

Online - September 2023

Month, Year of Repo..  
September 2023

	Name of Operator / Name of Licensee							Grand Total
	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	DraftKings	Penn Sports Interactiv..	Fanatics	Caesars	BetMGM	Fanduel		
Wagers	15,457,063	266,347	269,166	1,141,717	4,203,610	15,128,798		36,466,699
Winnings	15,209,701	259,669	272,642	1,055,220	3,167,473	14,941,562		34,906,268
Federal Excise Tax Paid	24,283	790	858	2,515	2,785	21,821		53,052
Adjusted Gross Revenue	223,079	5,887	-4,334	83,981	1,033,352	165,415		1,507,380
Kentucky Excise Tax	31,789	839	0	11,967	147,253	23,572		215,419

Retail - September 2023

	Name of Operator / Name of Licensee							Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	Kambi		
Wagers	3,024,575	475,148	100,088	499,188	3,860,192	1,093,637		9,052,828
Winnings	2,639,466	478,724	72,149	382,778	3,414,920	952,889		7,940,925
Federal Excise Tax Paid	8,372	1,188	262	1,248	9,650	3,160		23,881
Adjusted Gross Revenue	376,737	-4,764	27,677	115,163	435,621	137,588		1,088,022
Kentucky Excise Tax	36,732	0	2,698	11,228	42,473	13,415		106,547

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - October 2023

Month, Year of Repo..  
October 2023

Name of Operator / Name of Licensee

	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park	Grand Total
	DraftKings	Penn Sports Interactiv..	Fanatics	Caesars	BetMGM	Fanduel	
Wagers	109,480,551	2,656,699	4,365,599	12,882,103	41,531,486	116,023,142	286,939,580
Winnings	90,002,719	2,274,283	3,867,965	10,703,410	31,181,722	95,643,623	233,673,722
Federal Excise Tax Paid	215,370	6,555	10,290	27,214	57,861	217,263	534,552
Adjusted Gross Revenue	19,262,462	375,861	487,344	2,151,478	10,291,903	20,162,257	52,731,306
Kentucky Excise Tax	2,744,901	53,560	68,829	306,586	1,466,596	2,873,122	7,513,593

Retail - October 2023

Name of Operator / Name of Licensee

	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park	Grand Total
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi	
Wagers	2,888,197	358,498	108,592	650,665	2,922,056	49,364	1,171,716	8,149,089
Winnings	2,619,836	279,485	114,083	577,358	2,383,740	40,915	1,057,598	7,073,015
Federal Excise Tax Paid	7,467	896	347	1,627	7,305	0	2,788	20,430
Adjusted Gross Revenue	260,894	78,117	-5,838	71,680	531,011	8,449	111,330	1,055,643
Kentucky Excise Tax	25,437	7,152	0	6,989	51,774	824	10,855	103,030

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - November 2023

Month, Year of Repo..  
November 2023

	Name of Operator / Name of Licensee							Grand Total
	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Interac..	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	101,724,518	17,268,280	5,440,193	14,919,489	18,334,804	12,406,300	101,286,894	271,380,477
Winnings	93,261,488	14,526,659	5,150,238	14,142,086	15,940,031	11,360,283	95,212,655	249,593,439
Federal Excise Tax Paid	235,599	44,010	13,214	35,142	35,376	27,462	238,876	629,680
Adjusted Gross Revenue	8,227,431	2,697,610	276,742	742,261	2,359,397	1,018,555	5,835,363	21,157,359
Kentucky Excise Tax	1,172,409	384,409	39,436	105,772	336,214	145,144	831,539	3,014,924

Retail - November 2023

	Name of Operator / Name of Licensee							Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park	
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi	
Wagers	3,632,950	333,762	432,053	944,131	2,422,557	413,255	1,630,542	9,809,249
Winnings	3,739,633	328,056	428,982	866,103	2,229,331	0	1,556,128	9,148,233
Federal Excise Tax Paid	9,205	833	1,109	2,360	6,056	0	4,200	23,764
Adjusted Gross Revenue	-115,888	4,838	1,962	75,668	187,169	413,255	70,214	637,217
Kentucky Excise Tax	0	475	0	7,378	18,249	40,292	6,846	73,240

