



Regulatory Oversight

TRIBAL GAMING

Governing Body: North Carolina has a compact with two federally-recognized Indian tribes, the Eastern Band of Cherokee Indians and the Catawba Indian Nation.

The Eastern Band of Cherokee operates two Class III tribal casinos in the state. The Catawba Indian Nation operates one Class III tribal casino.

The Tribal Gaming Commission for the Eastern Band of Cherokee Indians is responsible for the regulation of all gaming activities on Eastern Cherokee Lands, while the Tribal Gaming Commission for the Catawba Indian Nation is responsible for the regulation of all gaming activities on Catawba Nation land. The State of North Carolina is given limited regulatory scope over tribal gaming to ensure compliance with compact provisions.

The Compacts grant the tribes the authority to enter into a management contract for the operation and management of their respective casinos.

The Eastern Band of Cherokee Indians compact will remain in effect until August 12, 2045, at which time the compact will expire unless extended by the parties.

The compact with the Catawba Indian Nation is in effect until 2051 at which time the compact will expire unless extended by the parties.



Licensing

TRIBAL GAMING

Under the terms of the Eastern Band of Cherokee Indians Compact and the Catawba Indian Nation Compact, “all personnel employed by the tribe whose responsibilities include the operation or management of Class III games shall be licensed by the tribe.”



Taxation & Tribal Revenue Sharing

TRIBAL GAMING

Revenue Share: In exchange for the exclusive right to conduct live table games in a defined geographical area, the Eastern Band of Cherokee has agreed to provide revenue sharing payments to the state as follows:

North Carolina



Year	Percentage Of Gross Gaming Revenue GGR From Live Table Games
2012-2017	4% GGR
2017-2022	5%
2022-2027	6%
2027-2032	7%
2032-2045	8%

In exchange for the exclusive right to conduct live table games in a defined geographical area, the Catawba Indian Nation has agreed to provide revenue sharing payments to the state as follows:

Year	Percentage Of Gross Gaming Revenue GGR From Live Table Games
2021-2022	5% GGR
2022-2027	6%
2027-2032	7%
2032-2051	8%

State Use of Revenue: All monies received by the state under the revenue sharing agreement go to local school administrative units and charter schools within the state.

Tribal Use of Revenue: As required under IGRA, tribes must use tribal gaming funds:

1. To fund tribal government operations or programs;
2. To provide for the general welfare of the tribe and its members;
3. To promote tribal economic development;
4. To donate to charitable organizations; or
5. To help fund operations of local government agencies.

As required by the compact, the Eastern Band of Cherokee must allocate a percentage of gaming revenue to the Cherokee Preservation Foundation, whose purpose is to “protect, preserve and enhance the natural resources, environmental and aesthetic appearance of Cherokee tribal lands.”

The Eastern Band of Cherokee must fund the foundation in the amount of five million dollars per year for the first three years following final approval of the amended compact. After the first three years, the tribe must fund the foundation at five million dollars per year or at a percentage of net gaming revenue for the 2000 base year represented by five million dollars, whichever is greater. The tribe’s contribution to the foundation may not exceed 7.5 million dollars in any given year.

The Catawba Indian Nation must allocate a percentage of gaming revenue to the Catawba Indian Nation Foundation, whose purpose is to “enhance the long-term success of the casino and the development of the Catawba Indian Nation Lands.”



The Catawba Indian Nation must fund the foundation in the amount of one million dollars per year for the first three years following final approval of the compact. After the first three years, the tribe must fund the foundation at five million dollars per year or at a percentage equal to that percentage of net gaming revenue for the first full calendar year in which the tribe has operated Class III gaming represented by five million dollars, whichever is greater. The tribe's contribution to the foundation may not exceed 7.5 million dollars.

Promotional Credits' Effect on Revenue Sharing: Promotional credits do not affect revenue sharing in the state.

