



MICHIGAN GAMING CONTROL BOARD

ANNUAL REPORT
2025

Annual Report to the Governor

Calendar Year 2025



Michigan Gaming Control Board
3062 West Grand Boulevard, Suite L-700
Detroit, Michigan 48202

Submitted pursuant to the
Michigan Gaming Control & Revenue Act, as amended
(Public Act 69 of 1997)

This document is also available online at
Michigan.gov/MGCB



STATE OF MICHIGAN
MICHIGAN GAMING CONTROL BOARD
DETROIT

GRETCHEN WHITMER
GOVERNOR

HENRY L. WILLIAMS, JR.
EXECUTIVE DIRECTOR

April 15, 2026

The Honorable Gretchen Whitmer
Governor of Michigan

AN OPEN LETTER TO GOVERNOR GRETCHEN WHITMER AND THE MICHIGAN LEGISLATURE:

On behalf of the Michigan Gaming Control Board (Board), I am pleased to present the Annual Report to the Governor for calendar year 2025, pursuant to Section 15(1) of the Michigan Gaming Control & Revenue Act, as amended, Public Act 69 of 1997, MCL 432.201 (Act). This Annual Report is submitted not only to comply with the statutory reporting requirements under the Act, but to provide a summary of significant activities and operations of the Board and the Board's staff. The Annual Report includes reports on the licensure, regulation, and operations of authorized commercial casino gaming in the City of Detroit, internet gaming, sports betting, and fantasy contests for 2025. It also includes a report on millionaire parties.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Ananich", with a long horizontal flourish extending to the right.

Jim Ananich
Chairperson



Michigan Gaming Control Board

FROM THE EXECUTIVE DIRECTOR

The Michigan Gaming Control Board (MGCB) closed 2025 with continued momentum, strengthening Michigan's gaming industry through effective regulation, enforcement, and consumer protection. Our work ensures that gaming remains both a reliable economic contributor and a safe, well-regulated activity for residents and visitors across the state.

Detroit's three commercial casinos reported \$1.28 billion in aggregate revenue in 2025, generating approximately \$103 million in state taxes from table games, slots, and retail sports betting. This revenue continues to play a critical role in supporting Michigan's School Aid Fund and advancing educational opportunities statewide.

Online gaming has remained a significant area of growth. Michigan's commercial and tribal operators reported \$3.09 billion in iGaming gross receipts and \$671.3 million in internet sports betting receipts, with adjusted gross receipts totaling \$2.90 billion for iGaming and \$435.9 million for internet sports betting. In total, \$624.6 million in taxes and fees were collected by the State of Michigan, helping deliver more than \$633 million to the School Aid Fund by the close of the fiscal year. At the end of 2025, 15 internet gaming and sports betting operators—12 tribal and three commercial—were authorized to conduct online gaming and online sports betting.

Safeguarding Michigan's regulated gaming landscape remained a central focus for the Board in 2025. In collaboration with the Michigan Department of Attorney General, the Board expanded enforcement efforts targeting illegal gambling activity. During 2025, the Board ordered 193 unlicensed illegal gaming websites to cease operations and ordered 93 businesses in the state to cease offering illegal gaming machines resulting in 199 illegal gaming machines being removed from operation.

Responsible gaming continues to be central to our mission. The MGCB's Emmy Award-winning "Don't Regret the Bet" campaign, launched in 2023 and recognized nationally and internationally for its creative excellence, continues to provide meaningful resources that promote informed decision-making and address the risks of problem gambling.

Looking ahead, the MGCB remains committed to strong oversight, strategic enforcement, and public education. With the state funding secured for Fiscal Year 2026, we are well-positioned to meet emerging challenges, support innovation within the regulated market, and uphold the highest standards of integrity. I am proud of our dedicated staff and grateful for the continued partnership of our state leaders and law enforcement agencies as we work to protect Michigan residents and strengthen the state's gaming industry.

Sincerely,

/s/

Henry L. Williams, Jr.



Michigan Gaming Control Board

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Michigan Gaming Control Board

Mission Statement

"The Michigan Gaming Control Board shall ensure the conduct of fair and honest gaming to protect the interests of the citizens of the State of Michigan."

Introduction

In November 1996, Michigan voters approved Proposal E, authorizing the development of up to three licensed commercial casinos in Detroit. Proposal E subsequently took effect as law on December 5, 1996, as the Michigan Gaming Control & Revenue Act. The voter-initiated Act established the Michigan Gaming Control Board (MGCB) as an autonomous agency within the Michigan Department of Treasury (Treasury) exclusively responsible for licensing and regulating the three commercial Detroit casinos. In July 1997, the voter-initiated Act was amended substantially by the Michigan Legislature. The amended Act provided for more stringent licensing criteria, substantially strengthened the licensing and regulatory authority of the MGCB and provided for a system to collect wagering taxes and fees for the City of Detroit and the State of Michigan.

The Act was amended in 2019 to set a different tax rate for sports betting. Also in December 2019, the Lawful Internet Gaming Act (Public Act 152 of 2019), the Lawful Sports Betting Act (Public Act 149 of 2019), and the Fantasy Contests Consumer Protection Act (Public Act 157 of 2019) were signed into law, and the Traxler-McCauley-Law-Bowman Bingo Act (Act 382 of 1972) was amended.

By law, the Board is composed of five Michigan residents appointed by the Governor with the advice and consent of the Senate. One member is designated by the Governor as the chairperson. Under the Act, no more than three members may belong to the same political party. The Michigan Legislature vested the Board, Executive Director, and MGCB employees with certain powers and duties specified in the Act and such other powers necessary and proper to implement, administer, and enforce the provisions of the Act relating to the licensing and regulation of authorized commercial casino gaming in the City of Detroit fully and effectively.



Michigan Gaming Control Board

Michigan Gaming Control Board 2025 Board Members

Mr. Jim Ananich, Chair



Jim Ananich has been appointed by Governor Gretchen Whitmer to serve as Chair of the Michigan Gaming Control Board, effective April 25, 2025.

Ananich, a resident of Flint, is the President and CEO of the Greater Flint Health Coalition and a lecturer in state and local government at the University of Michigan-Flint. He brings extensive public service experience, having served as Michigan Senate Minority Leader, State Representative, and President of the Flint City Council.

He holds a bachelor's degree in political economy from Michigan State University and a master's degree in educational administration and supervision from the University of Michigan. Ananich also serves on the Advisory Board of the National Kidney Foundation of Michigan. His term as Chair will expire on December 31, 2028.

Ms. Deidre Lambert-Bounds



Ms. Lambert-Bounds, president and co-owner of Ignite Social Media, LLC, and the COO and co-owner of its sister company, Carusele Media, has been appointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on December 31, 2028.

Mr. Andrew T. Palms



Mr. Palms, executive director of Communications Systems at the University of Michigan, has been reappointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on December 31, 2027.

Mrs. Joni Thower-Davis



Mrs. Thower Davis, managing partner for Jamjomar Inc., has been appointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on December 31, 2027.

Mr. Mark Evenson

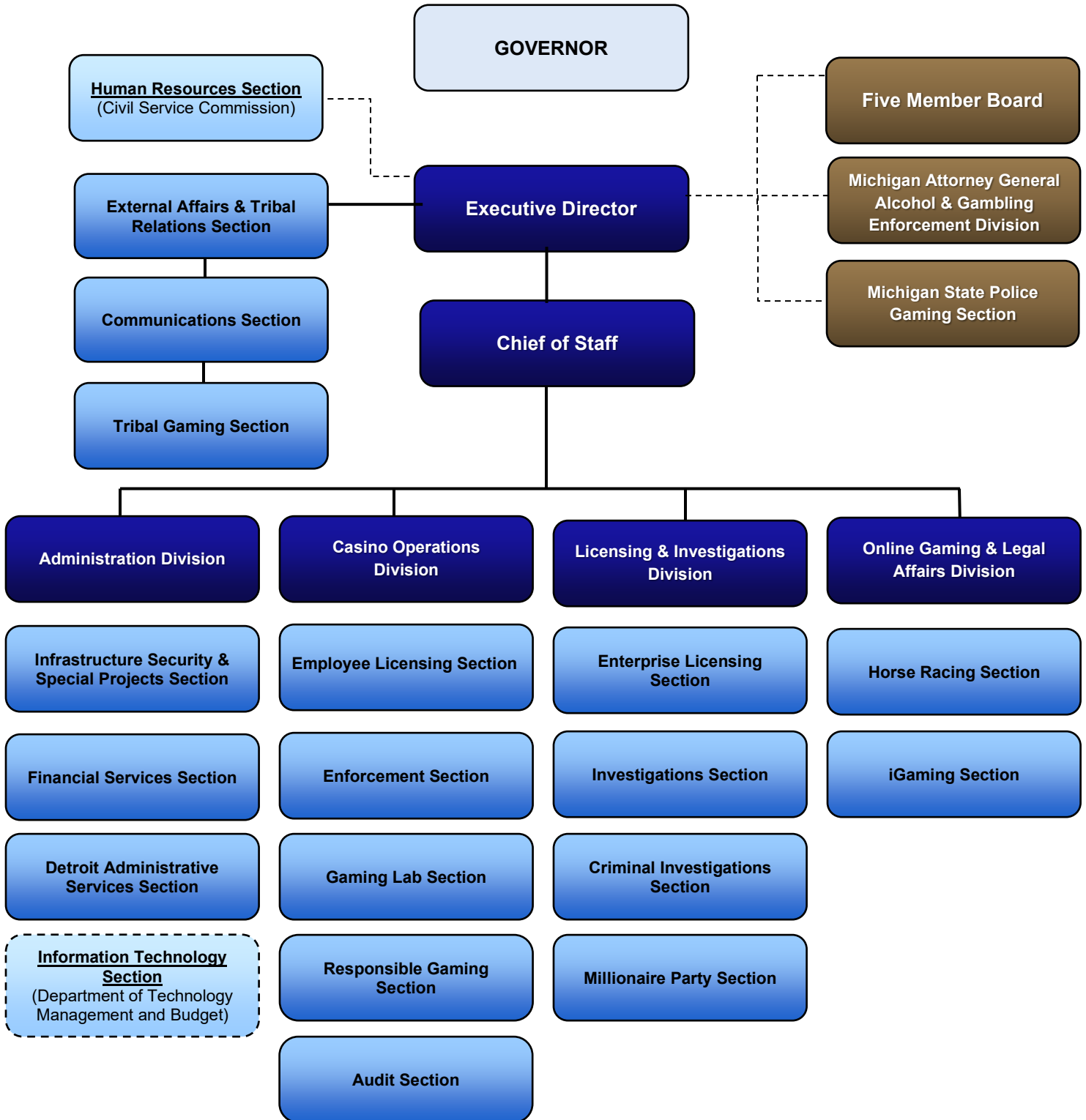


Mr. Mark Evenson, Chief Financial Officer at Diversified Members Credit Union, has been appointed by Governor Gretchen Whitmer to serve as a board member for a term expiring on Dec. 31, 2026.



