

Florida Gaming and the Lottery: Economics, Status and Impact

February 7, 2023

Presented by:



The Florida Legislature
Office of Economic and
Demographic Research
850.487.1402
<http://edr.state.fl.us>

Basic Tax Base --- Simplistic Form

Handle - **Prizes** = **Net Win**

The total sum wagered or bet by participating gamblers on any particular race or game is known as the handle. This is the initial source of all non-investment revenue.

The amount returned to the class of participating gamblers in the form of winnings.

The amount initially retained by the gambling provider. Represents the loss to the entire class of gamblers and is sometimes called “Gross Gaming Revenue” or GGR.



Taxes can also be levied more directly against patrons in the form of admissions taxes.

Taxes, Revenue Sharing, Expenses (which can include licenses) and Profits usually come out of Net Win, although taxes may be calculated against the handle. Cardroom gross receipts are a special case.

Underlying Economic Premises...

- The money for gambling expenditures comes from somewhere; it is not created:
 - *Recreational budget from discretionary income that could be spent on other items.*
 - *Savings or other investments.*
 - *For problem gamblers, dollars essential to subsistence.*
 - Some or all of the jobs, wages and tax revenues attributed to gambling enterprises may be simply transferred from elsewhere. In other words, if the money was spent elsewhere in Florida, it would also generate jobs, wages and potential tax revenues from that expenditure.
 - *Moving activity from one place to another is simply churn without overall statewide gain.*
 - *For jobs, a statewide increase only exists to the extent that the individuals are otherwise unemployable or they are moving in from outside the state to take the jobs.*
 - In terms of the economy, there are different economic effects based on the type of gambler. Generally:
 - *Residents in the normal course of daily activity—displacement (-) or neutral (=).*
 - *Tourists who would have come to Florida regardless—displacement (-) or neutral (=).*
 - *Residents who would have otherwise left the state to gamble—removal of a leakage (+).*
 - *Tourists coming into the state to gamble who otherwise would not have—new revenue (+).*
- The various gaming alternatives will have different mixes of gamblers.

Secondary Premises...

- The specific location of new facilities matters. Pari-mutuel facilities with slot machines typically draw on their nearby market area (i.e., the local resident population).
- A local economic gain doesn't necessarily translate into a statewide gain. Activity may be pulled from another area of the state.
- It makes a difference where equipment and supplies are purchased (in-state or out-of-state).
- It matters where the profits go (in-state or out-of-state).
- Financed capital investment for infrastructure is initially positive as the dollars are infused, but later becomes a drain as repayments of the principal and interest remove dollars.

Key Economic Consideration...

- Cannibalization—creating demand for one product at the expense of another; substitution of one purchase for another. It can be detected through:
 - The shifting among state revenue sources when the gambling product is a substitute purchase replacing the purchase of another good which would have been taxed in a different manner. (+ or – depending on the difference in tax rates)
 - The shifting among gambling products that are substitutes for each other. (+ or - depending on the difference in tax rates)
 - The shifting between a nontaxable purchase to a taxed gambling product. (+)

Activity Nested at Tribal Facilities...

- After multiple attempts, the Governor and the Seminole Tribe of Florida executed an agreement on April 7, 2010, that was ratified by the Legislature by Chapter 2010-29, L.O.F., and approved by the United States Secretary of the Interior.
- The 2010 Compact had a term of 20 years, which began the first day of the month following the publication of the notice of approval in the Federal Register (July 6, 2010), making it effective August 1, 2010. Based on this, the expiration date would have been July 31, 2030. An exception was made to the general expiration for certain named banking or banked card games (including baccarat, chemin de fer, and blackjack, but excluding roulette, craps, roulette-styled games, and craps-styled games); this specific authorization was set to expire after five years.
- The 2010 Compact authorized play of covered games at seven Seminole tribal gaming facilities. The games included slot machines at all seven facilities and banked card games at five of the seven facilities. In FY 2021-22, slots were present in six of the seven facilities: Broward (2 sites), Hillsborough, Collier, Glades and Hendry counties.
- As part of this authorization, the Tribe was granted partial but substantial exclusivity for both the play of banked card games and the operation of slots in counties other than Broward and Miami-Dade. In exchange, the Tribe agreed to a revenue sharing arrangement with the State.
- The General Revenue Fund received 100 percent of the revenue share; however, 3 percent was subsequently distributed to the affected local governments.

2010 Indian Gaming Compact...

- The Compact provided that once the authorization for banked card games expired, revenue share payments from all banked card games and all Broward activity would cease. It also provided that the Tribe had 90 days, referred to as a grace period, to cease the operation of banked card games. The authorization for banked card games expired on July 31, 2015, and the grace period ended October 31, 2015.
- Beginning in November 2015 and running through July 2017, revenue sharing associated with banked card games was not included in the state's official revenue forecasts. The Revenue Estimating Conference met in August 2017 where it took two actions that affected the treatment of past and future receipts. First, based on the Settlement Agreement and Stipulation entered into between the Seminole Tribe of Florida and the State of Florida in July 2017, the payments associated with banked card games that the state had held in reserve (\$233.8 million) since November 2015 were released. Second, all future revenue share payments, including those formerly placed in reserve, were treated as nonrecurring revenues because continuation of these payments depended on actions by the State and the Seminole Tribe that could not be anticipated with sufficient certainty. In this regard, the Settlement Agreement and Stipulation required that "...the state takes aggressive enforcement action against the continued operation of banked card games, including Designated Player Games that are operated in a banked game manner..." during a specified Forbearance Period. The original Forbearance Period ended March 31, 2018; however, an amendment to the Settlement Agreement was signed on April 18, 2018, effectively extending the Forbearance Period to May 31, 2019.
- After making its April 2019 payment, the Tribe ceased all revenue sharing with the State. The Revenue Estimating Conference met in July 2019 where it zeroed out the revenue forecast for the 2010 Compact.

2021 Indian Gaming Compact...

- The Governor and the Seminole Tribe of Florida signed a new Compact on April 23, 2021, with an amendment on May 17, 2021. It was subsequently ratified in Special Session by CS/SB 2-A, which was approved by the Governor on May 25, 2021. Most importantly, the 2021 Compact authorized sports betting, to begin no earlier than October 15, 2021.
- On August 11, 2021, the Department of Interior, Bureau of Indian Affairs, published a notice entitled “Indian Gaming; Approval by Operation of Law of Tribal-State Class III Gaming Compact in the State of Florida” in the Federal Register. This notice officially triggered the first revenue sharing cycle under the terms of the new Compact beginning on September 1, 2021. By operation, the 2010 Compact was superseded.
- In addition to the previously authorized games, the 2021 Compact authorizes craps & roulette, sports betting, and fantasy sports contests. It also establishes a new bracket structure for revenue sharing based on the different components of Net Win: Slot Machines, Raffles and Drawings + New Games; Table Games (including craps & roulette); Sports Betting – Tribe (direct); and Sports Betting – Qualified Pari-mutuel Permitholders. The new Compact also includes a schedule of guaranteed minimum payments that applied to the first five revenue sharing cycles.

