

Interim Judiciary Committee  
Presentation on Gaming Tax Collections  
October 11, 2012

**Senate Bill No. 2042**

Passed in 2011 Legislative session, this bill eliminated both the 3% excise tax on bingo and pull tabs and replaced the four-tiered (5 – 20%) progressive gaming tax on Adjusted Gross Proceeds with a four-tiered incremental tax on Gross Proceeds effective July 1, 2011, as follows:

- Organizations with wagers not exceeding \$500,000 are taxed at 1% on the entire gross proceeds;
- Organizations with wagers exceeding \$500,000 but not exceeding \$1 million are taxed at 1½% on the entire gross proceeds;
- Organizations with wagers exceeding \$1 million but not exceeding \$1.5 million are taxed at 2% on the entire gross proceeds; and
- Organizations with wagers exceeding \$1.5 million are taxed at 2½% on the entire gross proceeds.

**Overview of New Gaming Taxes**

The Gaming Division has tracked the gaming taxes paid and the number & percentage of organizations in each of the four new gaming tax brackets. The Judiciary Committee has been provided with the first page of each quarterly comparison report which identifies the total number of organizations in each of the four new tax brackets. The following is a summary of each quarter's activity and total taxes paid as a percentage of Gross Proceeds.

Quarter ended September 30, 2011

During the quarter twelve organizations (4%) paid at the 2.5% rate, eight organizations (3%) paid at the 2% rate, another eight organizations paid at the 1.5% rate, and 242 organizations (90%) paid at the 1% rate. Five organizations paid a higher effective tax rate under the new Gross Proceeds tax structure than in the quarter ended September 30, 2010, however, all five organizations also had higher gross wagers than in the same quarter of the prior year. In order to make a prior comparison our division adjusted the tax amount based on the increased wagers in the far right column of the report.

Quarter ended December 31, 2011

During the quarter twelve organizations (4%) paid at the 2.5% rate, nine organizations (3%) paid at the 2% rate, nine organizations paid at the 1.5% rate, and the remaining 250 organizations (90%) with gaming activity paid at the 1% rate. The two organizations that moved into a higher tax bracket during this quarter are highlighted in green. Four organizations paid a higher effective tax rate under the new tax structure but all four organizations also had higher gross wagers than in the same quarter of the prior year. We again adjusted the higher tax reflecting the increased wagers during the quarter.

#### Quarter ended March 31, 2012

During the quarter fifteen organizations (5%) paid at the 2.5% rate, seven organizations (2%) paid at the 2% rate, ten organizations (4%) paid at the 1.5% rate, and 255 organizations (89%) with gaming activity paid at the 1% rate. Six organizations that moved into a higher tax bracket during the quarter are highlighted in green. Three organizations paid a higher effective tax rate under the new tax structure but all three organizations had higher gross wagers than in the same quarter of the prior year. We adjusted the higher tax due to the increased wager amount in the far right column.

#### Quarter ended June 30, 2012

During the quarter thirteen organizations (5%) paid at the 2.5% rate, eight organizations (3%) paid at the 2% rate, ten organizations (4%) paid at the 1.5% rate, and 251 organizations (89%) with gaming activity paid at the 1% rate. The one organization that moved into a higher tax bracket and four organizations that moved into a lower tax bracket during the quarter are highlighted in green and red, respectively. Three organizations paid a higher effective tax rate under the new tax structure but all three organizations had higher gross wagers than in the same quarter of the prior year. We again adjusted the higher tax amount reflecting the increased wager amount in the far right column.

#### **Revenue Forecast on Gaming Activity**

Recently the Gaming Division provided estimates to the Office of Management and Budget that total gaming tax collections for the two years ended July 1, 2013, would be approximately \$11.6 million. Gaming tax collections for the 2013 – 2015 biennium are estimated at \$10.8 million. This decrease factors in one quarter during the current biennium in which we still collected gaming taxes at the old (higher) gaming tax rates with the June 30, 2011, quarterly gaming tax returns filed at the end of July 2011.

The \$11.6 million gaming tax collections during the current biennium, represents a \$5 million decrease from the previous biennium when \$16.6 million was collected with the 3% bingo and pull tab excise taxes and the 5 – 20% gaming tax on Adjusted Gross Proceeds.

#### **Increase in Gaming Activity**

The quarter ended March 31, 2012, set a record for gross wagers of \$79,869,420 which was the highest quarter ever in the charitable gaming industries 35 year history. Gross wagers for the fiscal year ended June 30, 2012, were \$293,741,343 which was the second highest fiscal year ever.

*Note: The highest fiscal year ever for the charitable gaming industry was \$295,620,794 wagered during fiscal year ended June 30, 1994. During the 1991 Legislative session employees of alcoholic beverage establishments were authorized to assist organizations that conduct pull tabs using dispensing devices.*

