

Report on Competitiveness

COMPETITIVE TAX RATES AND FACILITIES

ILLINOIS	Commercial Gaming Graduated tax rate from 15% to 50% of gross gaming revenue, \$2 to \$3 admissions tax Net Effective Tax Rate Consumer spending on Commercial Casino Gaming Calendar Year 2020 Video Lottery Terminal Locations	10 Casinos 21.8% \$743.4 million 7,233
INDIANA	Commercial Gaming Graduated tax rate from 15% to 40% of gross gaming revenue; land-based, with one exception, also pay a supplemental wagering tax of 3.5% At racinos, the graduated tax is from 25% to 35% of gross gaming revenue Net Effective Tax Rate Consumer Spending on Commercial Casino Gaming Calendar Year 2020 Native American Gaming <i>*(11 riverboat or land-based, 2 racinos)</i>	13 Casinos* 22.9% \$1,709.5 million 1 Casino
IOWA	Commercial Gaming Graduated tax rate from 5% to 22% on gross gaming revenue at riverboats and land-based casinos and up to 24% at racetracks with slots and table games Net Effective Tax Rate Consumer Spending on Commercial Casino Gaming Calendar Year 2020 Native American Gaming <i>*(17 riverboat or land-based, 2 racinos)</i>	19 Casinos* 21.3% \$1,167.7 million 4 Casinos
KANSAS	Commercial Gaming Straight-Line tax rate of 27% Net Effective Tax Rate Consumer spending on Commercial Casino Gaming Calendar Year 2020 Native American Gaming	4 Casinos 27.0% \$299.5 million 7 Casinos
MISSISSIPPI	Commercial Gaming Graduated tax from 4% to 8% on gaming revenues; additional 3% to 4% tax on gaming revenues may be imposed by local governments Net Effective Tax Rate Consumer Spending on Commercial Casino Gaming Calendar Year 2020 Native American Gaming	26 Casinos 11.9% \$1,795.2 million 3 Casinos
OKLAHOMA	Racetrack Casinos -Graduated state tax from 35% to 50% on gross gaming revenue Consumer Spending on Commercial Casino Gaming Calendar Year 2020 Native American Gaming	2 Racinos \$101.7 million 141 Casinos
ARKANSAS	Commercial Gaming Graduated tax from 13% to 20% on gaming revenues Net Effective Tax Rate Consumer spending on Commercial Casino Gaming Calendar Year 2020 <i>*(1 land based casino, 2 racinos)</i>	3 Casinos* 14.2% \$355.5 million

Data compared on calendar year basis. Source: AGA State of the States 2021

MISSOURI COMPETITIVENESS

Commercial Gaming -- 13 casinos

21% tax on gross gaming revenue

(90%/10% split - state/home dock community respectively)

\$2 per patron admission fee, per excursion, split between home dock community and the state

Net Effective Tax Rate

Commercial Casinos -- 24.5%

Missouri ranked #9 in total state tax gaming revenues

(reflecting a 29.2% decrease over the prior calendar year)

Missouri ranked #8 in consumer spending on commercial casino gaming

with \$1,264 million AGR for Calendar Year 2020

(reflecting a 26.9% decrease over the prior calendar year)

St. Louis, MO/IL is listed as #7 in the top U.S. Casino Markets

Calendar Year 2020, with \$677 million AGR

Kansas City, MO/KS is listed as #13 in the top U.S. Casino Markets

Calendar Year 2020, with \$571 million AGR

Sources: AGA State of the States 2021