supplier License:** a person providing goods, services, software or any other

²⁵ http://www.kslegislature.org/li/b2021_22/asures/documents/sb84_enrolled.pdf

²⁶ https://www.krgc.ks.gov/images/stories/pdf/Wagering/Sports_Wagering_Regulations_8-16-22.pdf

components necessary for the determination of the odds or the outcomes of any wager on a sporting event, directly or indirectly, to a lottery gaming facility manager, including data feeds and odds services.

License Fees and Terms:

No license fees for retail or online operators.

Tribal Nation Tie-in: If any federally recognized Indian tribe submits a request for negotiation of a new or existing gaming compact regarding sports wagering, the Governor must negotiate in good faith.

Sports Venue Tie-in: A professional sports team, auto racetrack facility or other marketing entity may enter into a marketing agreement with a lottery gaming facility manager for the purpose of marketing sports wagering at the primary facility of such professional sports team, auto racetrack facility or the premises of such other marketing entity. Primary facilities are expressly permitted to feature betting kiosks and access to online device applications.

Tax Rate: 10% tax on sports wagering revenue.

Online Platform Cap: Licenses are limited to the 4 state-owned lottery gaming facility managers already under contract with the Kansas Lottery; each lottery gaming facility manager can partner with up to three (3) online sports betting operators for a total of twelve (12) potential sportsbooks. Each lottery gaming facility manager shall also be limited to fifty (50) marketing agreements, at least 20% of which must be nonprofit fraternal or veterans organizations.

Age Restriction: 21+

Other Restrictions: N/A

Kentucky

Currently Operational: Yes

Relevant Regulations: HB 551²⁷; Kentucky Horse Racing Commission Sports Wagering Regulations.²⁸ KRS 230.805, *et seq.*

Relevant Dates: HB 551 was signed into law on March 31, 2023; retail sports betting expected to launch September 7, 2023; online sports betting expected to launch September 28, 2023.

Regulatory Body: Kentucky Horse Racing Commission

Model: Closed Market with Retail Partnership

Basic Regulatory Structure: Online and retail sports betting are allowed. Each of the nine (9) horse racing tracks and the Kentucky Speedway are permitted to open retail sports betting lounges on their premises, and host up the three (3) online sportsbooks each. Total cap of ten (10) retail sports betting operators and thirty (30) online sports betting operators.

Licensing Categories:

- **Licensed Facility for Sports Wagering:** one of the nine racetracks in the state of Kentucky or the Kentucky Speedway that is authorized to conduct or manage sports wagering.
- **Sports Wagering Service Provider License:** a person authorized to conduct or manage sports wagering through an agreement with a track and provide these services at a licensed facility for sports wagering, simulcast facility, or through a website or online interface approved by the racing commission.

License Fees and Terms:

- **Licensed Facility for Sports Wagering:** initial sports wagering license fee is \$500,000 and can be renewed annually for \$50,000.
- **Sports Wagering Service Provider License:** initial online operator fee is \$50,000 and can be renewed annually for \$10,000.

²⁷ <https://apps.legislature.ky.gov/law/acts/23RS/documents/0147.pdf>

²⁸ https://khrc.ky.gov/newstatic_info.aspx/newstatic_Info.aspx?static_ID=697

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: Retail and online sports betting must be operated by, or operated by a service provided expressly authorized by, one of the nine (9) horse racing tracks or the Kentucky speedway.

Tax Rate: 9.75% on retail sports betting revenue; 14.25% on online sports betting revenue.

Online Platform Cap: Each of the nine (9) horse racing tracks and the Kentucky Speedway are permitted to open retail sports betting lounges on their premises, and host up the three (3) online sportsbooks each. Total cap of ten (10) retail sports betting operators and thirty (30) online sports betting operators.

Age Restriction: 18+

Other Restrictions: N/A



Louisiana

Currently Operational: Yes

Relevant Regulations: SB 247²⁹ (the Louisiana Sports Wagering Act); HB 697³⁰; 42 LAC Part VI³¹

Relevant Dates: SB 247 was signed into law on June 21, 2021; retail sports betting launched on October 6, 2021; online sports betting launched on January 28, 2022.

Regulatory Body: Louisiana Gaming Control Board (LGCB)

Model: Closed Market

Basic Regulatory Structure: Online and retail sports betting allowed. Each license permits the licensee to operate one (1) in-person sportsbook and up to two (2) online platforms. In total, no more than twenty (20) sports wagering operating licenses – and forty-one (41) online sports betting platforms – permitted at any given time.

Licensing Categories:

- **Sports Wagering License:** a license or authorization to operate, or to contract with a sports wagering platform provider to operate, a sportsbook.
- **Sports Wagering Platform Provider Permit:** a permit for a business or legal entity to engage in the operation of a sports book on behalf of a licensee.
- **Sports Wagering Service Provider Permit:** a permit for an entity that provides a service to a sports wagering licensee or sports wagering platform provider, such as geolocation, geofencing, patron identification, risk management, player account system, and integrity monitoring services.
- **Sports Wagering Distributor Permit:** a permit for an entity that intends to market, buy, sell, lease, service, or repair sports wagering mechanisms.

License Fees and Terms:

- **Sports Wagering License:** \$250,000 application fee. License costs \$500,000 and lasts for five (5) years. Renewal costs \$500,000 and lasts for five (5) years.
- **Sports Wagering Platform Provider Permit:** \$100,000 application fee. Permit costs \$250,000 and lasts for five (5) years. Renewal costs \$250,000 and lasts for five (5) years.
- **Sports Wagering Service Provider Permit:** \$10,000 application fee. Permit costs \$12,500 and lasts for five (5) years. Renewal costs \$12,500.
- **Sports Wagering Distributor Permit:** \$5,000 application fee. Permit costs \$2,500 and lasts for five (5) years. Renewal costs \$2,500.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: 21.5% tax on net proceeds for online sports betting; 10% tax on net proceeds for retail betting conducted onsite at a licensed sports wagering establishment.

Online Platform Cap: There is a cap of twenty (20) licenses to operate sportsbooks. Each licensee, plus the Louisiana Lottery Corporation, is permitted to offer up to two (2) online platforms, for a potential total of forty-one (41) online platforms to make an online wager.

If the number of applications exceeds the number of licenses available, the Board shall issue the license to the applicants with the greatest potential for revenue generation. Fifteen (15) riverboat casinos, four (4) racinos, and Harrah's Casino New Orleans were given a chance to apply for the licenses first. Any remaining licenses will be made available to the state's licensed video poker sites and fantasy sports contest operators.

Age Restriction: 21+

Other Restrictions:

- No proposition wagers on player injuries or disciplinary action.
- No wagers betting on high school sporting events or on athletes who are under age 18.

29 <https://legis.la.gov/legis/ViewDocument.aspx?d=1234538>

30 <https://legiscan.com/LA/text/HB697/id/2412744/Louisiana-2021-HB697-Chaptered.pdf>

31 <https://www.doa.la.gov/media/oibbwfam/42v1-15.pdf>

Maine

Currently Operational: Yes

Relevant Regulations: LD 585³², Title 8 Chapter 35³³, Department of Public Safety, Gambling Control Unit Regulations (draft)³⁴

Relevant Dates: LD 585 was signed into law on May 2, 2022.

Regulatory Body: Department of Public Safety, Gambling Control Unit

Model: Closed Market with Tribal Partnership

Basic Regulatory Structure: Online and retail sports betting legalized. Only federally recognized Indian tribes in Maine can receive an online sports wagering license, and each tribe can receive only one (1) license.