Michigan Gaming Control Board

Organizational Chart





Michigan Gaming Control Board

Activities of the Board

Board Meetings

From inception, the Board has encouraged public input regarding policies, procedures, and activities related to licensing and regulating the three Detroit commercial casinos. To conduct Board business, and to inform and receive input from the public, the Board held 11 public meetings in 2025. At these meetings, the Board not only conducted its official business, but it also provided the public and news media with opportunities to ask questions and offer comments regarding casino gaming issues and the Board's relevant policies, procedures, and activities. The Board met in person at the Detroit office located at Cadillac Place, 3062 West Grand Boulevard, Suite L-700, on the following dates:

2025 Meeting Dates	
January 14	August 12
February 4	September 9
March 4	October 21
April 8	November 18
May 13	December 9
June 10	

The Board adjourned to closed session after the public meetings to review confidential materials that were part of casino, internet gaming, and sports betting license applications, as well as applications for placement on the Board's Disassociated Persons List and thus protected from public review and disclosure under Sections 4c and 25 of the Michigan Gaming Control & Revenue Act, as amended, Public Act 69 of 1997, MCL 432.204c and MCL 432.225(4)(c). Closed sessions are not open to the public, nor are minutes of such sessions available to the public under Michigan's Open Meetings Act, as amended, Public Act 267 of 1976. All Board meetings, whether open or closed, were held in accordance with Michigan's Open Meetings Act.



Michigan Gaming Control Board

MGCB Notable Activities

Executive Office



External Affairs & Tribal Relations

External Affairs & Tribal Relations is responsible for interactions internally with agency staff and externally with outside stakeholders.

Communications Section

The Communications Section provides communications, public relations, and social media outreach and support for the MGCB. As part of our ongoing commitment to transparency, education, and engagement, we have implemented various strategies to communicate with regulated entities, internal and external stakeholders, and the public effectively.

Key initiatives, achievements, and points of pride from calendar year 2025 are highlighted below:

Communication Strategies: The Communications Section ensures effective communication, which is vital for maintaining the trust and confidence of internal and external stakeholders and the public. To achieve this, the team utilizes several strategies, including:

- **Stakeholder Engagement:** The Director of External Affairs and Legislative Liaison maintain regular communication with the gaming industry—including operators, service providers, and associations—along with legislative and local community leaders. Outreach efforts include understanding their concerns, providing guidance, and facilitating compliance with Michigan gaming laws. Open dialogue is encouraged, and emerging regulatory issues are quickly addressed.

Public Awareness Campaigns: The MGCB successfully launched its Emmy Award®-winning “Don’t Regret the Bet” public awareness campaign in March 2023 to address the perils of gambling addiction. In 2025, the campaign received national and international acclaim, earning honors for showcasing excellence in design and creative storytelling. This impactful initiative has significantly raised awareness and provided support for individuals struggling with compulsive gambling behaviors in our state.



Michigan Gaming Control Board

Through engaging and informative messaging, “Don’t Regret the Bet” has demonstrated the Board’s commitment to promoting responsible gaming practices and safeguarding the well-being of Michigan residents. Honors received in 2025 included the following awards:

- AVA Digital Platinum Award: Graphics/Design
- dotCOMM Platinum Award: Digital Marketing Campaign
- MarCom Platinum Award: Integrated Marketing Campaign
- MarCom Gold Award: Web Video, Nonprofit
- PRNEWS Platinum Award Finalist: Campaign of the Year – Nonprofit
- PRNEWS Platinum Award Finalist: Video Series
- Shorty Award Finalist: Short Form Video
- Shorty Award Winner: Mental Health Campaign

In 2025, the MGCB Communications team expanded its outreach beyond regulatory obligations by collaborating with the Department of Insurance and Financial Services (DIFS) on the #GetCovered campaign. This initiative aimed to educate Michigan residents about important health insurance changes, reinforcing MGCB’s commitment to public awareness and community well-being. By partnering with DIFS, the MGCB Communications team demonstrated its dedication to proactive engagement and cross-agency collaboration, ensuring that Michigan residents had access to critical information that supported informed decision making and financial security.

- **Regulatory Updates:** Timely and clear communication of regulatory changes is essential for compliance. To that end, the MGCB Communications team assisted with distributing external stakeholder memos via email and maintaining distribution lists to ensure that industry stakeholders received updated guidelines, policy changes, and regulatory directives in a prompt and understanding manner. The team maintained and regularly updated the MGCB website to ensure the public had accurate and timely information about agency activities, regulatory updates, and responsible gaming resources.
- **Social Media Outreach:** Social media platforms have become influential channels for disseminating information and engaging with a wider audience. In 2025, the MGCB Communications team intensified its social media outreach and engagement efforts:
 - **Continued Presence:** The MGCB continued its presence on various social media platforms, including Twitter, LinkedIn, Facebook, Threads, and YouTube to reach a diverse audience. Understanding the diverse communication needs of our audience, the MGCB Communications team produced impactful episodes of its Double Down *Michigan* podcast, which saw a significant increase in listenership compared to 2024. The utilization of various social media platforms allowed the MGCB to share news, updates, educational resources, deliver meaningful conversations on gaming regulation and responsible gaming, and insights related to responsible gaming and regulatory developments.



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- **Content Strategy:** The MGCB Communications team deployed a comprehensive content strategy to ensure relevant and engaging content across social media platforms. This included informative posts, infographics, podcasts, and videos designed to educate, inform, and create awareness about responsible gaming practices and the agency's regulatory framework.
- **Community Management:** Engaging and responding to the community on social media and also via email inquiries received is crucial for building trust and a positive image. The MGCB Communications team actively monitored and responded to questions, comments, and concerns from the public, other regulatory agencies, reporters and media outlets, and industry stakeholders in a timely and respectful manner.

Achievements and Impact: The MGCB's communications and social media outreach initiatives have yielded positive outcomes and impact. Key achievements in 2025 included:

- **Increased Awareness:** In 2025, the agency strengthened public awareness of responsible gaming through targeted communications campaigns, community outreach, and strategic collaboration with industry stakeholders. The MGCB Communications team, in partnership with the Responsible Gaming Section, produced the agency's first-ever Responsible Gaming Testimonial. The video, available on the MGCB's social media channels, featured an individual in recovery from gambling addiction, who shared their personal story to provide hope, encourage help-seeking, and raise awareness of available support resources for those facing similar challenges.
- The MGCB continued to play a critical role in ensuring regulatory compliance through its enforcement actions against illegal offshore gaming operators. The agency issued cease-and-desist letters to numerous major offshore gambling sites, helping protect the integrity of Michigan's regulated gaming market and reinforcing the importance of operating within the state's legal framework. In support of these regulatory efforts, the MGCB Communications team collaborated with the agency's Criminal Investigations Section to launch the #PlayItSmartMichigan public awareness campaign, warning consumers about fraudulent online gambling advertisements and encouraging players to use only regulated platforms.
- In 2025, the MGCB Communications team also partnered with the Human Resources Department to produce MGCB's first-ever recruitment video. This engaging video highlighted agency employees and showcased the MGCB's collaborative, mission-driven culture, reinforcing the organization as an employer of choice. Featured on the Careers page of the agency's public website, the video serves as a key tool to attract top talent and promote the MGCB's commitment to public service.
- **Stakeholder Engagement:** In 2025, enhanced engagement with industry stakeholders has facilitated cooperative problem-solving and improved our knowledge of emerging challenges, allowing for more informed decision making.



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- **By the Numbers:** The Communications Section's efforts in 2025 are summarized as follows:

Media Inquiries	145	Social Media Engagements	
Public Inquiries	1,532	Facebook	
News Releases	84	Views	16,090,847
Social Media Posts	2,352	Engagement	160,717
LinkedIn	520	Interactions	4,175
Twitter	476	Followers	442
Facebook	520	Instagram	
Instagram	316	Views	521,707
Threads	520	Interactions	357
		Followers	273
		LinkedIn	
		Interactions	63,528
		Reactions	1,570
Podcasts		Comments	49
Episodes Published	12	Followers	1,173
Downloads	1,218		

Legislative Affairs

The MGCB aims to ensure Michigan statute is aligned with the Board's efforts to ensure the integrity of gaming in this state.

Pursuant to the Michigan Gaming Control and Revenue Act, MCL 432.215, the Board provided the following recommendation for legislation.

- The Board recommends an update to the current definition of the term "slot machine" as defined in MI Penal Code, MCL 750.303(3), to reflect current industry standards of a slot machine and to assist in combatting illegal gaming in the state. The current definition is outdated in that it only mentions a mechanical device. Additionally, the definition fails to mention anything regarding the element of skill, allowing proponents to argue that certain redemption gaming machines that mimic slot machines are not actually slot machines. Updating the "slot machine" definition would help in the Board's efforts to investigate and remove illegal gambling machines. An attempt to redefine the term "slot machine" was made in 2024 with House Bills 5227-5230.



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Human Resources Section

The MGCB has two dedicated Civil Service Commission employees to facilitate the personnel needs of the agency. The Human Resources (HR) director and analyst are primarily responsible for the hiring of staff, performance management, labor relations, payroll, and personnel transaction processing. These employees are assisted by one HR Liaison from the MGCB.

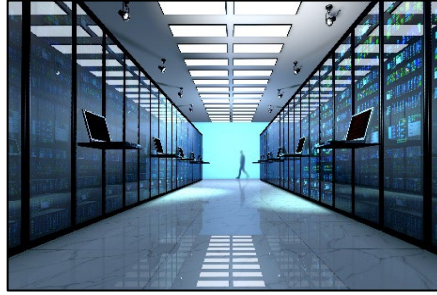
In 2025, the MGCB introduced 18 new staff members to the agency, while eight employees departed through resignation or retirement. As a result, the agency ended the year with 202 employees. In addition, eight employees were promoted during the calendar year.

Tribal Gaming Section

Notable accomplishments and further details of actions completed by the Tribal Gaming Section can be found in the separate 2025 Tribal Gaming Annual Report.



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Administration Division

The Administration Division interacts with agency staff to ensure operational needs are met and provides administrative support services to all MGCB locations.

Financial Services Section

The Financial Services Section assists MGCB staff in administrative support to ensure that commodities and services are delivered to the agency in the most efficient and effective manner. Located in the MGCB's Lansing office, the section interacts with agency staff to ensure their operational needs are met. This includes assisting management in determining annual budget requirements to ensure the agency has the resources needed to achieve its mission objectives. Financial Services also monitors spending and ensures accounting transactions are completed and properly executed. Notably, this includes verifying the amount of wagering tax paid by the three Detroit commercial casinos and the state portion of internet gaming and internet sports betting tax/payments remitted by licensed operators.

The section facilitates the procurement of commodities and services required for operations. Maintaining records of all agency purchases and processing payments related to the acquisition of goods are significant duties related to procurement.

In addition, Financial Services helps MGCB staff complete air, hotel, and rental car reservations, and approves expense reimbursement requests. Monitoring fleet vehicle usage and maintenance is also a section responsibility.

Infrastructure, Security & Special Projects Section

The Infrastructure Security & Special Projects (IS&SP) Section is responsible for agency security (physical and data) and business continuity for the MGCB. Additionally, this section acts as the agency's liaison to the Michigan Department of Technology, Management & Budget (DTMB) for the completion of IT-related projects and assists other MGCB sections on various State of Michigan and agency-specific projects as needed.



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In 2025, IS&SP, in collaboration with DTMB, successfully launched phase two of the MGCB Application Portal (MAP) Project. IS&SP was instrumental in organizing and implementing a text messaging solution using the State of Michigan's govDelivery system for MGCB's Occupational Licensing team to communicate with licensees. Additionally, IS&SP managed the testing for the Content Manager upgrade in preparation for the Content Manager 24.1 implementation that went live in July. Content Manager is the MGCB's online repository for electronic records.

The section continued to effectively manage the visual and sound quality of all in-person and virtual public Board meetings, ensuring an optimal live stream of the meetings was accessible to attendees.

Detroit Administrative Services Section

The Detroit Administrative Services Section provides administrative support services for the four MGCB offices in Detroit at Cadillac Place, and in each of the three Detroit commercial casinos.