# Comparison of Tax on Gross Proceeds

## Quarter ended September 2011

## Quarter ended September 2010

Name	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Gaming Tax	Tax Rate Paid	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Total ND Tax Paid	% of Gross per ND tax	Adjusted Tax Due to Increased Quarterly Wagers
NORTH DAKOTA ASSOCIATION FOR THE DISABLED INC	\$5,283,691	\$4,308,075	\$975,616	\$132,092	2.50%	\$4,620,547	\$3,706,021	\$914,526	\$207,757	4.50%	
PRAIRIE PUBLIC BROADCASTING INC	3,497,285	2,886,611	610,674	87,432	2.50%	3,907,268	3,233,144	674,124	133,728	3.42%	
MINOT HOCKEY BOOSTERS INC	2,540,001	2,021,414	518,587	63,500	2.50%	1,780,329	1,392,820	387,509	52,702	2.96%	
PLAINS ART MUSEUM	2,534,277	2,064,631	469,646	63,357	2.50%	2,392,806	1,987,628	405,178	78,787	3.29%	
DEVELOPMENT HOMES INC	2,336,756	1,986,734	350,022	58,419	2.50%	1,761,598	1,496,449	265,149	38,675	2.20%	7,010
MINOT JUNIOR GOLF ASSOCIATION INC	2,057,489	1,657,711	399,778	51,437	2.50%	1,936,163	1,563,630	372,533	54,082	2.79%	
BISMARCK-MANDAN CONVENTION & VISITORS BUREAU INC	1,807,537	1,476,661	330,876	45,188	2.50%	1,292,269	1,047,365	244,904	34,668	2.68%	
DICKINSON YOUTH ACTIVITIES INC	1,788,984	1,427,482	361,502	44,725	2.50%	1,151,968	908,388	243,580	30,209	2.62%	
AMERICAN FOUNDATION FOR WILDLIFE	1,725,937	1,371,280	354,657	43,148	2.50%	1,330,430	1,054,159	276,271	42,430	3.19%	
SHARE HOUSE INC	1,625,370	1,348,899	276,471	40,634	2.50%	1,514,688	1,263,073	251,615	30,234	2.00%	8,127
GRAND FORKS BLUE LINE CLUB INC	1,592,178	1,269,597	322,581	39,804	2.50%	1,670,000	1,326,663	343,337	51,813	3.10%	
WILLISTON STATE COLLEGE FOUNDATION	1,563,760	1,277,459	286,301	39,094	2.50%	1,268,784	1,003,053	265,731	30,497	2.40%	1,564
WEST FARGO HOCKEY ASSOCIATION INC	1,415,005	1,235,516	179,489	28,300	2%	1,308,804	1,104,983	203,821	36,168	2.76%	
WILLISTON CONVENTION AND VISITORS BUREAU INC	1,348,782	1,087,751	261,031	26,976	2%	1,076,658	881,213	195,445	28,939	2.69%	
WILLISTON LODGE NO 239 LOYAL ORDER OF MOOSE	1,232,333	1,019,441	212,892	24,647	2%	994,211	823,586	170,625	35,944	3.62%	
FORT ABRAHAM LINCOLN FOUNDATION	1,209,512	987,398	222,114	24,190	2%	1,266,238	1,021,523	244,715	28,947	2.29%	
L I S T E N INC	1,071,199	881,448	189,751	21,424	2%	1,147,340	951,183	196,157	23,512	2.05%	
JAMESTOWN COUNCIL KNIGHTS OF COLUMBUS NO 1883	1,069,460	853,953	215,507	21,389	2%	929,714	748,972	180,742	27,836	2.99%	
NORTHERN PRAIRIE PERFORMING ARTS	1,033,290	856,778	176,512	20,666	2%	841,720	686,372	155,348	13,359	1.59%	4,237
THE TEAM MAKERS CLUB INC	1,032,682	839,883	192,799	20,654	2%	859,794	707,213	152,581	12,929	1.50%	5,164
CYSTIC FIBROSIS ASSOCIATION OF NORTH DAKOTA	933,264	750,602	182,662	13,999	1.50%	844,834	681,773	163,061	23,303	2.76%	
PROGRESS ENTERPRISES INC	880,971	715,945	165,026	13,215	1.50%	946,547	752,729	193,818	25,167	2.66%	
RED RIVER HUMAN SERVICES FOUNDATION	767,111	620,450	146,661	11,507	1.50%	768,250	613,770	154,480	12,954	1.69%	
MANDAN HOCKEY CLUB INC	739,444	587,019	152,425	11,092	1.50%	587,699	457,934	129,765	17,424	2.96%	
VETERANS CLUB	646,828	513,571	133,257	9,702	1.50%	829,759	644,877	184,882	32,034	3.86%	
NODAK SPORTSMEN'S CLUB	644,364	488,864	155,500	9,665	1.50%	592,919	460,098	132,821	22,347	3.77%	