Licensing Categories:

- **Online Sports Wagering License:** entity that permits an online operator to operate sports wagering through an approved online application or other digital platform that involves, at least in part, the use of the Internet.
- **Facility Sports Wagering License:** entity that conducts sports wagering in which wagers are placed within a physical location in this State.
- **Supplier License:** entity that sells goods and services to be used in connection with sports wagering, but not to directly accept wagers.
- **Management Services License:** entity that manages sports wagering on behalf of a facility sports wagering licensee or an online sports wagering licensee.
- **Occupational License:** entity employed by a facility sports wagering licensee or an online sports wagering licensee to operate sports wagering when the employee performs duties in furtherance of or associated with the operation of sports wagering.

32 <https://legislature.maine.gov/bills/getPDF.asp?paper=HP0428&item=14&snum=130>

33 <https://legislature.maine.gov/legis/statutes/8/title8ch35sec0.html>

34 <https://www.maine.gov/dps/sites/maine.gov/dps/files/inline-files/2nd%20Proposed%20Text%205.9.23.pdf>



License Fees and Terms:

- **Online Sports Wagering License:** Initial fee of \$200,000 for four (4) years; can be renewed for \$200,000 for four (4) years.
- **Facility Sports Wagering License:** Initial fee of \$4,000, can be renewed for \$4,000 for four (4) years.
- **Supplier License:** Initial fee of \$40,000 for four (4) years; can be renewed for \$40,000 for four (4) years.
- **Management Services License:** Initial fee of \$40,000 for four (4) years; can be renewed for \$40,000 for four (4) years.
- **Occupational License:** Initial fee of \$250 for three (3) years; can be renewed for \$50 for three (3) years.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: 10% tax on adjusted sports wagering receipts.

Online Platform Cap: Each Indian tribe can receive only one (1) online sports wagering license. Each online sports wagering licensee may contract with only one (1) management services licensee. No more than ten (10) facility sports wagering licenses may be issued.

Age Restriction: 21+

Other Restrictions:

- No wagers on the occurrence of injuries.
- No wagers on the occurrence of penalties.
- No wagers on the outcome of player disciplinary rulings.
- No wagers on replay reviews.

Maryland

Currently Operational: Yes

Relevant Regulations: HB 940³⁵; Sports Wagering Regulations and Related Amendments³⁶

Relevant Dates: HB 940 was signed into law on May 18, 2021; retail sports betting launched on December 9, 2021; online sports betting launched on November 23, 2022.

Regulatory Body: Maryland State Lottery and Gaming Control Commission

Model: Closed Market

Basic Regulatory Structure: Online and retail sports betting are legal. No more than sixty (60) online sports wagering licenses.

Licensing Categories:

- **Sports Wagering License:** A license to accept wagers on sporting events.
 - Online Sports Wagering License: A sports wagering licensee who is authorized to conduct and operate online sports wagering.
 - Sports Wagering Facility Licensee: A sports wagering licensee who is authorized to conduct and operate sports wagering at the sports wagering facility owned, leased, or occupied by the sports wagering licensee.
 - **Class A-1 Sports Wagering Facility License:** the owner, or the designee of the owner, of NFL, MLB, NHL, NBA, MLS franchise, that is a lessee of a stadium in the state.
 - **Class A-2 Sports Wagering Facility License:** A video lottery operator with 1,000 or fewer video lottery terminals; or a horse racing licensee.
 - **Class B-1 Sports Wagering Facility License:** any applicant who meets the requirements for licensure and who is not eligible for a Class B-2 Sports Wagering Facility License.
 - **Class B-2 Sports Wagering Facility License:** any applicant who is a person with less than: twenty-five (25) full-time equivalent employees; or \$3,000,000 in annual gross receipts.

- **Online Sports Wagering Operator License:** An entity registered with a state to do business within a jurisdiction of the United States that holds a license to operate online sports wagering on behalf of a sports wagering licensee.

License Fees and Terms:

- **Online Sports Wagering License:** Application fee of \$500,000, lasts for five (5) years.
- **Sports Wagering Facility License:**
 - Class A-1 Sports Wagering Facility License: Application fee of \$2,000,000, lasts for five (5) years. Renewal costs 1% of licensee's annual proceeds from sports wagering for the preceding three (3) year period and lasts for five (5) years.
 - Class A-2 Sports Wagering Facility License: Application fee of \$1,000,000, lasts for five (5) years. Renewal costs 1% of licensee's annual proceeds from sports wagering for the preceding three (3) year period and lasts for five (5) years.
 - Class B-1 Sports Wagering Facility License: Application fee of \$250,000, lasts for five (5) years. Renewal costs 1% of licensee's annual proceeds from sports wagering for the preceding three (3) year period and lasts for five (5) years.
 - Class B-2 Sports Wagering Facility License: Application fee of \$50,000, lasts for five (5) years. Renewal costs 1% of licensee's annual proceeds from sports wagering for the preceding three (3) year period and lasts for five (5) years.
- **Online Sports Wagering Operator License:** Application fee of \$5,000, lasts for five (5) years.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: A Class A-1 Sports Wagering License is specifically reserved for professional sports stadiums in Maryland and provides such facilities an exclusive 15 mile radius in Alleghany County, Cecil County, or Worcester County, or 1.5 mile radius elsewhere in the state to operate sports wagering.

Tax Rate: 15% tax rate on proceeds from sports wagering.

Online Platform Cap: No more than sixty (60) online sports wagering licenses may be issued.

Age Restriction: 21+

Other Restrictions:

- No wagers on player injuries.
- No wagers on penalties.
- No wagers on the outcome of player disciplinary rulings.
- No wagers on replay reviews.

35 <https://mgaleg.maryland.gov/2021RS/bills/hb/hb0940E.pdf>

36 <https://www.mdgaming.com/wp-content/uploads/2021/07/Sports-Wagering-Draft-Commission-Draft-07132021.pdf>

Massachusetts

Currently Operational: Yes

Relevant Regulations: HB 5164 (Massachusetts Sports Wagering Act)³⁷; Massachusetts Gaming Commission Regulations 205 CMR 105:256³⁸

Relevant Dates: HB 5164 was signed into law on August 10, 2022; retail sports betting launched January 31, 2023; online sports betting launched March 10, 2023.

Regulatory Body: Massachusetts Gaming Commission

Model: Closed Market with Retail Partnership

Basic Regulatory Structure: Online and retail sports betting are allowed. Retail sports betting license (Category 1) permits licensee up to two (2) online sports betting applications. Massachusetts Gaming Commission can issue up to seven (7) online sports betting operating licenses (Category 3) unaffiliated with retail sports betting licenses.

Licensing Categories:

- **Category 1 License:** permits the operation of (i) sports wagering in person at a gaming establishment, and (ii) through not more than two (2) individually-branded online applications or other digital platforms approved by the commission; provided, that the online applications or other digital platforms shall be qualified for and issued a Category 3. license.
- **Category 2 License:** permits the operation of (i) sports wagering in-person on the premises where either: (a) live horse racing is conducted or (b) the licensee is authorized by law to conduct simulcast wagering on horse or greyhound racing, and (ii) through not more than 1 individually branded online application or other digital platform approved by the commission; provided, that the online applications or other digital platforms shall be qualified for and issued a Category 3 license.

- **Category 3 License:** permits the operation of sports wagering through a online application and other digital platforms approved by the commission.

License Fees and Terms: Initial license fee costs \$5,000,000 and lasts for five (5) years. Renewal costs \$5,000,000 every five (5) years.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: 20% tax on online adjusted gross sports wagering receipts; 15% tax on retail adjusted gross sports wagering receipts.

Online Platform Cap: Massachusetts Gaming Commission shall issue no more than seven (7) category 3 licenses that are not connected to a category 1 or category 2 license. Category 1 licensees permitted up to two (2) online sports betting applications; Category 2 licensees permitted up to one (1) online sports betting application. Only 3 casinos are eligible for a Category 1 license.