In addition, the section provides records management oversight for the agency's paper records and ensures electronic images of records are available to staff, serving as local coordinators for the MGCB's online record repository. This section processes all Freedom of Information Act requests in accordance with the Michigan Freedom of Information Act, Public Act 442 of 1976, and responds to Requests for Information from neighboring jurisdictions. The section also ensures the MGCB complies with the State of Michigan's retention schedules established for all documents.

In calendar year 2025, the MGCB created 171,545 records in Content Manager. Records staff contributed, verified and/or performed quality control on 72,426 records in 2025, a 1.3 percent increase from 2024.

The Records Section consistently attained its measured benchmark of processing 99.7 percent of documents received within 72 hours.



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Licensing & Investigations Division

The Licensing & Investigations Division oversees licensing for the three Detroit commercial casinos, internet gaming operators, sports betting operators, fantasy contest operators, and certain suppliers; millionaire party events and millionaire party suppliers; and conducts regulatory and criminal investigations in coordination with the Michigan Attorney General’s (AG) office.

Enterprise Licensing Section

The Enterprise Licensing Section processes license applications and assists the Investigations Section with analytical reviews of financial documentation related to ongoing licensing investigations.

Suppliers providing gaming-related goods or services to a commercial casino, internet gaming operator, or sports betting operator must be licensed by the MGCB. Suppliers providing nongaming-related goods or services to a commercial casino also must obtain a license from the MGCB unless qualified for an exemption from licensing requirements.

Vendor exemptions, supplier license exemptions, and subcontractor exemptions are conditional waivers of the supplier licensing requirements of the Michigan Gaming Control & Revenue Act and Administrative Rules. These exemptions must be approved by the Executive Director and must meet specific eligibility requirements established by the MGCB.

Vendor registrations are required for entities providing specific nongaming-related goods and/or services under the Lawful Internet Gaming Act or Lawful Sports Betting Act.

The following charts depict the number of entities holding a license, registration, or exemption from licensing requirements as of December 31, 2025:

Commercial Casino Related Entities Licensed or Exempt (as of December 31, 2025)	
Commercial Casinos	3
Licensed Suppliers	90
Temporarily Licensed Suppliers	15
Supplier License Exemptions	240
Vendor Exemptions	563
Subcontractor Exemptions	31
Total	942



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Internet Gaming, Internet Sports Betting, and Fantasy Contest Entities Licensed or Registered (as of December 31, 2025)	
Internet Gaming Operators	15
Sports Betting Operators	15
Fantasy Contest Operators	9
Provisionally Licensed Fantasy Contest Operators	1
Provisionally Licensed Internet Gaming Suppliers	10
Licensed Internet Gaming Suppliers	90
Provisionally Licensed Sports Betting Suppliers	6
Licensed Sports Betting Suppliers	54
Internet Gaming Vendor Registrations	434
Sports Betting Vendor Registrations	536
Total	1,170

Millionaire Party

The Executive Director enforces the oversight of millionaire party events through the Traxler-McCauley-Law-Bowman Bingo Act, Public Act 382 of 1972 (Bingo Act).

A millionaire party is an event where imitation money or chips are used to place wagers on games of chance customarily associated with casino gaming. The most common millionaire party game conducted throughout the state is Texas Hold'em poker. Millionaire parties are held by nonprofit organizations to generate funds for charitable purposes.

Qualified Organizations

Qualified organizations (commonly referred to as "charities") are defined in the Bingo Act as bona fide religious, educational, service, senior citizens, fraternal, or veterans' organizations that operate without profit to their members and either have been in existence continuously as an organization for a period of five years or are exempt from taxation as a 501(c).

Locations

As of December 31, 2025, 24 locations were used to host millionaire parties on a recurring basis.

Suppliers

Millionaire party suppliers are licensed by the Executive Director to provide goods and services to a qualified organization. As of December 31, 2025, there were 15 active millionaire party suppliers licensed by the Executive Director.



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On-Site and Post-Event Inspections*

In 2025, the MGCB conducted 474 on-site and 200 post-event inspections. Each inspection is an opportunity for Board staff to interact with and counsel charitable organizations on how to manage their events while complying with the Bingo Act and Administrative Rules. The on-site and post-event inspections resulted in 142 verbal warnings, 58 written warnings, and two Notice of Opportunity to Show Compliance (NOSC) being issued.

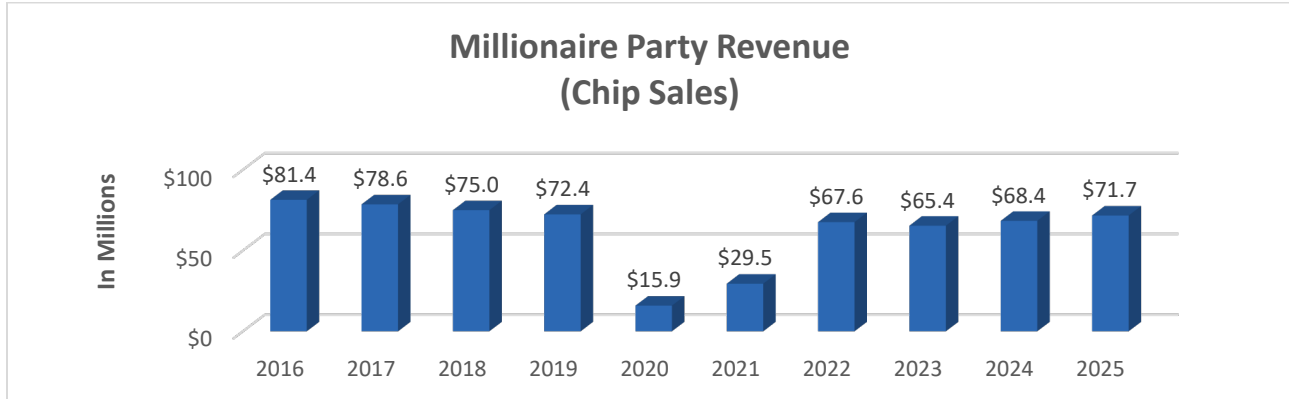
**On-Site Inspections: Regulation officers conduct inspections during ongoing millionaire party events to ensure compliance with the Act and Rules.*

Post-Event Inspections: Regulation officers conduct inspections of qualified organizations after a millionaire party event has taken place. All game documents and financial records are reviewed, and the principal officer is interviewed.

Licensing Activity

For calendar year 2025, a total of 1,343 millionaire party licenses were issued that authorized 5,012 separate millionaire party event days. This resulted in the sale of approximately \$71.7 million in chips at millionaire parties, with net profits to charities of approximately \$5.4 million. Licensing volumes in 2025 remained relatively consistent throughout the year and slightly increased when compared to 2024.

The charitable organizations self-report financial data for their millionaire party events to the MGCB.



Licensing and Event Days

The chart below represents licensing and event days trends since 2016:

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Licenses Issued	2,619	2,387	2,228	2,149	412	587	1,394	1,329	1,325	1,343
Party Event Days	9,608	8,714	8,129	7,966	1,494	2,207	5,289	5,051	4,978	5,012



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Investigations Section

The Investigations Section conducts licensing investigations of the commercial casinos, internet gaming operators, internet sports betting operators, fantasy contest operators, and their respective suppliers. The licensing investigations are used to evaluate the eligibility and suitability of applicants, as well as key individuals and businesses associated with the applicants.

In 2025, section staff conducted supplier investigations for suppliers located throughout the United States and worldwide. The Investigations Section conducted three casino renewal investigations, one initial fantasy contest operator investigation, 34 initial supplier license investigations, 67 supplier license renewal investigations, and 144 supplemental licensing investigations during calendar year 2025. Supplemental licensing investigations include the background investigation of new key individuals, new key businesses, and transfers of ownership in a licensee.

Background investigations were conducted on 969 key individuals and 410 affiliated businesses in connection with the above noted licensing investigations during calendar year 2025.

Criminal Investigations Section

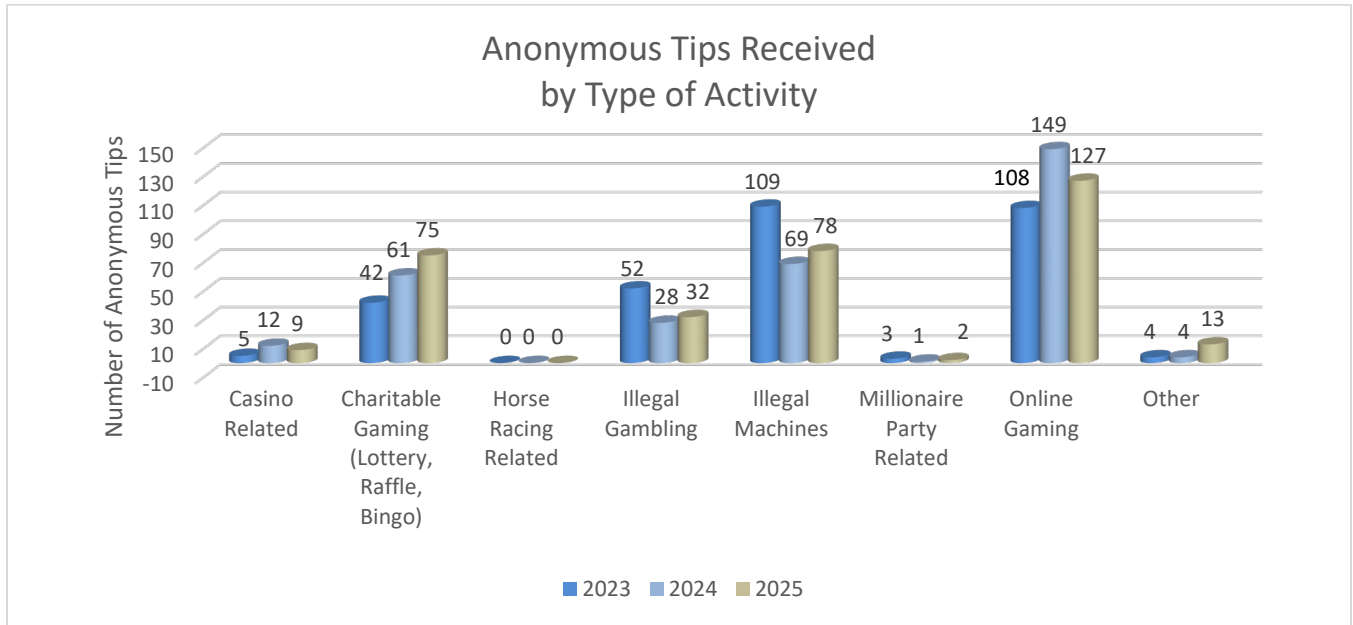
The Criminal Investigations Section (CIS) functions as a professional resource, providing gaming investigative expertise to Board staff as well as federal, state, county, and local law enforcement and regulatory agencies. The main purpose of the CIS is the administration of criminal justice. This includes conducting investigations, in conjunction with AG investigators and state and local police departments, into allegations of illegal gambling which may constitute violations of the Michigan Penal Code. In addition, the CIS conducts regulatory and administrative investigations into matters falling under the jurisdiction of the Board and/or its Executive Director.

The CIS administers an anonymous tip phone line and email address for the public to report illegal or suspected illegal gambling activity. All information received is reviewed for credibility and appropriately assigned to gather additional information. In 2025, CIS recorded a total of 336 tips. As a result, the CIS forwarded 108 anonymous tips to other MGCB sections or State of Michigan agencies for follow-up and initiated 345 CIS investigations.