2021 Indian Gaming Compact Continued...

- The State of Florida began receiving Indian Gaming payments under the 2021 Compact in October of 2021.
- The U.S. District Court for the District of Columbia set aside federal approval of the 2021 Compact on November 22, 2021.
 - Currently, the case is being appealed. The United States Court of Appeals for the D.C. Circuit held the Oral Argument on December 14, 2022.
- Other than sports betting, craps and roulette, Indian Gaming activity continues to take place.
- While the Seminole Tribe of Florida had elected to continue revenue sharing with the State of Florida after the ruling, it subsequently discontinued those payments in March 2022. It is currently unknown when or if these payments will resume into state accounts. Therefore, revenue sharing will only become relevant again if or when the 2021 Compact is reinstated. At this time, however, the Revenue Estimating Conference projects that there will be no collections from Indian Gaming within the next five years.
- Formerly, the Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, had administered the Compact. As of July 1, 2022, the State Compliance Agency became the Florida Gaming Control Commission.

Historical Indian Gaming Receipts (GR)

| | Total Received | Total Received in GR by Year | Reserve within GR (not separately escrowed) | Total Excluding Banked Card Game Receipts held in Reserve by Year | Release of Reserve (not Escrow) | Total after Release of Bank Card Game Receipts held in Reserve by Year | Local Distribution by Year | |
|---------------|----------------------|------------------------------|---|---|---------------------------------|--|----------------------------|-----------------------|
| FY 2007/08 | 60,416,667 | - | - | - | - | - | - | |
| FY 2008/09 | 77,083,333 | - | - | - | - | - | - | |
| FY 2009/10* | 150,000,000 | 287,500,000 | - | 287,500,000 | - | 287,500,000 | - | 2007 Compact |
| FY 2010/11** | 140,416,667 | 140,416,667 | - | 140,416,667 | - | 140,416,667 | 750,000 | |
| FY 2011/12 | 150,000,000 | 150,000,000 | - | 150,000,000 | - | 150,000,000 | 3,750,000 | |
| FY 2012/13 | 226,083,337 | 226,083,337 | - | 226,083,337 | - | 226,083,337 | 4,500,000 | |
| FY 2013/14 | 237,312,301 | 237,312,301 | - | 237,312,301 | - | 237,312,301 | 6,990,000 | |
| FY 2014/15 | 255,610,619 | 255,610,619 | - | 255,610,619 | - | 255,610,619 | 7,119,369 | |
| FY 2015/16 | 272,840,413 | 272,840,413 | 57,500,000 | 215,340,413 | - | 215,340,413 | 7,670,819 | |
| FY 2016/17 | 288,840,354 | 288,840,354 | 166,540,354 | 122,300,000 | - | 122,300,000 | 6,300,000 | |
| FY 2017/18*** | 341,803,426 | 341,803,426 | 9,800,000 | 332,003,426 | 233,840,354 | 565,843,780 | 10,550,424 | |
| FY 2018/19 | 257,994,274 | 257,994,274 | - | 257,994,274 | - | 257,994,274 | 10,254,103 | 2010 Compact |
| FY 2019/20 | - | - | - | - | - | - | 7,154,828 | (lagged distribution) |
| FY 2020/21 | - | - | - | - | - | - | - | |
| Total | 2,458,401,391 | 2,458,401,391 | 233,840,354 | 2,224,561,037 | 233,840,354 | 2,458,401,391 | 65,039,543 | |

* Formally "escrowed" amount released and shown in GR by CFO's office in June 2010.

** The total amount received in FY 2010-11 includes \$2,916,666.67 that is associated with a final payment from the 2007 Compact. It was received in December 2010. Payments under the 2010 Compact began in August 2010, although it recognized some actions that occurred prior to its effective date.

*** The Reserve was released in August 2017, and thereafter separate catch-up payments were made to local distributions to reflect their share of the Reserve (\$7,019,369).

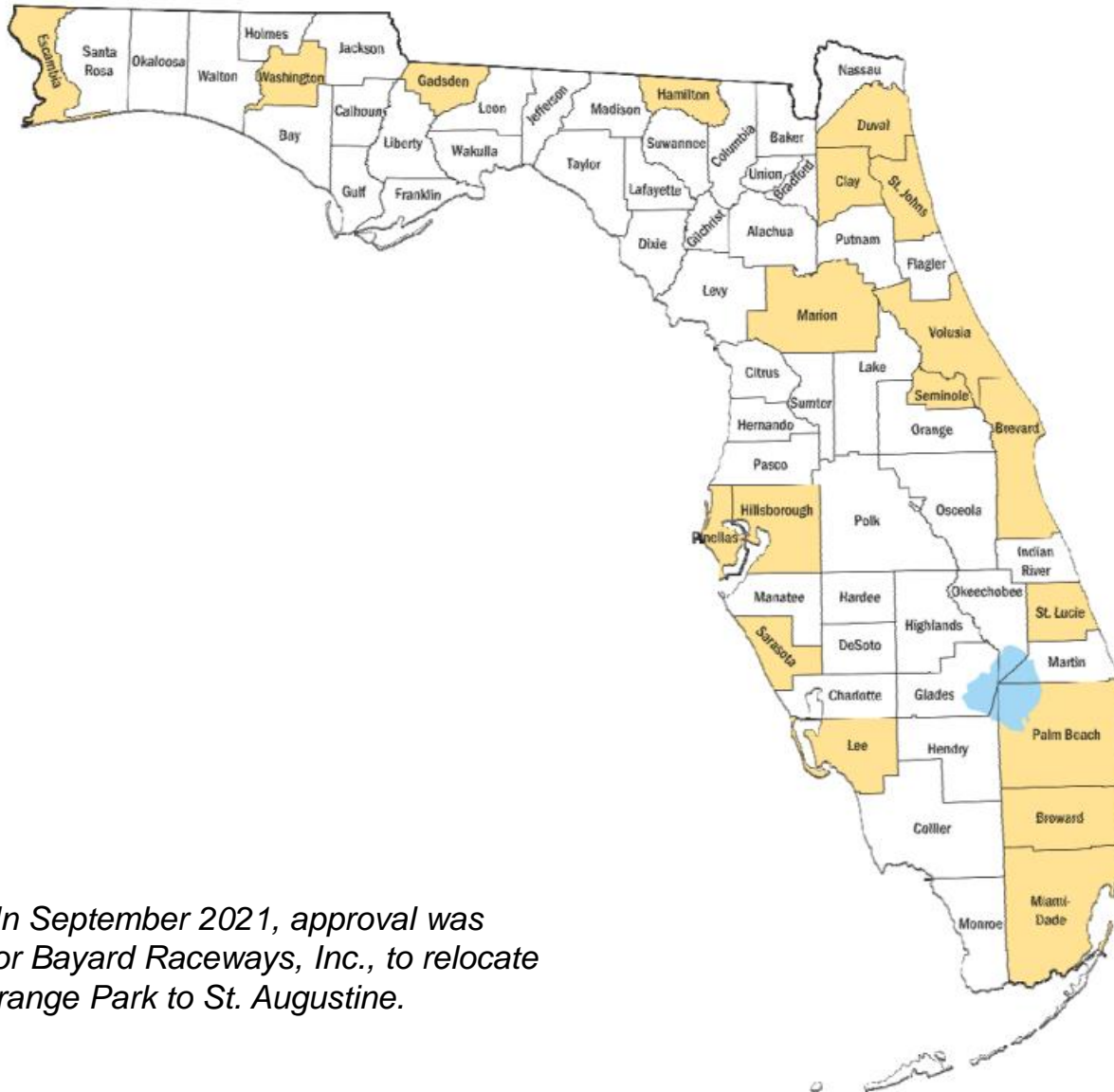
As of January 2022, expected fiscal year payments from the 2021 Compact were: (millions)