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - December 2023

Month, Year of Repo..  
December 2023

	Name of Operator / Name of Licensee							Grand Total
	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Interac..	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	98,179,039	19,051,758	5,598,047	14,056,117	15,866,782	9,335,669	92,817,383	254,904,794
Winnings	86,477,712	16,776,768	5,153,352	12,810,777	14,243,294	8,450,593	79,505,722	223,418,219
Federal Excise Tax Paid	234,643	47,604	13,569	34,495	34,844	22,479	225,302	612,934
Adjusted Gross Revenue	11,466,684	2,227,386	431,126	1,210,844	1,588,644	862,597	13,086,359	30,873,640
Kentucky Excise Tax	1,634,003	317,402	61,435	172,545	226,382	122,920	1,864,806	4,399,494

Retail - December 2023

	Name of Operator / Name of Licensee							Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park	
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi	
Wagers	3,438,488	311,337	70,923	712,637	2,171,178	422,286	1,634,934	8,761,783
Winnings	3,126,673	295,072	49,353	607,413	2,031,741	368,698	1,487,484	7,966,433
Federal Excise Tax Paid	8,720	784	177	1,782	5,428	0	4,161	21,053
Adjusted Gross Revenue	303,094	15,481	21,393	103,443	134,009	53,587	143,288	774,297
Kentucky Excise Tax	18,253	1,509	1,708	10,086	13,066	5,225	13,971	63,817

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - January 2024

Month, Year of Repo..  
January 2024

	Name of Operator / Name of Licensee							Grand Total
	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Interac..	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	91,990,665	15,893,638	4,988,491	13,201,734	14,775,257	10,991,573	85,078,903	236,920,260
Winnings	78,205,793	14,809,489	4,427,108	12,222,891	12,845,251	9,790,827	69,777,517	202,078,875
Federal Excise Tax Paid	219,608	39,440	12,305	32,446	33,366	24,858	200,763	562,786
Adjusted Gross Revenue	13,565,265	1,044,708	549,075	946,397	1,896,640	1,175,887	15,100,624	34,278,596
Kentucky Excise Tax	1,933,050	148,871	78,243	134,862	270,271	167,564	2,151,839	4,884,700

Retail - January 2024

	Name of Operator / Name of Licensee							Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park	
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi	
Wagers	3,519,152	433,666	150,716	801,462	2,120,495	348,773	1,309,866	8,684,131
Winnings	3,113,958	387,697	133,612	689,744	1,732,220	324,198	1,176,335	7,557,763
Federal Excise Tax Paid	8,610	1,079	377	2,004	5,301	0	3,223	20,594
Adjusted Gross Revenue	396,585	44,890	16,727	109,714	382,974	24,575	130,308	1,105,774
Kentucky Excise Tax	38,667	4,377	1,631	10,697	37,340	2,396	12,705	107,813

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - February 2024

Month, Year of Repo..  
February 2024

	Name of Operator / Name of Licensee							Grand Total
	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Interac..	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	78,746,999	9,910,198	4,442,880	10,196,756	13,108,847	9,179,668	65,927,942	191,513,289
Winnings	70,252,177	9,144,072	4,306,786	9,684,041	12,113,114	8,405,018	58,418,279	172,323,489
Federal Excise Tax Paid	186,986	24,753	10,734	25,115	30,529	21,147	158,775	458,039
Adjusted Gross Revenue	8,307,835	741,372	125,359	487,600	965,203	753,504	7,350,887	18,731,761
Kentucky Excise Tax	1,183,867	105,646	17,864	69,483	137,541	107,374	1,047,501	2,669,276