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The following table illustrates the types of activity reported to the MGCB:



In 2025, the CIS continued to receive information related to illegal online gambling. Cease-and-desist letters were sent to 193 unlicensed online gaming websites for conducting illegal gambling in the State of Michigan. The MGCB confirmed 105 of these websites are no longer accessible to residents in the state of Michigan. In addition, warning letters were sent to nine Michigan residents and businesses for conducting sweepstakes events or online raffles. During 2025, 93 Michigan businesses received letters to cease offering illegal gaming machines, which led to 199 illegal gaming machines being removed from operation.

As a result of MGCB investigations, and in partnership with the AG’s office, 498 machines used for illegal gambling were seized, eight individuals received criminal gambling convictions, and charges were authorized against five individuals during calendar year 2025.

Exclusion List

The MGCB is committed to ensuring a safe environment for those who patronize the three licensed casinos in Detroit and the horse racing track. One way to accomplish this goal is to exclude individuals who may adversely affect the public’s confidence and trust in the integrity of casino gaming from entering the three state-licensed casinos as outlined in MCL 432.204a(1)(I) or the licensed horse racing track as stated in MCL 431.307(3); Mich Admin Code, R 431.1130.

The exclusion list, which is posted on the MGCB website at Michigan.gov/MGCB, contains the names of individuals who met the criteria for exclusion. Four individuals were added to the exclusion list during 2025.



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Online Gaming & Legal Affairs Division

iGaming Section

The iGaming Section performs regular monitoring of the internet gaming and internet sports betting platforms to ensure gaming integrity. Regulation officers and auditors are authorized by the Lawful Internet Gaming Act (LIGA), Public Act 152 of 2019, MCL 432.310, and the Lawful Sports Betting Act (LSBA), Public Act 149 of 2019, to audit and investigate alleged violations of the Act, Administrative Rules, and internal control standards to ensure all online facilities, activities, and games comply with the applicable laws.

Internet Gaming and Sports Betting

At the end of 2025, 15 internet gaming and sports betting operators (12 tribal and three commercial) were authorized to conduct internet gaming and internet sports betting. However, Golden Nugget, The Stars Group/Poker Stars, and Caesars Horseshoe platform providers are not currently accepting wagers on internet sports betting.

A list of authorized internet gaming and sports betting operators and platform providers follows:

Authorized Operators and Platform Providers	
Operator	Platform Provider
MGM Grand Detroit	BetMGM
Gun Lake Tribe	BetPARX Casino
Little River Band of Ottawa Indians	BetRivers
Grand Traverse Band of Ottawa and Chippewa Indians	Caesars / World Series of Poker
Sault Ste. Marie Tribe of Chippewa Indians	Caesars Horseshoe
Bay Mills Indian Community	DraftKings
Lac Vieux Desert Band of Lake Superior Chippewa Indians	Fanatics Sportsbook and Casino
MotorCity Casino	FanDuel
Saginaw Chippewa Indian Tribe of Michigan	GAN
Keweenaw Bay Indian Community	Golden Nugget Casino
Nottawaseppi Huron Band of the Potawatomi	NeoGames
Pokagon Band of Potawatomi Indians	Strive Platform Ltd.
Hollywood Casino at Greektown	theScore Bet (Penn Sports Interactive)
Little Traverse Bay Bands of Odawa Indians	The Stars Group / PokerStars
Hannahville Indian Community	Hard Rock Bet



Michigan Gaming Control Board

Michigan’s market for online gaming and sports betting advanced significantly in 2025. The state authorizing BetRivers to offer in multi-state poker, joining PokerStars, World Series of Poker (WSOP), and BetMGM, which broadened opportunities for players to compete across jurisdictions.

Michigan’s online gaming market also experienced greater platform diversity following approvals for multiple platform transitions, including Hard Rock Bet (servicing the Hannahville Indian Community), NeoGames Solution (servicing the Nottawaseppi Huron Band of Potawatomi at FireKeepers Casino), and Strive Gaming (servicing the Pokagon Band at Four Winds Casino). The state’s gaming landscape also continued to evolve as Hollywood Casino at Greektown, operated by Penn Sports Interactive, rebranded its sportsbook from ESPN Bet to theScore Bet, further shaping Michigan’s internet gaming and sports betting market.

The following charts depict the internet gaming adjusted gross receipts and related payments under the LIGA as of December 31, 2025:

Internet Gaming Adjusted Gross Receipts and Related Payments				
	Internet Gaming Adjusted Gross Receipts	Internet Gaming State Payments*	City Wagering Taxes and Municipal Service Fees*	Governing Body of Jurisdiction Payments*
MGM Grand Detroit	\$ 735,515,727	\$ 143,685,083	\$ 70,773,268	\$ 0
MotorCity Casino	768,105,691	150,072,715	73,918,199	0
Hollywood Casino at Greektown	84,099,596	16,007,521	7,911,611	0
Bay Mills Indian Community	434,119,104	96,698,679	0	24,174,670
Nottawaseppi Huron Band of the Potawatomi	24,662,956	4,980,502	0	1,245,126
Grand Traverse Band of Ottawa and Chippewa Indians	182,089,027	40,243,942	0	10,060,985
Gun Lake Tribe	45,418,126	9,629,660	0	2,407,415
Hannahville Indian Community	37,112,020	7,770,766	0	1,942,692
Keweenaw Bay Indian Community	112,322,479	24,616,235	0	6,154,059
Lac Vieux Desert Band of Lake Superior Chippewa Indians	136,700,954	30,077,014	0	7,519,253
Little River Band of Ottawa Indians	212,056,298	46,956,611	0	11,739,153



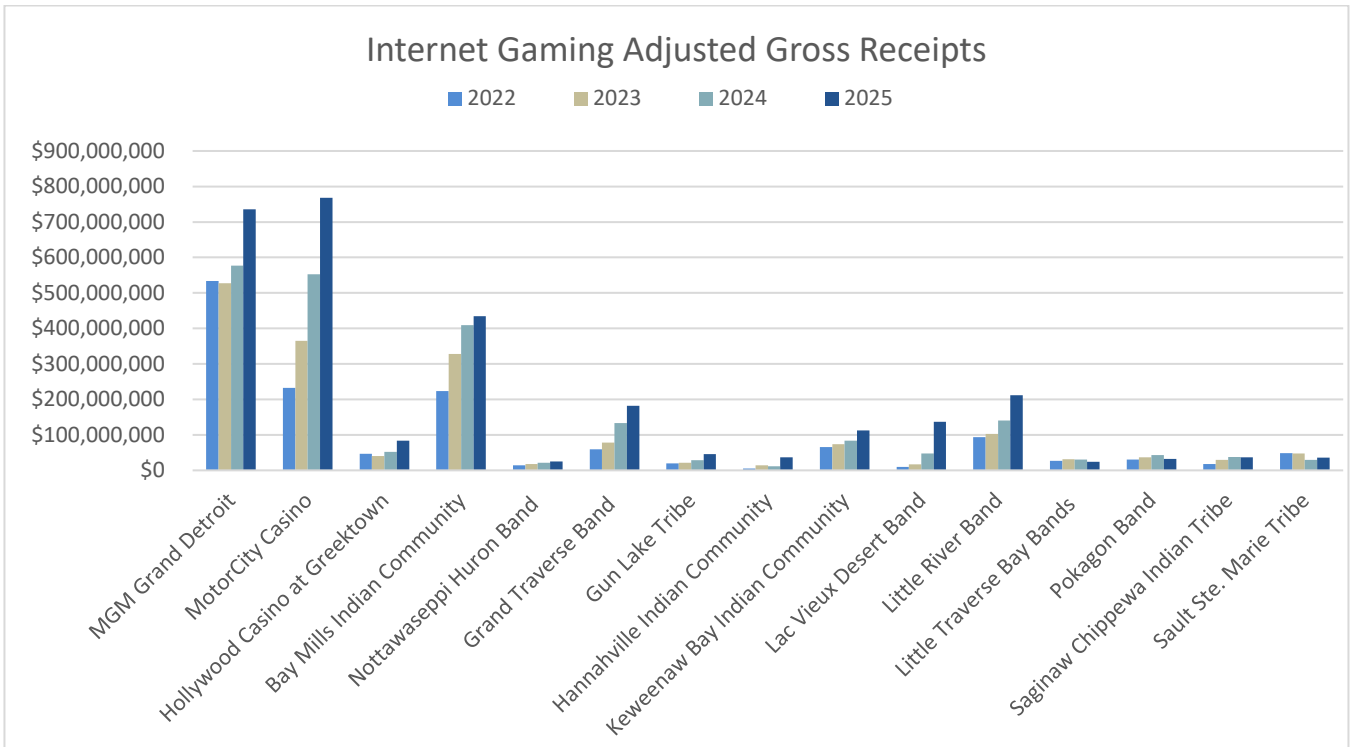
Michigan Gaming Control Board

Internet Gaming Adjusted Gross Receipts and Related Payments Jan-Dec 2025 (rounded to the nearest dollar) continued

Operator	Internet Gaming Adjusted Gross Receipts	Internet Gaming State Payments*	City Wagering Taxes and Municipal Service Fees*	Governing Body of Jurisdiction Payments*
Little Traverse Bay Bands of Odawa Indians	24,181,915	4,872,749	0	1,218,187
Pokagon Band of Potawatomi Indians	32,064,152	6,638,370	0	1,659,592
Soaring Eagle Gaming Saginaw Chippewa Indian Tribe	37,015,426	7,747,455	0	1,936,864
Sault Ste. Marie Tribe of Chippewa Indians	35,801,655	7,475,571	0	1,868,893
Total	\$ 2,901,265,126	\$ 597,472,873	\$ 152,603,078	\$ 71,926,889

*As reported by operator and has not been audited. Internet gaming operators must remit monthly payments. Payments are due the month following the current period. Column totals may not be equal due to rounding to the nearest dollar.

Note: Internet Gaming payments presented are calculated based on date earned. Timing differences exist when reconciling to the state's accounting system due to the actual depositing of portions of the payments occurring in the subsequent calendar year.