BROTHERHOOD OF ST ANTHONY	517,599	410,201	107,398	7,764	1.50%	510,979	405,204	105,775	19,352	3.79%	
CITIZEN ASSISTANCE PROGRAMS	508,878	421,218	87,660	7,633	1.50%	562,325	461,087	101,238	10,461	1.86%	
DEVILS LAKE YOUTH ACTIVITIES ASSOCIATION	498,967	395,423	103,544	4,990	1%	474,089	375,614	98,475	14,549	3.07%	
MSU BEAVER BOOSTERS INC	458,159	376,124	82,035	4,582	1%	728,817	608,658	120,159	14,033	1.93%	
DICKINSON AERIE #2328 FRATERNAL ORDER OF EAGLES	453,715	367,321	86,394	4,537	1%	366,222	290,998	75,224	11,035	3.01%	
TEAMSTERS	449,208	374,884	74,324	4,492	1%	527,278	427,188	100,090	19,267	3.65%	
AMVETS POST NO 9	404,497	322,787	81,710	4,045	1%	481,436	373,246	108,190	17,634	3.66%	
THE ARC UPPER VALLEY INC	392,369	314,516	77,853	3,924	1%	318,297	256,490	61,807	5,917	1.86%	
BOYS & GIRLS CLUB OF THE RED RIVER VALLEY	373,214	295,688	77,526	3,732	1%	351,437	296,102	55,335	5,102	1.45%	
AMERICAN GOLD GYMNASTICS	365,703	304,515	61,188	3,657	1%	314,836	268,391	46,445	4,406	1.40%	
GRAFTON BLUELINE CLUB INC	346,917	257,024	89,893	3,469	1%	364,557	277,207	87,350	12,769	3.50%	
FRANK S HENRY POST NO 2764 OF THE VFW OF THE US	344,855	255,282	89,573	3,449	1%	370,903	266,079	104,824	13,064	3.52%	
VALLEY CITY AERIE #2192 FRATERNAL ORDER OF EAGLES I	337,294	281,050	56,244	3,373	1%	363,990	278,242	85,748	14,289	3.93%	
NATIONAL MULTIPLE SCLEROSIS SOCIETY-NORTH CENTRAL S	330,654	257,076	73,578	3,307	1%	290,218	225,766	64,452	6,823	2.35%	
NORTH DAKOTA BUFFALO FOUNDATION INC	330,111	254,533	75,578	3,301	1%	273,663	215,403	58,260	8,561	3.13%	
DICKINSON CHARITIES A NONPROFIT CORPORATION	316,748	244,106	72,642	3,167	1%	426,928	269,989	156,939	11,957	2.80%	
ARTHUR W JONES POST NO 7564 VFW OF THE UNITED STATE	305,408	236,190	69,218	3,054	1%	349,897	274,412	75,485	11,893	3.40%	
VICTOR B WALLIN POST NO 12 THE AMERICAN LEGION	299,230	232,154	67,076	2,992	1%	275,826	210,621	65,205	10,466	3.79%	
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN	295,260	238,351	56,909	2,953	1%	309,937	251,094	58,843	9,506	3.07%	
HAZEN WINTER SPORTS ASSOCIATION INC	288,554	227,507	61,047	2,886	1%	351,914	278,434	73,480	11,941	3.39%	
WATFORD CITY AERIE NUMBER 3543 FRATERNAL ORDER OF E	284,983	228,903	56,080	2,850	1%	120,746	100,778	19,968	4,322	3.58%	
LANGDON F O E AERIE 3454 INC	283,293	232,301	50,992	2,833	1%	230,232	189,497	40,735	8,308	3.61%	
SPECIAL OLYMPICS NORTH DAKOTA	279,121	238,410	40,711	2,791	1%	231,192	195,240	35,952	3,996	1.73%	
VFW CLUB OF FARGO	252,065	200,115	51,950	2,521	1%	196,784	155,839	40,945	7,429	3.78%	
WELLS AERIE NO 3080 FRATERNAL ORDER OF EAGLES	250,640	197,683	52,957	2,506	1%	227,767	178,002	49,765	8,784	3.86%	
GRAFTON CURLERS INC	248,338	203,566	44,772	2,483	1%	247,888	196,596	51,292	4,946	2.00%	
AMERICAN LEGION POST #42	242,319	191,698	50,621	2,423	1%	49,559	38,141	11,418	1,935	3.90%	
HOPE FIRE DEPARTMENT INC	241,602	193,538	48,064	2,416	1%	153,130	118,705	34,425	5,935	3.88%	
AMERICAN LEGION POST #29	238,380	185,903	52,477	2,384	1%	112,354	85,583	26,771	4,382	3.90%	
DEVILS LAKE RURAL FIRE DEPARTMENT INC	236,302	181,566	54,736	2,363	1%	230,708	181,714	48,994	7,682	3.33%	
MANDAN LODGE NO 425 LOYAL ORDER OF MOOSE INCORPORAT	227,153	180,752	46,401	2,272	1%	192,130	152,120	40,010	7,150	3.72%	