| | |
|------------|-------|
| FY 2021/22 | 337.5 |
| FY 2022/23 | 463.5 |
| FY 2023/24 | 481.4 |
| FY 2024/25 | 498.8 |
| FY 2025/26 | 516.2 |
| FY 2026/27 | 533.1 |

For the 2021 Compact, payments were received for only five months: October 2021 through February 2022 (millions):

| | | |
|------------|-------|-------|
| FY 2021/22 | 187.5 | 55.6% |
|------------|-------|-------|

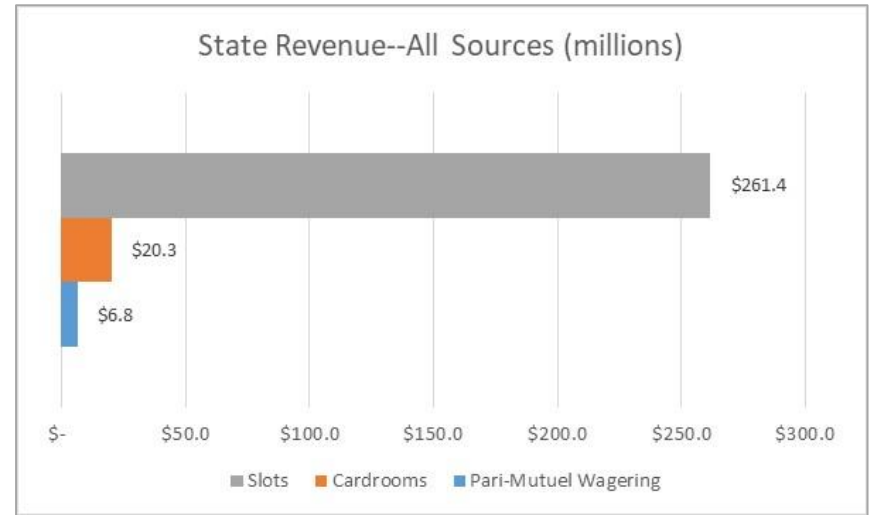
Counties With Active Pari-Mutuel Permits



Note: In September 2021, approval was given for Bayard Raceways, Inc., to relocate from Orange Park to St. Augustine.

Activity Nested at Pari-Mutuel Facilities...

| FY 2021-22...All Sources | State Revenue | Share |
|-----------------------------|-----------------|---------------|
| <i>Pari-Mutuel Wagering</i> | \$ 6.8 | 2.3% |
| <i>Cardrooms</i> | \$ 20.3 | 7.0% |
| <i>Slots</i> | \$ 261.4 | 90.6% |
| TOTAL | \$ 288.5 | 100.0% |



- In FY 2021-22, there were 38 permitholders in 29 discrete locations throughout the state authorized to conduct traditional **pari-mutuel wagering**. The industry operated 721 racing and gaming days for thoroughbred horses, harness horses, and jai alai; none were held for quarterhorse racing.
- **Cardrooms** are generally authorized for licensed pari-mutuel facilities throughout Florida, but were only operated at 24 facilities in FY 2021-22.
- **Slot machine gaming** was operating at 8 pari-mutuel facilities in Broward and Miami-Dade counties in FY 2021-22.
- During FY 2021-22, a total of \$288.5 million in state revenues was collected from pari-mutuel activities, cardrooms, slot machine gaming, and their associated licenses, fees and fines.

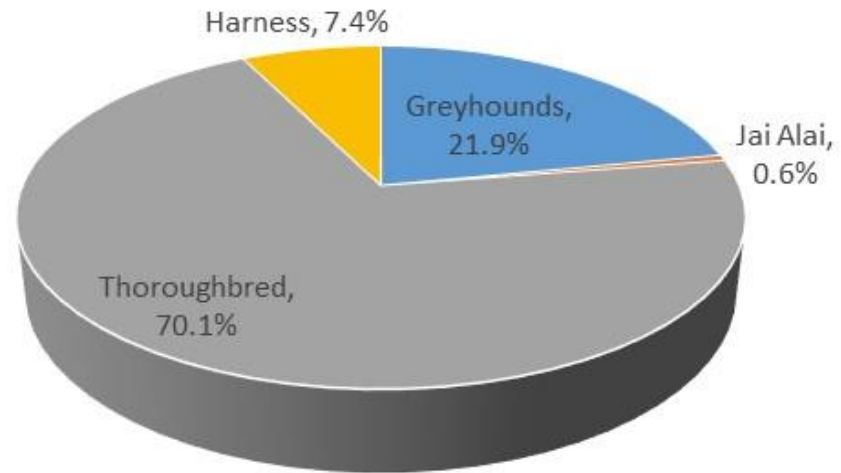
Pari-Mutuel Wagering...

The pari-mutuel handle comes from the following types of wagering: live on-track; simulcast (out-of-state); intertrack (Florida); and intertrack simulcast (rebroadcast). No activity was related to quarter horse racing in 2021-22.

Pari-mutuel wagering has a complex revenue structure that includes occupational licenses, daily license fees, taxes on admission, taxes on handle, tax credits and tax exemptions, but totaled approximately 1.41% of the handle in FY 2021-22.

Of the \$6.8 million in state revenue, \$5.9 million (87%) was related to performances, and \$0.9 million was related to licenses, etc.