Retail - February 2024

	Name of Operator / Name of Licensee							Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park	
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi	
Wagers	3,228,369	438,738	128,374	648,521	1,532,829	238,264	1,721,030	7,936,124
Winnings	3,040,915	428,732	121,143	623,838	1,396,178	238,736	1,784,744	7,634,286
Federal Excise Tax Paid	8,031	1,094	321	1,621	3,832		4,439	19,338
Adjusted Gross Revenue	179,423	8,912	6,910	23,061	132,820	-472	-68,154	282,500
Kentucky Excise Tax	17,494	869	674	2,248	12,950	0	0	34,235

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - March 2024

Month, Year of Repo..  
March 2024

	Name of Operator / Name of Licensee							Grand Total
	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Interac..	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	101,047,703	11,409,849	8,095,214	12,681,408	16,085,578	12,558,943	84,646,253	246,524,948
Winnings	92,381,341	10,424,364	7,606,548	11,739,810	14,686,186	11,613,383	76,522,958	224,974,590
Federal Excise Tax Paid	246,199	28,423	19,726	31,303	38,013	30,848	205,977	600,488
Adjusted Gross Revenue	8,420,163	967,262	468,940	910,294	1,361,379	914,713	7,917,319	20,960,070
Kentucky Excise Tax	1,199,873	137,835	66,824	129,717	193,997	130,347	1,128,218	2,986,810

Retail - March 2024

	Name of Operator / Name of Licensee							Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park	
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi	
Wagers	4,302,314	429,694	88,364	940,265	1,986,230	335,239	1,639,038	9,721,142
Winnings	4,184,976	419,079	80,752	780,291	1,777,450	307,274	1,614,667	9,164,488
Federal Excise Tax Paid	11,106	1,078	221	2,351	4,966	0	4,248	23,969
Adjusted Gross Revenue	106,232	9,537	7,391	157,623	203,815	27,964	20,122	532,685
Kentucky Excise Tax	10,358	930	721	15,368	19,872	2,680	0	49,929

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - April 2024

Month, Year of Repo..  
April 2024

	Name of Operator / Name of Licensee								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Inte..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	67,907,285	7,412,728	594,217	5,039,920	8,704,735	16,906,706	11,580,137	63,338,127	181,483,856
Winnings	59,302,435	6,740,910	531,689	4,591,301	8,154,706	16,010,945	10,452,258	52,872,331	158,656,576
Federal Excise Tax Paid	163,790	18,518	1,479	12,269	21,446	40,994	27,274	153,376	439,146
Adjusted Gross Revenue	8,441,060	653,399	61,048	436,350	528,583	854,767	1,100,605	10,312,420	22,388,233
Kentucky Excise Tax	1,202,851	93,109	8,699	62,180	75,323	121,804	156,836	1,469,520	3,190,323

Retail - April 2024

	Name of Operator / Name of Licensee								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi		
Wagers	2,986,240	219,152	38,083	769,529	1,118,690	186,185	1,111,514	6,429,394	
Winnings	2,733,884	211,904	39,044	728,157	1,069,417	207,707	966,754	5,956,868	
Federal Excise Tax Paid	7,083	556	94	1,924	2,797	0	2,615	15,068	
Adjusted Gross Revenue	245,273	6,691	-1,054	39,448	46,476	-21,521	142,145	457,458	
Kentucky Excise Tax	23,914	652	0	3,846	4,531	0	9,176	42,120	

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.



Online - May 2024

Month, Year of Repo..  
May 2024

	Name of Operator / Name of Licensee								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Inte..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	69,154,268	6,249,036	763,447	4,409,071	7,851,605	15,605,837	12,552,622	58,960,870	175,546,757
Winnings	61,862,401	5,484,167	723,111	4,028,611	7,079,610	14,319,721	11,781,802	49,314,737	154,594,160
Federal Excise Tax Paid	167,026	15,639	1,869	10,656	19,360	37,320	30,071	142,644	424,584
Adjusted Gross Revenue	7,124,841	749,230	38,467	369,804	752,636	1,248,796	740,749	9,503,490	20,528,013
Kentucky Excise Tax	1,015,290	106,765	5,482	52,697	107,251	177,953	105,557	1,354,247	2,925,242

