

States With Legalized Sports Betting

State	Operational Status	Authorized Operators	Allowed Bet Types	Tax Rate
Arizona HB 2772	Not yet operational (Enacted April 15, 2021)	10 licenses for tribal casinos and 10 licenses for professional sports venues/teams; licensees may offer wagering at their respective casinos/venues, at retail locations within a specified distance from the casino/venue and through mobile wagering platforms	Professional sports or athletic events, collegiate sports or athletic events (no proposition bets allowed), motor race events, e-sports events and Olympic events	Tax may not be less than the highest percentage of revenue share an Indian tribe pays to the state; revenue share will range from 1% to 8%
Arkansas Ark. Const. Amendment 100, §2 , §3 , §4 , and §5 ; Rule 4, Operation of Gaming Establishments	Operational (July 2019)	Commercial casinos and racinos; mobile gaming permitted only in the licensed gaming establishment	Wagers on sporting events not prohibited by federal law	13% on the first \$150 million in revenue; 20% thereafter
Colorado HB 19-1327	Operational (May 2020)	Master licensees (commercial casinos and tribal casinos, sports betting operators and internet sports betting operators; sports betting operators and internet sports betting operators must contract with a master licensee A sports betting operation other than an internet sports betting operation must operate in a designated area within a casino	Professional and collegiate sports (no proposition bets allowed for collegiate sports)	10% on sports betting revenue
Delaware Del. Admin. Code, Title 10, 204 Delaware Sports Lottery Rules and Regulations	Operational (June 2018)	Delaware Lottery through racinos and retail lottery agents; wagers must be placed in person; mobile wagering not available	Professional and collegiate sports, excluding in-state professional and collegiate teams and events	50% on sports betting revenue
District of Columbia DC Law 22-312	Operational (May 2020)	Stadiums and other facilities outside a 2-block radius of stadiums; online wagering available through DC Lottery within the District and William Hill Sports Book located within a 2-block radius of Capital One Arena	Professional and collegiate sports, excluding in-district collegiate teams and events	10% of sports betting revenue
Illinois 230 ILCS 45/	Operational (March 2020)	Commercial casinos; racetracks - may conduct wagering at the facility and over the internet or through a mobile application only if offered under the same brand as the casino/racetrack or a brand	Professional and collegiate sports, excluding in-state collegiate teams and minor league sports events	15%-17% on sports betting revenue (land-based); 15% on

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		<p>owned by a direct or indirect holding company that owns at least 80% interest in that casino/racetrack</p> <p>Sports facilities – may conduct wagering at the facility or within a 5-block radius of the facility or over the internet within the sports facility or within a 5-block radius of the facility</p> <p>Online sports wagering operators – 3 licenses available through a competitive application process to online sports wagering operators</p>		sports betting revenue (online)
Indiana Ind. Code §4-38	Operational (September 2019)	Commercial casinos, racinos and off-track betting facilities; these facilities may conduct sports betting at the facility or contract with a licensed vendor to conduct sports betting at a retail location or online (maximum of 3 mobile vendors per facility); bets may only be placed in Indiana	Professional and collegiate sports (no proposition bets allowed for collegiate sports) and other events allowed by the gaming commission	9.5% on sports betting revenue
Iowa Iowa Code, Ch. 99F	Operational (September 2019)	Commercial casinos, tribal casinos and racetracks; these licensees may enter into operating agreements with one or two licensed advance deposit sports wagering operators to have up to a total of two individually branded internet sites to conduct advance deposit sports wagering	Professional and collegiate sports (no proposition bets allowed for in-state collegiate sports), excluding minor league sports events	5% on the first \$1 million of adjusted gross receipts; 10% on the next \$2 million; 22%-24% for receipts over \$3 million, depending on the type of facility
Louisiana SB 130, Act 215	Not yet operational (Proposition to allow sports betting passed in 55 of 64 parishes November 3, 2020)	Commercial casinos and tribal casinos	Pending enabling legislation	Pending enabling legislation
Maryland HB 940	Not yet operational (Enacted April 12,	Class A-1 and A-2 licenses – Video lottery operators, professional sports stadiums and racetracks	Professional and collegiate sports; Olympic or international sports or athletic events; electronic sports or	15% on sports betting revenue