Age Restriction: 21+

Other Restrictions:

- No betting on in-state collegiate teams, unless participating in a tournament comprised of four (4) or more teams.
- No prop betting on collegiat KRS 230.805, et seq. e athlete KRS 230.805, et seq. s.

³⁷ <https://massgaming.com/wp-content/uploads/House-Bill-No.-5164.pdf>

³⁸ <https://massgaming.com/about/sports-wagering-in-massachusetts/finalized-regulations-relating-to-sports-wagering/>



Michigan

Currently Operational: Yes

Relevant Regulations: HB 4916⁴² (Lawful Sports Betting Act); Mich. Admin. Code R. §§432.611-432.676

Relevant Dates: HB 4916 signed into law on December 20, 2019; online sports betting launched on January 22, 2021.

Regulatory Body: The Michigan Gaming Control Board

Model: Free Market with Retail/Tribe Partnership

Basic Regulatory Structure: Online and retail sports betting are legal. An online sports betting operator license can only be issued to either a licensed casino (currently three (3)) or an Indian tribe that conducts casino gaming (currently twenty-four (24)). Each casino and each Indian tribe is eligible for only one (1) sports betting operator license.

Licensing Categories:

- **Sports Betting Operator License:** a license issued to a person to operate, conduct, or offer internet sports betting.
- **Sports Betting Supplier License:** a license issued to a person who provides a sports betting operator goods, software, or services regarding the operation of internet sports betting.
 - **Internet Sports Betting Platform Provider:** a sports betting supplier that contracts with a sports betting operator to provide an internet sports betting platform.

- **Internet Sports Betting Occupational License:** a license to a person to perform an occupation that directly impacts the integrity or outcome of internet sports betting.

License Fees and Terms:

- **Online Sports Betting Operator License:** Application fee of \$50,000; initial licensing fee of \$100,000. The license lasts for five (5) years, and requires an annual fee of \$50,000.
- **Sports Betting Supplier License:** Application fee of \$5,000; initial licensing fee of \$5,000. Renewal every year for \$2,500.
- **Internet Sports Betting Occupational License:** application fee of \$250; initial fee of \$250. Renewal every two (2) years for \$250.

Sports Venue Tie-in: N/A

Tax Rate: 8.4% tax on adjusted gross sports betting receipts. An additional 1.25% tax can be imposed on the revenue of a sports betting operator who is also a casino licensee if the city has imposed a municipal services fee equal to 1.25% on casino licensees (applicable to commercial casinos in Detroit).

Online Platform Cap: Each casino and each Indian tribe is eligible for only one (1) sports betting operator license. A sports betting operator may use no more than 1 internet sports betting platform to offer, conduct, or operate internet sports betting.

Age Restriction: 21+

Other Restrictions:

- No wagers on high school sports.
- No proposition bets on college players.

42 <http://www.legislature.mi.gov/documents/2019-2020/publicact/pdf/2019-PA-0149.pdf>



Missouri

Currently Operational: Yes

Relevant Regulations: Article III, Section 39(g), Missouri Constitution.

Regulatory Body: Missouri Gaming Commission

Model: Closed Market

Basic Regulatory Structure: 14 available sportsbook licenses

Licensing Categories:

- “Six licenses to Missouri casino operators, each eligible for one retail and one mobile license per location.
- Six licenses to professional sports teams, granting each the right to operate sports betting at their venues and mobile platforms.
- Two “untethered” mobile licenses are available to any qualified operators without ties to a casino or team; if more than two apply, the Commission evaluates based on expertise, platform quality, experience, promotional and revenue potential, and responsible gaming commitment.”³⁹

License Fees and Terms:

- For mobile license: \$500,000 application fee; \$500,000 renewal fee every five years.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: 10% on adjusted gross revenue

Online Platform Cap: 14 licenses

Age Restriction: 21+

Other Restrictions: N/A

39 <https://www.cbssports.com/betting/news/missouri/>

Montana

Currently Operational: Yes

Relevant Regulations: HB 725⁴⁰

Regulatory Body: The Montana Lottery

Model: State-run monopoly

Basic Regulatory Structure: Mobile sports betting permitted, but only at licensed sports betting locations.

Licensing Categories:

- Only one category: sports wagering license, for retail locations such as bars and taverns

License Fees and Terms:

One-time \$50 application fee to become a licensed retail location; valid for 3 years.⁴¹

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: licensees receive a 6% commission on sales

Online Platform Cap: None

Age Restriction: 18+

Other Restrictions: N/A

40 <https://archive.legmt.gov/bills/2019/billhtml/HB0725.htm>

41 https://doa.mt.gov/_docs/Legislature/SportsBet_Brochure_2021Leg.pdf

Nevada

Currently Operating: Yes

Relevant Regulations: Nev. Rev. Stat. § 463.010 et seq. (the Nevada Gaming Control Act)⁴³; Gaming Regulation 22⁴⁴

Relevant Dates: Nevada legalized sports betting in 1949, prior to Congress' passage of the Professional and Amateur Sports Protection Act (PASPA) in 1992. Nevada was grandfathered in and therefore was essentially handed a legal monopoly on sports wagering in the country. The first online sports betting app was released in 2010. On January 20, 2022, the Nevada Gaming Commission approved remote registration for casino accounts only.

Regulatory Body: The Nevada Gaming Control Board and the Nevada Gaming Commission.

Model: Free Market

Basic Regulatory Structure: Online and retail sports betting are legal. Nevada requires in-person registration at retail sportsbook for online sports betting account.

Licensing Categories:

- **Non-restricted gaming license:** a license to operate sports pools.
- **Manufacturer's License:** a license for the manufacture of gaming devices.
 - Gaming device: any object used remotely or directly in connection with gaming or any game which affects the result of a wager by determining win or loss.
- **Distributor's License:** a license for the distribution of gaming devices.
- **Seller's License:** a license for the sale of gaming devices.
- **Operator of an Information Service License:** a license that authorizes a person to sell and provide information to a licensed sports pool that is used primarily to aid the placing of wagers on events of any kind. This includes: line, point spread or odds; information, advice or consultation considered by

43 <https://www.leg.state.nv.us/NRS/NRS-463.html>

44 <https://gaming.nv.gov/modules/showdocument.aspx?documentid=18179>



a licensee in establishing or setting any line, point spread or odds; or advice, estimate or prediction regarding the outcome of an event.

License Fees and Terms:

- **Sports pool operators non-restricted gaming license:** monthly fees according to a graduated schedule: 3.5% of revenue up to \$50,000 per month; 4.5% of revenue between \$50,000 and \$134,000 per month; 6.75% of revenue exceeding \$134,000 per month.
- **Manufacturer's License:** annual fee of \$1,000.
- **Distributor's License:** annual fee of \$500.
- **Seller's License:** annual fee of \$500.
- **Operator of an Information Service License:** annual fee of \$6,000.

Sports Venue Tie-in: N/A

Tax Rate: Sports pool operators pay annual and quarterly taxes based on the number of games operated. Refer to Nev. Rev. Stat. § 463.380 and Nev. Rev. Stat. § 463.383 for the graduated schedules.

Online Platform Cap: No cap on online app platforms.

Age Restriction: 21+

Other Restrictions:

- Online sports betting requires in-person registration at physical sportsbook.
- No wagers allowed on amateur events other than Olympics or college sports.



New Hampshire

Currently Operating: Yes

Relevant Regulations: HB 480⁴⁵; NH Admin. Rules Lot 3000⁴⁶

Relevant Dates: HB 480 signed into law on July 12, 2019; DraftKings online platform approved November 25, 2019; NH Admin Rules Lot 3000 adopted May 8, 2020.

Regulatory Body: New Hampshire Lottery Commission. The New Hampshire Lottery Commission is authorized to operate its own online sportsbook or partner with up to 5 online sportsbook operators selected via a competitive bidding process. The Commission hosted a competitive bidding process based on which bid(s) provided the state with the highest percentage of revenue. The Commission selected only one sportsbook operating partner – DraftKings – to conduct a online sportsbook in the state.

