



WYOMING LEGISLATIVE SERVICE OFFICE

# Fact Sheet

## WYOMING GAMING REVENUE, DISTRIBUTION, AND COMPARISON TO OTHER STATES

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### Lottery

*W.S. 9-17-101 through 128*

The Legislature authorized the lottery through 2013 Session Laws, Chapter 200. Upon passage, the first \$6 million in net lottery revenues (after the expenses of the lottery have been met) each fiscal year was distributed to local governments. Any excess revenues are transferred to the public school foundation program (SFP) account. Cities, towns, and counties began receiving revenues in fiscal year (FY) 2015. In 2019, the Legislature amended the distribution, eliminating transfers to the SFP. As amended, the Lottery Corporation retains 25% of net revenues for reinvestment, and the State Treasurer’s Office distributes 75% to the cities, towns, and counties. Since FY 2015, local governments have received \$42.8 million in lottery revenues.

Table 1 details the total gaming revenues, prizes, expenses, and transfers to the State of Wyoming, for subsequent transfer to cities, towns, and counties, for each fiscal year since 2015. Expenses include retailer commissions and validations, gaming vendor costs, and the Lottery Corporation’s operating budget. Appendix A provides a flowchart showing the current distribution of funds.

**Table 1: Total Wyoming Lottery Gaming Revenues, Prizes, Expenses, and Local Government Transfers, FY 2015 – 3Q FY2025.**

FY	Total Gaming Revenue	Prizes	Expenses	Local Governments
2015	\$ 17,531,435	\$ 9,746,433	\$ 8,351,443	\$ 1,120,000
2016	\$ 33,348,627	\$ 18,366,230	\$ 10,261,041	\$ 2,035,750
2017	\$ 25,333,304	\$ 14,497,128	\$ 8,618,714	\$ 2,639,323
2018	\$ 28,758,702	\$ 14,971,342	\$ 8,882,046	\$ 4,744,066
2019	\$ 36,732,160	\$ 19,807,573	\$ 9,962,239	\$ 6,619,645
2020	\$ 24,065,886	\$ 13,779,288	\$ 6,692,310	\$ 3,327,838
2021	\$ 31,686,200	\$ 17,465,484	\$ 9,043,107	\$ 4,330,923
2022	\$ 27,437,859	\$ 15,721,416	\$ 8,398,176	\$ 3,183,244
2023	\$ 44,222,197	\$ 23,908,949	\$ 12,254,992	\$ 6,476,641
2024	\$ 40,949,309	\$ 22,045,707	\$ 11,671,968	\$ 6,062,900
2025*	\$ 22,392,278	\$ 12,692,493	\$ 7,737,267	\$ 2,214,299
<b>Total</b>	<b>\$ 332,457,956</b>	<b>\$ 183,002,043</b>	<b>\$ 101,873,302</b>	<b>\$ 42,754,629</b>

Source: LSO summary of Wyoming Lottery Corporation Annual Reports between 2015 and 2024 and Quarterly Board Reports in 2024 and 2025.

Note: \* FY 2025 reflects fiscal year to date (YTD).

**Pari-Mutuel Events**

*W.S. 11-25-201-through 209*

The Legislature authorized pari-mutuel events in 1967.<sup>1</sup> Prior to 2013, when the Legislature authorized historic horse racing (HHR), state pari-mutuel revenues were de minimis, and the statutes did not direct any revenue to local governments except between 1967 and 1975.<sup>2</sup> Since 2013, HHR has become the driver of state and local pari-mutuel revenues, generating an average of 99% of all pari-mutuel revenues.

Pari-mutuel events are subject to a 1.5% tax on the total handle, or total amount wagered. Permittees are also required to contribute 0.40% of the total handle wagered during a pari-mutuel event plus 20% of the permittee’s retainage on multiple or exotic wagers (1% of the multiple or exotic wager handle) to the Breeder Award Fund. On live events, the tax is distributed to the WGC. For historic pari-mutuel events, 1% is distributed to local governments where the permittee is located, 0.25% to the LSRA and the remaining 0.25% is distributed to the WGC. Ten percent of source market fees charged to out-of-state simulcast facilities are distributed to the WGC. Funds in excess of \$1.5 million in the WGC pari-mutuel account are transferred to the LSRA quarterly.<sup>3</sup>

Between 2013 and March 2025, wagering revenues from HHR provided \$96.9 million to local governments. The Legislature directed state revenues from HHR wagering to the Legislative Stabilization Reserve Account (LSRA) in 2019. Since then, \$32.5 million has been transferred to the LSRA, \$19.2 million through direct distribution, and \$13.2 million in excesses from within the Pari-Mutuel Account.<sup>4</sup>

Table 2 details the total handle for all pari-mutuel wagering, breeders award contributions, and the amounts distributed to local governments, the Wyoming Gaming Commission (WGC) and the LSRA.<sup>5</sup> Appendix B provides a flow chart showing the current distribution of pari-mutuel revenue for live, historic, simulcast and advanced deposit pari-mutuel wagering.