Comparison of Tax on Gross Proceeds

Quarter ended December 2011

Quarter ended December 2010

Name	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Gaming Tax	Tax Rate Paid	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Total ND Tax Paid	% of Gross per ND tax	Adjusted Tax Due to Increased Quarterly Wagers
NORTH DAKOTA ASSOCIATION FOR THE DISABLED INC	\$5,684,749	\$4,663,675	\$1,021,074	\$142,119	2.50%	\$5,243,432	\$4,319,374	\$924,058	\$218,902	4.17%	
PRAIRIE PUBLIC BROADCASTING INC	3,779,151	3,086,201	692,950	94,479	2.50%	4,097,310	3,350,968	746,342	151,571	3.70%	
PLAINS ART MUSEUM	2,712,523	2,206,985	505,538	67,813	2.50%	2,496,048	2,024,323	471,725	87,303	3.50%	
MINOT HOCKEY BOOSTERS INC	2,691,267	2,168,145	523,122	67,282	2.50%	1,782,043	1,382,055	399,988	53,768	3.02%	
MINOT JUNIOR GOLF ASSOCIATION INC	2,600,551	2,086,684	513,867	65,014	2.50%	12 1,997,117	1,623,005	374,112	53,140	2.66%	
DEVELOPMENT HOMES INC	2,399,297	2,031,625	367,672	59,982	2.50%	2,182,423	1,847,643	334,780	55,760	2.55%	
BISMARCK-MANDAN CONVENTION & VISITORS BUREAU INC	2,015,822	1,638,488	377,334	50,396	2.50%	1,459,351	1,184,549	274,802	39,659	2.72%	
GRAND FORKS BLUE LINE CLUB INC	1,820,455	1,481,641	338,814	45,511	2.50%	1,631,212	1,309,341	321,871	48,874	3.00%	
SHARE HOUSE INC	1,810,723	1,480,182	330,541	45,268	2.50%	1,451,373	1,154,403	296,970	33,235	2.29%	3,802
WILLISTON STATE COLLEGE FOUNDATION	1,807,224	1,507,857	299,367	45,181	2.50%	1,370,660	1,118,947	251,713	31,116	2.27%	4,157
DICKINSON YOUTH ACTIVITIES INC	1,766,572	1,420,522	346,050	44,164	2.50%	1,329,094	1,058,943	270,151	35,486	2.66%	
AMERICAN FOUNDATION FOR WILDLIFE	1,709,629	1,371,361	338,268	42,741	2.50%	1,518,867	1,207,808	311,059	49,984	3.29%	
WEST FARGO HOCKEY ASSOCIATION INC	1,485,805	1,272,660	213,145	29,716	2%	1,356,228	1,166,132	190,096	36,273	2.67%	
WILLISTON CONVENTION AND VISITORS BUREAU INC	1,454,842	1,154,916	299,926	29,097	2%	1,149,149	921,927	227,222	29,524	2.57%	
FORT ABRAHAM LINCOLN FOUNDATION	1,389,911	1,092,073	297,838	27,798	2%	1,283,617	1,028,737	254,880	30,904	2.41%	
THE TEAM MAKERS CLUB INC	1,297,090	1,013,419	283,671	25,942	2%	982,397	813,996	168,401	14,654	1.49%	6,615
L I S T E N INC	1,262,262	1,019,321	242,941	25,245	2%	9 1,112,655	924,376	188,279	23,343	2.13%	
JAMESTOWN COUNCIL KNIGHTS OF COLUMBUS NO 1883	1,197,007	939,520	257,487	23,940	2%	1,146,665	876,901	269,764	38,300	3.34%	
WILLISTON LODGE NO 239 LOYAL ORDER OF MOOSE	1,171,430	969,182	202,248	23,429	2%	933,170	767,950	165,220	33,959	3.64%	
PROGRESS ENTERPRISES INC	1,157,690	973,057	184,633	23,154	2%	858,093	666,629	191,464	23,528	2.74%	
NORTHERN PRAIRIE PERFORMING ARTS	1,080,141	891,071	189,070	21,603	2%	946,823	766,801	180,022	15,227	1.61%	4,213
CYSTIC FIBROSIS ASSOCIATION OF NORTH DAKOTA	965,172	770,264	194,908	14,478	1.50%	941,523	757,808	183,715	26,253	2.79%	
VETERANS CLUB	964,067	749,453	214,614	14,461	1.50%	726,080	562,327	163,753	25,730	3.54%	
RED RIVER HUMAN SERVICES FOUNDATION	923,253	766,603	156,650	13,849	1.50%	849,143	693,353	155,790	13,136	1.55%	
MANDAN HOCKEY CLUB INC	776,125	620,856	155,269	11,642	1.50%	9 647,329	504,024	143,305	19,204	2.97%	