Model: State Monopoly

Basic Regulatory Structure: Online and retail sports betting are legal. No more than 5 online sportsbook operators are permitted; currently, New Hampshire has only one sportsbook: DraftKings, via an exclusive contract with the New Hampshire Lottery Commission following a competitive bidding process.

Licensing Categories: N/A

License Fees and Terms: N/A

Sports Venue Tie-in: N/A

⁴⁵ <https://trackbill.com/bill/new-hampshire-house-bill-480-relative-to-sports-betting/1622124/>

⁴⁶ https://www.gencourt.state.nh.us/rules/state_agencies/lot3000.html

Tax Rate: DraftKing's six (6) year exclusive contract provides the state with 51% of online gross gaming revenue. Should New Hampshire decide at any point (within the bounds of the contract) to add an additional operator(s), the revenue share from DraftKings would drop to 21%.

Online Platform Cap: No more than five (5) online sportsbook operators are permitted.

Age Restriction: 18+

Other Restrictions:

- No wagers allowed on collegiate sports events involving in-state college teams.
 - This does not include the games of a collegiate sports tournament in which a New Hampshire college team participates provided that the outcome of the wager is based on the outcome of all games within the tournament.
- No wagers allowed on collegiate sports events that take place in New Hampshire.
 - This does not include games of a collegiate sports tournament that occurs outside New Hampshire even though some of the individual games or events are held in New Hampshire.
- No wagers allowed on high school sports.
- No wagers are allowed on any amateur sports event where the participants are primarily under the age of 18.

New Jersey

Currently Operational: Yes

Relevant Regulations: Assembly Bill 4111⁴⁷ and Permanent Rules⁴⁸

Relevant Dates: Assembly Bill 4111 signed into law on June 11, 2018; online sports betting launched in August 2018.

Regulatory Body: The New Jersey Division of Gaming Enforcement and the New Jersey Racing Commission have jurisdiction over casinos and racetracks, respectively, for all sports gambling in the state and issue all licenses.

Model: Free Market with Retail Partnership

Basic Regulatory Structure: Online and retail sports betting are legal. Online sportsbook operators must be partnered with a licensed casino or racetrack.

Licensing Categories:

- **Sports Wagering License**
 - Casino sports wagering licenses shall be issued by the Division.
 - Initial sports wagering licenses for racetracks shall be issued by the Racing Commission. Renewals of sports wagering licenses for racetracks shall be issued by the Division.
 - An online sportsbook operator must be partnered up with a licensed casino or racetrack (license holder).
- **Casino Service Industry Enterprise:** An entity that partners with a casino or racetrack to conduct the sports betting operation.
 - Internet Sports Pool Operator: an entity that is licensed as a casino service industry enterprise and that holds a permit issued by the division to operate an online sports pool.
- **Internet Gaming Permit:** A permit to conduct gaming, including sports betting, over the internet.

License Fees and Terms:

- **Sports Wagering License:** Initial application costs \$100,000 and lasts for five (5) years; renewal costs \$100,000 and lasts for five (5) years.
 - In order to obtain a Sports Wagering License, a casino must first obtain a Casino License, which costs \$200,000.
- **Casino Service Industry Enterprise:** an initial fee of \$5,000 and lasts for five (5) years; renewal costs \$5,000 and lasts for five (5) years.
- **Internet Gaming Permit:** Initial application costs \$400,000; renewal costs \$250,000; also required to pay an annual Responsible Internet Gaming Fee of \$250.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: Casinos pay 8.5% in taxes for land-based wagers and 13% for online wagers; racetracks pay at the same rate plus an additional 1.25% for wagers placed online.

Online Platform Cap: License holders are limited to three (3) individually branded websites (skins).

Age Restriction: 21+

Other Restrictions:

- No wagers on college games that involve New Jersey universities.
- No wagers on college events in New Jersey.
- Exception: wagers placed on multi-state tournament games that occur in-state as long as other games take place out-of-state, e.g. March Madness.
- No live betting on any college sports.
- No propositions on college player.

⁴⁷ <https://www.nj.gov/lps/ge/docs/SportsBetting/SportsWageringLawPL2018c33.pdf>

⁴⁸ <https://www.nj.gov/lps/ge/docs/SportsBetting/FinalAdoptionRegisterPublishedOct7.pdf>



New York

Currently Operational: Yes

Relevant Regulations: New York Assembly Bill A3009⁴⁹; 9 NYCRR Part 5329-5330⁵⁰

Relevant Dates: Assembly Bill A3009 was signed into law on April 19, 2021; online sports betting launched on January 8, 2022.

Regulatory Body: The New York State Gaming Commission

Model: Closed Market

Basic Regulatory Structure: Online and retail sports betting are legal.

Licensing Categories:

- **Sports Wagering License**
 - Online Sports Betting Operator: the entity that operates the forward-facing skin for customers.
 - Online Sports Betting Platform Provider: entity that provides the technology that the online sports betting program will use.

License Fees and Terms:

- **Sports Wagering License:** Initial one-time fee of \$25 million; license lasts for 10 years.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: 51% tax rate on online sports wagering revenue.

Online Platform Cap: The New York State Gaming Commission held a competitive bidding process and granted nine (9) online sports wagering licenses.

Age Restriction: 21+

Other Restrictions:

- No wagers on in-state college sports teams.

⁴⁹ <https://legislation.nysenate.gov/pdf/bills/2021/A3009>

⁵⁰ <https://www.gaming.ny.gov/pdf/legal/SGC-35-21-00010%20Sports%20wagering%20and%20online%20sports%20wagering%20rule%20text.pdf>

North Carolina

Currently Operational: Yes

Relevant Regulations: HB 347⁵¹; Tribal Gaming Compact Between the Eastern Band of Cherokee Indians and the State of North Carolina.⁵²

Relevant Dates: Tribal sports betting was legalized July 26, 2019 and launched March 18, 2021; HB 347 was signed into law on June 14, 2023; statewide retail and online sports betting expected to launch in 2024.

Regulatory Body: North Carolina Lottery Commission

Model: Closed Market with Optional Retail Partnership

Basic Regulatory Structure: Online and retail sports betting are allowed. Up to twelve (12) online sports betting licenses can be issued. Up to eight (8) retail sports betting licenses can be issued, which must be tied to one of the eight (8) professional sports facilities. Retail sports betting also permitted on tribal lands via tribal gaming compact.

Licensing Categories:

- **Interactive Sports Wagering Operator License:** a license permitting the operation of online sports betting.
- **Service Provider License:** a license permitting a business entity to provide covered services to an interactive sports wagering operator.
- **Sports Wagering Supplier License:** a license permitting a person to provide services, goods, software, or other components necessary for the creation of sports wagering markets and determination of sports wager outcomes, directly or indirectly, to any interactive sports wagering operator or service provider.

License Fees and Terms:

- **Interactive Sports Wagering Operator License:** Initial license fee of \$1,000,000 and lasts 5 years; renewal fee is \$5,000,000 every five (5) years.
- **Service Provider License:** Initial license fee of \$50,000 and lasts five (5) years; renewal fee is \$50,000 every five (5) years.
- **Sports Wagering Supplier License:** Initial license fee of \$30,000 and lasts five (5) years; renewal fee is \$30,000 every five (5) years.

Tribal Nation Tie-in: Sports betting on tribal lands is governed by the Tribal Gaming Compact Between the Eastern Band of Cherokee Indians and the State of North Carolina.

Sports Venue Tie-in: In-person wagering only permitted at retail sportsbooks located within 1.5 miles of any of the eight professional sports facilities in the state.

Tax Rate: 18% tax on gross wagering revenue on each interactive sports wagering operator.