Michigan Gaming Control Board

The following charts depict the internet sports betting adjusted gross receipts and related payments under the LSBA as of December 31, 2025:

Internet Sports Betting Adjusted Gross Receipts and Related Payments January – December 2025 (rounded to the nearest dollar)			
Operator	Sports Betting Adjusted Gross Receipts	Internet Sports Betting State Payments*	City Wagering Taxes and Municipal Service Fees*
MGM Grand Detroit	\$ 53,983,239	1,337,753	\$ 857,709
MotorCity Casino	201,596,643	11,822,939	7,580,354
Hollywood Casino at Greektown	16,669,467	547,999	351,353
Bay Mills Indian Community	122,484,875	10,288,730	0
Nottawaseppi Huron Band of the Pottawatomi	309,788	0	0
Grand Traverse Band of Ottawa and Chippewa Indians	11,020,218	925,698	0
Gun Lake Tribe	1,802,286	87,842	0
Hannahville Indian Community	(190,026)	0	0
Keweenaw Bay Indian Community	0	0	0
Lac Vieux Desert Band of Lake Superior Chippewa Indians	20,175,040	1,623,061	0
Little River Band of Ottawa Indians	6,322,458	364,626	0
Little Traverse Bay Bands of Odawa Indians	0	0	0
Pokagon Band of Potawatomi Indians	767,131	1,320	0
Saginaw Chippewa Indian Tribe	955,213	80,238	0
Sault Ste. Marie Tribe of Chippewa Indians	0	0	0
Total	\$ 435,896,332	\$ 27,080,206	\$ 8,789,416

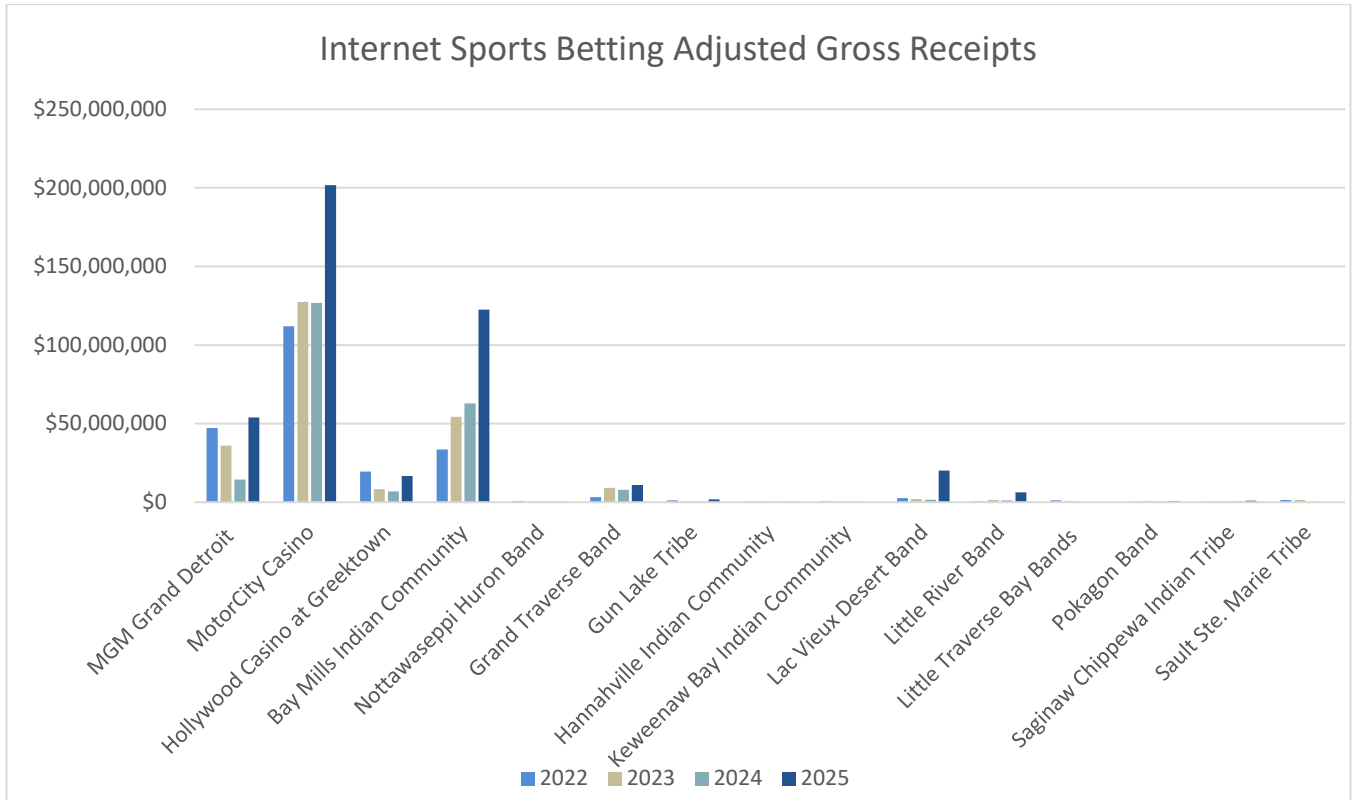
*As reported by operator and has not been audited. Sports betting operators may carry forward calculated negative tax amounts. For months in which there are negative adjusted gross receipts, the amount of payment and fees is recorded as \$0 since no funds were remitted. Sports betting operators must remit monthly payments. Payments are due the month following the current period. Column totals may not equal due to rounding to the nearest dollar.

Note: Internet Sports Betting payments presented are calculated based on date earned. Timing differences exist when reconciling to the State's accounting system due to the actual depositing of portions of the payments occurring in the subsequent calendar year.

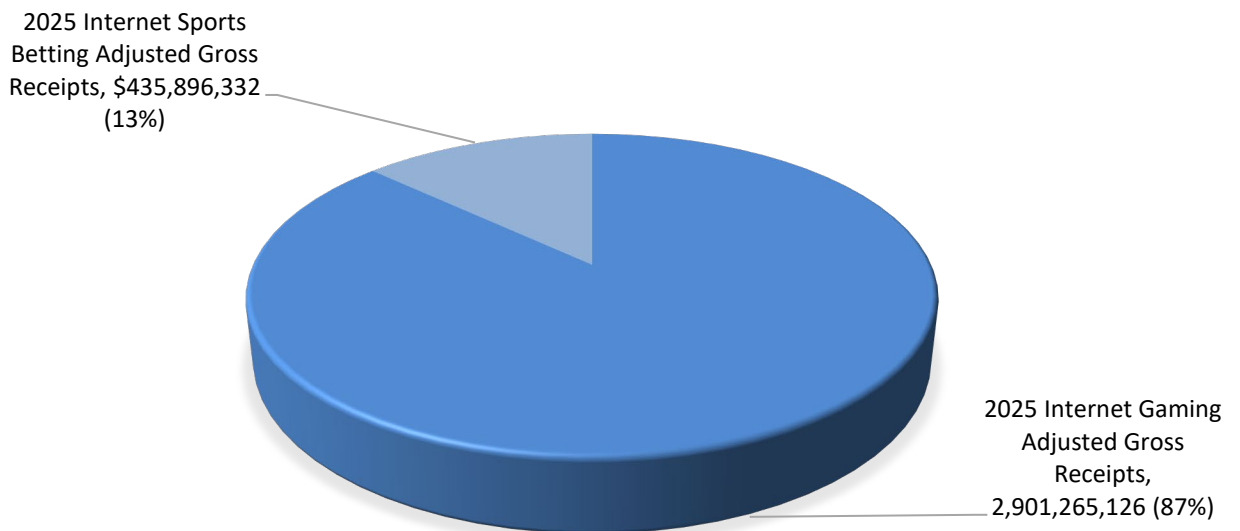
Note: Keweenaw Bay Indian Community, Little Traverse Bay Bands of Odawa Indians and Sault Ste. Marie Tribe of Chippewa Indians did not offer sports betting in 2025.



Michigan Gaming Control Board



The following chart compares the internet sports betting adjusted gross receipts under the LSBA and the internet gaming adjusted gross receipts under the LIGA as of December 31, 2025:





Michigan Gaming Control Board

Fantasy Contests

The Fantasy Contests Consumer Protection Act (FCCPA) Administrative Rules took effect on October 11, 2023, and established licensing and compliance requirements for fantasy contest operators in Michigan. In 2025, licensed operators in the state continued offering fantasy contests pursuant to the FCCPA, generating adjusted revenue subject to tax under the Act.

The following chart depicts fantasy contests adjusted revenue and related fantasy contests calculated tax for 2025, rounded to the nearest dollar:

Fantasy Contest Operator	Fantasy Contest Adjusted Revenue*	Fantasy Contest Tax*
FanDuel Inc. d/b/a Fanduel	\$ 1,697,684	\$ 142,605
Crown DFS Inc.	6,691,253	562,065
FFPC, LLC	328,176	27,567
Boom Shakalaka Inc. d/b/a Boom Sports	0	0
PrizePicks	0	0
RealTime Fantasy Sports Incorporated	38,772	3,257
DataForce, LLC	15,100	1,268
Underdog Sports, LLC d/b/a Underdog Fantasy	1,064,202	89,393
CRD Holdings, LLC Win it All	0	0
Certamen Games, LLC d/b/a Splash Sports	18,208	1,530
Ownersbox 3.0 Corporation	(2,073)	(174)
Total	\$ 9,851,322	\$ 827,511

**As reported by operator and has not been audited. The Fantasy Contest Tax is computed at 8.4 percent of fantasy contest adjusted revenue. Fantasy contest operators may carry forward calculated negative fantasy contest tax amounts. The Fantasy Contest Tax does not include any additional payments made by fantasy contest operators as penalty for late submissions. Fantasy contest operators must remit monthly payments. Payments are due the month following the current period.*

Note: Fantasy Contest taxes presented are calculated based on date earned. Timing differences exist when reconciling to the State's accounting system due to the actual depositing of portions of the tax occurring in the subsequent calendar year.



Michigan Gaming Control Board

iGaming Audit Section

In 2025, the MGCB Internet Gaming Audit team conducted revenue reviews of 324 monthly tax forms and supporting documentation provided by operators. The purpose of these reviews was to verify that the information on the monthly payment form was complete, agreed with supporting documentation, and adhered to the tax reporting computations and provisions of the LIGA and LSBA.

Additionally, the section conducted audits of several operators' monthly tax/payment forms to verify that the reported adjusted gross receipts were fairly stated in all material respects and that related payments to the State of Michigan, City of Detroit, Governing Bodies of Jurisdiction, Michigan Strategic Fund, and the Michigan Agriculture Equine Industry Development Fund were properly remitted in accordance with LIGA and LSBA. In 2025, the section completed 11 revenue audits.

The iGaming Audit Section completed 15 compliance audits in 2025 which assessed the level of operators/platform compliance with LIGA and LSBA reserve provisions. The Audit Section also completed fieldwork in 2025 on a compliance review designed to assess an operator's and its platform provider's compliance with applicable vendor registration requirements of LIGA and LSBA.

The Audit Section is also responsible for the review and approval of internal controls of operators under the LIGA, LSBA, and the FCCPA. The section reviews and approves internal controls when a new platform is seeking to enter the market or when the Board issues a directive to a licensee requiring amendments to internal controls. The section reviewed and approved 86 internal control submissions in 2025.

Authorized Participant Complaints

The iGaming Section processes complaints received from authorized participants pursuant to Rules 432.641(7) and 432.741(7). The MGCB received 573 authorized participant complaints in 2025 and 517 were completed or closed.

Violations Issued/Fines Imposed

During 2025, the Online Gaming & Legal Affairs Division issued 66 warning letters and collected more than \$325,000 in fines associated with eight Acknowledgement of Violations (AOVs) issued to licensees. The most common violations included failing to process withdrawal requests within 10 business days, offering wagers on events with outcomes already known, offering wagers on unauthorized sporting events, and allowing authorized participants to exceed their self-imposed wagering limits.

Horse Racing Section

Notable accomplishments and further details regarding horse racing can be found in the separate 2025 Horse Racing Annual Report.



Michigan Gaming Control Board



Casino Operations Division

Employee Licensing Section

The Detroit casinos, internet gaming operators, internet sports betting operators, and related suppliers employ approximately 6,500 personnel in positions that require them to have an occupational license. These individuals are licensed for a two-year period. In 2025, the section received 4,952 new and renewal occupational license applications for investigation.

Occupational and Renewal Applications Received in 2025	
Supplier/Vendor	809
MGM Grand Detroit	1,186
MotorCity Casino	733
Hollywood Casino at Greektown	560
Internet Gaming	1,664
Total	4,952

In addition, licensing actions were taken against occupational licensees due to various violations of the Michigan Gaming Control & Revenue Act and Administrative Rules as depicted below:

Licensing Actions Against Occupational Licensees in 2025	
Voluntary Surrender	2
Voluntary Withdrawal	198
Warning Letter	0
Summary Suspension	19
Notice of Opportunity to Show Compliance	0

Effective December 2019, Section 432.208 (8)(3) of the Gaming Control & Revenue Act was signed into law which allows the Board to consider a waiver of misdemeanor convictions of at least five years old which involve gambling, dishonesty, theft, or fraud, and felony convictions of at least 10 years old, for occupational license applications, providing the applicant does not pose a threat to the integrity of gaming, and the applicant is otherwise eligible and suitable. During 2025, 14 waivers were granted.