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	2021, pending Governor's signature)	Class B-1 and B-2 licenses – Maryland State Fair, off-track betting facilities, commercial bingo facilities and other small businesses Mobile sports wagering license – Online sports wagering operators (60 licenses maximum)	video game competition; motor race events; and horse racing	
Michigan Act 149 of 2019	Operational (March 2020)	Commercial casinos and tribal casinos; casinos may conduct wagering on site or through an internet sports betting platform (one platform maximum per licensee)	Any amateur or professional athletic event or other event not prohibited by state or federal law	8.40% (land-based commercial and tribal sportsbooks); 9.65% (commercial online sportsbooks)
Mississippi Miss. Gaming Commission Regs. Part 9: Racebooks and Sports Pools	Operational (August 2018)	Commercial casinos and tribal casinos; wagers accepted only on casino property, and only at approved betting stations or kiosks/terminals or an approved on-site computerized wagering system	Professional and collegiate sporting events, athletic events or other similar events	11%-12% on sports betting revenue (8% in-state tax and 3%-4% in local tax)
Montana Mont. Code §23-7-103 and §23-7-104	Operational (March 2020)	Montana lottery through bars and restaurants that hold a liquor license; mobile wagering only available on the premises of licensed locations	Sporting events or portions of sporting events or the individual performance statistics of athletes in a sporting event or combination of sporting events; lottery director has the power to establish parameters on types of sports and bet types	Sales agents receive 6% of handle
Nevada Nevada Gaming Commission and Nevada Gaming Control Board, Regulation 22, Race Books and Sports Pools	Operational (June 2018)	Commercial casinos and online operators; sports wagering applications must be located in state	Professional and collegiate sports or athletic events, events held at a track which uses the pari-mutuel system of wagering, Olympic sporting or athletic events, virtual events and other approved events	6.75% on sports betting revenue
New Hampshire R.S.A. Ch. 287-I	Operational (December 2019)	NH Lottery through online and retail agents (no more than 5 online agents and no more than 10 retail agents at any given time); mobile wagers must be initiated and placed within the state	Professional and collegiate sports, excluding in-state collegiate sports events	50% of sports betting revenue

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New Jersey N.J.S.A. §5:12A-4.1 , §5:12A-10 , §5:12A-11 and §5:21A-16	Operational (June 2018)	Commercial casinos and racetracks; casinos and racetracks may contract with an online sports pool operator on their behalf; mobile gaming devices may be used within the property boundaries of the casino hotel facility or racetrack, provided the player has established an account with the casino licensee or racetrack permit holder, the wager is placed by and the winnings are paid to the patron in person within the casino hotel facility or racetrack and the mobile gaming device is inoperable outside of the casino hotel facility or racetrack	Professional and collegiate sports, excluding in-state college sports events and out-of-state events in which New Jersey collegiate teams participate, but does not include tournaments; also excludes electronic sports and competitive video games but does not include international sports events in which persons under age 18 make up a minority of the participants	9.75% (retail sports betting revenue); 14.25% (online/mobile sports betting revenue)
New Mexico 2015 Tribal Gaming Compact	Operational (October 2018)	Tribal casinos through a tribal gaming compact with the state which permits Class III gaming on tribal lands, which according to federal regulations (25 CFR §502.4) includes “any sports betting and pari-mutuel wagering”	Not specified	Not specified
New York Racing, Pari-Mutuel Wagering and Breeding Law (PML) §1367 ; A3009, Part Y	Operational (July 2019)	Upstate commercial and tribal casinos Recently enacted budget legislation amends the law to allow two independently operated mobile sports wagering platform providers to operate in the state; two providers will be licensed following selection for potential licensure through a competitive bidding process (request for applications by July 1, 2021)	Professional and collegiate sports events, excluding in-state collegiate events and out-of-state events in which New York collegiate teams participate, but does not include tournaments	10% on commercial sports betting revenue
North Carolina Session Law 2019-163 (SB 154)	Operational (March 2021)	Tribal casinos; law allows wagers to be placed in person on tribal lands	Professional and collegiate sports contests	Not specified
Oregon O.R.S. §461.010 and §461.543	Operational (October 2019)	Tribal casinos (in-person wagering); Oregon Lottery through kiosks, retailers and online	Professional sports teams only; collegiate teams and events excluded (Lottery)	All Lottery sports betting revenue, minus expenses, goes to the state