**Table 2: Pari Mutuel Total Handle, Breeders Award Contributions, and Tax Distributions by Calendar Year (CY) (2013 – March 2025).**

CY	Handle	Breeder Award Fund	Cities/Towns & Counties	Gaming Commission	LSRA **	WGC Tip to LSRA	Total LSRA
2013	\$8,325,200	\$46,729	\$4,672	\$97,406			
2014	\$121,030,309	\$509,878	\$1,135,892	\$682,086			
2015	\$295,877,773	\$1,202,879	\$2,863,523	\$1,553,046			
2016	\$247,025,417	\$1,002,315	\$2,387,972	\$1,288,835			
2017	\$427,662,573	\$1,723,459	\$4,202,105	\$2,179,343			
2018	\$577,981,470	\$2,324,724	\$5,705,990	\$2,936,473			
2019	\$801,059,011	\$3,216,636	\$7,803,179	\$3,000,961	\$1,051,648	\$2,148,833	\$3,200,481
2020	\$685,609,960	\$2,746,527	\$6,771,901	\$1,768,316	\$1,692,975	\$2,274,091	\$3,967,067
2021	\$927,512,656	\$3,727,223	\$9,183,357	\$2,399,157	\$2,306,839	\$793,880	\$3,100,719
2022	\$1,292,842,511	\$5,184,536	\$12,836,599	\$3,298,155	\$3,209,321	\$1,914,620	\$5,123,941

<sup>1</sup> 1967 Session Laws, Chapter 245.

<sup>2</sup> 1967 Session Laws, Chapter 245; 1975 Session Laws, Chapter 55; 2013 Session Laws, Chapter 75; 2013 Wyoming Gaming Commission Annual Report.

<sup>3</sup> W.S. 11-25-304(d)

<sup>4</sup> 2019 Session Laws, Chapter 203.

<sup>5</sup> “Breeder award” means monies collected pursuant to W.S. 11-25-201(j) and distributed by the commission to promote the improved breeding and development of the horse industry in Wyoming. Breeder awards may include purse enhancement of Wyoming bred races; W.S. 11-25-102.

2023	\$1,703,976,823	\$6,831,221	\$16,947,232	\$4,331,904	\$4,236,808	\$2,252,987	\$6,489,795
2024	\$2,147,024,788	\$8,530,333	\$19,116,181	\$5,400,007	\$5,291,404	\$3,036,980	\$8,328,384
2025*	\$577,252,129	\$2,310,192	\$7,979,008	\$1,456,588	\$1,436,531	\$811,464	\$2,247,995
<b>Total</b>	<b>\$9,813,180,621</b>	<b>\$39,356,652</b>	<b>\$96,937,611</b>	<b>\$30,392,278</b>	<b>\$19,225,527</b>	<b>\$13,232,855</b>	<b>\$32,458,382</b>

Source: LSO compilation of data in WGC annual reports 2013 through 2023 and monthly Wagering Activity Reports between January 2024 and March 2025.

Notes: \* CY 2025 reflects calendar year to date (TD).

\*\* LSRA distribution effective July 1, 2019, pursuant to 2019 Session Laws, Chapter 203.

### Skill-Based Amusement Games

*W.S. 11-25-301 through 306*

The Legislature authorized Skill-Based Amusement Games (SBAG) and gave the WGC authority to regulate them in 2020 Session Laws, Chapter 114. Twenty percent of the net proceeds earned by SBAG operators are transferred weekly to the WGC to support the SFP and the local governments where skill-based games are located. The SFP has received over \$11.6 million since the inception of SBAG.

Table 3 details the total annual SBAG wagering activity and amounts distributed to cities and towns, counties, the WGC, and the SFP since 2020. Appendix C provides a flow chart showing the current distribution of funds.

**Table 3: SBAG Wagering Activity, Operator Net Proceeds and Distributions by Calendar Year (January 2020 – March 2025).**

CY	Wagering Activity	Net Proceeds	County	City or Town	WGC	SFP
2020			\$ 592,988	\$ 495,672	\$ 241,925	\$ 1,088,660
2021			\$ 1,190,939	\$ 997,483	\$ 486,316	\$ 2,188,422
2022	\$ 94,887,928	\$ 25,823,245	\$ 1,258,183	\$ 1,065,909	\$ 516,465	\$ 2,324,092
2023	\$ 113,661,653	\$ 28,543,757	\$ 1,387,424	\$ 1,181,514	\$ 570,875	\$ 2,568,938
2024	\$ 127,064,854	\$ 31,134,501	\$ 1,547,980	\$ 1,254,125	\$ 622,690	\$ 2,802,105
2025	\$ 33,738,223	\$ 7,968,321	\$ 389,300	\$ 327,848	\$ 159,366	\$ 717,149
<b>Total</b>	<b>\$ 369,352,657</b>	<b>\$ 93,469,825</b>	<b>\$ 6,366,814</b>	<b>\$ 5,322,552</b>	<b>\$ 2,597,637</b>	<b>\$ 11,689,366</b>

Source: LSO compilation of data in WGC annual reports 2020 through 2023 and monthly Wagering Activity Reports between January 2024 and March 2025.