Retail - May 2024

	Name of Operator / Name of Licensee								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi		
Wagers	2,757,190	215,446	31,790	471,840	978,506	152,645	1,197,397	5,804,814	
Winnings	2,424,135	208,821	26,601	410,206	808,853	120,999	1,154,740	5,154,355	
Federal Excise Tax Paid	7,058	540	79	1,180	2,446	0	3,143	14,446	
Adjusted Gross Revenue	325,997	6,085	5,109	60,455	167,206	31,627	39,514	635,992	
Kentucky Excise Tax	31,785	593	395	5,894	16,303	987	3,853	59,810	

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - June 2024

Month, Year of Repo..  
June 2024

	Name of Operator / Name of Licensee								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Inte..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	56,637,779	4,155,874	805,833	4,006,203	9,069,950	15,512,937	8,174,168	47,348,006	145,710,749
Winnings	51,254,721	3,740,624	792,934	3,659,626	8,631,779	14,296,220	7,407,308	40,678,529	130,461,742
Federal Excise Tax Paid	138,059	10,334	1,998	9,586	22,437	37,358	19,415	114,654	353,843
Adjusted Gross Revenue	5,244,998	404,916	10,901	336,990	415,734	1,179,359	747,445	6,559,822	14,900,164
Kentucky Excise Tax	747,412	57,701	1,553	48,021	59,242	168,059	106,511	934,775	2,123,273

Retail - June 2024

	Name of Operator / Name of Licensee								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi		
Wagers	2,363,692	128,784	26,986	365,410	782,285	113,878	821,930	4,602,964	
Winnings	2,088,897	104,685	20,889	291,574	696,900	97,975	784,098	4,085,018	
Federal Excise Tax Paid	5,678	379	67	914	1,956	0	1,956	10,949	
Adjusted Gross Revenue	269,117	23,720	6,029	72,922	83,429	15,903	35,877	506,997	
Kentucky Excise Tax	26,239	2,313	588	7,110	8,134	1,551	3,498	49,432	

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - July 2024

Month, Year of Repo..  
July 2024

	Name of Operator / Name of Licensee								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Inte..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	47,956,003	3,628,350	851,982	4,380,236	5,979,357	14,802,495	6,541,600	41,245,277	125,385,301
Winnings	42,099,782	3,263,979	774,511	3,927,849	5,585,610	13,548,577	6,120,078	35,070,054	110,390,439
Federal Excise Tax Paid	117,280	9,120	2,097	40,522	14,713	35,906	15,862	99,865	335,365
Adjusted Gross Revenue	5,738,941	355,251	75,374	441,866	379,034	1,218,013	405,660	6,075,358	14,689,497
Kentucky Excise Tax	817,799	50,623	10,741	62,966	54,012	173,567	57,807	865,739	2,093,253

Retail - July 2024

	Name of Operator / Name of Licensee								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Kambi	Caesars	BetMGM	Kambi		
Wagers	1,454,997	64,583	16,996	298,432	1,112,287	80,387	706,340	3,734,023	
Winnings	1,298,105	51,223	12,268	274,190	1,038,312	49,563	586,193	3,309,855	
Federal Excise Tax Paid	3,722	287	42	746	2,781		1,824	9,401	
Adjusted Gross Revenue	153,170	13,076	4,645	23,496	71,195	30,824	118,324	414,729	
Kentucky Excise Tax	14,934	1,275	453	2,291	6,941	3,005	11,537	40,436	