Pari-Mutuel Shares of Handle --\$478 Million



PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

| <i>Fiscal Year</i> | <i>Number of Racing/Gaming Days</i> | <i>Total Paid Attendance</i> | <i>Total Pari-Mutuel Handle</i> | <i>Total State Revenue ⁽¹⁾</i> | <i>State Revenue as a Percent of Handle</i> |
|--------------------|-------------------------------------|------------------------------|---------------------------------|---|---|
| 2012/2013 | 3,628 | 430,707 | \$ 872,272,660 | \$13,200,709 | 1.51% |
| 2013/2014 | 3,582 | 383,864 | \$ 850,136,735 | \$13,785,681 | 1.62% |
| 2014/2015 | 3,441 | 377,660 | \$ 779,336,136 | \$12,589,460 | 1.62% |
| 2015/2016 | 3,416 | 348,081 | \$ 740,622,948 | \$11,832,484 | 1.60% |
| 2016/2017 | 3,415 | 333,620 | \$ 717,555,785 | \$10,926,426 | 1.52% |
| 2017/2018 | 3,149 | 318,621 | \$ 688,030,290 | \$8,519,787 | 1.24% |
| 2018/2019 | 2,742 | 203,219 | \$ 653,757,703 | \$9,478,392 | 1.45% |
| 2019/2020 | 2,176 | 132,243 | \$ 452,660,865 | \$6,673,808 | 1.47% |
| 2020/2021 | 1,288 | 35,861 | \$ 449,239,684 | \$7,224,825 | 1.61% |
| 2021/2022 | 721 | 57,988 | \$ 477,966,334 | \$6,751,163 | 1.41% |

Source: Florida Gaming Control Commission, Annual Report for Fiscal Year 2021-2022

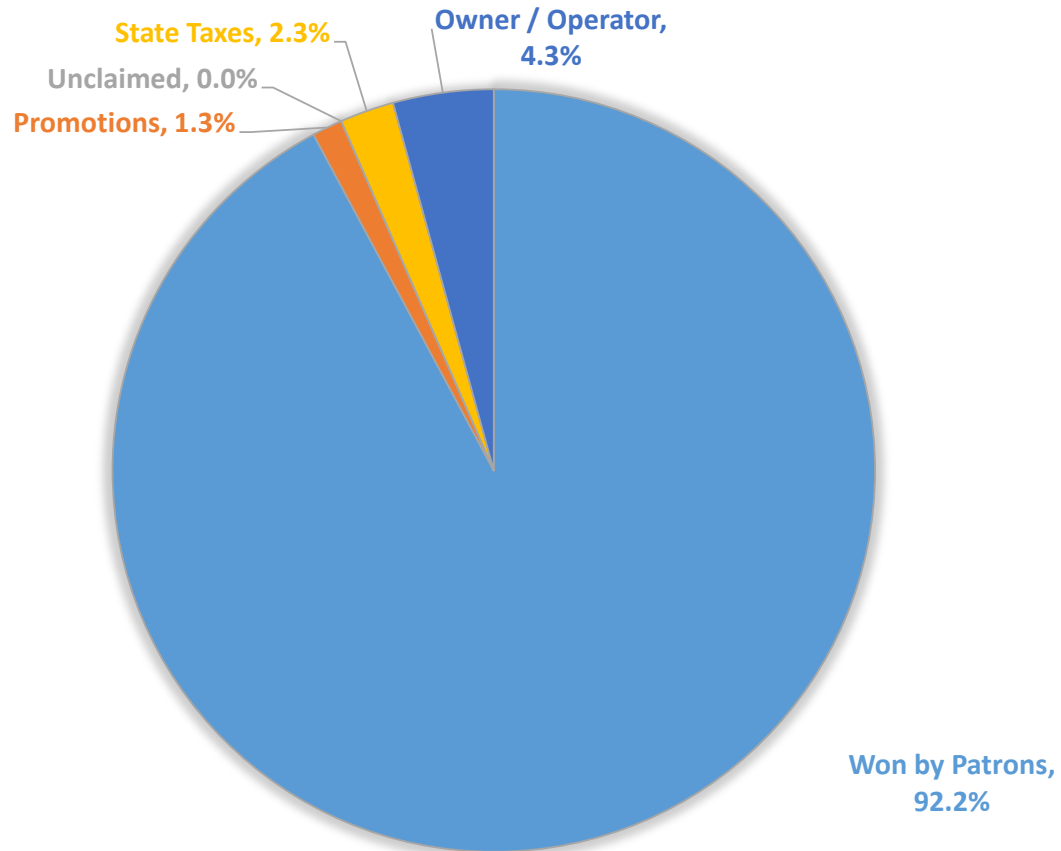
Cardrooms...

- There were 829 cardroom tables in operation in FY 2021-22.
- The core tax structure is based on table fees (\$1000 per table) and gross receipts taxes (10% of the monthly gross receipts), with additional revenue from occupational licenses. One-half of the cardroom taxes goes to the General Revenue Fund, and one-quarter of the moneys deposited in the Pari-Mutuel Wagering Trust Fund is distributed to the counties and municipalities that approved the cardroom.
- Of the \$20.3 million in total state revenue, \$20.1 million (99%) was related to Table Fees and Taxes on Gross Receipts, and \$0.1 million was related to licenses, etc.

CARDROOM GROSS RECEIPTS AND STATE REVENUE SUMMARY

| Fiscal Year | Total Cardroom Gross Receipts | Gross Receipts Tax | Table Fees Collected ^(A) | Total State Revenue (Gross Receipts Tax plus Table Fees) | Total State Revenue as a Percent of Gross Receipts |
|-------------|-------------------------------|--------------------|-------------------------------------|--|--|
| 2012/2013 | \$132,690,415 | \$13,269,045 | \$810,000 | \$14,079,045 | 10.61% |
| 2013/2014 | \$136,163,616 | \$13,615,464 | \$788,000 | \$14,403,464 | 10.58% |
| 2014/2015 | \$135,888,902 | \$13,589,789 | \$755,000 | \$14,344,789 | 10.56% |
| 2015/2016 | \$147,298,438 | \$14,729,654 | \$774,000 | \$15,503,654 | 10.53% |
| 2016/2017 | \$156,914,074 | \$15,692,825 | \$805,000 | \$16,497,825 | 10.51% |
| 2017/2018 | \$167,950,581 | \$16,795,063 | \$786,000 | \$17,587,063 | 10.47% |
| 2018/2019 | \$172,085,233 | \$17,208,523 | \$824,000 | \$18,032,523 | 10.48% |
| 2019/2020 | \$132,392,085 | \$13,239,209 | \$796,000 | \$14,035,209 | 10.60% |
| 2020/2021 | \$151,179,359 | \$15,117,936 | \$782,000 | \$15,899,936 | 10.52% |
| 2021/2022 | \$193,312,344 | \$19,331,234 | \$829,000 | \$20,160,234 | 10.43% |

Source: Florida Gaming Control Commission, Annual Report for Fiscal Year 2021-2022