Note: \* CY 2025 reflects calendar year to date (YTD).

### Online Sports Wagering

*W.S. 9-24-101 through 106*

The Wyoming Legislature permitted online sports wagering, effective September 1, 2021, with the passage of 2021 Wyoming Session Laws, Chapter 100. Ten percent of operators' online sports wagering revenue transfers to the WGC monthly. The first \$300,000 per fiscal year is continuously appropriated to the Wyoming Department of Health for distribution to counties to fund gambling abuse and treatment programs. The remaining proceeds are deposited in the General Fund.

Table 4 details the wagering activity and the amounts distributed annually to the Department of Health and the General Fund since its inception. Appendix D provides a flow chart showing the current distribution of funds.

**Table 4: Online Sports Wagering Activity and Distributions by Calendar Year (January 2021 – March 2025).**

CY	Wagering Activity	Department of Health	General Fund	Total
2021	\$ 40,344,729	\$ 124,312	\$ 0	\$ 124,312
2022	\$ 144,522,131	\$ 300,000	\$ 543,171	\$ 843,171
2023	\$ 172,247,303	\$ 300,000	\$ 762,679	\$ 1,062,679
2024	\$ 209,605,779	\$ 300,000	\$ 1,108,060	\$ 1,408,060
2025	\$ 63,042,680	\$ 300,000	\$ 61,711	\$ 361,711
<b>Total</b>	<b>\$ 629,762,623</b>	<b>\$ 1,324,312</b>	<b>\$ 2,475,621</b>	<b>\$ 3,799,933</b>

Source: LSO compilation of data in WGC annual reports 2021 through 2023 and monthly Wagering Activity Reports between January 2024 and March 2025.

Note: \* CY 2025 reflects calendar year to date (TD).

**Summary**

Local governments are the primary beneficiaries of Wyoming gaming revenues. Local governments receive the proceeds of lottery ticket sales, SBAG revenues, and HHR revenues. Since 2019, local governments have received \$111.4 million in gaming revenues. The second highest beneficiary is the LSRA, receiving \$32.5 million from HHR in the same period. By contrast, the General Fund received \$2.5 million from online sports gaming in the four years it has been authorized.

Table 5 details the distribution of gaming revenues from all sources to the Wyoming Department of Health, General Fund, SFP, and LSRA, including statutorily required transfers, and local governments on a calendar year basis since 2019. Appendix E provides a flow chart illustrating the gaming type and the beneficiary.

**Table 5: Total Gaming Revenue Distributions by Calendar Year (2019 – March 2025).**

CY	Department of Health	General Fund	SFP	Total LSRA	Local Governments
2019		\$ 0	\$ 0	\$ 3,200,481	\$ 13,868,889
2020		\$ 0	\$ 1,088,660	\$ 3,967,067	\$ 10,691,607
2021	\$ 124,312	\$ 0	\$ 2,188,422	\$ 3,100,719	\$ 13,127,859
2022	\$ 300,000	\$ 543,171	\$ 2,324,092	\$ 5,123,941	\$ 16,372,877
2023	\$ 300,000	\$ 762,679	\$ 2,568,938	\$ 6,489,795	\$ 24,295,481
2024	\$ 300,000	\$ 1,108,060	\$ 2,802,105	\$ 8,328,384	\$ 23,698,663
2025	\$ 300,000	\$ 61,711	\$ 717,149	\$ 2,247,995	\$ 9,389,604
<b>Total</b>	<b>\$ 1,324,312</b>	<b>\$ 2,475,621</b>	<b>\$ 11,689,366</b>	<b>\$ 32,458,382</b>	<b>\$ 111,444,980</b>

Note: \* CY 2025 reflects calendar year to date (YTD).

**Other States**

Legislative Service Office staff identified 45 states and territories other than Wyoming that have authorized some form of gaming.<sup>6</sup> Across those states, gaming revenues support education, health, public safety, and social services programs, local governments, economic development, state infrastructure, and other government expenses.

**Education**

State lotteries overwhelmingly support education, both K-12 and higher education.

<sup>6</sup> Data retrieved from the National Conference of State Legislatures, the American Gaming Association State of the States 2024 ([www.americangaming.org/wp-content/uploads/2024/05/AGA-State-of-the-States-2024.pdf](http://www.americangaming.org/wp-content/uploads/2024/05/AGA-State-of-the-States-2024.pdf), last accessed April 28, 2025), and the National Association of State and Provincial Lotteries (<https://www.naspl.org/where-the-money-goes>, last accessed on May 2, 2025).

- Thirty states fund education with some, if not all, of their lottery revenues, and an additional eight dedicate at least a portion of other gaming revenues to education.
- Eleven states offer higher education scholarships with a portion of their lottery/gaming revenues.

#### *Health, Public Safety and Social Services*

- Nearly all states either direct a portion of state gaming revenues to health, public safety, and social service programs or require licensees to fund programs directly. In most states, the funding is for problem gambling and other addiction services. Some states also direct funds to police and fire, emergency services, or specific social programs, such as family violence and troubled youth intervention programs.
- Illinois, Iowa, Kansas, Maryland, Missouri, Oregon, and Texas support veteran programs and initiatives.
- Pennsylvania directs lottery revenues to senior citizen programs.