NODAK SPORTSMEN'S CLUB	669,548	511,403	158,145	10,043	1.50%	604,184	463,077	141,107	22,897	3.79%	
DICKINSON AERIE #2328 FRATERNAL ORDER OF EAGLES	605,822	483,398	122,424	9,087	1.50%	413,774	313,929	99,845	12,777	3.09%	
BROTHERHOOD OF ST ANTHONY	577,538	461,010	116,528	8,663	1.50%	478,636	382,942	95,694	17,957	3.75%	
CITIZEN ASSISTANCE PROGRAMS	560,364	470,693	89,671	8,405	1.50%	571,828	485,021	86,807	10,443	1.83%	
DEVILS LAKE YOUTH ACTIVITIES ASSOCIATION	520,475	409,631	110,844	7,807	1.50%	497,071	407,473	89,598	14,842	2.99%	
MSU BEAVER BOOSTERS INC	484,069	386,488	97,581	4,841	1%	653,742	525,717	128,025	13,941	2.13%	
MINOT STATE UNIVERSITY- ALUMNI ASSOCIATION INC	460,798	370,190	90,608	4,608	1%	375,496	295,155	80,341	7,448	1.98%	
VALLEY CITY AERIE #2192 FRATERNAL ORDER OF EAGLES I	459,208	359,807	99,401	4,592	1%	315,129	244,267	70,862	12,233	3.88%	
TEAMSTERS	449,862	360,321	89,541	4,499	1%	500,393	409,579	90,814	17,934	3.58%	
ARTHUR W JONES POST NO 7564 VFW OF THE UNITED STATE	439,528	336,865	102,663	4,395	1%	448,442	353,700	94,742	14,859	3.31%	
BOYS & GIRLS CLUB OF THE RED RIVER VALLEY	417,391	344,596	72,795	4,174	1%	383,492	327,920	55,572	5,453	1.42%	
AMERICAN GOLD GYMNASICS	409,427	339,301	70,126	4,094	1%	250 311,679	276,248	35,431	3,810	1.22%	
DICKINSON CHARITIES A NONPROFIT CORPORATION	408,457	321,632	86,825	4,085	1%	366,674	284,221	82,453	8,753	2.39%	
THE ARC UPPER VALLEY INC	392,383	324,879	67,504	3,924	1%	323,161	272,345	50,816	5,226	1.62%	
AMVETS POST NO 9	387,845	305,060	82,785	3,878	1%	422,501	336,058	86,443	14,413	3.41%	
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN	378,992	317,477	61,515	3,790	1%	438,210	352,270	85,940	14,077	3.21%	
HAZEN WINTER SPORTS ASSOCIATION INC	378,133	292,393	85,740	3,781	1%	313,964	243,518	70,446	11,095	3.53%	
GRAFTON BLUELINE CLUB INC	370,031	296,461	73,570	3,700	1%	360,203	283,528	76,675	11,874	3.30%	
HOPE FIRE DEPARTMENT INC	338,476	262,606	75,870	3,385	1%	259,529	201,291	58,238	10,054	3.87%	
NORTH DAKOTA BUFFALO FOUNDATION INC	331,109	261,424	69,685	3,311	1%	335,522	261,818	73,704	10,388	3.10%	
DEVILS LAKE RURAL FIRE DEPARTMENT INC	314,259	235,459	78,800	3,143	1%	258,907	186,062	72,845	7,840	3.03%	
AMERICAN LEGION POST #29	311,127	245,645	65,482	3,111	1%	164,643	125,442	39,201	6,290	3.82%	
FRANK S HENRY POST NO 2764 OF THE VFW OF THE US	309,237	251,060	58,177	3,092	1%	324,552	258,929	65,623	11,145	3.43%	
LANGDON F O E AERIE 3454 INC	307,622	249,785	57,837	3,076	1%	279,796	229,785	50,011	9,889	3.53%	
VELVA VOLUNTEER FIRE DEPT	300,024	232,795	67,229	3,000	1%	191,760	149,971	41,789	7,349	3.83%	
VFW CLUB OF FARGO	287,385	226,679	60,706	2,874	1%	220,951	174,679	46,272	8,329	3.77%	
GRAFTON CURLERS INC	266,921	217,870	49,051	2,669	1%	302,701	227,144	75,557	6,601	2.18%	
MANDAN LODGE NO 425 LOYAL ORDER OF MOOSE INCORPORAT	262,014	203,192	58,822	2,620	1%	138,357	110,076	28,281	5,072	3.67%	
SPECIAL OLYMPICS NORTH DAKOTA	261,765	213,217	48,548	2,618	1%	217,602	192,399	25,203	3,563	1.64%	
WELLS AERIE NO 3080 FRATERNAL ORDER OF EAGLES	259,703	204,013	55,690	2,597	1%	229,096	178,689	50,407	8,853	3.86%	
WATFORD CITY AERIE NUMBER 3543 FRATERNAL ORDER OF E	254,154	199,822	54,332	2,542	1%	192,763	161,270	31,493	6,715	3.48%	

