

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.62: Payment of Table Game Progressive Payout Wagers; Supplemental Wagers Not Paid from
the Table Inventory

If a gaming licensee offers at its table games one or more progressive jackpots that increase in value as the game is played based upon a set rate of progression and the jackpot is awarded to a patron when a specific result or outcome is achieved, the system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include policies and protocols as provided by 205 CMR 143.02: *Progressive Gaming Devices*.

205 CMR 143.00: GAMING DEVICES AND ELECTRONIC GAMING EQUIPMENT

143.02: Progressive Gaming Devices

- (1) A gaming licensee and gaming device vendor shall comply with and the Commission adopts and incorporates by reference *Gaming Laboratories International, LLC Standard GLI-12: Progressive Gaming Devices in Casinos*, version 2.1, released September 6, 2011, subject to the following amendments:
- (a) Delete section 1.1.
 - (b) Delete section 1.2.
 - (c) Delete section 1.3.2.
 - (d) Delete section 1.4.
 - (e) Add the following after 2.4.2(a): “(b) No progressive meter(s) shall be turned back to a lesser amount unless:
 1. The amount indicated has been paid to a winning patron;
 2. The progressive jackpot amount won by the patron has been recorded in accordance with a gaming licensee’s system of internal controls;
 3. The change is necessitated by a slot machine or meter(s) malfunction, in which case for wide area progressive jackpots an explanation shall be entered on the Progressive Summary Report described in GLI-12 section 3.2.9(a) and the Commission shall be informed; and
 4. The patron has opted to risk the progressive award as permitted by the rules of the slot machine game or table game; or
 5. The jackpot has been removed or transferred in a manner consistent with Commission rules and 205 CMR 143.02(f).
 - (f) Delete the last sentence of section 2.5.9 and replace with: “Such access shall be detailed in the gaming licensee’s approved system of internal controls in accordance with 205 CMR 138.53 and 205 CMR 138.62 and shall, at a minimum, incorporate the following requirement. The external progressive controller and/or bank controller shall be in a location approved by the Commission in a compartment or cabinet which has two separate locking mechanisms. One locking mechanism shall be maintained and controlled by the security department and the second locking mechanism shall be maintained and controlled by the slot department. Whenever the progressive controller and/or bank controller has been accessed, written notification shall be provided to the Commission.” Alternative measures that achieve the same level of security concerning access to the progressive and/or bank controllers may be substituted for two separate locking mechanisms upon submission to and approval by the Commission.
 - (g) Delete in section 2.5.14 the words “local Internal Control procedures” and add the following: “following requirements: A gaming licensee may transfer a progressive jackpot amount on a stand-alone slot machine, stand-alone table game, or a local area progressive with a common progressive meter from the gaming area, provided the gaming licensee receives written approval from the IEB prior to the transfer, and the accrued amount minus the seed amount of the progressive jackpot is:
 1. Transferred in its entirety; and
 2. Transferred to one of the following:

- a. The progressive meter for a slot machine or table game with the same or similar probability of winning the progressive jackpot, the same or lower wager requirements to be eligible to win the progressive jackpot, and the same type of progressive jackpot (cash, annuity, annuity/cash option or a combination/alternate jackpot) as the slot machine or table game from which the jackpot is being transferred; or
 - b. The progressive meters of two or more slot machines or table games provided that each slot machine or table game to which the jackpot is transferred individually, satisfies the requirements of 205 CMR 143.02(1)(e)2.a. Further, notice of intent to transfer the progressive jackpot, which shall be subject to approval by the IEB, shall be conspicuously displayed on the front of each applicable slot machine or table game for at least ten days in advance of the transfer.”
- (h) Add the following after section 3.1.1: “Gaming licensees may operate multi-site progressive gaming devices, also known as wide area progressives (WAP). WAPs shall consist of networks of linked gaming devices within Massachusetts and/or between Massachusetts and other casinos licensed in other states of the United States. This section shall apply to WAPs used at both slot machines and table games.
1. Each WAP shall be operated and administered: By the participating gaming establishments in accordance with the terms of a written slot system agreement that has been executed by each participant and filed and approved by the Commission; or
 2. The person designated in a slot system agreement responsible for the operation and administration of a WAP shall be referred to as a slot system operator and shall be licensed under 205 CMR 143.00 as a gaming vendor primary.
 - a. More than one slot system operator may be involved in the operation and administration of WAP. A slot system operator may be involved in the operation and administration of more than one WAP.
 - b. An agreement between a slot system manufacturer and a casino licensee pursuant to which the slot system manufacturer agrees to sell, lease, or service, but not operate or administer WAP components, shall not be considered a slot system agreement. A separate agreement may be entered between the slot system manufacturer and each casino licensee participating in the WAP.
 3. Each slot system agreement shall specifically identify and describe the role, authority, and responsibilities of each participating casino and each slot system operator in the conduct of the WAP. The agreement shall comply with GLI-12 or specifically identify where it deviates from the GLI-12 standards. The agreement shall include the following:
 - a. A description of the WAP, including the process by which significant decisions that affect the operation of the game are approved and implemented by each casino or slot system operator;
 - b. If applicable, the casino or slot system operator responsible for establishing and serving as trustee of a trust for a WAP offering an annuity jackpot;
 - c. The casino or slot system operator initially responsible for the funding and payment of all jackpots, fees, and taxes associated with the operation of the WAP; and

