



For Immediate Release  
January 21, 2025

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Press release: 25-003

## The Massachusetts Gaming Commission Releases December 2024 Casino and Sports Wagering Revenue

The Massachusetts Gaming Commission reported today that the month of November 2024 at Plainridge Park Casino (PPC), MGM Springfield (MGM) and Encore Boston Harbor (EBH) generated approximately **\$102.17 million** in Gross Gaming Revenue (GGR).


Additionally, approximately **\$57.51 million** in taxable sports wagering revenue (TSWR) was generated across the eight mobile/online sports wagering licensees and the three in-person licensees for the month of November.

### Gross Gaming Revenue (casino gaming)

PPC, a category 2 slots facility, is taxed on 49% of GGR. Of that total taxed amount, 82% is paid to Local Aid and 18% is allotted to the Race Horse Development Fund. MGM Springfield and Encore Boston Harbor, category 1 resort-casinos, are taxed on 25% of GGR; those monies are [allocated to several specific state funds](#) as determined by the gaming statute.

To date, the Commonwealth has collected approximately **\$1.960 billion** in total taxes and assessments from the casino operations of PPC, MGM and Encore since the respective openings of each gaming facility.

View comprehensive revenue reports for each gaming licensee [here](#).

 <b>DECEMBER 2024 REVENUE REPORT</b>					
<b>SPORTS WAGERING</b>					
	CURRENT & FUTURE WAGERS SETTLED	ACCRUAL WIN BY LICENSEE	REVENUE HOLD %	TAXABLE GAMING REVENUE	TAX COLLECTED
RETAIL LICENSEES (TAXED AT 15%)	\$11,520,627.98	\$74,946.32	0.65%	\$64,037.41	\$9,605.61
ONLINE LICENSEES (TAXED AT 20%)	\$776,820,367.78	\$59,343,880.41	7.64%	\$57,448,876.53	\$11,489,775.30
<b>TOTAL</b>	<b>\$788,340,995.76</b>	<b>\$59,418,826.73</b>	<b>7.58%</b>	<b>\$57,512,913.94</b>	<b>\$11,499,380.91</b>
<b>CASINO WAGERING</b>					
	TABLE GGR	SLOTS GGR	TABLE AND SLOTS GGR	TAX COLLECTED	
ENCORE BOSTON HARBOR (TAXED AT 25%)	\$28,295,078.64	\$36,595,624.63	\$64,890,703.27	\$16,222,675.82	
MGM SPRINGFIELD (TAXED AT 25%)	\$3,785,626.63	\$18,906,365.92	\$22,691,992.55	\$5,672,998.14	
PLAINRIDGE PARK CASINO (TAXED AT 49%)	N/A	\$14,584,624.56	\$14,584,624.56	\$7,146,466.03	
<b>TOTAL</b>	<b>\$32,080,705.27</b>	<b>\$70,086,615.11</b>	<b>\$102,167,320.38</b>	<b>\$29,042,139.99</b>	
<b>TOTAL COMBINED</b>	<b>TOTAL TAXABLE GAMING REVENUE</b>		<b>TOTAL TAXES COLLECTED</b>		
	<b>\$159,680,234.32</b>		<b>\$40,541,520.90</b>		



Massachusetts Gaming Commission

## Sports Wagering Revenue

EBH, MGM, and PPC are licensed as Category 1 Sports Wagering Operators, which allows them to operate a retail sportsbook at their respective property. Category 1 operators are taxed on 15% of TSWR.

Bally Bet, BetMGM, Caesars Sportsbook, DraftKings, ESPNBet, Fanatics Betting & Gaming, and FanDuel are licensed as Category 3 Sports Wagering Operators, which allows them to operate a mobile or online sportsbook. Category 3 Sports Wagering Operators are taxed on 20% of TWSR.

Betr and WynnBet had been licensed operators in the Commonwealth from February 2023 through early 2024, but neither renewed its license following the one-year temporary license period.

Of the total taxed amount for all operators, 45% is allotted to the General Fund, 17.5% to the Workforce Investment Trust Fund, 27.5% to the Gaming Local Aid Fund, 1% to the Youth Development and Achievement Fund, and 9% to the Public Health Trust Fund.

To date, the Commonwealth has collected approximately **\$222.45 million** in total taxes and assessments from the sports wagering operations of licensed operators since sports wagering began in person on January 31, 2023, and online on March 10, 2023.

When an operator's adjusted gross sports wagering receipts for a month is a negative number because the winnings paid to wagerers and excise taxes paid pursuant to federal law exceed the operator's total gross receipts from sports wagering, the Sports Wagering Law allows the operator to carry over the negative amount in tax liability to returns filed for subsequent months.

View comprehensive revenue reports for each sports wagering operator [here](#).






★★★★★ December 2024 Revenue Report

RETAIL LICENSEE	Current & Future Wagers Settled	Accrual Win by Licensee	Revenue Hold %	Taxable Gaming Revenue	Tax Collected (15% for Retail)
Encore Boston Harbor	\$6,094,476.00	\$0.00	0.00%	\$0.00	\$0.00
MGM Springfield	\$1,135,907.25	\$0.00	0.00%	\$0.00	\$0.00
Plainridge Park Casino	\$4,290,244.73	\$74,946.32	1.75%	\$64,037.41	\$9,605.61
<b>Total</b>	<b>\$11,520,627.98</b>	<b>\$74,946.32</b>	<b>0.65%</b>	<b>\$64,037.41</b>	<b>\$9,605.61</b>

★★★★★ December 2024 Revenue Report

ONLINE LICENSEE	Current & Future Wagers Settled	Accrual Win by Licensee	Revenue Hold %	Taxable Gaming Revenue	Tax Collected (20% for Online/Mobile)
Bally Bet	\$4,525,822.93	\$360,210.04	7.96%	\$348,895.48	\$69,779.10
BetMGM	\$65,050,987.88	\$4,204,915.83	6.46%	\$4,042,288.36	\$808,457.67
Caesars Sportsbook	\$24,446,186.81	\$1,061,799.82	4.34%	\$1,000,991.62	\$200,198.32
DraftKings	\$364,578,499.91	\$30,493,407.73	8.36%	\$29,607,532.62	\$5,921,506.52
ESPN Bet	\$29,797,959.98	\$1,223,256.21	4.11%	\$1,149,381.00	\$229,876.20
Fanatics	\$46,927,745.05	\$2,583,119.81	5.50%	\$2,469,305.49	\$493,861.10
FanDuel	\$241,493,165.22	\$19,417,170.97	8.04%	\$18,830,481.96	\$3,766,096.39
<b>Total</b>	<b>\$776,820,367.78</b>	<b>\$59,343,880.41</b>	<b>7.64%</b>	<b>\$57,448,876.53</b>	<b>\$11,489,775.30</b>

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