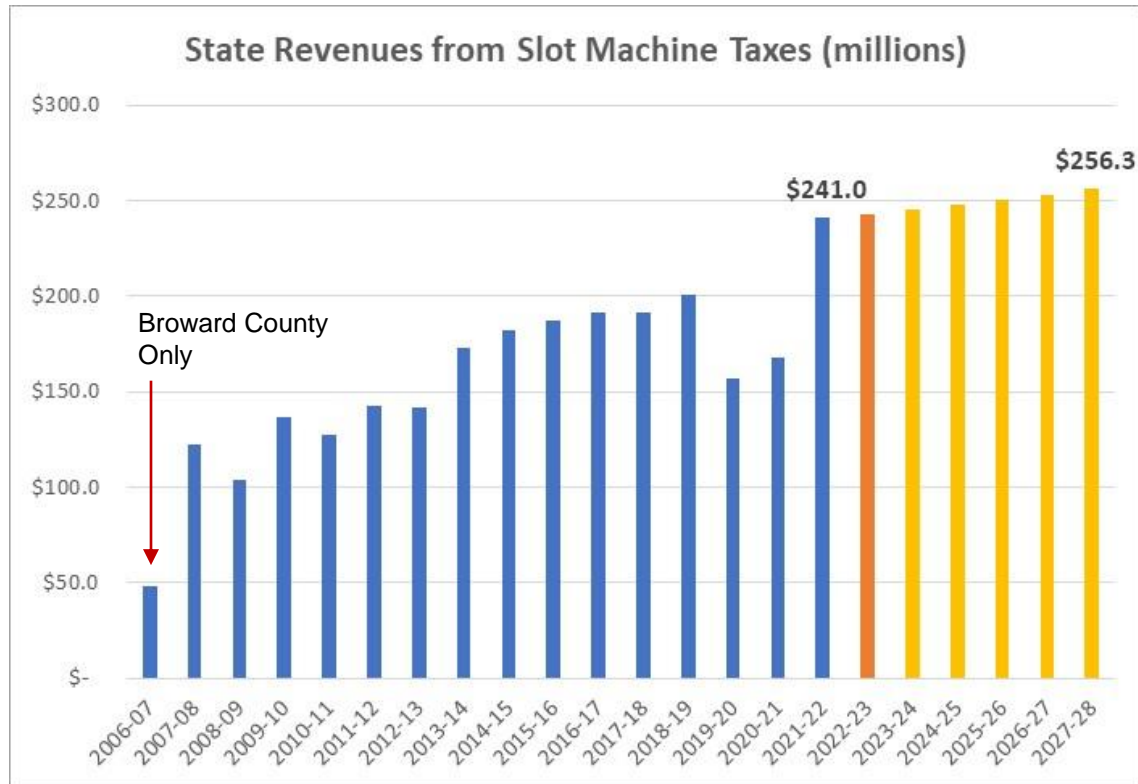
BREAKOUT OF SLOTS HANDLE: FY 2021-22

EDR Estimate of Amount Wagered in FY 2021-22 (billions)

| | | |
|--------|------------------------|--------|
| 9.692 | Won by Patrons | 92.2% |
| 0.135 | Promotions | 1.3% |
| 0.001 | Unclaimed | 0.0% |
| 0.241 | State Taxes (Official) | 2.3% |
| 0.448 | Owner / Operator | 4.3% |
| 10.516 | Amount Wagered | 100.0% |

Net Win or
Net Slot Machine Revenue
= 6.6%

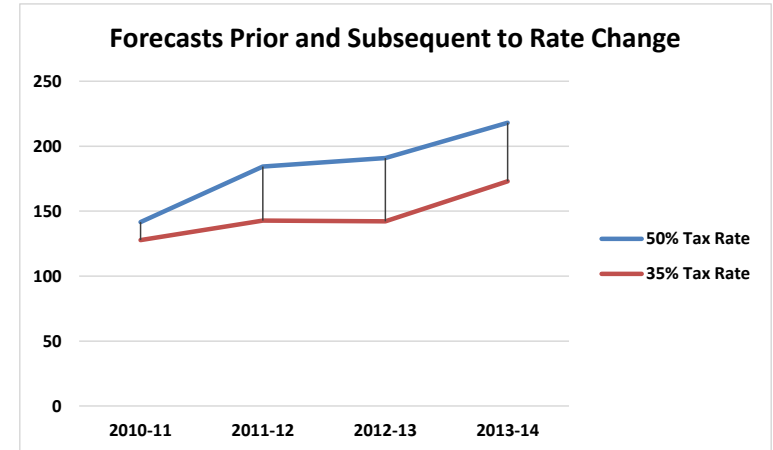




One-hundred percent of slot machine tax collections go to the Educational Enhancement Trust Fund. The slot machine tax rate was 50% in FY 2006-07 through FY 2009-10, and was reduced to 35% beginning in Fiscal Year 2010-11. The state switched from weekly to monthly collections of slot machine taxes in FY 2012-13, which causes the FY 2012-13 revenues to appear artificially low. In addition to the tax receipts of \$241 million in FY 2021-22, revenues from several fees (Compulsive / Addictive Gambling; facility and occupational licenses) brought total state revenues to \$261.4 million.

Tax Rate Change...

