

Games of Chance - Overview of State Regulations 2016

| | Top Prize Single Ticket | Max Payout | Ticket Count Limit | Progressive Games Payout Limit | Taxes to State on Pull Tab Sales | License Fees to Charity | Supplier License Fees | State Approval of SGOC? | Charitable Gaming Licensees including Bingo | 2014 Gross Revenues - all charitable gaming | 2014 Total Fees and Taxes Paid for Charitable Gaming | Staff | For Profit/Tavern Gaming with Pull Tabs | Electronic Pull Tabs allowed in Charitable Market? |
|-----------|--|-------------------------------------|--------------------|--------------------------------|--|--|-----------------------|-------------------------|---|--|--|-------|---|--|
| PA | \$2,000 | \$35,000 weekly aggregate in prizes | 4000 | Not Allowed | None | \$125 | \$2,000 | YES | 6265 | Not Reported | \$268,000 | 2 | Allowed in 2014; Location pays tax of 65% of net profit | NO |
| OH | None | No limit | No limit | Allowed, No Limit | None | Scaled accdg to sales - Flat amount plus % of Net Income from Sales | \$5,000 | NO | 1747 | \$748,224,436 | \$2,612,028 | 26 | Allowed, Location pays profit to Charity and can be reimbursed 6% of gross receipts | NO |
| WV | None | No limit | No limit | Allowed, No Limit | 20% of the Sales Price - remitted by Distributor | \$500 for Raffle or Instant Ticket License | \$500 | NO | 312 (CY2015 data) | Not Reported | Not Reported | NR | Not allowed | NO |
| VA | \$1,000 | No limit | No limit | Allowed, No Limit | None | \$200 plus 1.125% of Gross Receipts from Gaming | \$1,000 | NO | 359 | \$255,572,370 - Social Quarters not reported | \$2,553,785 | 9.5 | Not allowed | YES, 2015 Gross Receipts thru October were 227 million |
| KY | \$599 | No limit | No limit | Allowed, \$2400 Limit | None | \$25 plus flat amount calculated from gross receipts for ALL gaming (currently .00962) | \$1,000 | NO | 602 | \$348,966,619 | \$3,384,537 | 36 | Not allowed | YES, Sales began 3/1/2016 |
| IN | \$599 on Instant Game; \$1000 on seal game | \$10,000 per game | No limit | Allowed, \$5000 Limit | 10% of the Sales Price - remitted by Distributor | From \$50 to \$26,000 based on Adjusted Gross Gaming Income | \$5,000 | NO | 3084 | \$416,297,283 | \$3,772,500 | 18 | Allowed, Tax of 10% of sales price; Location keeps 100% of profit | NO |
| IL | \$500 | \$5000 per day | 6000 | Not Allowed | 5% of Gross Receipts - remitted by Charity | \$500 for Pull Tab or Instant Ticket License | \$5,000 | NO | 1592 | Not Reported for 2014 \$128,280,000 in 2013 | \$6,248,500 | 6 | Not allowed | NO |