#### *Local Governments*

- Approximately half of the states, 24, use a portion of their gaming revenues to support local governments that host commercial gambling facilities. Seven additional states distribute gaming revenues to local jurisdictions regardless of their proximity to gaming operations.
- Colorado, Maryland, and South Dakota fund local impact, conservation, historical preservation, and law enforcement grants.

#### *Economic Development*

- It is not unusual for states to reinvest gaming revenues into the horse racing industry or support purse amounts.
- Delaware, Maine, and Nebraska use funds to support agricultural communities and the state fair.
- Colorado, Pennsylvania, South Dakota, and West Virginia direct funds to tourism.

#### *State Infrastructure and General Expenses*

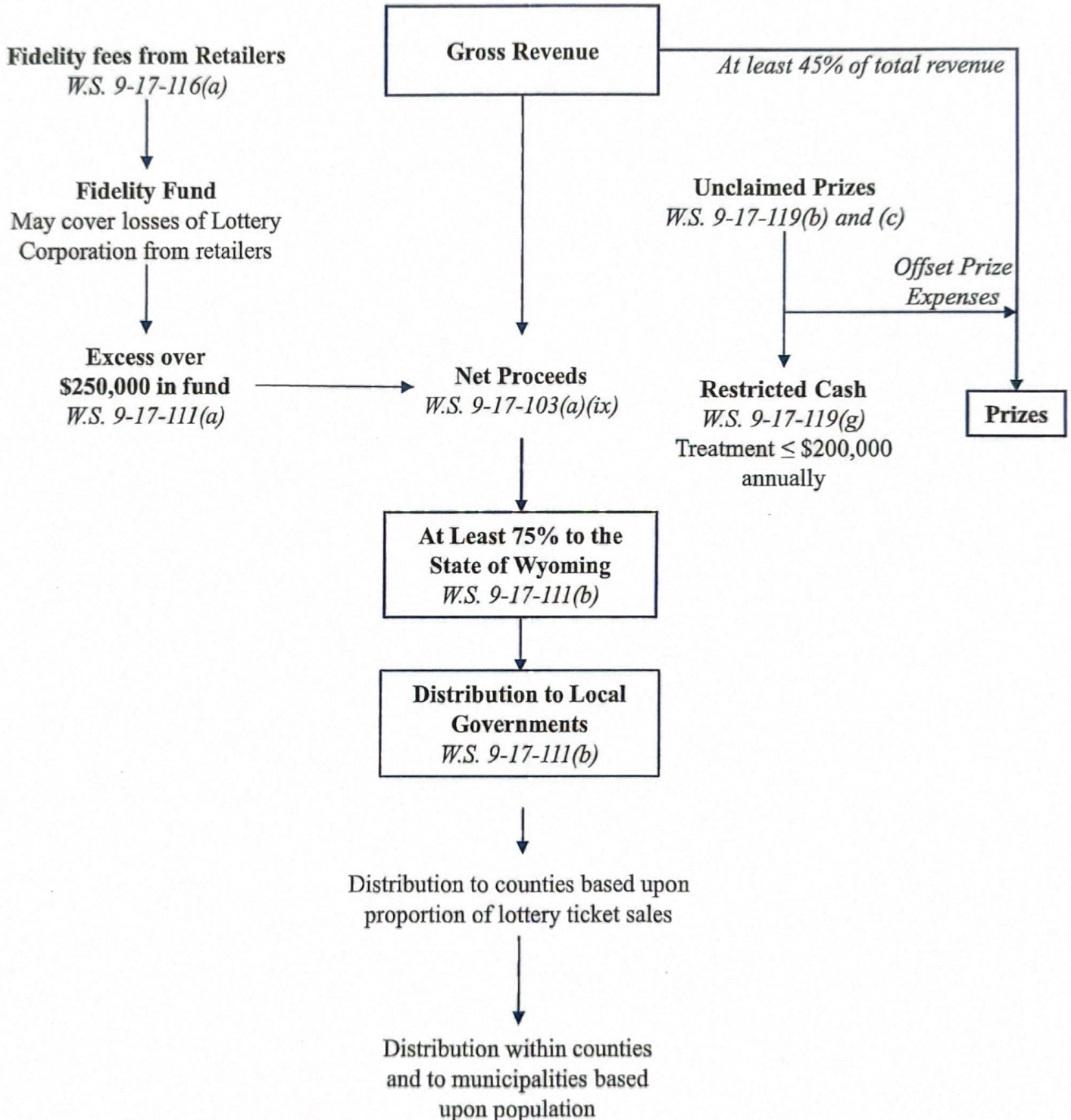
- Twenty-five states direct a portion of their gaming revenues to their general fund.
- Kansas, Kentucky, Louisiana, and West Virginia dedicate gaming revenues to various pension accounts.
- Colorado, Maine, and Oregon support parks, recreation, and natural resource programs.
- Connecticut and Mississippi direct some gaming funds to road and bridge construction and repair.
- Rhode Island, Texas, Virginia, and Washington provide property tax relief.