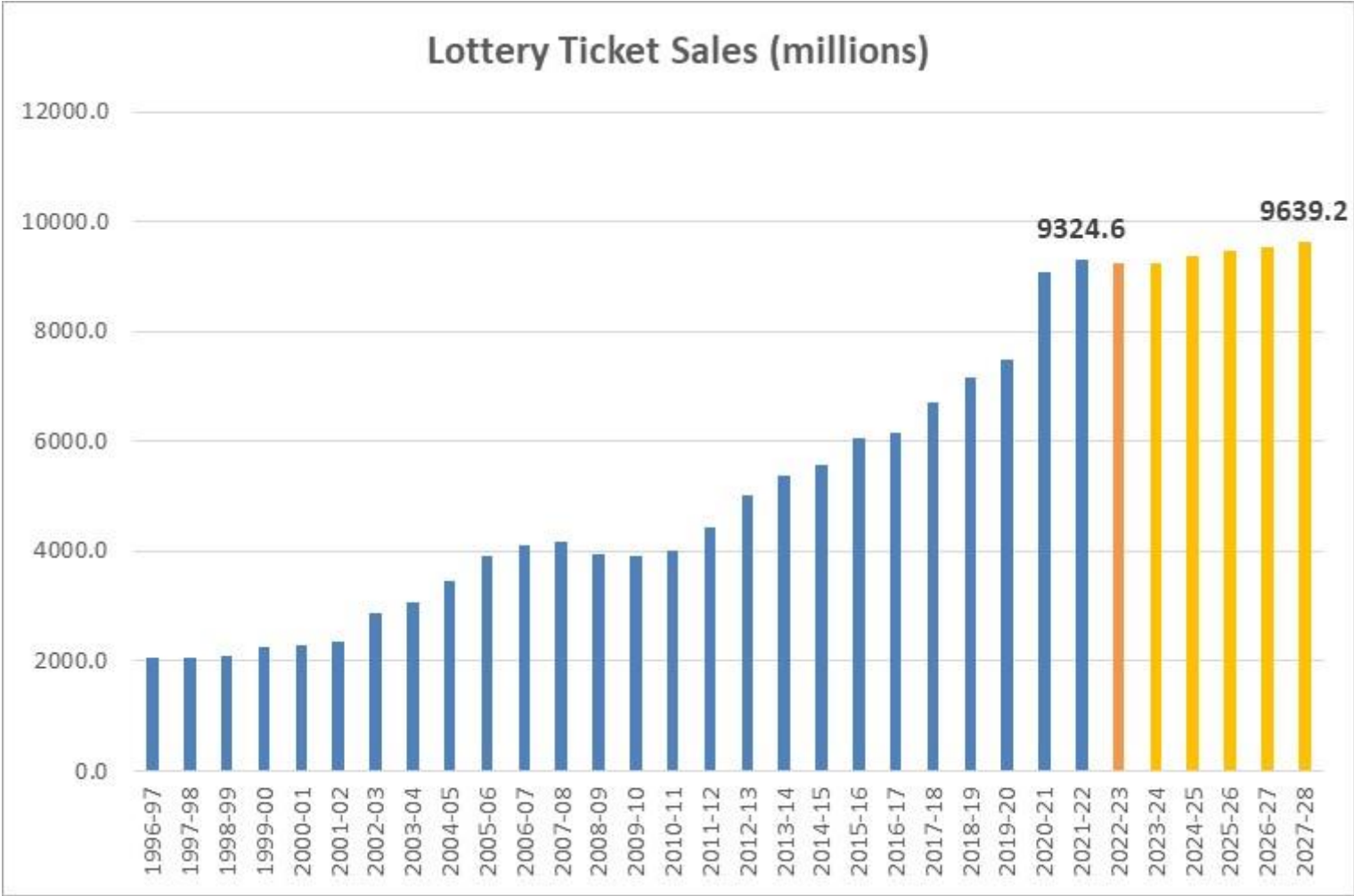
During the 2010 Session, CS/SB 622 (Ch. 2010-29, LOF) passed which reduced the slots tax rate from 50% to 35% effective July 1, 2010. The Revenue Estimating Conference developed a new methodology to evaluate the change, assuming a non-recurring loss for three years and then a break-even point in the 4th year (meaning tax receipts at 35% in FY 2013-14 would equal the prior forecast for that year at 50%).



The underlying assumption was that activity would increase to the point where the rate change was revenue neutral by the fourth year—due to greater capital investments, promotions and prizes. Overall, net income would have had to increase by 43% for the change to have been revenue neutral. It did not.

| Tax | Feb-10 | Impact Rate Chg | Other Changes | Post-Session '10 | Actual | Difference |
|---------|--------|-----------------|---------------|------------------|--------|------------|
| 2006-07 | 48.2 | 0.0 | 0.0 | 48.2 | 48.2 | |
| 2007-08 | 122.3 | 0.0 | 0.0 | 122.3 | 122.3 | |
| 2008-09 | 104.4 | 0.0 | -0.3 | 104.1 | 104.1 | |
| 2009-10 | 129.6 | 0.0 | 0.0 | 129.6 | 136.4 | |
| 2010-11 | 166.7 | -25.0 | 0.0 | 141.7 | 127.7 | -14.0 |
| 2011-12 | 189.4 | -14.2 | 9.1 | 184.3 | 142.7 | -41.6 |
| 2012-13 | 193.8 | -8.7 | 5.9 | 191.0 | 142.2 | -48.8 |
| 2013-14 | 199.0 | 0.0 | 19.1 | 218.1 | 173.1 | -45.0 |

Activity Nested Statewide...



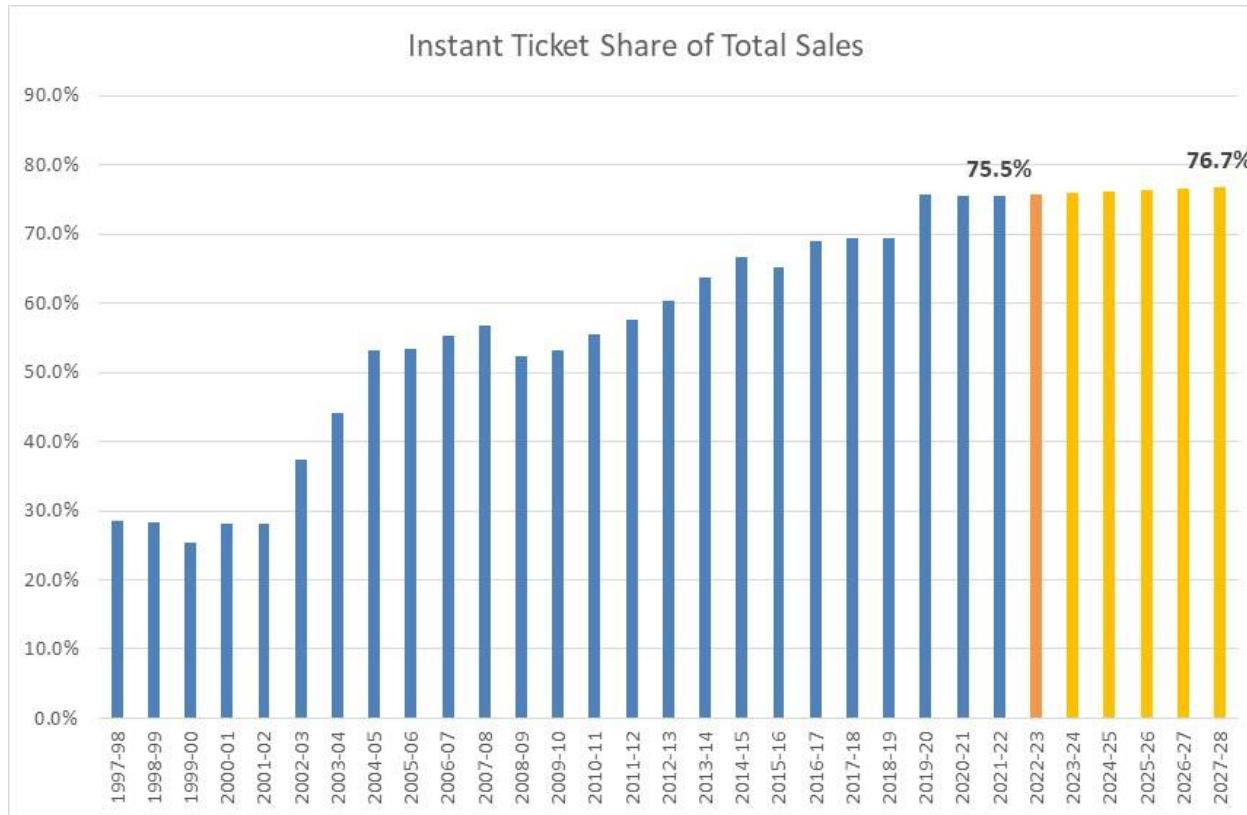
The Florida Lottery is a special case of gaming since the state is also the operator.