- d. The casino or slot system operator responsible for generating, maintaining and filing all records and reports required by M.G.L. c. 23K and any applicable rules or regulations of the Commission.
- e. The method to ensure accurate accounting of all contributions;
- f. The method to ensure that each participating state's tax laws are adhered to; Said method to include a description for determining the *pro rata* share of a system payout for purposes of gross revenue deductibility and its method for determining the proportionate share of gaming taxes and fees owed by the operator to the casino. In calculating gross gaming revenue, a casino may deduct its *pro rata* share of a payout from a game played in a WAP system. The amount of the deduction must be determined based upon the written agreement among the licensed gaming establishments participating in the WAP system and the operator of the system. All cash prizes and the value of noncash prizes awarded during a contest or tournament conducted in conjunction with a WAP system are also deductible on a *pro rata* basis, to the extent of the compensation received for the right to participate in that contest or tournament. The deductions may be taken only by those participating licensed gaming establishments that held an active gaming license at any time during the month in which the payout was awarded.
- g. Procedures to address dispute resolution;
- h. Procedures to accept additional participants once the link is established in casinos of more than one state;
- i. Procedures to ensure the multistate progressive system operator is credentialed in all participating states;
- j. The method for withdrawal from the WAP, including the specific method in which progressive values are transferred when removing or replacing machines. At the minimum, said method should account for the transfer of jackpots, less the reset value, to other progressive slot machine jackpots of similar progressive wager and probability at the same facility within 30 days from the removal date. In the event that a similar progressive jackpot at the same facility is unavailable, other transfers shall be allowed. A Commission representative shall be notified in writing prior to a removal or transfer.
- k. Multistate progressive system parameter requirements including:
 - i. Maximum odds for obtaining the multistate jackpot;
 - ii. The base amount of the multistate jackpot award;
 - iii. The rest amount of the multistate jackpot award;
 - iv. The rate of increment of the multistate jackpot award;
 - v. The hidden rate, which means the increment rate for one or more reserve pools used to fund the next reset amount when applicable;
 - vi. The minimum wager required to qualify for the progressive jackpot; and
 - vii. Any other parameter as may be required in order to ensure the proper accounting and auditing of the multistate progressive system.
- l. Procedures for the independent reconciliation of the multistate jackpot amount when won.
- m. Each gaming licensee or slot system operator seeking approval to participate in a WAP shall confirm to the Commission that they have in place a system of

accounting and internal controls that satisfy the requirements of M.G.L. c. 23K and any applicable rules or regulations concerning the operation of slot machines and WAPs. The internal controls shall include a list of each employee serving in a slot system operator position title.

- n. Each WAP shall be controlled and operated from a computer monitoring room subject to inspection by the Commission. The computer monitoring room for a WAP shall:
 - i. Be under the sole possession and control of, and maintained and operated by, employees of the slot system operator designated in the slot system agreement for that slot system;
 - ii. Have continuous surveillance coverage of the operation of the slot system and its equipment in a manner approved by the Commission. Said surveillance coverage shall include the secure retention of recordings for a period of no less than 30 days or for such longer period if requested by the Commission if particular recordings are determined to hold evidentiary value;
 - iii. Have a Computer Monitoring Room Entry Log, which the Log shall be:
 - (i). Kept in the computer monitoring room;
 - (ii). Maintained in a book with bound numbered pages that cannot be readily removed or in an electronic format as approved by the Commission; and
 - (iii). Signed by each person whose presence is not expressly authorized and identified in the internal controls of the computer monitoring room slot system operator, with each Log entry containing, at a minimum, the following information:
 - The date and time entering the computer monitoring room;
 - The entering person's name, his or her department and employer and, if applicable, his or her employee license number;
 - The reason for entering the computer monitoring room;
 - The name of the person authorizing the person's entry into the computer monitoring room;
 - The date and time of exiting the computer monitoring room;
 - Be readily accessible to Commission personnel 24 hours a day;
 - Be housed in a facility approved by the Commission that is owned or leased by a slot system operator;
 - Be designed in a manner that assures that the multi-casino progressive slot system shall not be disrupted."
- (i) Add the following after "Initial laboratory testing" in section 3.1.2(a) and "set up are tested" in section 3.1.2(b): "in accordance with 205 CMR 144.04."
 - (j) From section 3.4.1, delete "the gaming regulator shall adopt procedures for" and replace it with "each player shall be entitled to."