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - August 2024

Month, Year of Repo..  
August 2024

	Name of Operator / Name of Licensee								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Inte..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	56,694,639	6,359,228	1,322,915	5,528,446	6,809,260	16,303,840	8,782,983	45,232,648	147,033,960
Winnings	51,701,527	5,977,300	1,299,901	5,183,420	6,396,201	15,431,491	7,872,199	41,304,757	135,166,797
Federal Excise Tax Paid	137,456	16,013	3,264	13,330	16,703	39,732	21,225	109,625	357,348
Adjusted Gross Revenue	4,855,655	365,915	19,750	331,696	396,355	832,618	889,558	3,818,267	11,509,815
Kentucky Excise Tax	691,931	52,143	2,814	47,267	56,481	118,648	126,762	544,103	1,640,149

Retail - August 2024

	Name of Operator / Name of Licensee								Grand Total
	Churchill Downs	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's	Turfway Park	
	Kambi	DraftKings	Kambi	Circa	Kambi	Caesars	BetMGM	Kambi	
Wagers	1,529,660	66,104	142,490	171,928	371,096	1,252,122	150,680	691,381	4,375,462
Winnings	1,479,262	68,175	133,596	127,378	321,812	1,180,711	138,531	649,332	4,098,796
Federal Excise Tax Paid	4,387	160	356	430	928	3,130		1,727	11,118
Adjusted Gross Revenue	46,012	-2,231	8,538	44,120	48,356	68,281	12,149	40,322	265,547
Kentucky Excise Tax	4,486	0	832	4,302	4,715	6,657	1,185	3,931	26,108

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

Online - September 2024

Month, Year of Repo..  
September 2024

	Name of Operator / Name of Licensee								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Inte..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	100,115,773	6,651,955	1,525,200	9,683,392	11,214,711	22,584,976	12,601,972	82,193,131	246,571,111
Winnings	86,597,214	5,820,105	1,482,246	8,835,172	9,667,842	20,478,815	11,196,111	69,372,997	213,450,502
Federal Excise Tax Paid	232,831	16,608	3,800	22,227	26,896	52,658	29,508	193,474	578,002
Adjusted Gross Revenue	13,285,728	815,242	39,154	825,993	1,519,973	2,053,504	1,376,354	12,626,660	32,542,608
Kentucky Excise Tax	1,893,216	116,172	5,580	117,704	216,596	292,624	196,130	1,799,299	4,637,322

Retail - September 2024

	Name of Operator / Name of Licensee									
	Churchill Downs	Cumberland Run	Ellis Park	Kentucky Downs		Oak Grove	Red Mile	Sandy's	Turfway Park	Grand Total
	Kambi	DraftKings	Kambi	Circa	DraftKings	Kambi	Caesars	BetMGM	Kambi	
Wagers	3,780,719	350,985	530,657	352,338	56,489	767,177	1,693,795	317,614	1,442,530	9,292,304
Winnings	3,278,943	317,678	545,396	362,510	61,303	680,495	1,338,530	256,485	1,330,081	8,171,420
Federal Excise Tax Paid	9,530	895	1,326	881	144	1,918	4,234		3,656	22,584
Adjusted Gross Revenue	492,247	32,411	-16,066	-11,052	-4,958	84,764	351,030	61,129	108,793	1,098,299
Kentucky Excise Tax	47,994	2,943	0	0	0	8,264	34,225	5,960	10,607	109,994

**Glossary:**

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

## Online - October 2024

October 2024

	Name of Operator / Name of Licensee								Grand Total
	Cumberland R..	Ellis Park	Kentucky Dow..	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports I..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	102,713,776	6,513,082	4,950,942	9,609,212	11,519,213	24,485,005	13,057,278	92,282,050	265,130,558
Winnings	94,479,104	6,103,558	5,150,948	9,052,926	11,129,887	23,158,975	12,372,928	82,463,525	243,911,851
Federal Excise Tax Paid	246,437	16,394	12,362	22,716	28,171	55,696	31,487	221,291	634,554
Adjusted Gross Revenue	7,988,235	393,130	-2,123,684	533,570	361,155	1,270,335	652,863	9,597,234	18,672,838
Kentucky Excise Tax	1,138,323	56,021	0	76,034	51,465	181,023	93,033	1,367,606	2,963,504