Michigan Gaming Control Board

Effective December 2020, Section R 432.625b(2)(h) of the Lawful Internet Gaming Rules and Section R 432.725b(2)(h) of the Law Sports Betting Rules were signed into law which allows the Board to consider a waiver if the applicant has not been convicted of any criminal offense involving gaming, theft, dishonesty, or fraud in any jurisdiction for at least five years for occupational license applications, providing the applicant does not pose a threat to the integrity of gaming, and the applicant is otherwise eligible and suitable. During 2025, 34 waivers were granted.

Enforcement Section

The Enforcement Section continues daily monitoring of the casinos' responsibilities to ensure gaming integrity. Regulation officers located in the three Detroit commercial casinos are authorized by the Act to investigate alleged violations of the Act, Administrative Rules, and internal control standards to ensure all casino facilities, activities, and games are in compliance.

Violations Issued/Fines Imposed

During 2025, the Enforcement Section issued 42 violations, resulting in 83 warning letters issued to casinos or their occupational licensees. Fifteen of the violations were resolved through fines totaling \$48,350. The most common violations across properties involved minors gaining access to gaming areas or gambling, failures in financial controls such as variances and cashier reconciliation errors, noncompliance with jackpot procedures, and failures to follow rules of the game. Other frequent issues included table game integrity violations, such as not removing all cards from an automatic shuffler before continuing play. Additional compliance concerns involved asset-safeguarding failures in the BV can room, improper installation of cold or hot BV cans, surveillance and activity-retention deficiencies, and several instances of occupational licensees working with expired licenses.

Responsible Gaming Section

Disassociated Persons List and Problem Gambling Diversion Program

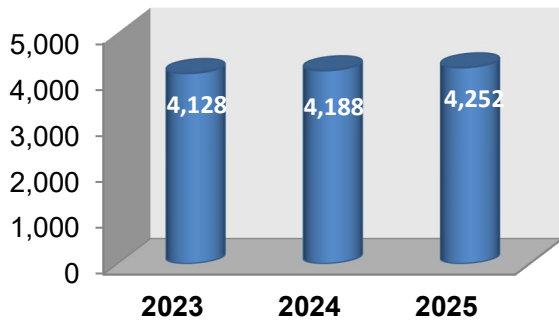
The Act created the Disassociated Persons List (DPL), which is designed for problem gamblers who request self-exclusion from entering and gaming at the three Detroit commercial casinos — MGM Grand Detroit, MotorCity Casino, and Hollywood Casino at Greektown. The Act also states that an individual who violates the terms and conditions of their agreement is guilty of criminal trespassing, which is punishable by imprisonment for not more than one year, a fine of not more than \$1,000, or both. As of December 31, 2025, the DPL program included 4,252 people.



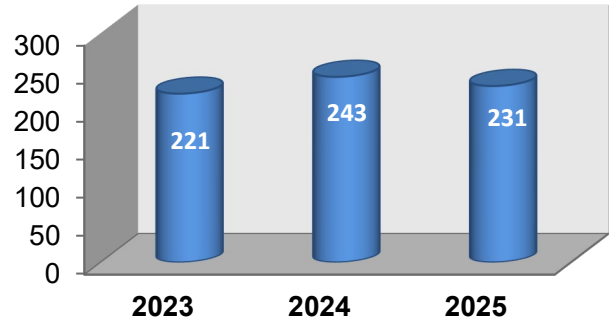
Michigan Gaming Control Board

The Act allows disassociated persons to request removal of their names after five or more years on the list. As of December 31, 2025, 1,490 people have been removed from the DPL.

Total Applicants on the DPL Per Year

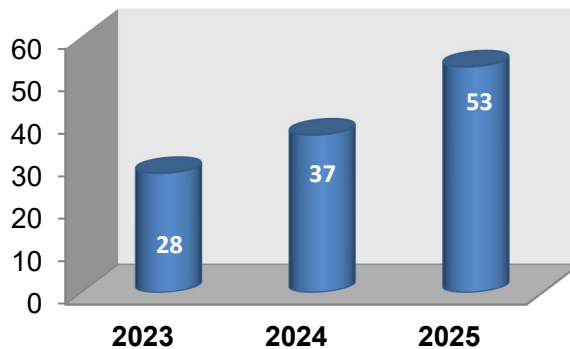


Approved DPL Applications by Year



In 2025, 62 first-time DPL offenders were offered the Diversion Program* and 53 discharge summaries were received for those completing the program. Since the program's inception, 1,225 DPL offenders have been offered the Diversion Program and 988 have completed it.

Diversion Program Completions by Year



2024 Diversion Program Completion by Year total differs from that reported in the 2024 Annual Report due to an error identified and corrected.

*The Diversion Program offers a first-time offender the option of completing a treatment program rather than burdening the criminal justice system further. First-time offenders offered the Diversion Program within a calendar year may not complete the program until the following year. Statistics provided above are the number of completed individual diversion programs per calendar year.



Michigan Gaming Control Board

Responsible Gaming Database (RGD)

In December 2019, the LIGA and LSBA were signed into law. Under these laws, the Responsible Gaming Database (RGD) was established to create a list of individuals who are prohibited from establishing an online gaming account. Individuals may self-exclude themselves voluntarily from establishing an internet wagering account or an internet sports betting account, or both, with internet gaming operators and internet gaming platform providers and/or internet sports betting operators and internet sports betting platform providers for one year or five years. As of December 31, 2025, 1,644 individuals were added to the RGD, self-excluding from internet gaming, and 1,550 individuals were added to the RGD, self-excluding from internet sports betting.

Gaming Lab Section

In 2025, the Gaming Lab Section completed 2,714 gaming product evaluations to ensure compliance with all technical standards and regulations prior to approval for use within the State of Michigan. Of these evaluations, 2,650 were for new gaming software and 64 were for new gaming hardware. The lab also processed 87 revocations of previously approved product submissions. Once revoked, a product is no longer approved for use by the Detroit commercial casinos, internet gaming platforms, or internet sports betting platforms operating in the State of Michigan.

In 2025, the Gaming Lab Section completed 330 audits of the authorized independent test laboratories' software certifications, which were submitted by the licensed software manufacturers. The audits performed by lab personnel found no issues.

Additionally, in 2025, the section conducted inspections of 1,419 newly installed slot machines at the three Detroit commercial casinos to ensure the devices were utilizing gaming software approved by the MGCB. The inspections performed by lab personnel found no issues.

The Gaming Lab Section also performs forensic evaluations of computers, cell phones, and electronic gaming devices to support investigations conducted by the MGCB, state regulatory agencies, and law enforcement agencies within the State of Michigan; reviews progressive liability transfers by the three Detroit commercial casinos; investigates malfunction occurrences of gaming devices; researches emerging technologies; reviews data and reports used in gaming tax calculations; drafts rule waivers; creates policies; and assists in addressing patron disputes.



Minors and Compulsive Gaming

Annual Underage and Compulsive Gaming Studies

Section 15(2) of the Act, MCL 432.215(2), requires each Detroit commercial casino licensee to conduct an annual study on minors and compulsive gaming. Section 15(1) of the Act further requires the MGCB to include certain information regarding minors on casino premises, which each licensee must compile as part of its annual study.

The following table summarizes the required information compiled and reported by each of the three Detroit commercial casino licensees in their respective annual studies on minors and compulsive gaming for calendar year 2025:

**Casino Licensees' Reported Contacts with Minors
on Licensed Casino Premises during Calendar Year 2025**

<i>Number of Minors</i>	MGM Grand Detroit	MotorCity Casino	Hollywood Casino at Greektown
Physically escorted from the casino's premises	2	0	4
Detected participating in gambling games other than slot machines	1	4	0
Detected using slot machines	0	0	0



Michigan Gaming Control Board

Audit Section

In 2025, the Audit Section performed audits to ensure that revenue was reported properly by the three Detroit commercial casinos and that they complied with their internal control standards (ICS), Administrative Rules, and the Act. The compliance audits were conducted in the areas of Electronic Gaming Devices, Table Games & Poker Rooms, Cage & Credit, and Player Development. The section reviewed 34 ICS modification submissions of the three licensees of the Detroit commercial casinos, as required by the MGCB's Administrative Rules.

Seven compliance audits were completed in 2025, and final audit reports were issued. As a result of these compliance audits, audit staff noted three administrative rule violations, 22 instances of non-compliance with ICS, two administrative modifications, and seven procedural improvement findings. The casino licensees were notified of the findings and have responded with their remedial action plans. Two additional compliance audits are currently in fieldwork.

To ensure corrective actions were implemented, the Audit Section also performed three follow-up reviews that originated from audit findings issued under previous audit plans. No material issues were found during those follow-up reviews.

The Audit Section completed the review of 1,095 daily tax returns; 36 monthly tax returns for table games and slots; and 1,095 daily retail sports betting tax returns. This provides reasonable assurance the reporting of \$1,279,486,353 in gaming revenue (\$1,265,324,361 from table games and slots, and \$14,161,992 from retail sports betting) to the State of Michigan and the payment of \$103,026,596 (\$102,491,273 from table games and slots, and \$535,323 from retail sports betting) in state wagering taxes were free of material misstatement.

In 2025, the Audit Section confirmed \$157,296,022 (\$156,641,738 from table games and slots, and \$654,284 from retail sports betting) in wagering taxes and development agreement payments were made to the City of Detroit.



Michigan Gaming Control Board

Casino Revenues and Wagering Taxes

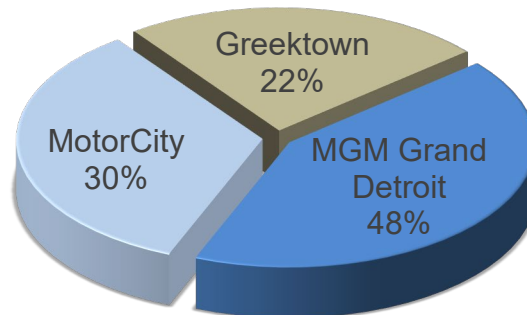
Casino Revenues

The Act defines “adjusted gross receipts” (AGR) as the licensee’s gross gaming receipts less winnings paid to wagerers. “Gross receipts” are defined as the monetary value collected from gaming less a deduction for bad gaming debt. The AGR of the three Detroit commercial casinos include both table games and electronic games of chance.

A monthly and annual summary of the AGR and market share for the three Detroit commercial casinos for calendar year 2025 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 49,925,772	\$ 30,592,016	\$ 21,781,805	\$ 102,299,593
February	46,378,286	28,442,610	23,192,832	98,013,728
March	53,783,772	35,903,031	27,097,550	116,784,353
April	51,116,375	33,060,828	25,270,444	109,447,647
May	53,149,398	33,914,139	25,667,421	112,730,958
June	48,435,173	30,627,064	21,317,307	100,379,544
July	50,828,470	31,565,482	23,581,774	105,975,726
August	51,714,224	31,188,139	22,773,744	105,676,107
September	45,865,559	28,931,411	23,384,294	98,181,264
October	52,720,434	30,485,142	22,725,426	105,931,002
November	50,669,602	31,423,529	24,410,544	106,503,675
December	50,743,237	29,989,068	22,668,459	103,400,764
Total	\$ 605,330,302	\$ 376,122,459	\$ 283,871,600	\$ 1,265,324,361

Detroit Casinos' Adjusted Gross Receipts
\$1,265,324,361





Michigan Gaming Control Board

State Casino Wagering Tax

Section 432.212 of the Act imposed an 8.1 percent state wagering tax on the AGR received by each Detroit casino licensee from casino gaming authorized by the Act. The 8.1 percent is deposited in the state's School Aid Fund (SAF) to provide additional funds for K-12 public classroom education.