If you have questions, please advise.

# Appendix A

## Lottery Ticket Sales W.S. 9-17-101 through 128

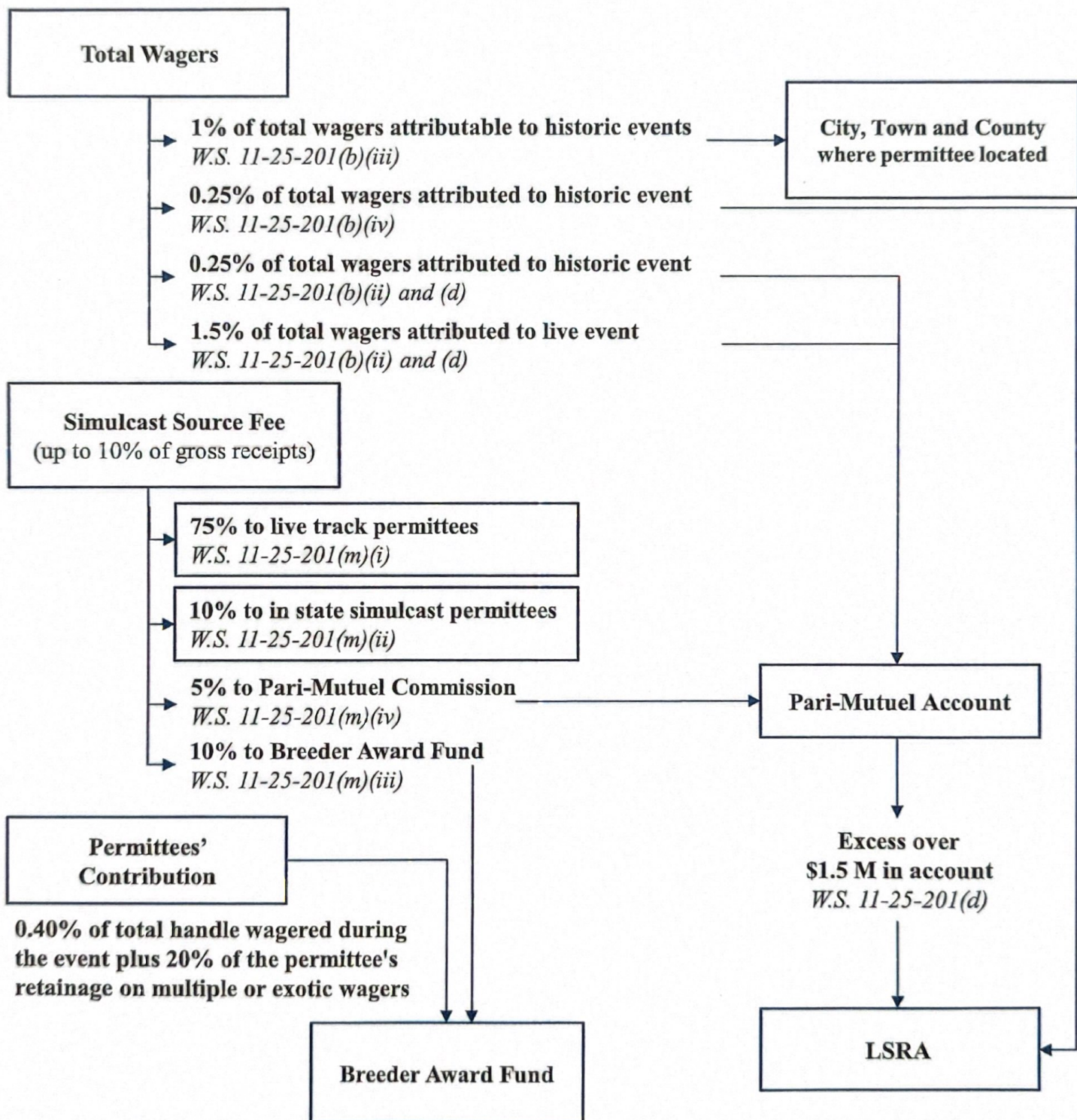
The Wyoming Lottery began in August 2014 after passage of the Wyoming Lottery Act in 2013 (2013 Wyoming Session Laws, Chapter 200). Net proceeds from lottery ticket sales are distributed to local governments.