Online Platform Cap: North Carolina Lottery Commission shall issue no more than twelve (12) online sports betting licenses. Up to eight (8) retail sports betting licenses can be issued, which must be tied to one of the eight (8) professional sports facilities.

Age Restriction: 21+

Other Restrictions: N/A

51 <https://www.ncleg.gov/Sessions/2023/Bills/House/PDF/H347v8.pdf>

52 <https://www.bia.gov/sites/default/files/dup/assets/as-ia/oig/pdf/508%20Compliant%202021.03.02%20Eastern%20Band%20Cherokee%20Tribal%20State%20Gaming%20Compact%20Amendment.pdf>





Ohio

Currently Operational: Yes

Relevant Regulations: HB 29⁵³; R.C. Chapter 3775⁵⁴; Ohio Adm. Code Agency 3775⁵⁵; HB 33⁵⁶

Relevant Dates: HB 29 was signed into law on December 22, 2021; online and retail sports betting launched on January 1, 2023; HB 33 doubling sports betting tax rate to 20% became effective on July 4, 2023.

Regulatory Body: Ohio Casino Control Commission

Model: Closed Market

Basic Regulatory Structure: Online and retail sports betting are legal. No more than twenty-five (25) online sports betting licenses, each of which can operate one (1) – and possibly two (2) – sportsbooks. Sports teams, casinos, and racinos are preferred.

Licensing Categories:

- **Type A Sports Gaming Proprietor:** a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming through an online sports pool.
- **Type B Sports Gaming Proprietor:** a sports gaming proprietor licensed by the Ohio casino control commission to offer retail sports gaming at a sports gaming facility.

53 https://search-prod.lis.state.oh.us/solarapi/v1/general_assembly_134/bills/hb29/EN/06/hb29_06_EN?format=pdf

54 <https://codes.ohio.gov/ohio-revised-code/chapter-3775>

55 <https://codes.ohio.gov/ohio-administrative-code/3775>

56 https://search-prod.lis.state.oh.us/solarapi/v1/general_assembly_135/bills/hb33/EN/06/hb33_06_EN?format=pdf

- **Type C Sports Gaming Proprietor:** a sports gaming proprietor licensed by the Ohio casino control commission to offer retail sports gaming through self-service or clerk-operated sports gaming terminals located at type C sports gaming hosts' facilities.

License Fees and Terms:

- **Type A Sports Gaming Proprietor:** Initial fee of \$500,000-2,500,000 based on number of online management services providers and status as professional sports team; annual renewal fee of \$125,000-\$625,000 based on same.
- **Type B Sports Gaming Proprietor:** Initial fee of \$50,000-100,000 based on status also as a Type A Sports Gaming Proprietor; annual renewal fee of \$10,000.
- **Type C Sports Gaming Proprietor:** Initial fee of \$100,000 for five (5) years; renewal fee of \$25,000.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: Sports teams are preferred online sports betting licensees.

Tax Rate: 20% tax on sports gaming receipts⁵⁷.

Online Platform Cap: The Commission can issue no more than twenty-five (25) Type A licenses, forty (40) Type B licenses, and twenty (20) Type C licenses. Casinos and sports teams each get 1 sportsbook and can apply for a second skin if they can demonstrate that the second skin will benefit Ohio on an incremental basis.

Age Restriction: 21+

Other Restrictions: N/A

57 Ohio Governor Mike DeWine raised the state's sports betting tax rate from 10% to 20% in HB 33, his 2024-2025 executive budget, which became effective on July 4, 2023.

Oregon

Currently Operational: Yes

Relevant Regulations: The Oregon Lottery was in a unique position to launch sports betting without having to wait for legislative action because Oregon was one of the few states granted an exemption from the Professional and Amateur Sports Protection Act of 1992 (PASPA).

- The Oregon State Lottery established rules under Ch. 177 Div. 92⁵⁸ and Ch. 177 Div. 93⁵⁹ to set Scoreboard and DraftKings, respectively, as the exclusive online sports betting operator authorized by the Oregon State Lottery.

Relevant Dates: The Scoreboard app launched on October 16, 2019. DraftKings acquired SBTech (Scoreboard) in 2020; DraftKings replaced Scoreboard as the official online sports betting provider of the Oregon Lottery on January 18, 2022.

Regulatory Body: The Oregon Lottery

Model: State-run Monopoly

Basic Regulatory Structure: Retail sports betting permitted at tribal locations; online sports betting authorized via one state-authorized online sportsbook – DraftKings (formerly Scoreboard).

Licensing Categories: N/A

License Fees and Terms: N/A

Tribal Nation Tie-in: Individuals on tribal lands are excluded from using the Scoreboard sports betting app.

Sports Venue Tie-in: N/A

Tax Rate:

Details of Oregon’s exclusive arrangement with DraftKings (including applicable tax rates) have not yet been revealed.

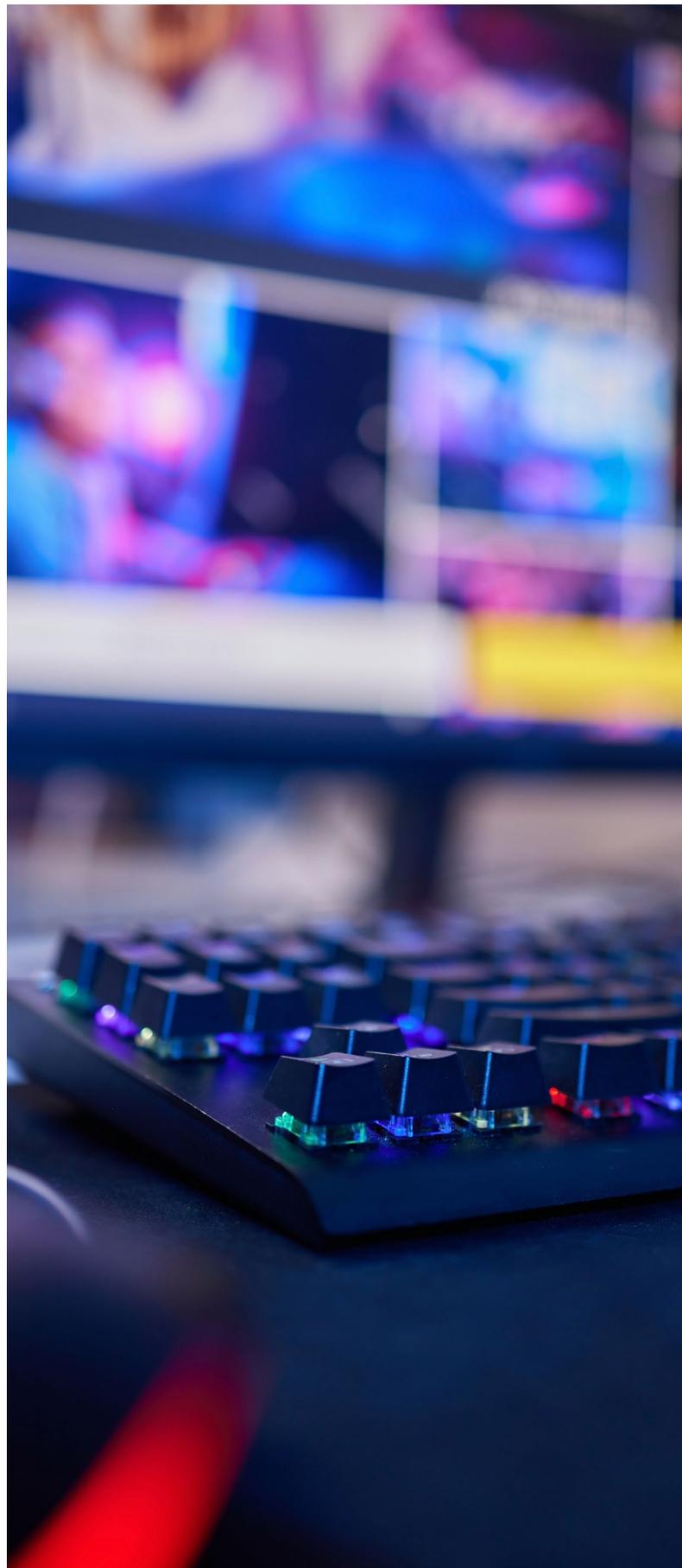
Online Platform Cap: The state has only authorized one (1) online sportsbook.