Withholding on Winnings: The state does not withhold a percentage of gambling winnings at tribal casinos. However, federal law may require tribal casinos to issue a W-2G form to persons and may withhold winnings if certain conditions are met. For more information [click here](#).



Responsible Gaming

TRIBAL GAMING

Statutory Funding Requirement: There are no statutory funding requirements in the tribal-state gaming compact or tribal gaming ordinance.

Self-exclusion: Under the compact, the Eastern Band of Cherokee is required to maintain its existing programs which address gambling addiction and promote responsible gaming. The tribe must provide similar programs at any new gaming facilities.

Harrah's Cherokee Casino offers a "self-restriction" program, as well as a "self-exclusion" program. The self-restriction program allows a person to request not to receive direct marketing by Caesars-owned, managed, or operated properties, as well as be denied credit and check cashing privileges. The self-exclusion program allows a guest to request to have all privileges, including play privileges denied at all Caesars-owned, managed, or operated properties.

Complimentary Alcoholic Drinks: Complimentary alcoholic drinks are not offered at tribal casinos in North Carolina.

Advertising Restrictions: The compacts prohibit all forms of advertising targeting or enticing underage gambling.

On-Premise Display Requirement: Under the compacts, the tribes are required to post responsible gaming signage and gambling helpline phone numbers.

Prevention of Underage Gambling: Individuals must be 21 years of age to purchase a gaming ticket or participate in any Class III game.

Operation on Holidays: Tribal casinos in the state may operate 24 hours a day, seven days a week, including on holidays.



Other Regulations

TRIBAL GAMING

Testing Requirements: Under the compact, all video games must be tested and approved or certified by the Certification Commission and a gaming test laboratory. The Certification Commission is an independent body established under the tribal-state compact to certify and approve video games as meeting the requirements and standards for games involving the use of skill or dexterity.

AML requirements: Under federal U.S. law, commercial casino operators, tribal gaming operators and card clubs are required to comply with various statutes in order to prevent money laundering activities and other financial crimes, including terrorism.

Shipping Requirements: Under federal U.S. law, all gambling devices and all packages containing gambling devices, when shipped or transported, must be plainly and clearly labeled and marked so that the name and address of the shipper and the consignee and the contents of the package may be readily ascertained on an inspection of the package.

Restrictions on Political Contributions: There are no compact restrictions on political contributions from parties with gaming interests. Under federal law, tribes are considered “persons” and are subject to regulation by the Federal Election Commission when making federal contributions.

Credit: The tribal-state gaming compact allows the tribe to “extend credit to gaming customers in the amount of \$1,000 or greater if the tribe adopts and maintains internal control procedures.”

Smoking Bans: While there are no state laws prohibiting smoking in the state's casinos, the casinos operated by the Catawba Indian Nation and the Eastern Band of Cherokee are smoke-free facilities.

Cashless Gaming & Alternative Payments: Cashless gaming is not currently offered in North Carolina's tribal casinos.



Sports Betting

Authorized Operators: The Eastern Band of Cherokee Indians and the Catawba Indian Nation are both authorized to offer sports wagering as a form of Class III wagering.

In addition, the state's professional sports teams, NASCAR, the PGA, and owners of in-state motorsports and golf facilities that hold professional races and tournaments are eligible to apply for operators licenses for the right to offer sports betting.

Mobile Sports Betting: Mobile sports betting operators must enter into a written designation agreement with a licensed operator and obtain a service provider license to offer mobile sports betting. The fee for a service provider license is \$50,000.

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Taxes and Fees: Interactive sports wagering operators must pay an 18% tax on gross wagering revenue.

The license fee for an operator license is \$1m and is valid for 5 years.

The license fee for a service provider is \$50,000 and is valid for 5 years

Amateur Restrictions: Betting on youth sports is prohibited.

Tax on Promotional Credits: Operators are allowed to deduct winnings from promotional credits from the taxable gross wagering revenue.

Age Restrictions: A person must be at least 21 years old to participate in sports-betting.