# Appendix B

## Pari-Mutuel Wagering W.S. 11-25-201 through 209

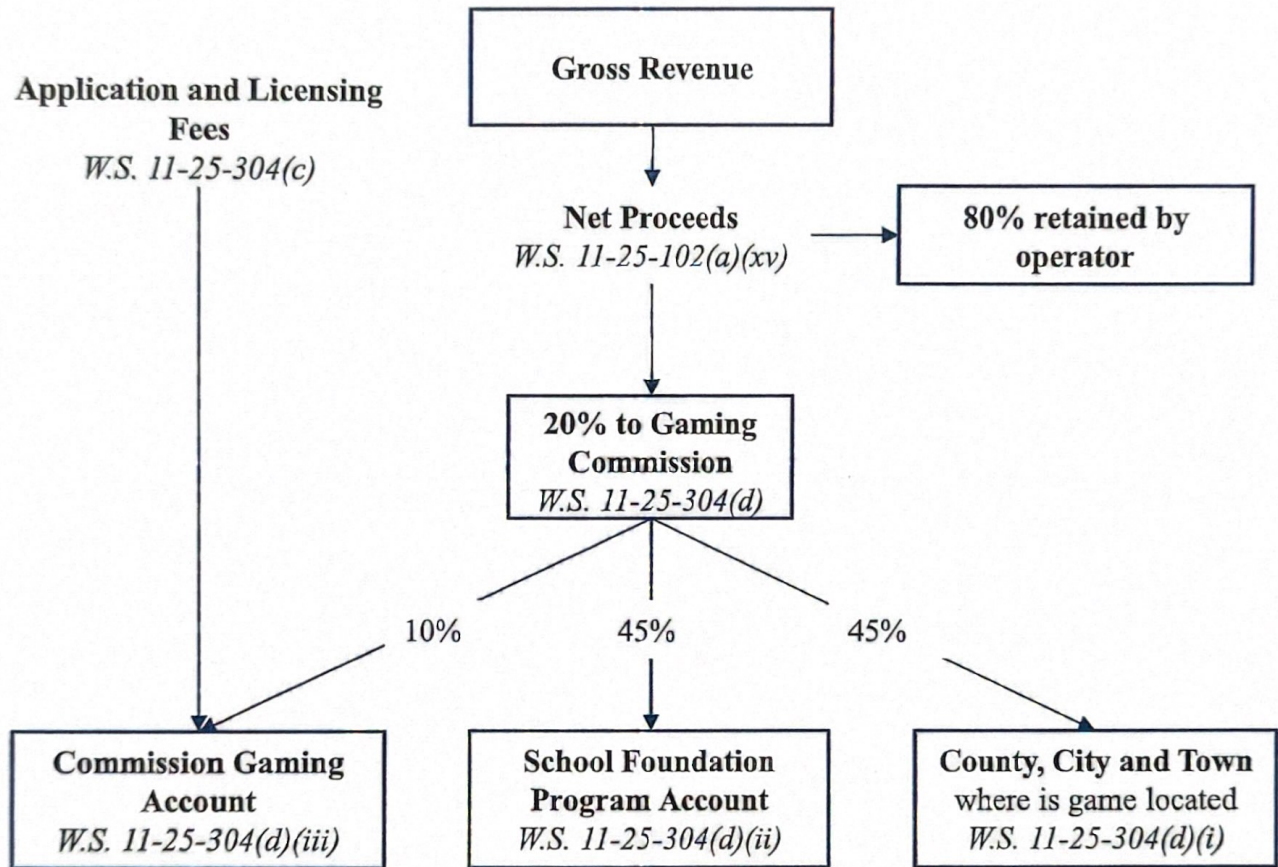
Wyoming permitted pari-mutuel activities in 1967 with the passage of 1967 Wyoming Session Laws, Chapter 245. Currently, proceeds from the tax on wagers supports the Legislative Stabilization Reserve Account (LSRA) and local governments.