**Comparison of Tax on Gross Proceeds**

Name	Quarter ended March 2012					Quarter ended March 2011					
	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Gaming Tax	Tax Rate Paid	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Total ND Tax Paid	% of Gross per ND Tax	Adjusted Tax Due to Increased Quarterly Wagers
NORTH DAKOTA ASSOCIATION FOR THE DISABLED INC	\$6,389,352	\$5,254,370	\$1,134,982	\$159,734	2.50%	\$5,729,862	\$4,623,938	\$1,105,924	\$263,788	4.60%	
PRAIRIE PUBLIC BROADCASTING INC	3,756,062	3,054,975	701,087	93,902	2.50%	4,199,054	3,417,375	781,679	160,784	3.83%	
MINOT JUNIOR GOLF ASSOCIATION INC	3,110,804	2,536,615	574,189	77,770	2.50%	2,342,252	1,884,901	457,351	66,436	2.84%	
PLAINS ART MUSEUM	3,103,484	2,469,052	634,432	77,587	2.50%	2,771,376	2,242,057	529,319	99,065	3.57%	
DEVELOPMENT HOMES INC	2,701,401	2,273,019	428,382	67,535	2.50%	2,600,812	2,169,430	431,382	76,483	2.94%	
MINOT HOCKEY BOOSTERS INC	2,668,833	2,135,564	533,269	66,721	2.50%	1,911,336	1,536,177	375,159	52,359	2.74%	
BISMARCK-MANDAN CONVENTION & VISITORS BUREAU INC	2,174,749	1,803,655	371,094	54,369	2.50%	1,653,231	1,349,969	303,262	45,921	2.78%	
DICKINSON YOUTH ACTIVITIES INC	2,002,196	1,595,955	406,241	50,055	2.50%	1,448,564	1,147,901	300,663	41,086	2.84%	
WILLISTON STATE COLLEGE FOUNDATION	1,984,243	1,576,010	408,233	49,606	2.50%	1,440,687	1,127,732	312,955	36,432	2.53%	
GRAND FORKS BLUE LINE CLUB INC	1,926,590	1,552,129	374,461	48,165	2.50%	1,732,717	1,347,393	385,324	57,169	3.30%	
SHARE HOUSE INC	1,895,356	1,556,837	338,519	47,384	2.50%	1,670,232	1,356,428	313,804	39,069	2.34%	3,033
AMERICAN FOUNDATION FOR WILDLIFE	1,768,276	1,417,635	350,641	44,207	2.50%	1,534,512	1,216,192	318,320	51,581	3.36%	
WILLISTON CONVENTION AND VISITORS BUREAU INC	1,683,808	1,390,249	293,559	42,095	2.50%	1,257,059	1,012,048	245,011	34,161	2.72%	
JOHN ABRAHAM LINCOLN FOUNDATION	1,583,625	1,276,436	307,189	39,591	2.50%	1,401,282	1,123,710	277,572	35,319	2.52%	
WILDT FARGO HOCKEY ASSOCIATION INC	1,570,667	1,247,517	323,150	39,267	2.50%	1,506,793	1,215,766	291,027	45,367	3.01%	
L I S T E N INC	1,379,278	1,089,655	289,623	27,586	2.00%	1,078,234	871,663	206,571	23,520	2.18%	
WILLISTON LODGE NO 239 LOYAL ORDER OF MOOSE	1,379,217	1,136,671	242,546	27,584	2.00%	1,079,574	891,508	188,066	39,150	3.63%	
JAMESTOWN COUNCIL KNIGHTS OF COLUMBUS NO 1883	1,359,830	1,051,020	308,810	27,197	2.00%	1,226,008	946,832	279,176	39,892	3.25%	
PROGRESS ENTERPRISES INC	1,258,227	1,000,114	258,113	25,165	2.00%	969,586	783,630	185,956	24,694	2.55%	
THE TEAM MAKERS CLUB INC	1,248,726	1,040,701	208,025	24,975	2.00%	1,060,221	928,270	131,951	13,102	1.24%	9,491
YOUTH FINANCIAL ASSOCIATION OF NORTH DAKOTA	1,108,315	887,169	221,146	22,166	2.00%	964,764	763,234	201,530	27,709	2.87%	
NORTHERN PRAIRIE PERFORMING ARTS	1,105,115	883,607	221,508	22,102	2.00%	1,014,341	828,527	185,814	16,111	1.59%	4,531
RED RIVER HUMAN SERVICES FOUNDATION	908,681	765,907	142,774	13,630	1.50%	893,599	729,320	164,279	14,892	1.67%	
VETERANS CLUB	905,265	714,780	190,485	13,579	1.50%	583,756	462,709	121,047	21,522	3.69%	
MANDAN HOCKEY CLUB INC	788,440	602,075	186,365	11,827	1.50%	622,060	489,662	132,398	16,888	2.71%	
DICKINSON AERIE #2328 FRATERNAL ORDER OF EAGLES	670,490	539,173	131,317	10,057	1.50%	490,306	395,271	95,035	13,448	2.74%	