Florida Lottery...

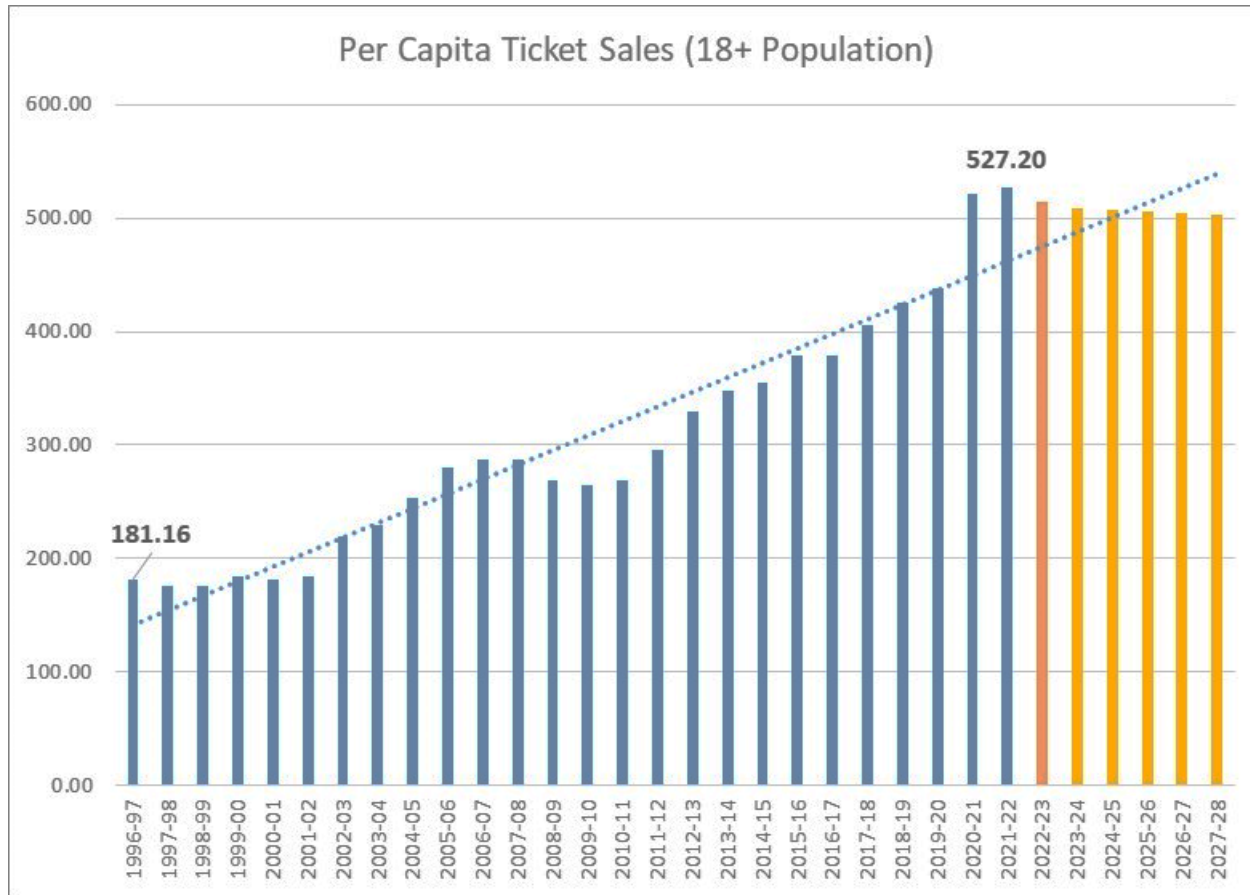
EDR's Analysis of FY 2021-22 Lottery Financial Report...

| <u>Handle</u> | <u>Prizes</u> | <u>Net System Costs</u> | <u>EEFT Total</u> |
|---------------|---------------|-------------------------|-------------------|
| 9324.6 | 6245.5 | 745.7 | 2333.5 |
| | 67.0% | 8.0% | 25.0% |

The Florida Lottery's "handle" in FY 2021-22 was \$9.32 billion. From the collective players' perspective, the effective loss on their expenditure was 33.0 percent.



The share to EETF varies by the type of game: after transfers for prizes, fees, admin costs, and unclaimed prizes, net transfers to the EETF equal approximately 38.10% of terminal game ticket sales and 18.48% of scratch-off ticket sales. The share of total ticket sales arising from instant games has significantly increased over time.



- Per capita Lottery ticket sales have increased dramatically, while the number of retailers has stayed relatively stable (13,461 in 2022). Both the trend line and the inflation-adjusted level for FY 1996-97 (\$320.13) suggest that the 2021-22 experience of \$527.20 is remarkable.
- According to the Department of Lottery the largest segments of players in 2022 were male (52%), aged 55+ (39%), and college-educated (44%), with incomes of \$70,000 or more per year (39%).

Across All Forms of Gaming...

| FY 2021-22...Handle & Net Win* | Handle (All Wagering) | Share | Per Capita (18+) | Estimated Net Win |
|---|------------------------------|--------------|-------------------------|--------------------------|
| <i>Indian Gaming</i> | \$ 20,047,200,000 | 49.4% \$ | 1,133.44 \$ | 2,505,900,000 |
| <i>Pari-Mutuel Wagering</i> | \$ 477,966,334 | 1.2% \$ | 27.02 \$ | 31,545,778 |
| <i>Cardrooms</i> | \$ 193,312,344 | 0.5% \$ | 10.93 \$ | 30,929,975 |
| <i>Slots</i> | \$ 10,515,608,040 | 25.9% \$ | 594.54 \$ | 689,341,437 |
| <i>Lottery</i> | \$ 9,324,628,000 | 23.0% \$ | 527.20 \$ | 3,079,173,000 |
| TOTAL | \$ 40,558,714,718 | 100.0% \$ | 2,293.14 \$ | 6,336,890,190 |

*EDR projections. Indian Gaming was based on the 2010 Compact, prior to sports betting. In some cases, Net Win is adjusted to reflect current law.