# Appendix C

## Skills Based Amusement Games W.S. 11-25-301 through 306

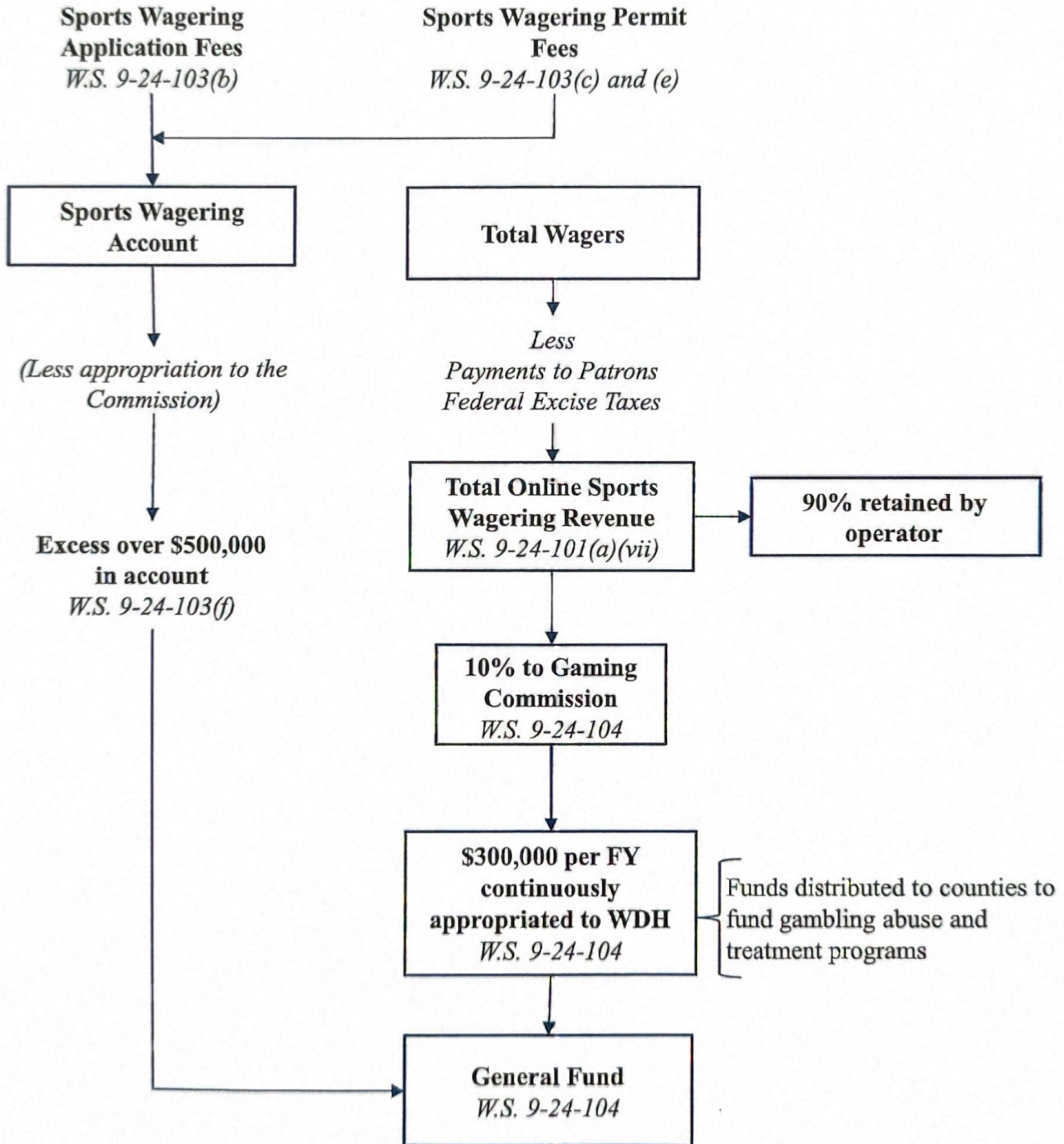
The Wyoming Gaming Commission was given authority to regulate skills-based amusement games in 2020 Wyoming Session Laws, Chapter 114. Proceeds from the tax on these activities supports the School Foundation Program account and local governments.



# Appendix D

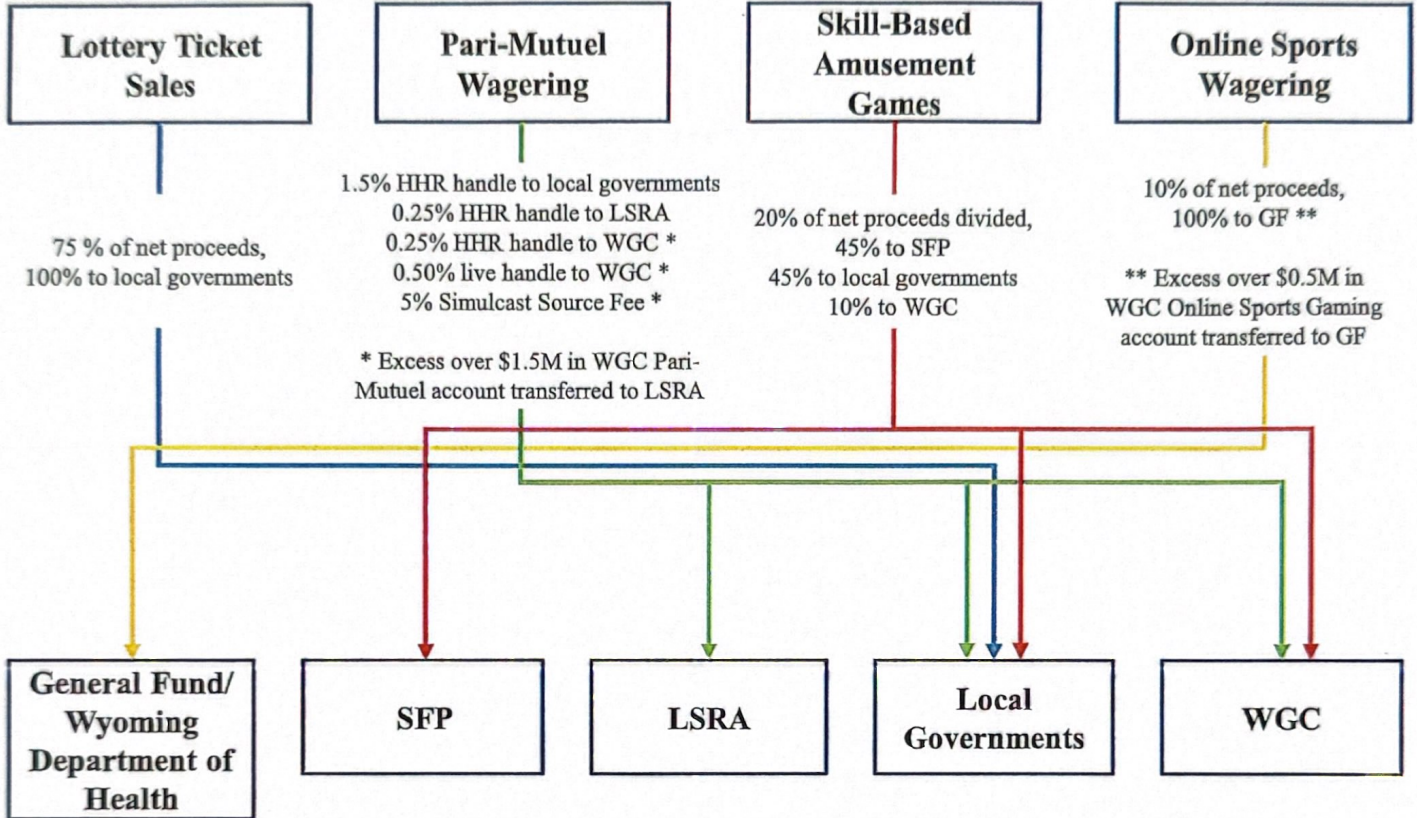
## Online Sports Wagering W.S. 9-24-101 through 106