In calendar year 2025, the combined 8.1 percent state wagering taxes paid by the three Detroit casino licensees and deposited in the SAF totaled \$102,491,273.

A monthly and annual summary of the state wagering tax payments for the three Detroit commercial casinos for calendar year 2025 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 4,043,988	\$ 2,477,953	\$ 1,764,326	\$ 8,286,267
February	3,756,641	2,303,851	1,878,619	7,939,111
March	4,356,486	2,908,146	2,194,902	9,459,534
April	4,140,426	2,677,927	2,046,906	8,865,259
May	4,305,101	2,747,045	2,079,061	9,131,207
June	3,923,249	2,480,792	1,726,702	8,130,743
July	4,117,106	2,556,804	1,910,124	8,584,034
August	4,188,852	2,526,239	1,844,673	8,559,764
September	3,715,110	2,343,444	1,894,128	7,952,682
October	4,270,355	2,469,297	1,840,760	8,580,412
November	4,104,238	2,545,306	1,977,254	8,626,798
December	4,110,202	2,429,115	1,836,145	8,375,462
Total	\$ 49,031,754	\$ 30,465,919	\$ 22,993,600	\$ 102,491,273



Michigan Gaming Control Board

City of Detroit Wagering Tax

Section 432.212 of the Act imposed a 9.9 percent wagering tax on the adjusted gross receipts received by each Detroit casino licensee from casino gaming authorized by the Act. Public Act 306 of 2004 amended the original Act. Effective September 1, 2004, the City of Detroit wagering tax was increased temporarily by 2 percent to 11.9 percent. The elevated tax rate was reduced by 1 percent to the current rate of 10.9 percent when each of the three Detroit commercial casinos became fully operational.

Development agreements also exist between each of the three Detroit casinos and the City of Detroit. Within these agreements, an additional 1 percent of each casino's adjusted gross receipts is required to be disbursed daily to the city. Once a casino reaches \$400 million in adjusted gross revenue for a calendar year, an additional 1 percent is required. The requirements outlined within the development agreements are more than what is required by the Act.

In calendar year 2025, the combined City of Detroit wagering taxes paid by the three Detroit casino licensees totaled \$156,641,738. Currently, this represents a significant percentage of the City of Detroit's budget.

A monthly and annual summary of the City of Detroit wagering tax payments for the three Detroit commercial casinos for calendar year 2025 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 5,940,830	\$ 3,640,450	\$ 2,592,035	\$ 12,173,315
February	5,519,016	3,384,670	2,759,947	11,663,633
March	6,400,269	4,272,461	3,224,608	13,897,338
April	6,082,849	3,934,239	3,007,183	13,024,271
May	6,324,778	4,035,782	3,054,423	13,414,983
June	5,763,785	3,644,621	2,536,759	11,945,165
July	6,048,588	3,756,292	2,806,231	12,611,111
August	6,216,193	3,711,389	2,710,075	12,637,657
September	9,922,945	3,442,838	2,782,731	16,148,514
October	6,800,936	3,627,732	2,704,326	13,132,994
November	6,536,379	3,739,400	2,904,855	13,180,634
December	6,545,877	3,568,699	2,697,547	12,812,123
Total	\$ 78,102,445	\$ 44,758,573	\$ 33,780,720	\$ 156,641,738



Michigan Gaming Control Board

Retail Sports Betting Revenues and Wagering Taxes

Casino Revenues

The Act defines “qualified adjusted gross receipts” (QAGR) as the licensee’s gross sports betting receipts minus the monetary value of free play provided to, and wagered by, persons authorized by law to participate in sports betting as an incentive to place, or as a result of their having placed, sports betting wagers. “Gross sports betting receipts” are defined as the monetary value actually wagered less winnings, amounts returned due to a game, platform, or system malfunction, or uncollectible markers.

A monthly and annual summary of the QAGR for the three Detroit commercial casinos for calendar year 2025 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 458,198	\$ 1,193,432	\$ 871,455	\$ 2,523,085
February	202,085	566,313	47,163	815,561
March	364,736	138,458	68,022	571,216
April	(219,857)	223,859	312,536	316,538
May	72,060	684,821	524,358	1,281,239
June	275,397	242,068	147,969	665,434
July	190,153	468,725	373,025	1,031,903
August	264,076	548,749	427,999	1,240,824
September	394,499	589,142	(236,217)	747,424
October	27,258	786,929	727,254	1,541,441
November	587,294	565,718	554,752	1,707,764
December	372,771	747,568	599,224	1,719,563
Total	\$ 2,988,670	\$ 6,755,782	\$ 4,417,540	\$ 14,161,992



Michigan Gaming Control Board

State Casino Wagering Tax

Section 432.212 (16) of the Act imposed an 8.4 percent wagering tax on the QAGR received by each Detroit casino licensee from sports betting authorized by the Act. Per the Act, 45 percent of the 8.4 percent (3.78 percent) is deposited in the SAF to provide additional funds for K-12 public classroom education.

In calendar year 2025, the combined 3.78 percent state wagering taxes paid by the three Detroit casino licensees and deposited in the SAF totaled \$535,323.

A monthly and annual summary of the state wagering tax payments for the three Detroit commercial casinos for calendar year 2025 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 17,320	\$ 45,112	\$ 32,941	\$ 95,373
February	7,639	21,406	1,783	30,828
March	13,787	5,234	2,571	21,592
April	(8,311)	8,462	11,814	11,965
May	2,724	25,886	19,821	48,431
June	10,410	9,150	5,593	25,153
July	7,188	17,718	14,100	39,006
August	9,982	20,743	16,178	46,903
September	14,912	22,269	(8,929)	28,252
October	1,030	29,746	27,490	58,266
November	22,200	21,384	20,970	64,554
December	14,091	28,258	22,651	65,000
Total	\$ 112,972	\$ 255,368	\$ 166,983	\$ 535,323



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City of Detroit Wagering Tax

Section 432.212 (16) of the Act imposed an 8.4 percent wagering tax on the QAGR received by each Detroit casino licensee from sports betting authorized by the Act. Per the Act, 55 percent of the 8.4 percent (4.62 percent) is paid directly to the City of Detroit.

In calendar year 2025, the combined City of Detroit wagering taxes paid by the three Detroit casino licensees totaled \$654,284.

A monthly and annual summary of the City of Detroit wagering tax payments for the three Detroit commercial casinos for calendar year 2025 follows:

Month	MGM GRAND DETROIT	MOTORCITY CASINO	HOLLYWOOD CASINO AT GREEKTOWN	TOTAL DETROIT CASINOS
January	\$ 21,169	\$ 55,137	\$ 40,261	\$ 116,567
February	9,336	26,164	2,179	37,679
March	16,851	6,397	3,143	26,391
April	(10,157)	10,342	14,439	14,624
May	3,329	31,639	24,225	59,193
June	12,724	11,183	6,836	30,743
July	8,785	21,655	17,234	47,674
August	12,200	25,352	19,774	57,326
September	18,226	27,218	(10,913)	34,531
October	1,259	36,356	33,599	71,214
November	27,133	26,136	25,629	78,898
December	17,222	34,538	27,684	79,444
Total	\$ 138,077	\$ 312,117	\$ 204,090	\$ 654,284



Michigan Gaming Control Board

Board Revenues and Expenditures

State Casino Gaming Fund

Section 432.212(2) of the Michigan Gaming Control and Revenue Act creates the State Casino Gaming Fund. The fund is administered by MGCB and all fees, fines, and charges imposed under the Michigan Gaming Control and Revenue Act and Administrative Rules, that are not required to be deposited in the State Services Fee Fund, are deposited into this fund.

State Services Fee Fund

Section 432.212a of the Michigan Gaming Control and Revenue Act provides all casino-related regulatory and enforcement costs, compulsive gambling programs, and other casino-related programs, activities, and services conducted by MGCB, MSP, and the AG's office must be paid by casino licensees. Under the Michigan Gaming Control and Revenue Act, each casino is required to pay an annual assessment fee on or before the date on which the licensee first began operating its casino and each year thereafter on that date. The amount of each licensee's annual assessment is equal to 1/3 of \$25,000,000 adjusted annually by multiplying the previous year's assessment by the Detroit consumer price index, as defined and reported by the United States Department of Labor, Bureau of Labor Statistics.

From the annual assessment fees paid each year by the licensees, \$2 million must be deposited in the State of Michigan's Compulsive Gaming Prevention Fund. Up to \$1.04 million may be distributed annually to the Domestic Violence and Treatment Board administered by the Michigan Department of Health and Human Services (MDHHS). The remaining \$960,000 is to be used exclusively for the treatment, prevention, education, training, research, and evaluation of compulsive gamblers and their families, as determined by the director of the MDHHS.

The MGCB is authorized by the Michigan Gaming Control and Revenue Act to collect various license application fees, which help cover the agency's costs for conducting required background investigations of applicants for casino, supplier, and occupational licenses. After an applicant is determined eligible and suitable for licensure, the Michigan Gaming Control and Revenue Act authorizes the MGCB to assess and collect license fees for both the initial issuance and subsequent renewals of casino, supplier, and occupational licenses. The Michigan Gaming Control and Revenue Act also grants the MGCB the authority to seek reimbursement for investigative costs that exceed the application fees paid by casinos and suppliers. Fees are also collected from entities holding a Vendor Exemption classification with the MGCB.



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Internet Gaming Fund

The Internet Gaming Fund was created by the Lawful Internet Gaming Act of 2019. Under this Act, internet gaming operators are subject to a graduated tax ranging from 20-28 percent on adjusted gross receipts from all internet gaming conducted. Sixty-five percent of the tax for non-tribal operators and 70 percent of the payments for tribal operators is required to be deposited in the fund. The Lawful Internet Gaming Act authorizes the MGCB to collect various license application fees, which help to fund the agency's costs for conducting required background investigations of applicants for operator, supplier, and occupational licenses. After an applicant is determined eligible and suitable for licensure, the Lawful Internet Gaming Act authorizes the MGCB to assess and collect license fees for both the initial issuance and subsequent renewals of operator, supplier, and occupational licenses. In addition to application and license fees, the Lawful Internet Gaming Act authorizes the MGCB to seek reimbursement of investigative costs and to impose fines as disciplinary actions to penalize violators of the Lawful Internet Gaming Act or Administrative Rules of the Board. Also, Lawful Internet Gaming Act and Administrative Rules require that all internet gaming platforms and games used for internet gaming meet specifications prescribed by the MGCB. The internet gaming platform providers and internet gaming suppliers are responsible for all costs associated with testing and obtaining such certifications/approvals.

The Lawful Internet Gaming Act requires the MGCB to expend money from the Internet Gaming Fund based on the following priority: (1) payment to the City of Detroit if the total gaming related tax revenue received by the City of Detroit falls below \$183 million for the preceding fiscal year. However, the total of this payment can never be more than 55 percent of the total gaming tax deposited in the Internet Gaming Fund, minus the 30 percent internet gaming tax revenue received by the City of Detroit; (2) expenditures for the MGCB's costs of regulating and enforcing internet gaming under the Internet Gaming Act; (3) expenditures for the MGCB's costs of the administration and enforcement of millionaire party activity; (4) transfer \$3 million to the Compulsive Gaming Prevention Fund administered by MDHHS; (5) transfer \$2 million to the First Responder Presumed Coverage Fund administered by the Michigan Department of Labor and Economic Opportunity (LEO); (6) deposit all remaining funds in the School Aid Fund (SAF) at the end of the fiscal year.

