

Online - September 2023



	Name of Operator / Service Provider						Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's Sandy's	Turfway Park Fanuel	
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 / Service Provider						Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Turfway Park 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:

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Online - October 2023



	Name of Operator / Service Provider						Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's BetMGM	Turfway Park Fanuel	
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 / Service Provider						Grand Total	
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM		Turfway Park 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

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Online - November 2023



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park 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 / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park 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

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Online - December 2023



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365	BetMGM	Turfway Park 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 / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park 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

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Online - January 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park 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 / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park 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

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Online - February 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park 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 / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park 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

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Online - March 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park 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 / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park 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

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Online - April 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365      BetMGM		Turfway Park Fanduel	
Wagers	\$67,907,285	\$7,412,728	\$5,039,920	\$8,704,735	\$16,906,706	\$11,580,137	\$63,338,127	\$180,889,639
Winnings	\$59,302,435	\$6,740,910	\$4,591,301	\$8,154,706	\$16,010,945	\$10,452,258	\$52,872,331	\$158,124,887
Federal Excise Tax Paid	\$163,790	\$18,518	\$12,269	\$21,446	\$40,994	\$27,274	\$153,376	\$437,667
Adjusted Gross Revenue	\$8,441,060	\$653,399	\$436,350	\$528,583	\$854,767	\$1,100,605	\$10,312,420	\$22,327,185
Kentucky Excise Tax	\$1,202,851	\$93,109	\$62,180	\$75,323	\$121,804	\$156,836	\$1,469,520	\$3,181,624

Retail - April 2024

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park 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		\$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

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Online - May 2024



	Name of Operator / Service Provider							Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, LLC	Oak Grove Fanatics	Red Mile Caesars	Sandy's bet365 BetMGM		Turfway Park Fanduel	
Wagers	\$69,917,715	\$6,249,036	\$4,409,071	\$7,851,605	\$15,605,837	\$12,552,622	\$58,960,870	\$175,546,757
Winnings	\$62,585,512	\$5,484,167	\$4,028,611	\$7,079,610	\$14,319,721	\$11,781,802	\$49,314,737	\$154,594,160
Federal Excise Tax Paid	\$168,895	\$15,639	\$10,656	\$19,360	\$37,320	\$30,071	\$142,644	\$424,584
Adjusted Gross Revenue	\$7,163,308	\$749,230	\$369,804	\$752,636	\$1,248,796	\$740,749	\$9,503,490	\$20,528,013
Kentucky Excise Tax	\$1,020,771	\$106,765	\$52,697	\$107,251	\$177,953	\$105,557	\$1,354,247	\$2,925,242

Retail - May 2024

	Name of Operator / Service Provider							Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Turfway Park 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

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Online - All



	Name of Operator / Service Provider							Turfway Park	Grand Total
	Cumberland Run DraftKings	Ellis Park Penn Sports Interactive, L..	Oak Grove Fanatics	Red Mile Caesars	Sandy's		Fanduel		
					bet365	BetMGM	Sandy's		
Wagers	\$734,451,538	\$90,118,533	\$46,654,783	\$95,635,663	\$110,683,811	\$120,136,397	\$4,203,610	\$683,208,311	\$1,885,092,647
Winnings	\$647,678,878	\$80,440,383	\$43,064,177	\$87,592,552	\$100,158,543	\$103,035,886	\$3,167,473	\$592,209,383	\$1,657,347,274
Federal Excise Tax Paid	\$1,695,374	\$225,733	\$112,217	\$229,035	\$250,442	\$241,999	\$2,785	\$1,564,795	\$4,322,380
Adjusted Gross Revenue	\$85,077,287	\$9,462,717	\$3,477,396	\$7,814,075	\$10,274,827	\$16,858,513	\$1,033,352	\$89,434,133	\$223,432,300
Kentucky Excise Tax	\$12,123,513	\$1,348,437	\$495,529	\$1,113,506	\$1,464,163	\$2,402,338	\$147,253	\$12,744,364	\$31,839,103

Retail - All

	Name of Operator / Service Provider							Turfway Park	Grand Total
	Churchill Downs Kambi	Cumberland Run DraftKings	Ellis Park Kambi	Oak Grove Kambi	Red Mile Caesars	Sandy's BetMGM	Kambi		
Wagers	\$29,777,475	\$3,215,441	\$1,148,983	\$6,438,240	\$19,112,732	\$2,259,887	\$12,509,673	\$74,462,432	
Winnings	\$27,623,475	\$3,037,570	\$1,065,718	\$5,665,888	\$16,843,850	\$1,706,501	\$11,751,340	\$67,694,342	
Federal Excise Tax Paid	\$75,652	\$8,048	\$2,988	\$16,095	\$47,782	\$0	\$31,978	\$182,542	
Adjusted Gross Revenue	\$2,078,348	\$169,788	\$80,277	\$756,256	\$2,221,100	\$553,366	\$726,356	\$6,585,491	
Kentucky Excise Tax	\$202,639	\$16,558	\$7,827	\$73,735	\$216,557	\$53,955	\$70,820	\$642,091	

Glossary:

**Handle** is the total amount wagered for the reporting period, including future bets.

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

**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.

<https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/Sports-Wagering-.aspx>