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# Appendix E

## Gaming Revenue Source and Beneficiary

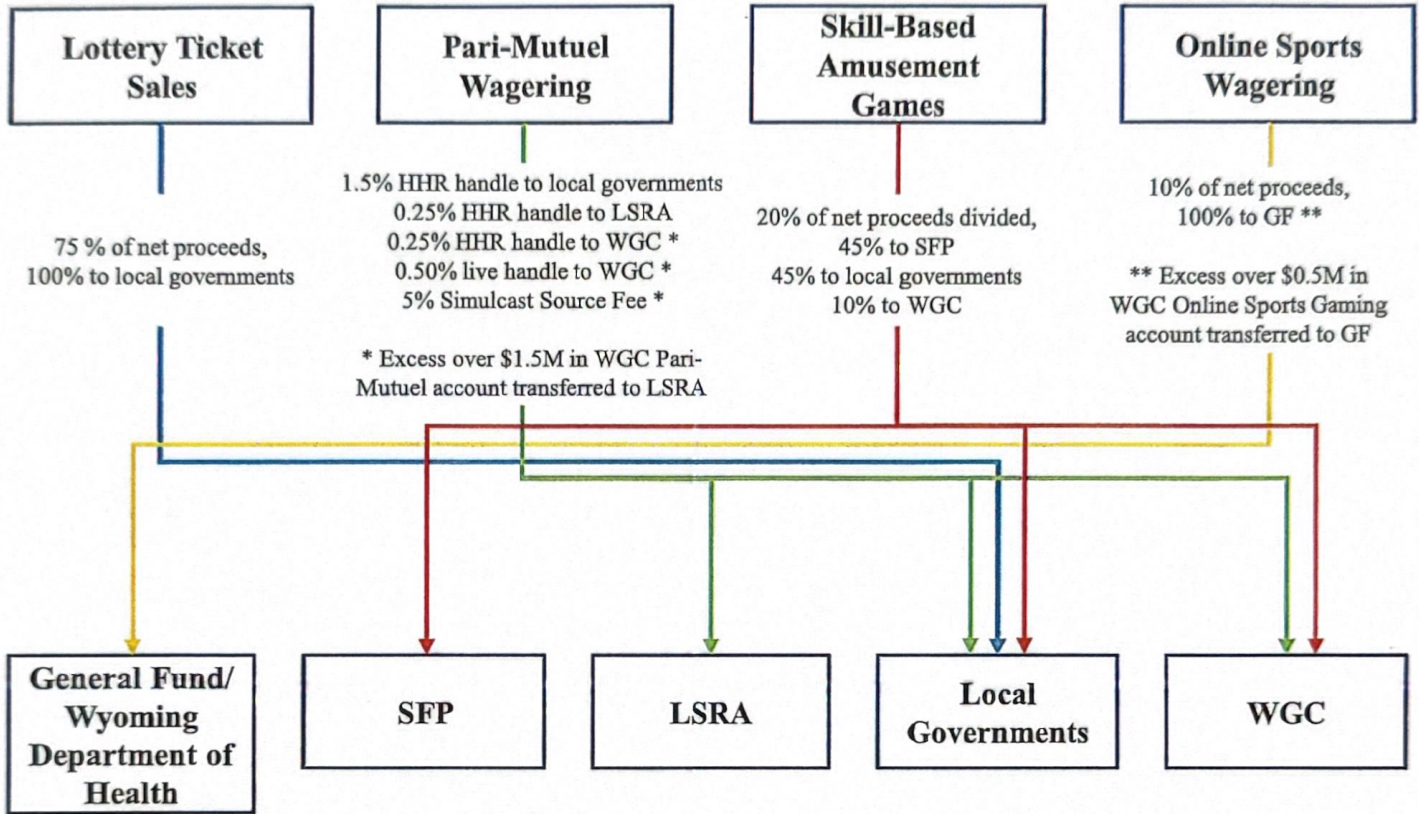


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# Appendix E

## Gaming Revenue Source and Beneficiary



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