Age Restriction: 21+

Other Restrictions: No wagers on college sports.

⁵⁸ https://secure.sos.state.or.us/oard/displayDivisionRules.action;JSESSIONID_OARD=K8j2P9f00c0_yrbTlvRJAzrWZ9eKgGQdLbBxAurlxWhw5VYr82aK!-1156552039?selectedDivision=5620

⁵⁹ https://secure.sos.state.or.us/oard/displayDivisionRules.action;JSESSIONID_OARD=K8j2P9f00c0_yrbTlvRJAzrWZ9eKgGQdLbBxAurlxWhw5VYr82aK!-1156552039?selectedDivision=6940



Pennsylvania

Currently Operational: Yes

Relevant Regulations: HB 271⁶⁰; PGCB Title 58, Part VII Gaming Control Board, Subpart Q Sports Wagering, Chapter 1401⁶¹

Relevant Dates: HB 271 was signed into law on October 30, 2017; retail sports betting launched on November 17, 2018; online sports betting launched on May 28, 2019.

Regulatory Body: Pennsylvania Gaming Control Board (PGCB)

Model: Free Market

Basic Regulatory Structure: Both online and retail sports betting are legal.

Licensing Categories:

- **Sports Wagering Operator License:** A person licensed to offer sports wagering at a retail sportsbook or offer interactive or online sports wagering through the provision of a sports wagering platform on behalf of a sports wagering certificate holder. The term includes an interactive gaming operator applicant or licensee that seeks to operate retail sports wagering or interactive or online sports wagering system on behalf of sports wagering certificate holder.
 - Entities seeking to become a Sports Wagering Operator must apply for a Sports Wagering Certificate.
- **Sports Wagering Supplier License:** A person who provides, distributes or services any authorized sports wagering device or associated equipment for use or operation in this Commonwealth for sports wagering purposes that is not otherwise required to be licensed as a sports wagering manufacturer or sports wagering gaming service provider.

- **Sports Wagering Manufacturer License:** A person who manufactures, builds, rebuilds, fabricates, assembles, produces, programs, designs, sells, leases, offers or otherwise makes modifications to any authorized sports wagering device or associated equipment for use or operation for sports wagering purposes.

License Fees and Terms:

- **Sports Wagering Operator License:** \$5,000 application fee. License costs \$50,000 and lasts for 5 years. Renewal costs \$50,000.
- **Sports Wagering Certificate Holder:** \$5,000 application fee. License costs \$10,000,000 and lasts for five (5) years. Renewal costs \$250,000 and lasts for five (5) years.
- **Sports Wagering Manufacturer License:** \$5,000 application fee. License costs \$10,000 and lasts for five (5) years. Renewal costs \$10,000.
- **Sports Wagering Supplier License:** \$5,000 application fee. License costs \$10,000 and lasts for five (5) years. Renewal costs \$10,000.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: 36%

Online Platform Cap: There is no official cap on online application operators. However, the \$10,000,000 initial license fee and 36% tax rate is a barrier for many operators.

Age Restriction: 21+

Other Restrictions:

- No wagers on high school sports.

⁶⁰ https://gamingcontrolboard.pa.gov/files/legislation/House_Bill_271_20171030.pdf

⁶¹ <http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/058/subpartVIIQtoc.html&d=reduce>

Rhode Island

Currently Operational: Yes

Relevant Regulations: SB37⁶²; H8097⁶³; S2919⁶⁴; RI Gen L § 42-61.2⁶⁵

Relevant Dates: SB37 was signed into law on March 25, 2019. Online sports betting launched on September 4, 2019. Amendments H8097 and S2919 signed into law on July 22, 2020 allowing remote registration for online sports betting.

Regulatory Body: Rhode Island Lottery Commission / Rhode Island Division of Lottery

Model: State-run Monopoly

Basic Regulatory Structure: Retail sports betting permitted at two (2) casinos; only one (1) online sports betting option authorized – Sportsbook Rhode Island, a partnership between the Rhode Island Lottery, IGT, and William Hill.

Licensing Categories: N/A

License Fees and Terms:

- IGT and William Hill signed a five (5) year contract with the Rhode Island Lottery in August 2018 to become the exclusive online sports betting operator in the state. The contract contains a mutual option to extend the terms for two successive five (5) year periods.
- For retail sports betting at the two (2) casinos, the towns of Lincoln and Tiverton shall each be paid an annual flat fee of \$100,000 in compensation for serving as the host communities for sports wagering.

Tribal Nation Tie-in: N/A

⁶² <https://trackbill.com/bill/rhode-island-senate-bill-37-an-act-relating-to-state-affairs-and-government-video-lottery-games-table-games-and-sports-wagering-authorizes-and-provide-for-online-sports-wagering-through-authorized-hosting-facilities-in-rhode-island/1632897/>

⁶³ <http://webserver.rilegislature.gov/BillText20/HouseText20/H8097.pdf>

⁶⁴ https://legiscan.com/RI/text/S2919/id/2200089/Rhode_Island-2020-S2919-Introduced.pdf

⁶⁵ <https://law.justia.com/codes/rhode-island/2019/title-42/chapter-42-61-2/section-42-61-2-1/>

Sports Venue Tie-in: N/A

Tax Rate:

51% of sports-wagering revenue and online sports wagering revenue goes to the state.

32% of sports-wagering revenue and online sports-wagering revenue goes to the state's authorized sports-wagering vendor, IGT.

17% of sports-wagering revenue and online sports-wagering revenue goes to the host facilities [Twin River Casino & Tiverton Casino].

Online Platform Cap: The state has only authorized one (1) online sportsbook.

Age Restriction: 18+

Other Restrictions:

- No wagers on in-state colleges.
- No wagers on in-state events.



Tennessee

Currently Operational: Yes

Relevant Regulations: HB 1 (Tennessee Sports Gaming Act)⁶⁶; Rules and Regulations Chapter 15⁶⁷

Relevant Dates: The Act became law on May 24, 2019, and online sports betting launched on November 1, 2020.

Regulatory Body: Tennessee Education Lottery Corporation

Model: Free Market

Basic Regulatory Structure: Only online betting. No retail sports betting.⁶⁸

Licensing Categories:

- **Sports Gaming Operator License:** license to operate online sports wagering platform.

66 <https://legiscan.com/TN/text/HB0001/2019>

67 https://www.tn.gov/content/dam/tn/swac/documents/rules-laws/License_Rules-Regulations.pdf

68 Tennessee is the first state to regulate online sportsbooks directly, without the framework of casinos or possession of a retail gambling license as a precondition to operate a sportsbook online.