NODAK SPORTSMEN'S CLUB	662,451	504,420	158,031	9,937	1.50%	621,457	482,322	139,135	23,277	3.75%	
DICKINSON CHARITIES A NONPROFIT CORPORATION	659,063	471,956	187,107	9,886	1.50%	429,969	285,247	144,722	12,504	2.91%	
AMERICAN GOLD GYMNASTICS	654,429	518,744	135,685	9,816	1.50%	347,313	283,120	64,193	5,425	1.56%	
DEVILS LAKE YOUTH ACTIVITIES ASSOCIATION	623,305	493,983	129,322	9,350	1.50%	546,071	440,214	105,857	16,801	3.08%	
BROTHERHOOD OF ST ANTHONY	522,217	415,873	106,344	7,833	1.50%	527,419	417,043	110,376	20,035	3.80%	
WILLIS AERIE NO 3080 FRATERNAL ORDER OF EAGLES	506,058	376,527	129,531	7,591	1.50%	415,220	307,676	107,544	11,091	2.67%	
CITIZEN ASSISTANCE PROGRAMS	484,426	409,610	74,816	4,844	1.00%	617,672	532,169	85,503	9,501	1.54%	
AMVETS POST NO 9	470,429	376,014	94,415	4,704	1.00%	405,203	317,493	87,710	14,227	3.51%	
BOYS & GIRLS CLUB OF THE RED RIVER VALLEY	468,903	383,608	85,295	4,689	1.00%	445,119	373,898	71,221	6,385	1.43%	
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN	459,289	367,983	91,306	4,593	1.00%	310,330	242,020	68,310	9,384	3.02%	
MSU BEAVER BOOSTERS INC	457,932	366,412	91,520	4,579	1.00%	723,095	609,775	113,320	14,397	1.99%	
TEAMSTERS	455,491	371,411	84,080	4,555	1.00%	570,866	466,408	104,458	20,524	3.60%	
ARTHUR W JONES POST NO 7564 VFW OF THE US INC	452,457	348,234	104,223	4,525	1.00%	423,185	331,061	92,124	14,267	3.37%	
GRAFTON BLUELINE CLUB INC	426,051	274,628	151,423	4,261	1.00%	442,250	286,470	155,780	16,413	3.71%	
VALLEY CITY AERIE #2192 FRATERNAL ORDER OF EAGLES I	423,844	343,627	80,217	4,238	1.00%	294,843	232,530	62,313	11,236	3.81%	
THE ARC UPPER VALLEY INC	417,271	329,477	87,794	4,173	1.00%	355,116	291,560	63,556	6,114	1.72%	
HAZEN WINTER SPORTS ASSOCIATION INC	413,352	327,967	85,385	4,134	1.00%	324,472	252,730	71,742	11,525	3.55%	
NORTH DAKOTA BUFFALO FOUNDATION INC	399,857	306,074	93,783	3,999	1.00%	408,985	319,292	89,693	12,241	2.99%	
AMERICAN LEGION POST #29	387,205	308,483	78,722	3,872	1.00%	227,687	173,941	53,746	8,864	3.89%	
VFW CLUB OF FARGO	359,113	283,462	75,651	3,591	1.00%	216,198	171,366	44,832	8,130	3.76%	
LANGDON F O E AERIE 3454 INC	348,421	287,302	61,119	3,484	1.00%	275,895	225,111	50,784	10,037	3.64%	
DEVILS LAKE RURAL FIRE DEPARTMENT INCORPORATED	342,367	268,661	73,706	3,424	1.00%	166,581	128,160	38,421	5,257	3.16%	
DEVILS LAKE VOLUNTEER FIRE DEPT	315,000	153,702	161,298	3,150	1.00%	315,000	158,083	156,917	7,846	2.49%	
FRANK 5 HENRY POST NO 2764 OF THE VFW OF THE US	308,243	251,278	56,965	3,082	1.00%	291,955	232,334	59,621	9,376	3.21%	
WATFORD CITY AERIE NUMBER 3543 FRATERNAL ORDER OF E	296,364	235,530	60,834	2,964	1.00%	233,229	195,942	37,287	8,264	3.54%	
MINOT STATE UNIVERSITY- ALUMNI ASSOCIATION INC	287,585	232,891	54,694	2,876	1.00%	556,307	442,587	113,720	9,584	1.72%	
THE HARWOOD POST #297 THE AMERICAN LEGION DEPTARMEN	279,689	219,280	60,409	2,797	1.00%	223,544	172,719	50,825	8,648	3.87%	
SPECIAL OLYMPICS NORTH DAKOTA	276,219	228,179	48,040	2,762	1.00%	208,703	168,250	40,453	4,122	1.98%	
VELVA VOLUNTEER FIRE DEPT	276,120	214,733	61,387	2,761	1.00%	231,177	177,921	53,256	8,654	3.74%	
GARRISON AREA IMPROVEMENT INC	273,990	210,527	63,463	2,740	1.00%	119,468	92,855	26,613	4,384	3.67%	
WAHPETON AERIE NO 2749 FRATERNAL ORDER OF EAGLES	269,761	170,191	99,570	2,698	1.00%	128,642	108,927	19,715	3,848	2.99%	