## Retail - October 2024

	Name of Operator / Name of Licensee										Grand Total
	Churchill Do..	Cumberland ..	Ellis Park	Kentucky Downs		Oak Grove	Red Mile	Sandy's	Turfway Park		
	Kambi	DraftKings	Kambi	Circa	DraftKings	Kambi	Caesars	BetMGM	Kambi		
Wagers	3,512,683	322,502	711,866	850,594	131,841	734,064	1,544,253	279,381	1,711,212		9,798,395
Winnings	3,636,274	283,820	760,151	956,845	116,628	681,307	1,420,670	243,035	1,777,800		9,876,530
Federal Excise Tax Pa..	8,889	802	1,779	11,052	336	1,835	3,861		4,275		32,830
Adjusted Gross Reven..	-132,480	37,879	-50,064	119,431	14,878	50,923	119,722	36,346	-70,863		125,770
Kentucky Excise Tax	0	3,693	0	0	967	4,965	11,673	3,544	0		24,842

### Glossary:

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.

## Online - All

	Name of Operator / Name of Licensee								Grand Total
	Cumberland Run	Ellis Park	Kentucky Downs	Oak Grove	Red Mile	Sandy's		Turfway Park	
	DraftKings	Penn Sports Inte..	Circa	Fanatics	Caesars	bet365	BetMGM	Fanduel	
Wagers	1,097,806,061	117,427,022	10,814,536	75,856,070	140,228,153	204,373,065	173,498,008	991,509,424	2,811,512,339
Winnings	973,088,116	105,345,949	10,755,340	70,063,543	129,003,872	187,072,620	151,171,983	861,099,245	2,487,600,668
Federal Excise Tax ..	2,565,568	294,202	26,870	212,003	337,955	471,790	362,281	2,303,704	6,574,374
Adjusted Gross Reve..	122,152,378	11,797,171	-1,878,989	5,610,521	10,886,326	16,828,655	21,963,744	128,111,474	315,471,280
Kentucky Excise Tax	17,406,714	1,681,097	34,869	799,499	1,551,302	2,398,083	3,129,833	18,255,885	45,257,282

## Retail - All

	Name of Operator / Name of Licensee									Grand Total
	Churchill Dow..	Cumberland R..	Ellis Park	Kentucky Downs		Oak Grove	Red Mile	Sandy's	Turfway Park	
	Kambi	DraftKings	Kambi	Circa	DraftKings	Kambi	Caesars	BetMGM	Kambi	
Wagers	42,419,227	4,148,399	2,577,978	1,374,860	188,330	8,974,418	25,497,474	3,087,949	17,883,066	106,151,700
Winnings	39,404,956	3,863,152	2,538,019	1,446,733	177,931	7,915,265	22,518,973	2,394,115	16,878,843	97,137,987
Federal Excise Tax Pa..	107,856	10,571	6,560	12,363	479	22,436	63,744	0	45,416	269,424
Adjusted Gross Reven..	2,906,414	274,643	33,359	152,498	9,920	1,036,717	2,914,757	693,814	958,808	8,980,930
Kentucky Excise Tax	296,292	26,781	9,700	4,302	967	101,080	284,189	67,649	100,393	891,353

### Glossary:

**Wagers** includes both wagers paid out and wagers resolved for the reporting period.

**Winnings** is the amount returned to winning players for the reporting period.

**Federal Excise Tax Paid** reflects the amount reported by each operator/service provider for the federal excise tax on sports wagering.

**Adjusted Gross Revenue (AGR)** is the sum of settled wagers collected on all sporting events, less winnings paid and excise taxes paid according to federal law.

**Kentucky Excise Tax** is tax paid to the state, calculated from AGR at the rate of 9.75% for wagers placed at retail locations and 14.25% for online wagering.

\*\*Penn Sports is now marketed as ESPNbet.

Data is provided for informational purposes using self-reported values submitted by licensees and is subject to change. For more information on tax data, please contact the Department of Revenue.