License Fees and Terms:

- **Sports Gaming Operator License:** The application costs \$50,000. The Sports Gaming Operator License costs \$750,000 per year.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

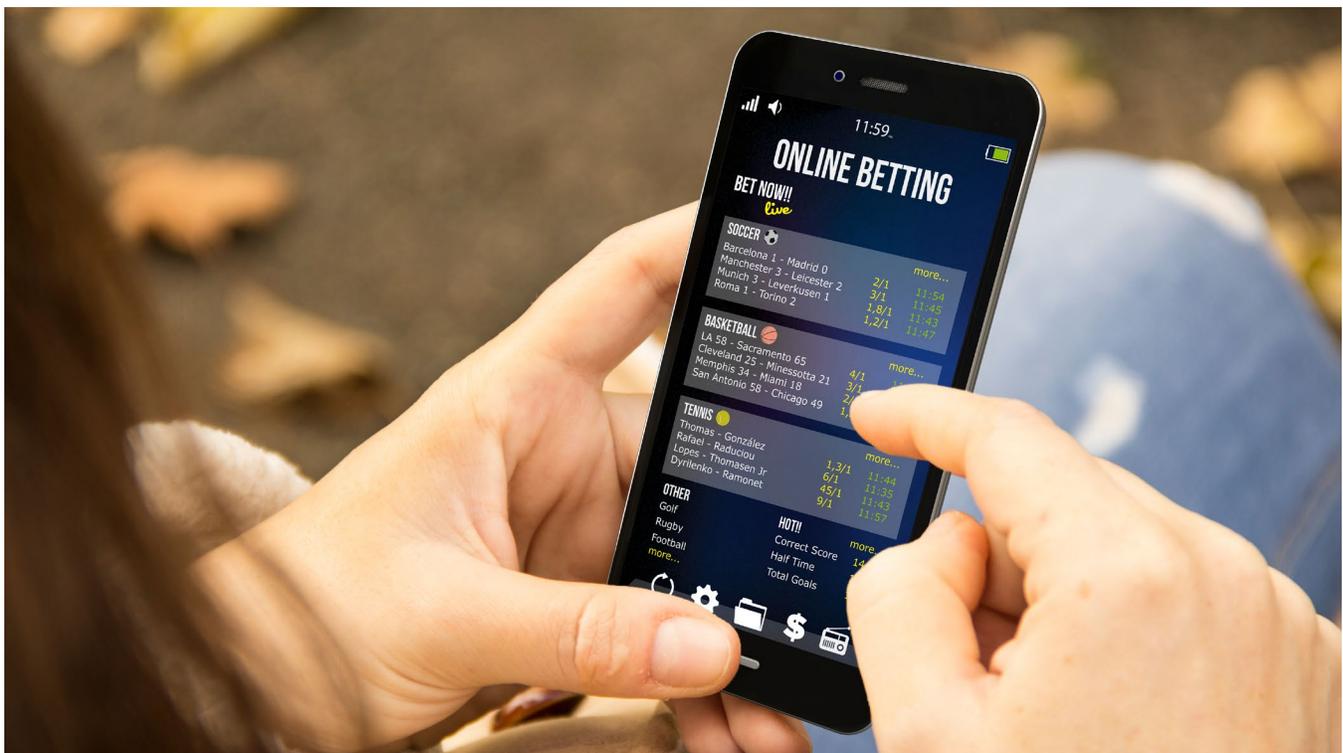
Tax Rate: 20% privilege tax of the adjusted gross income, paid monthly.

Online Platform Cap: No limit on number of licenses.

Age Restriction: 21+

Other Restrictions:

- No wagers on live college sports.
- No propositions on college players.



Vermont

Currently Operational: Yes

Relevant Regulations: H 127⁶⁹; Department of Liquor and Lottery expected to adopt additional regulations in 2023.

Relevant Dates: H 127 was signed into law on June 14, 2023; online sports betting expected to launch December 2023.

Regulatory Body: Vermont Department of Liquor and Lottery

Model: Closed Market

Basic Regulatory Structure: Online sports betting allowed. Minimum of two (2) and maximum of six (6) online sports betting operators.

Licensing Categories:

- **Online Sports Betting Operator License:** permits the operation of online sports wagering.

License Fees and Terms:

- **Online Sports Betting Operator License:** Initial license fee costs \$550,000 lasting at least three (3) years (term length to be negotiated with operator); renewal fee of \$550,000.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: To be determined via contract bidding process; at least 20% of adjusted gross sports wagering revenue.

Online Platform Cap: Minimum of two (2) and maximum of six (6) online sports betting operators.

Age Restriction: 21+

Other Restrictions:

- No betting on in-state collegiate teams or events, unless participating in a tournament.

⁶⁹ <https://legislature.vermont.gov/Documents/2024/Docs/ACTS/ACT063/ACT063%20As%20Enacted.pdf>



Virginia

Currently Operational: Yes

Relevant Regulations: HB 896;⁷⁰ HB 1847⁷¹; 11VAC-70⁷²

Relevant Dates: HB 896 signed into law on April 29, 2020; online sports betting launched on January 21, 2020; HB 1847 signed into law on March 25, 2021.

Regulatory Body: The Virginia Lottery

Model: Closed Market

Basic Regulatory Structure: Online and retail betting are legal. The Virginia Lottery was initially permitted to issue between 4-12 sports betting permits and now may issue up to 17 sports betting permits.

Licensing Categories:

- **Sports Betting Permit:** a permit to operate a sports betting platform.
 - Principal: an individual who, solely or together with the individual's immediate family members, (i) owns or controls, directly or indirectly, 5.0% or more of the pecuniary interest in any entity that is a permit holder or (ii) has the power to vote or cause the vote of 5.0% or more of the voting securities or other ownership interests of such entity.
- **Sports Betting Supplier License:** a license for a person that (i) manages, administers, or controls wagers initiated, received, or made on a sports betting platform; (ii) manages, administers, or controls the games on which wagers are initiated, received, or made on a sports betting platform; or (iii) maintains or operates the software or hardware of a sports betting platform, including geolocation services, customer integration, and customer account management.

70 <https://lis.virginia.gov/cgi-bin/legp604.exe?201+ful+HB896ER2+pdf>

71 <https://lis.virginia.gov/cgi-bin/legp604.exe?212+ful+CHAP0351+pdf>

72 <https://law.lis.virginia.gov/admincodefull/title11/agency5/chapter70/>

License Fees and Terms:

- **Sports Betting Permit:** nonrefundable application fee of \$50,000 per principal plus an additional \$250,000 fee once application is approved. Permit lasts for three (3) years; renewal fee is \$200,000.
- **Sports Betting Supplier License:** \$125,000 of which \$115,000 is refundable if the cost of the background investigation does not exceed \$115,000. License lasts for three (3) years; renewal fee is \$50,000.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: Professional sports franchises (NFL/NBA/MLB/NHL/NASCAR) are given substantial and preferred consideration and are permitted to offer online sports wagering in stadiums.

Tax Rate: 15% tax rate on adjusted gross revenue.

Online Platform Cap: The number of sports betting licenses was initially capped at twelve (12) licenses. HB 1847 was passed in 2021 expanding the number of sports licenses available by exempting licenses issued to casinos from being counted, making twelve (12) licenses available for online-only sports betting and five (5) licenses for land-based casinos, for a total of seventeen (17) licenses.

Age Restriction: 21+

Other Restrictions:

- No wagers on youth sports.
- No in-game/proposition wagers on any college sports.
- No wagers on in-state college teams.