**Local Government Annual Revenue Distributions: Indian Gaming and Cardrooms
(Indian Gaming = 10 Years; Cardrooms = 12 Years)**

| Local Government | 2010/2011 | 2011/2012 | 2012/2013 | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | TOTAL |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Brevard County | 54,911 | 51,858 | 50,704 | 53,398 | 54,495 | 64,595 | 66,451 | 67,850 | 75,251 | 63,968 | 70,374 | 92,215 | 766,072 |
| Broward County | 266,966 | 630,247 | 709,506 | 987,425 | 999,661 | 1,054,925 | 889,530 | 1,407,582 | 1,360,778 | 931,196 | 63,511 | 148,554 | 9,449,880 |
| City of Coconut Creek | 53,543 | 287,966 | 360,826 | 644,959 | 643,824 | 696,763 | 571,136 | 992,154 | 960,205 | 712,369 | 0 | 0 | 5,923,743 |
| City of Coral Springs | 11,682 | 62,829 | 78,726 | 140,718 | 140,471 | 152,021 | 124,611 | 216,470 | 209,499 | 155,426 | 0 | 0 | 1,292,453 |
| City of Dania Beach | 27,263 | 134,216 | 157,082 | 225,199 | 229,582 | 245,547 | 201,191 | 336,034 | 325,554 | 218,439 | 0 | 0 | 2,100,108 |
| City of Gretna | 0 | 20,104 | 25,950 | 21,425 | 23,080 | 27,513 | 30,032 | 29,227 | 27,198 | 18,913 | 12,598 | 21,775 | 257,815 |
| City of Hialeah | 0 | 0 | 0 | 0 | 104,492 | 106,775 | 102,084 | 96,419 | 99,064 | 69,724 | 53,800 | 80,285 | 712,643 |
| City of Hollywood | 149,944 | 738,189 | 863,952 | 1,238,596 | 1,262,703 | 1,350,510 | 1,106,551 | 1,848,188 | 1,790,550 | 1,201,413 | 0 | 0 | 11,550,596 |
| City of Jacksonville | 0 | 63,252 | 182,702 | 189,640 | 195,813 | 257,846 | 270,125 | 290,156 | 287,440 | 249,418 | 345,125 | 387,428 | 2,718,945 |
| City of Margate | 8,275 | 44,504 | 55,764 | 99,675 | 99,500 | 107,681 | 88,266 | 153,333 | 148,395 | 110,093 | 0 | 0 | 915,488 |
| City of Parkland | 1,947 | 10,472 | 13,121 | 23,453 | 23,412 | 25,337 | 20,769 | 36,079 | 34,917 | 25,904 | 0 | 0 | 215,410 |
| Collier County | 54,975 | 265,088 | 313,631 | 491,171 | 504,511 | 582,789 | 510,122 | 890,584 | 879,704 | 635,490 | 0 | 0 | 5,128,065 |
| Escambia County | 55,828 | 55,273 | 49,987 | 44,969 | 47,121 | 53,152 | 52,697 | 52,731 | 50,266 | 35,697 | 36,572 | 52,099 | 586,392 |
| Florida City | 0 | 0 | 0 | 0 | 0 | 0 | 549 | 24,552 | 26,565 | 15,971 | 0 | 0 | 67,637 |
| Glades County | 14,175 | 75,563 | 92,427 | 139,983 | 139,802 | 149,794 | 118,198 | 202,564 | 200,972 | 160,291 | 0 | 0 | 1,293,769 |
| Hallandale Beach | 123,827 | 126,489 | 128,057 | 134,100 | 143,166 | 146,394 | 138,946 | 113,894 | 121,681 | 87,406 | 78,515 | 81,171 | 1,423,645 |
| Hamilton County | 12,974 | 7,468 | 7,057 | 5,805 | 5,143 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 38,597 |
| Hendry County | 150 | 113 | 507 | 1,289 | 866 | 932 | 750 | 225 | 0 | 0 | 0 | 0 | 4,831 |
| Hillsborough County | 401,784 | 1,637,211 | 1,949,921 | 3,015,375 | 3,087,440 | 3,295,179 | 2,705,201 | 4,374,852 | 4,257,309 | 2,944,676 | 83,746 | 100,219 | 27,852,912 |
| Jefferson County | 9,994 | 4,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,316 |
| Lee County | 77,690 | 81,130 | 82,681 | 87,245 | 86,383 | 96,929 | 97,592 | 100,312 | 107,158 | 81,747 | 120,170 | 145,386 | 1,164,423 |
| Marion County | 46,834 | 46,899 | 45,396 | 46,087 | 43,612 | 43,613 | 71,571 | 88,453 | 95,878 | 83,042 | 97,221 | 141,047 | 849,652 |
| Miami-Dade County | 147,277 | 173,847 | 202,179 | 238,881 | 116,103 | 108,650 | 107,683 | 110,586 | 120,734 | 92,704 | 87,235 | 137,128 | 1,643,008 |
| Orange City | 0 | 0 | 0 | 0 | 0 | 0 | 34,864 | 134,084 | 148,739 | 119,347 | 163,710 | 192,038 | 792,783 |
| Palm Beach County | 161,223 | 157,663 | 164,759 | 157,132 | 157,624 | 178,508 | 183,388 | 199,262 | 207,934 | 160,327 | 153,408 | 212,153 | 2,093,383 |
| Pinellas County | 107,071 | 113,673 | 108,834 | 109,688 | 107,204 | 110,456 | 114,798 | 117,517 | 121,765 | 95,362 | 112,420 | 135,100 | 1,353,889 |
| Sarasota County | 65,864 | 65,365 | 62,988 | 66,889 | 70,833 | 78,425 | 77,698 | 74,510 | 71,906 | 52,289 | 63,043 | 84,030 | 833,840 |
| St. Johns County | 70,804 | 51,273 | 6,109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 128,187 |
| St. Lucie County | 40,889 | 36,427 | 33,764 | 36,959 | 31,331 | 29,822 | 31,458 | 38,590 | 47,821 | 26,984 | 22,461 | 13,425 | 389,931 |
| Town of Davie | 27,263 | 134,216 | 157,082 | 225,199 | 229,582 | 245,547 | 201,191 | 336,034 | 325,554 | 218,439 | 0 | 0 | 2,100,108 |
| Town of Orange Park | 132,821 | 127,839 | 80,745 | 90,806 | 93,829 | 103,223 | 139,484 | 147,755 | 142,198 | 115,547 | 158,112 | 194,043 | 1,526,402 |
| Volusia County | 130,385 | 135,656 | 130,163 | 135,737 | 138,323 | 157,691 | 159,674 | 121,491 | 112,817 | 89,085 | 114,023 | 136,580 | 1,561,627 |
| Washington County | 57,883 | 54,056 | 43,922 | 40,129 | 38,188 | 41,259 | 44,990 | 48,319 | 47,315 | 38,461 | 53,696 | 61,727 | 569,946 |
| Total by Fiscal Year | 2,314,240 | 5,393,208 | 6,158,542 | 8,691,933 | 8,818,093 | 9,512,025 | 8,261,603 | 12,649,807 | 12,405,168 | 8,809,729 | 1,889,742 | 2,416,404 | 87,320,495 |

Cardrooms: 22,280,952 25.5%
Indian Gaming: 65,039,543 74.5%