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Pennsylvania 4 Pa. Cons. Stat., Ch. 13C; Pa. Code, Ch. 1401. General Sports Wagering Provisions – Temporary Regulations	Operational (November 2018)	Commercial casinos and racino OTB facilities; casinos and facilities may conduct sports wagering on site or through an internet-based system; a sports wagering operator may provide online or mobile sports wagering services on behalf of a casino or racino	Professional and collegiate sports or athletic events and motor race events	36% on sports betting revenue (34% state tax and 2% county tax)
Rhode Island Gen. Laws §42-61.2-1 through §42-61.2-16	Operational (November 2018)	Commercial casinos and online as entities of the Rhode Island Lottery Online wagers are placed over the internet through computers, mobile applications on mobile devices, or other interactive devices, which wagers are accepted by a server-based gaming system located at the premises of a hosting facility authorized to accept sports wagers and administer payoffs of winning sports wagers; all such wagers are deemed to be placed and accepted at the premises of a hosting facility	Professional sport or athletic event, any Olympic or international sports competition event, and any collegiate sport or athletic event, including the individual performance statistics of athletes in a sports event or combination of sports events, excluding in-state collegiate events and events in which any Rhode Island college team participates regardless of where the event takes place	51% of sports-wagering revenue and online sports-wagering revenue
South Dakota SB 44	Not yet operational (Legislation signed into law by Governor on March 18, 2021)	Commercial and tribal casinos within the city of Deadwood; bets must be placed on the premises of a licensed gaming establishment	Professional and collegiate sports, except for any individual game in a collegiate sporting event in which any team or athlete from an in-state college or university is competing; also excludes a minor league sporting event and the performance or non-performance of any individual athlete participating in a single game or match of a collegiate sporting event	9% on sports betting revenue
Tennessee Tenn. Code Ann. §4-51-301 et seq.	Operational (November 2020)	Online operators; the law allows statewide mobile sports betting without any land-based anchor	Professional sporting or athletic event, including motorsports and e-sports, any	20% of sports betting revenue

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			collegiate sporting or athletic event (no proposition bets allowed for collegiate sports), or any Olympic sporting or athletic event sanctioned by a national or international organization or association	
Virginia Va. Code §58.1-4030	Operational (January 2021)	Commercial casinos and online operators; the law allows statewide online sports betting without any land-based anchor	Professional sports, college sports (except in-state collegiate teams), and sporting events and includes placing wagers related to the individual performance statistics of athletes in such sports and events	15% on a permit holder's adjusted gross revenue
Washington Chapter 127, 2020 Laws (HB 2638)	Not yet operational (Enacted March 25, 2020)	Tribal casino operators; the law only permits mobile wagering while on the premises of an existing tribal casino	A professional sport or athletic event, a collegiate sport or athletic event (except for in-state collegiate sports), an Olympic or international sports competition or event, and an electronic-sports or esports competition or event	No tax assessed
West Virginia W. Va. Code §29-22-D-1 et seq.	Operational (September 2018)	Commercial casinos and racinos; only 5 licenses to operate a gaming facility with sports wagering are permitted in the state; wagering may be conducted on the grounds of the licensed gaming facility or through another other authorized platform developed by the gaming facility, including, but not limited to, mobile applications and other digital platforms that utilize communications technology to accept wagers originating within the state; a gaming facility may contract with a licensed management services provider to conduct sports wagering operations	Professional sports or athletic events, collegiate sports or athletic events, motor race events and any other authorized events, the individual performance statistics of athletes in a sporting event or other events, or a combination of any of the same	10% of sports betting revenue

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Wyoming HB 133 (2021)	Not operational (Legislation signed into law by Governor April 6, 2021)	Online operators that operate in at least three U.S. regulated jurisdictions Online sports wagering is not conducted from any physical location created by a sports wagering operator or vendor for a patron to physically visit to place a wager	Professional sports or athletic event, any Olympic or international sports event or athletic event, any amateur sports or athletic event, any collegiate sports or athletic event, electronic sports, including the individual performance statistics of contestants or athletes in sports events, athletic events or a combination of sports and athletic events	10% of sports betting revenue

Sources: [American Gaming Association](#); state statutes, regulations and legislation

Summary

As shown in the table above, 27 states and the District of Columbia have enacted legislation to legalize sports betting. Of those states,

- 21 states (AR, CO, DE, IL, IN, IA, MI, MS, MT, NV, NH, NJ, NM, NY, NC, OR, PA, RI, TN, VA and WV) and the District of Columbia have operational sports betting programs, and in six states (AZ, LA, MD, SD, WA and WY) sports betting programs are legal, but not yet operational.
- In eight states (IL, NH, NJ, NY, RI, SD, VA and WA) and the District of Columbia, in-state collegiate sports are excluded from authorized sports wagers, one state, Oregon, excludes all collegiate sports and one state, Delaware, excludes all in-state professional and collegiate sports.
- In regard to online and mobile sports betting, 19 states (AZ, AR, CO, IL, IN, IA, MD, MI, MS, MT, NV, NH, NJ, NY, OR, PA, RI, WA and WV) allow online and/or mobile wagering, and seven of those states (IL, MD, NV, NY, TN, VA, WY) permit “untethered” operation of online or mobile sports wagering platforms that are not required to partner with or be affiliated with a land-based gaming facility.