Washington

Currently Operational: Yes

Relevant Regulations: House Bill 2638

Regulatory Body: Washington State Gambling Commission

Model: Tribal monopoly

Basic Regulatory Structure: Mobile betting permitted, but only within a tribe's gaming facility

Licensing Categories: three-tiered⁷⁸

- Major sports wagering vendor
- Mid-level sports wagering vendor
- Ancillary sports wagering vendor

License Fees and Terms:

- Major sports wagering vendor: \$30,000
- Mid-level sports wagering vendor: \$5,000
- Ancillary sports wagering vendor: \$2,000

Tribal Nation Tie-in: Yes, tribal-exclusive

Sports Venue Tie-in: N/A

Tax Rate: 0% by state; state law allows local cities, counties or towns to tax gambling receipts.⁷⁹

Online Platform Cap: restricted to tribal casinos in-state

Age Restriction: 18+

Other Restrictions:

- Each gaming operation must use a geofence to ensure that patrons can only place mobile sports wagers while they are physically on the premises⁸⁰
- No betting on college sports events that take place in WA
- No betting on college sports events involving WA teams

⁷⁸ <https://wsgc.wa.gov/licensing/sports-wagering-licensing>

⁷⁹ <https://wsgc.wa.gov/gambling-tax-faq#:~:text=The%20state%20does%20not%20collect,year%20ending%20June%2030%2C%202018.>

⁸⁰ <https://wsgc.wa.gov/tribal-partnerships/sports-wagering/sports-wagering-requirements-and-rules>





West Virginia

Currently Operating: Yes

Relevant Regulations: SB 415 (West Virginia Lottery Sports Wagering Act)⁷³; West Virginia Lottery Sports Wagering Rules Series 179-09⁷⁴

Relevant Dates: SB 415 passed on March 3, 2018; retail sports betting launched August 30, 2018; online sports betting launched December 2018.

Regulatory Body: West Virginia State Lottery Commission

Model: Closed Market with Retail Partnership

Basic Regulatory Structure: Online and retail sports betting are legal. Only five (5) operating licenses – to the existing state casinos, four (4) racetracks and historic resort hotel – are permitted to operate retail sports gambling. Each operator is also permitted to operate a online sports betting application.

Licensing Categories:

- **Operator License:** a licensed gaming facility which has elected to operate a sports pool and other authorized West Virginia Lottery sports wagering activities.
- **Supplier License:** a person who sells or leases sports wagering equipment, systems, or other gaming items necessary to conduct sports wagering, and offer services related to such equipment or other gaming items to a West Virginia.
- **Management Services Provider License:** an entity that contracts with an operator to conduct the operation and shares in revenue.

⁷³ https://www.wvlegislature.gov/Bill_Status/bills_text.cfm?billdoc=SB415%20SUB1%20ENG.htm&yr=2018&sesstype=RS&i=415

⁷⁴ <https://wvlottery.com/wp-content/uploads/2020/12/West-Virginia-Lottery-Sports-Wagering-Rule-2.pdf>

- **Occupational License:** any person employed to be engaged directly in sports wagering-related activities, or otherwise conducting or operating sports wagering.

License Fees and Terms:

- **Operator License:** \$100,000, for a five (5) year license. May be renewed for five-year payments upon payment of a \$100,000 renewal fee.
- **Management Services Provider License:** \$1,000 application fee, for a one (1) year license. May be renewed annually upon payment of a \$1,000 renewal fee.
- **Supplier License:** \$1,000 application fee, for a one (1) year license. May be renewed annually upon payment of a \$1,000 renewal fee.
- **Occupational License:** \$100 application fee, for a one (1) year license. May be renewed annually upon payment of a \$100 renewal fee.

Tribal Nation Tie-in: N/A

Sports Venue Tie-in: N/A

Tax Rate: 10% of licensee's adjusted gross wagering receipts (revenue less winning payouts) to be paid weekly.

Online Platform Cap: The law treats online operators and physical operators as the same. Accordingly, the operation of online sports betting applications is limited to the five (5) approved sports betting operators (i.e. the five (5) existing casino facilities).

Age Restriction: 21+

Other Restrictions: N/A

Wyoming

Currently Operating: Yes

Relevant Regulations: HB 133 (Online Sports Wagering Act)⁷⁵; Wyoming Code of Rules 038.0002.1.10052021⁷⁶

Relevant Dates: HB 133 signed into law April 6, 2021; online sports betting launched on September 1, 2021; administrative rules effective on October 5, 2021.

Regulatory Body: Wyoming Gaming Commission

Model: Free Market

Basic Regulatory Structure: Only online betting. No retail.⁷⁷ The Wyoming Gaming Commission shall issue no fewer than five (5) sports wagering operator permits at any given time.

Licensing Categories:

- **Sports Wagering Operator Permit:** any qualified gaming entity authorized by the commission to accept online sports wagers.
- **Sports Wagering Vendor Permit:** a vendor that provides services to a sports wagering operator that the sports wagering operator uses to accept online sports wagers, including geolocation services, know your customer services, payment processors and data providers.

License Fees and Costs:

- **Sports Wagering Operator Permit:** \$2,500 for application, then \$100,000 fee for permit lasting 5 years. Can be renewed for \$2,500 application fee and \$50,000 permit renewal fee.
- **Sports Wagering Vendor Permit:** \$10,000 fee for permit lasting 5 years. Can be renewed for \$5,000 permit renewal fee.

Tribal Nation Tie-in: HB 133 is silent as to tribal nations. However, the Northern Arapaho Tribe offers retail sports betting at its casinos.

Sports Venue Tie-in: N/A

Tax Rate: 10% of online sports wagering revenue each month.

Online Platform Cap: Commission shall issue no fewer than five (5) sports wagering operator permits an any given time.

Age Restriction: 18+

Other Restrictions: N/A

⁷⁵ <https://wyoleg.gov/2021/Enroll/HB0133.pdf>

⁷⁶ https://drive.google.com/file/d/1U_7k6OuEyDgM_fjDQB3ZUmIPDn8wSmvu/view

⁷⁷ Wyoming is the second state to regulate online sportsbooks directly, without the presence or framework of casinos or possession of a retail gambling license as a precondition to operate a sportsbook online

ABOUT FOLEY & LARDNER LLP

Foley & Lardner LLP is a preeminent law firm that stands at the nexus of the Energy & Infrastructure, Health Care & Life Sciences, Innovative Technology, and Manufacturing Sectors. We look beyond the law to focus on the constantly evolving demands facing our clients and act as trusted business advisors to deliver creative, practical, and effective solutions. Our 1,100 lawyers across 27 offices worldwide partner on the full range of engagements from corporate counsel to intellectual property work and litigation support, providing our clients with a one-team solution to all their needs. For nearly two centuries, Foley has maintained its commitment to the highest level of innovative legal services and to the stewardship of our people, firm, clients, and the communities we serve.

SPORTS & ENTERTAINMENT GROUP

Foley's broad and deep history, experience, and multi-disciplinary reach in sports and entertainment is unmatched. We do it all. For decades, Foley has been a market leader in sports & entertainment law. Leveraging our team of industry insiders and seasoned practitioners, our Sports & Entertainment Group is consistently recognized as one of the preeminent legal practices in the country. Our attorneys have held high-profile positions at leading sports, entertainment, and media companies and organizations. Our industry practice is nationally recognized and our attorneys have been consistently top-ranked by the leading publications and ranking services.

SPORTS & ENTERTAINMENT GROUP CONTACTS



Jon Israel
(Co-Chair)
jisrael@foley.com
212.338.3610



Nick Covek
ncovek@foley.com
414.297.5294



Zack Flagel
zflagel@foley.com
720.437.2025



Sam Fishman
sfishman@foley.com
212.338.3420



Quinn D'Isa
qdisa@foley.com
212.338.3415



FOLEY & LARDNER LLP

FOLEY.COM

AUSTIN | BOSTON | BRUSSELS | CHICAGO | DALLAS | DENVER | DETROIT | HOUSTON | JACKSONVILLE | LOS ANGELES | MADISON | MEXICO CITY | MIAMI | MILWAUKEE | NASHVILLE
NEW YORK | ORLANDO | RALEIGH | SACRAMENTO | SALT LAKE CITY | SAN DIEGO | SAN FRANCISCO | SILICON VALLEY | TALLAHASSEE | TAMPA | TOKYO | WASHINGTON, D.C.

ATTORNEY ADVERTISEMENT. The contents of this document, current at the date of publication, are for reference purposes only and do not constitute legal advice. Where previous cases are included, prior results do not guarantee a similar outcome. Images of people may not be Foley personnel. ©2026 Foley & Lardner LLP | 26-6800