205 CMR 146.00: GAMING EQUIPMENT

146.23 Chase the Flush Table; Physical Characteristics

- (1) Chase the Flush shall be played on a table having positions for six players on one side of the table and a place for the dealer on the opposite side. A true-to-scale rendering and a color photograph of the layout(s) shall be submitted to the Bureau for approval prior to utilizing the layout design.
- (2) The layout for a Chase the Flush table shall contain, at a minimum:
 - (a) The name or trade name of the gaming licensee;
 - (b) Four separate designated betting areas at each player position for the placement of ante, x-tra bonus, all in and same suit wagers, configured with the same suit area closest to the dealer, the all in wager area farthest from the dealer, the ante wager area arrayed between the same suit wager area and the all in wager area, and the x-tra bonus wager area to the right of and separated from the ante wager area by an “+” symbol;
 - (c) A separate designated area for the placement of the four community cards, which area shall be located in the center of the table between the table inventory container and the player betting areas;
 - (d) A separate designated area for the placement of the dealer’s three cards, which area shall be located between the table inventory container and the designated area for the community cards described in 205 CMR 146.23(2)(c);
 - (e) An inscription indicating that an ante wager shall push if the dealer has less than a 3-card nine high flush; and
 - (f) Unless the gaming licensee complies with 205 CMR 146.23(3) an inscription at each player position describing the following:
 1. The payout odds for same suit and x-tra bonus wagers;
 2. That an x-tra wager shall not be paid unless the player’s hand beats the dealer with four or more cards of the same suit. If the player wins with less than a four card flush then the x-tra Bonus bet pushes.; and
 3. The rules governing the required amount of an all in wager as a multiple of the player’s ante wager (three times the ante if made prior to the first two cards cards being exposed; two times the ante if made after the first two cards are dealt but prior to the final two community cards being dealt; or equal to the ante if made after all community cards are dealt but prior to the dealer’s cards being revealed).
- (3) If the information required by 205 CMR 146.23(2)(f) is not inscribed on the layout, a sign shall be posted at each Chase the Flush table that sets forth such information.
- (4) Each Chase the Flush table shall have a drop box and a tip box attached to it on the same side of the table as, but on opposite sides of, the dealer.

205 CMR 146.00: GAMING EQUIPMENT

146.58: Crazy 4 Poker Table; Physical Characteristics

- (1) Crazy 4 poker shall be played on a table having positions for no more than six players on one side of the table and a place for the dealer on the opposite side. A true-to-scale rendering and a color photograph of the layout(s) shall be submitted to the Bureau prior to utilizing the layout design.
- (2) The layout for a Crazy 4 poker table shall contain, at a minimum:
 - (a) The name or trade name of the gaming licensee;
 - (b) Separate designated betting areas at each betting position for the placement of the Ante, Play, Super Bonus and Queens Up Wagers for each player. The Super Bonus betting area must be located to the right of the Ante Wager betting area and be separated by an “=” symbol;
 - (c) If the licensee offers either the Four or Five-Card Progressive Payout Wager authorized under Section 7 of the Authorized Rules of the Game for Crazy 4 Poker, a separate area designated for the placement of the Progressive Payout Wager for each player;
 - (d) If a licensee offers the Five Card Hand Bonus Wager authorized under Section 7 of the Authorized Rules of the Game for Crazy 4 Poker, each betting position must contain an electronic wagering system for the placement of the Five Card Hand Bonus Wager;
 - (e) An inscription identifying the payout odds for all authorized wagers or a sign identifying the payout odds or amounts for all permissible wagers posted at each Crazy 4 Poker table;
 - (f) Inscriptions that advise patrons of the following:
 - (i) The best four-card hand plays.
 - (ii) The dealer qualifies with a king or better.
 - (iii) A player who has a pair of aces or better may place a Play Wager in an amount up to three times the player's Ante Wager.
 - (iv) The player's Super Bonus Wager shall be returned if the player beats or ties the dealer with a hand that is not a straight or better.
- (4) Each Crazy 4 poker table shall have a drop box and a tip box attached to it on the same side of the table as, but on opposite sides of the dealer.
- (5) If the gaming licensee offers either a Four or Five-Card Progressive Payout Wager in accordance with Section 7 of the Authorized Rules of the Game for Crazy 4 Poker, the Crazy 4 Poker table must have a progressive table game system, in accordance with 205 CMR 143.02 for the placement of Progressive Payout Wagers. If the gaming licensee is offering a Progressive Payout Wager on multiple linked tables or games in the same gaming establishment, the progressive table game system must comply with 205 CMR 143.02. The progressive table game system must include:
 - (a) A wagering device at each betting position that acknowledges or accepts the placement of the Progressive Payout Wager; and

(b) A device that controls or monitors the placement of Progressive Payout Wagers at the gaming table, including a mechanism, such as a lock-out button, that prevents the recognition of any Progressive Payout Wager that a player attempts to place after the dealer has announced “no more bets.”