Internet Sports Betting Fund

The Internet Sports Betting Fund was created by the Lawful Sports Betting Act of 2019. Under this Act, sports betting operators are subject to a tax of 8.4 percent on adjusted gross sports betting receipts. Sixty-five percent of the tax for non-tribal operators and 90 percent of the payments for tribal operators is required to be deposited in the fund. The Lawful Sports Betting Act authorizes the MGCB to collect various license application fees, which help to fund the agency's costs for conducting required background investigations of applicants for operator, supplier, and occupational licenses. After an applicant is determined eligible and suitable for licensure, the Lawful Sports Betting Act authorizes the MGCB to assess and collect license fees for both the initial issuance and subsequent renewals of operator, supplier, and occupational licenses. In addition to application and license fees, the Lawful Sports Betting Act authorizes the MGCB to order reimbursement of investigative costs and to impose fines as disciplinary actions to penalize violators of the Lawful Sports Betting Act or Administrative Rules of the Board. Also, the Lawful Sports Betting Gaming Act and Administrative Rules require that all internet sports betting platforms used to conduct internet sports betting meet specifications prescribed by the MGCB. The internet sports betting platform providers are responsible for all costs associated with testing and obtaining such certifications/approvals.



Michigan Gaming Control Board

The Lawful Sports Betting Act requires the MGCB to expend money from the Internet Sports Betting Fund based on the following priorities: (1) expenditures for the MGCB's cost of regulating and enforcing internet gaming under the Internet Gaming Act; (2) transfer \$1 million to the Compulsive Gaming Prevention Fund administered by DHHS; (3) transfer \$2 million to the First Responder Presumed Coverage Fund administered by LEO; (4) deposit all remaining funds in the SAF at the end of the fiscal year.

Fantasy Contest Fund

The Fantasy Contest Fund was created by the Fantasy Contests Consumer Protection Act (FCCPA) of 2019. Under this Act, fantasy contest operators are subject to a tax of 8.4 percent on fantasy contest-adjusted revenues. One hundred percent of the tax is required to be deposited in the fund. The MGCB is authorized by the FCCPA to assess and collect license fees for both the initial issuance and subsequent renewals of fantasy contest operator licenses. In addition to application and license fees, the FCCPA authorizes the MGCB to order reimbursement of investigative costs and to impose fines as disciplinary actions to penalize violators of the FCCPA or Administrative Rules of the Board.

The FCCPA requires the MGCB to expend money from the Fantasy Contest Fund on the agency's costs of regulating and enforcing fantasy contests. Any remaining funds at the end of the fiscal year are deposited in the SAF.

Casino Gambling Agreements Fund (Tribal Gaming)

The Tribal Gaming Oversight program was originally established within the Office of Racing Commissioner, Department of Agriculture. The Governor of Michigan officially designated and authorized the MGCB Executive Director and their designees, agents, and employees as the State of Michigan's representative to conduct the State's authorized inspections of tribal Class III gaming facilities and records, pursuant to and in accordance with the provisions of the various Tribal-State Compacts for the conduct of tribal Class III gaming on Indian lands in Michigan. Oversight responsibilities include conducting financial and compliance audits of the tribal casinos' operations to determine the extent of compliance with the Tribal-State Gaming Compacts and related Consent Judgments. MGCB's Board members have no oversight role or authority over the Tribal-State Gaming Compacts. Within each of these compacts, it is outlined that the tribes shall make annual payments to the State to fund the costs incurred for carrying out functions authorized by the terms of the compacts.

Subject to certain exclusivity provisions, the Tribal-State Compacts and related consent agreements stipulate a percentage of annual net win, derived from all Class III electronic games of chance, is to be paid to the Michigan Strategic Fund (MSF) or Michigan Economic Development Corporation (MEDC). The MEDC provides funding to the Board for oversight related to these payments.



Michigan Gaming Control Board

Agriculture Equine Industry Development Fund (Horse Racing)

Per Executive Order 2009-45, the Office of the Racing Commissioner and the position of Racing Commissioner were abolished, and those functions were transferred to the MGCB Executive Director. All powers, duties, and functions of regulating live horse racing were placed with the Executive Director effective January 17, 2010. MGCB Board members have no authority or roles in regulating live horse racing. Prior to Executive Order 2009-45, the Office of Racing Commissioner was a Type-I agency under the Michigan Department of Agriculture and Rural Development (MDARD). Executive Order 2009-54 maintains the authority, powers, duties, and functions under Section 20 of the Horse Racing Law of 1995, Public Act 279 of 1995, MCL 431.320 (Agriculture Equine Industry Development Fund) within MDARD effective March 15, 2010. These executive orders gave regulatory authority of racing to the MGCB Executive Director, but the funding for this function is still retained by the MDARD.

Board Statement of Revenues and Expenditures

Section 432.215(1) of the Act requires the MGCB's Annual Report to include an account of the financial position and the results of operations under the Act, for the period covered by the report. While the MGCB, like other state agencies, operates on a fiscal year (October 1 through September 30) basis, the Act requires the MGCB's Annual Report to be based on the calendar year.

To give a more comprehensive account of financial position and the results of operations, the following financial statement reports the MGCB's revenues and expenditures for both calendar year and fiscal year 2025:

Statement of Revenues and Expenditures

REVENUES <i>(in thousands)</i>	<u>Fiscal Year 2025</u>	<u>Calendar Year 2025</u>
State Casino Gaming Fund		
Fines	98.3	95.8
Other	1.4	1.6
State Services Fee Fund		
Annual Assessments	43,761.3	44,635.3
Laboratory Fees	297.2	302.6
Application Fees:		
Suppliers	258.0	271.4
Occupational	115.4	113.1
License/Renewal Fees:		
Casinos	75.0	75.0
Suppliers	442.5	452.5
Occupational	295.7	301.0
Vendor Fees:		
Exemption/Registration Initial	8.2	7.4
Exemption/Registration Renewal	0.1	0.2
Badge Replacement Fees	6.4	5.9
Other	9.4	10.6
Internet Gaming Fund		
Taxes	289,304.0	300,411.7
Payments - Tribal	236,105.9	241,794.3
Laboratory Fees	3,431.0	3,627.2
Application Fees:		
Suppliers	116.9	113.7
Occupational	176.7	169.1
License/Renewal Fees:		
Operators	850.0	800.0
Suppliers	265.0	275.0
Occupational	164.2	161.5
Vendor Fees:		
Exemption/Registration Initial	6.6	7.1
Exemption/Registration Renewal	1.8	4.5
Badge Replacement Fees	1.0	.7
Fines	95.0	150.0
Common Cash Earnings	9,623.0	9,623.0
Other	3.3	3.5
Internet Sports Betting Fund		
Taxes	8,497.2	10,733.3
Payments - Tribal	7,673.0	10,357.2
Laboratory Fees	34.0	58.8
Application Fees:		
Suppliers	80.8	83.1
Occupational	176.7	168.6
License/Renewal Fees:		
Operators	800.0	750.0
Suppliers	152.5	140.0
Occupational	164.2	161.5

REVENUES <i>(in thousands, continued)</i>	<u>Fiscal Year 2025</u>	<u>Calendar Year 2025</u>
Vendor Fees:		
Exemption/Registration Initial	6.6	7.1
Exemption/Registration Renewal	2.0	5.1
Badge Replacement Fees	1.0	0.7
Fines	176.5	176.5
Common Cash Earnings	266.8	266.8
Other	1.0	1.1
Fantasy Contest Tax Fund		
Tax Revenue	842.7	892.6
License/Renewal fees:		
Suppliers	15.0	25.0
Common Cash Earnings	5.7	5.7
Other	0.1	0.2
Native American Casino Fund		
Oversight Fees	789.4	871.8
Other	0.3	0.3
Total Revenue	\$ 605,198.8	\$ 628,119.1
EXPENDITURES <i>(in thousands)</i>		
	<u>Fiscal Year 2025</u>	<u>Calendar Year 2025</u>
State Services Fee Fund		
Board	(76.7)	(84.8)
Administration	(16,493.5)	(17,278.7)
Information Technology	(3,821.6)	(3,922.4)
Michigan State Police	(6,562.5)	(6,562.5)
Attorney General	(2,005.9)	(2,005.9)
Internet Gaming Fund		
Administration	(9,892.1)	(10,204.5)
Information Technology	(1,629.8)	(1,992.8)
Millionaire Party	(2,835.1)	(2,901.6)
Internet Sports Betting Fund		
Administration	(2,044.6)	(2,112.7)
Information Technology	(1,202.0)	(1,024.4)
Fantasy Contest Fund		
Administration	(336.5)	(351.0)
Information Technology	(291.2)	(292.8)
Native American Casino Fund		
Administration	(653.5)	(657.5)
Attorney General	(58.1)	(58.1)
Agriculture Equine Industry Development Fund		
Administration	(783.3)	(874.1)
Information Technology	(16.2)	(16.5)
Total Expenditures	\$ (48,702.6)	\$ (50,340.3)

Statement of Revenues and Expenditures (continued)

OTHER FINANCING SOURCES (USES) <i>(in thousands)</i>	<u>Fiscal Year 2025</u>	<u>Calendar Year 2025</u>
Transfers from Other Funds:		
Department of Agriculture	825.3	825.3
Other	0.4	0.4
Total Transfers from Other Funds	825.7	825.7
Transfers to Other Funds:		
State Services Fee Fund		
Department of Health and Human Services	(2,000.0)	(2,000.0)
Michigan Office of the Auditor General	(1,804.6)	(1,804.6)
Department of Treasury	(164.3)	(164.3)
Michigan State Police	(9,546.5)	(9,546.5)
Department of Civil Service	(241.8)	(241.8)
Internet Gaming Fund		
Department of Health and Human Services	(3,000.0)	(3,000.0)
Department of Labor and Economic Opportunity	(2,000.0)	(2,000.0)
Department of Education	(518,903.4)	(518,903.4)
Department of Treasury	(83.6)	(83.6)
Department of Civil Service	(134.9)	(134.9)
Internet Sports Betting Fund		
Department of Health and Human Services	(1,000.0)	(1,000.0)
Department of Labor and Economic Opportunity	(2,000.0)	2, (000.0)
Department of Education	(11,131.8)	(11,131.8)
Department of Treasury	(14.4)	(14.4)
Department of Civil Service	(24.1)	(24.1)
Fantasy Contest Tax Fund		
Department of Education	(83.1)	(83.1)
Department of Treasury	(5.8)	(5.8)
Department of Civil Service	(6.1)	(6.1)
Native American Casino Fund		
Department of Treasury	(5.8)	(5.8)
Department of Civil Service	(11.2)	(11.2)
Agriculture Equine Industry Development Fund		
Department of Treasury	(14.4)	(14.4)
Department of Civil Service	(11.8)	(11.8)
Total Transfers to Other Funds	\$ (552,187.6)	\$ (552,187.6)
Total Other Financing Sources (Uses)	\$ (551,361.9)	\$ (551,361.9)
Excess of Revenues and Other Sources over		
(under) Expenditures and Other Uses	\$ 5,134.3	\$ 26,416.9
Footnotes:		
¹ Approval for calendar year presentation was received from the Department of Technology, Management and Budget, Office of Financial Management.		
² Governmental fund types are accounted for using the modified accrual basis of accounting.		
³ Two casino assessments were received in CY24 but were not reclassified out of Undistributed until CY25. They are being manually added to the CY24 report due to materiality. They are now being manually deducted from the CY25 report to eliminate duplicate reporting.		
⁴ Received Civil Service Assessment refund for a prior year expenditure making it a revenue for current year.		



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