**Comparison of Tax on Gross Proceeds**

Quarter ended June 2012						Quarter ended June 2011					
Name	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Gaming Tax	Tax Rate Paid	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Total ND Tax Paid	% of Gross per ND Tax	Adjusted Tax Due to Increased Quarterly Wagers
NORTH DAKOTA ASSOCIATION FOR THE DISABLED INC	\$5,905,082	\$4,872,545	\$1,032,537	\$147,627	2.50%	\$5,323,901	\$4,397,056	\$926,845	\$222,498	4.18%	
PRAIRIE PUBLIC BROADCASTING INC	3,508,653	2,859,005	649,648	87,716	2.50%	4,128,276	3,335,530	792,746	164,676	3.99%	
PLAINS ART MUSEUM	2,952,004	2,391,281	560,723	73,800	2.50%	2,593,111	2,119,656	473,455	89,067	3.43%	
MINOT JUNIOR GOLF ASSOCIATION INC	2,863,577	2,296,642	566,935	71,589	2.50%	2,173,119	1,768,301	404,818	58,436	2.69%	
MINOT HOCKEY BOOSTERS INC	2,814,062	2,284,899	529,163	70,352	2.50%	13 2,153,196	1,724,842	428,354	60,969	2.83%	
DEVELOPMENT HOMES INC	2,357,425	2,017,305	340,120	58,936	2.50%	2,463,379	2,104,531	358,848	67,512	2.74%	
BISMARCK-MANDAN CONVENTION & VISITORS BUREAU INC	2,020,810	1,675,571	345,239	50,520	2.50%	1,497,245	1,216,452	280,793	39,855	2.66%	
DICKINSON YOUTH ACTIVITIES INC	1,926,597	1,570,766	355,831	48,165	2.50%	1,682,424	1,343,122	339,302	48,250	2.87%	
WILLISTON STATE COLLEGE FOUNDATION	1,832,951	1,536,077	296,874	45,824	2.50%	1,551,263	1,266,976	284,287	35,363	2.28%	4,033
GRAND FORKS BLUE LINE CLUB INC	1,815,942	1,458,139	357,803	45,399	2.50%	1,581,937	1,257,733	324,204	48,537	3.07%	
AMERICAN FOUNDATION FOR WILDLIFE	1,765,164	1,416,751	348,413	44,129	2.50%	1,618,855	1,278,344	340,511	54,864	3.39%	
SHARE HOUSE INC	1,698,736	1,402,578	296,158	42,468	2.50%	1,641,786	1,357,617	284,169	35,359	2.15%	5,945
WILLISTON CONVENTION AND VISITORS BUREAU INC	1,579,786	1,303,731	276,055	39,495	2.50%	1,340,284	1,087,526	252,758	37,147	2.77%	
FORT ABRAHAM LINCOLN FOUNDATION	1,349,102	1,102,382	246,720	26,982	2.00%	1,247,719	1,005,546	242,173	29,306	2.35%	
WEST FARGO HOCKEY ASSOCIATION INC	1,241,503	1,087,585	153,918	24,830	2.00%	1,445,716	1,240,515	205,201	38,524	2.66%	
L I S T E N INC	1,229,953	969,723	260,230	24,599	2.00%	1,023,787	839,406	184,381	22,282	2.18%	
JAMESTOWN COUNCIL KNIGHTS OF COLUMBUS NO 1883	1,210,492	955,818	254,674	24,210	2.00%	8 1,187,978	936,121	251,857	38,197	3.22%	
WILLISTON LODGE NO 239 LOYAL ORDER OF MOOSE	1,207,407	996,948	210,459	24,148	2.00%	1,209,109	997,803	211,306	43,898	3.63%	
THE TEAM MAKERS CLUB INC	1,174,890	977,334	197,556	23,498	2.00%	1,071,502	905,316	166,186	15,179	1.42%	6,815
PROGRESS ENTERPRISES INC	1,114,180	883,292	230,888	22,284	2.00%	984,761	782,223	202,538	25,134	2.55%	
CYSTIC FIBROSIS ASSOCIATION OF NORTH DAKOTA	1,026,444	808,585	217,859	20,529	2.00%	982,861	790,604	192,257	27,534	2.80%	
NORTHERN PRAIRIE PERFORMING ARTS	930,673	780,402	150,271	13,960	1.50%	973,367	800,386	172,981	15,282	1.57%	
MANDAN HOCKEY CLUB INC	916,384	715,322	201,062	13,746	1.50%	656,018	514,598	141,420	19,040	2.90%	
RED RIVER HUMAN SERVICES FOUNDATION	856,764	714,162	142,602	12,851	1.50%	956,815	801,632	155,183	15,022	1.57%	
VETERANS CLUB	797,090	637,690	159,400	11,956	1.50%	10 621,724	495,463	126,261	23,233	3.74%	
NODAK SPORTSMEN'S CLUB	727,405	549,405	178,000	10,911	1.50%	655,739	500,833	154,906	25,331	3.86%	
MSU BEAVER BOOSTERS INC	689,922	582,995	106,927	10,349	1.50%	612,195	499,728	112,467	12,786	2.09%	
DICKINSON CHARITIES A NONPROFIT CORPORATION	574,979	426,441	148,538	8,625	1.50%	406,992	275,722	131,270	11,583	2.85%	
AMERICAN GOLD GYMNASTICS	569,542	474,085	95,457	8,543	1.50%	350,805	277,310	73,495	5,695	1.62%	
DICKINSON AERIE #2328 FRATERNAL ORDER OF EAGLES	549,102	437,998	111,104	8,237	1.50%	477,745	354,375	123,370	15,159	3.17%	
BROTHERHOOD OF ST ANTHONY	528,266	417,778	110,488	7,924	1.50%	529,746	419,153	110,593	20,109	3.80%	
HAZEN WINTER SPORTS ASSOCIATION INC	489,033	385,864	103,169	4,890	1.00%	399,008	307,275	91,733	14,522	3.64%	
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN TEAMSTERS	469,785	364,870	104,915	4,698	1.00%	491,023	408,595	82,428	14,294	2.91%	
CITIZEN ASSISTANCE PROGRAMS	446,502	385,264	61,238	4,465	1.00%	621,720	537,356	84,364	10,945	1.76%	
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN TEAMSTERS	425,315	352,126	73,189	4,253	1.00%	302,300	239,185	63,115	9,097	3.01%	
AMERICAN LEGION POST #29	423,501	333,785	89,716	4,235	1.00%	542,798	445,804	96,994	19,518	3.60%	
VALLEY CITY AERIE #2192 FRATERNAL ORDER OF EAGLES I	404,937	327,849	77,088	4,049	1.00%	201,055	157,541	43,514	6,888	3.43%	
BOYS & GIRLS CLUB OF THE RED RIVER VALLEY	399,465	317,973	81,492	3,995	1.00%	272,556	214,992	57,564	10,388	3.81%	
HOPE FIRE DEPARTMENT INC	398,391	339,087	59,304	3,984	1.00%	413,145	336,996	76,149	6,703	1.62%	
THE ARC UPPER VALLEY INC	384,096	298,602	85,494	3,841	1.00%	336,330	262,121	74,209	12,533	3.73%	
ARTHUR W JONES POST NO 7564 VFW OF THE US INC	381,145	306,028	75,117	3,811	1.00%	251 421,417	354,189	67,228	6,830	1.62%	
NORTH DAKOTA BUFFALO FOUNDATION INC	377,190	299,679	77,511	3,772	1.00%	373,828	287,482	86,346	12,853	3.44%	
AMVETS POST NO 9	364,591	274,056	90,535	3,646	1.00%	370,960	270,338	100,622	12,955	3.49%	
VFW CLUB OF FARGO	358,591	286,157	72,434	3,586	1.00%	444,628	353,600	91,028	15,798	3.55%	
DEVILS LAKE RURAL FIRE DEPARTMENT INCORPORATED	334,076	265,694	68,382	3,341	1.00%	275,738	218,706	57,032	10,423	3.78%	
FRANK S HENRY POST NO 2764 OF THE VFW OF THE US	332,620	263,113	69,507	3,326	1.00%	158,597	119,782	38,815	5,308	3.35%	
GRAFTON BLUELINE CLUB INC	328,061	257,006	71,055	3,281	1.00%	295,026	227,111	67,915	10,312	3.50%	
LANGDON F O E AERIE 3454 INC	327,071	257,323	69,748	3,271	1.00%	390,727	300,394	90,333	13,762	3.52%	
MINOT STATE UNIVERSITY- ALUMNI ASSOCIATION INC	295,251	241,174	54,077	2,953	1.00%	279,745	227,942	51,803	10,145	3.63%	
MANDAN LODGE NO 425 LOYAL ORDER OF MOOSE INCORPORAT	282,023	222,205	59,818	2,820	1.00%	406,128	316,531	89,597	8,344	2.05%	
GARRISON AREA IMPROVEMENT INC	276,757	219,904	56,853	2,768	1.00%	180,825	142,771	38,054	6,746	3.73%	
VELVA VOLUNTEER FIRE DEPT	272,597	208,118	64,479	2,726	1.00%	152,596	116,660	35,936	5,873	3.85%	
RUGBY AERIE 3834 FRATERNAL ORDER OF EAGLES	269,363	209,274	60,089	2,694	1.00%	195,398	149,410	45,988	7,676	3.93%	
THE HARWOOD POST #297 THE AMERICAN LEGION DEPARTMEN	257,301	195,870	61,431	2,573	1.00%	238,548	173,330	65,218	9,744	4.08%	
	252,960	195,193	57,767	2,530	1.00%	208,483	163,105	45,378	7,935	3.81%	