(6) If the gaming licensee offers the Five Card Hand Bonus Wager authorized under Section 7 of the Authorized Rules of the Game for Crazy 4 Poker, the Crazy 4 Poker table must have a table game system, in accordance with 205 CMR 138.62 and an electronic wagering system in accordance 205 CMR 146.463. Each betting position must contain an electronic wagering system for the placement of the Five Card Hand Bonus Wager. The system must include a mechanism, such as a lockout button, that prevents the placement of any Five Card Hand Bonus Wagers that a player attempts to place after the dealer has begun dealing the cards. If the certificate holder is offering a Five Card Hand Bonus Wager on multiple linked tables or games in the same gaming establishment, the progressive table game must comply with 205 CMR 143.02.

205 CMR 146.00: GAMING EQUIPMENT

146.59: Criss-Cross Poker table physical characteristics.

- (1) Criss-Cross Poker shall be played at a table having betting positions for no more than six players on one side of the table and a place for the dealer on the opposite side of the table. A true-to-scale rendering and a color photograph of the layout(s) shall be submitted to the Bureau prior to utilizing the layout design.
- (2) The layout for a Criss-Cross Poker table shall contain, at a minimum:
 - (a) The name or trade name of the gaming licensee.
 - (b) Five separate betting areas for each player designated for the placement of the Ante Across and Ante Down Wagers and the Across, Down and Middle Bets.
 - (c) Five separate areas designated for the placement of the five community cards. The area for the community cards must form a cross with one box furthest from the table inventory container, three boxes in the center row and one box directly in front of the table inventory container.
 - (d) If the licensee offers the optional Five Card Bonus Wager, a separate area designated for the placement of the Five Card Bonus Wager for each player.
 - (e) Inscriptions that advise patrons of the payout odds or amounts for all permissible wagers offered by the licensee. If payout odds or amounts are not inscribed on the layout, a sign identifying the payout odds or amounts for all permissible wagers shall be posted at each Criss-Cross Poker table.
 - (f) If the licensee establishes a payout limit per player per round, inscriptions that advise patrons of the payout limit. If the limit is not inscribed on the layout, a sign identifying the payout limit shall be posted at each Criss-Cross Poker table.
 - (g) Each Criss-Cross Poker table must have a drop box and a tip box attached on the same side of the table as, but on opposite sides of, the dealer as approved by the on-site Bureau office. The Bureau may approve an alternative location for the tip box when a card shuffling device or other table game equipment prevents the placement of the drop box and tip box on the same side of the gaming table as, but on opposite sides of, the dealer.
- (3) Each Criss-Cross Poker table must have a discard rack securely attached to the top of the dealer's side of the table.

205 CMR 146.00: GAMING EQUIPMENT

146.63: Table Game Progressive wager equipment

- (1) To the extent not specifically provided for in this section or in 143.02: *Progressive Gaming Devices*, if a gaming licensee offers an approved progressive wager for any game authorized pursuant to 205 CMR 147: *Uniform Standards of Rules of the Games*, the table layout for such game shall have designated areas for the placement of the progressive wager and may include other equipment as approved by the Bureau including but not limited to:
 - (a) A separate acceptor device for the placement of a progressive wager, each of which shall have a light which shall illuminate upon placement and acceptance of a gaming chip;
 - (b) A method to ensure that only one progressive wager is made per person, per round of play;
 - (c) A sign describing the winning wagers and the payouts to be awarded on winning progressive wagers at a location on the table, or within a reasonable distance from the table such that a patron can easily read it;
 - (d) A table controller panel which shall be equipped with a “lock-out” button which, once activated by the dealer, will prevent any player’s gaming chips from being recognized in the acceptor device; and
 - (e) A mechanical, electrical, or electronic table inventory return device which shall permit all gaming chips deposited into the acceptor devices to be collected and immediately returned to a designated area within the table inventory container prior to the dealing of a hand. The table inventory return device shall be designated and constructed to contain any feature the IEB may require to maintain the security and integrity of the game. The procedures for the operation of all functions of the table inventory return device shall be submitted to the IEB.