



Regulatory Oversight

COMMERCIAL GAMING

Governing Body: In Oklahoma, electronic amusement games, electronic bonanza-style bingo games and electronic instant bingo games can be played at racetracks. The [Oklahoma Horse Racing Commission](#) monitors them. Any Oklahoma racetrack seeking to operate casino-style games is required to apply for a license from the Oklahoma Horse Racing Commission. The commission consists of nine members appointed by the governor with the advice and consent of the Senate. [Okla. Stat. tit. 3A § 201. Section 202 and 203.1 of Title 3A of the Oklahoma Statutes](#) outline conflicts of interests for commissioners and prohibited activities while acting as a commissioner. The commission also appoints an executive director, who is in charge of enforcement.

TRIBAL GAMING

Governing Body: There are 35 compacted tribes in Oklahoma.

Tribes are responsible for oversight of tribal casinos. However, the compacts give Oklahoma's Office of State Finance some limited regulatory scope over tribal gaming to ensure compliance with compact provisions. This entity is also referred to as the State Compliance Agency (SCA) in the compacts.

The state has the authority to monitor the conduct of covered games to ensure that the covered games are conducted in compliance with the compact.

Oklahoma also has a model tribal gaming compact. The information outlined below is from the state model tribal gaming compact; actual compacts may vary slightly from tribe to tribe.



Licensing

COMMERCIAL GAMING

Operator: Any Oklahoma racetrack seeking to operate casino-style games is required to apply for a license from the Oklahoma Horse Racing Commission. All applications require a \$50,000 fee.

Racetracks in a county with a population over 600,000 may operate up to 750 player terminals. Racetracks in a county with a population under 400,000 may operate up to 250 player terminals.

Supplier License: There are three major types of supplier licenses in Oklahoma: manufacturer, distributor and a manufacturer/distributor license. The manufacturer and manufacturer/distributor licenses cost \$15,000 annually, while the distributor license costs \$7,500 per year.

TRIBAL GAMING

Operators: Tribal gaming facilities were required to pay \$50,000 as a start-up assessment, deposited to the State Compliance Agency upon the compact taking effect. Thereafter, tribes must pay \$35,000 annually to the state for oversight costs.



Providers of Class III Gaming Equipment or Supplies: Gaming vendors must be licensed by individual tribes/nations.



Taxation & Tribal Revenue Sharing

COMMERCIAL GAMING

Gaming Tax Rate: Taxation on electronic games in Oklahoma is graduated:

Graduated Wagering Tax	Amount to State	Amount to Horse Racing	Retained by Operator
\$0 to \$10m	10%	25% or 30%	60% or 65%
\$10m to \$30m	10%	30%	60%
\$30m to \$40m	15%	30%	55%
\$40m to \$50m	20%	25%	55%
\$50m to \$70m	25%	22.50%	52.50%
Over \$70m	30%	20%	50%

Tax Allocation: Of the funds distributed to the state, 12 percent goes to the General Revenue Fund and 88 percent goes to the Education Reform Revolving Fund.

Promotional Credits: In Oklahoma, promotional credits are taxed as normal revenue.

Withholding Tax on Gambling Winnings: Casino winnings are taxed as supplementary wages under state tax law.

TRIBAL GAMING

Revenue Share: In Oklahoma, tribes share revenues with the state in the following manner:

Adjusted Gross Revenues	Percentage To State
Less than \$10M	4%
\$10M to \$20M	5%
Greater than \$20M	6%

Additionally, tribes share 10 percent of monthly net win from non-house-banked card games.



State Use of Revenue: Under [Section 3A-280 of the Oklahoma Code](#), 12 percent of revenue to the state from tribal gaming must go to the General Revenue Fund and 88 percent of revenue to the state from tribal gaming must go to the Education Reform Revolving Fund.

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.

Promotional Credits' Effect on Revenue Sharing: In Oklahoma, promotional credits are taxed as normal revenue.

Withholding on Winnings: The state does not withhold percentages of gambling winnings for state purposes. 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

COMMERCIAL GAMING

Statutory Funding Requirement: Oklahoma does not have a statutorily mandated funding requirement for responsible gambling.

Self-exclusion: Oklahoma does not have a statutorily mandated self-exclusion program.

Alcohol Use: Operators do not offer complimentary alcoholic beverages to those playing electronic games at racetracks.

Advertising Restrictions: There are no statutorily mandated advertising requirements.

On-Premise Display Requirement: Operators must alert players of local and statewide resources available to compulsive gamblers and their families.

Restrictions on Minors on the Gambling Premises: There are no restrictions on minors being on the premises of racetracks.

TRIBAL GAMING

Statutory Funding Requirement: As required under [Section 3A-280 of the Oklahoma Revised Statutes](#), the first \$20,833.33 shared by each tribe annually shall go to the Department of Mental Health and Substances Abuse Services.



Self-exclusion: The compacts require tribal gaming facilities to allow persons who believe they are playing games on a compulsive basis to place their name on an exclusion list. Covered game employees must receive training on identifying players who have gambling problems. In addition, Oklahoma tribes that have entered into a compact with the state are mandated to establish rules and regulations for barring individuals that could compromise the integrity of tribal gaming operations.

Complimentary Alcoholic Drinks: Tribal gaming facilities must comply with state liquor laws. Alcohol is not given away on a complimentary level.

Advertising Restrictions: The compacts do not set advertising restrictions.

On-Premise Display Requirement: Signs and other materials shall be readily available to direct compulsive players to agencies where they may receive counseling.

Prevention of Underage Gambling: A person must be at least 18 years old to gamble in a tribal casino; however, the exact minimum age is determined individually by the tribal-state compact and is set at no more than 21 years of age.

Operation on Holidays: Tribes may operate gaming facilities on holidays.



Other Regulations

COMMERCIAL GAMING

Testing Requirements: Prior to granting approval to independent testing laboratories, the commission evaluates their standards and procedures to ensure they conform to the State-Tribal Gaming Act.

Independent testing laboratories must report their findings and conclusions to the licensee, the manufacturer, vendor and the Oklahoma Horse Racing Commission. Within 20 days of receiving a conclusive report and certification from an independent testing laboratory, the commission is required to approve or refuse any proposed electronic game or game component. After testing, certification and approval, licensees are prohibited from modifying any electronic games. This is to certify that the components conform to the standards contained in the State-Tribal Gaming Act. Electronic game components cannot be installed or placed in operation until a licensee submits a written certification from the manufacturer to the Oklahoma Horse Racing Commission.

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 financing.

Shipping Requirements: The OHRC must be notified prior to shipment of gaming devices into or out of the state.

Credit Offered to Patrons: Credit may not be offered to patrons. Operators must submit procedures that prohibit the offering of credit in the compulsive gambling assistance program.



Political Contributions: There are no restrictions on political contributions from parties with gaming interests.

Smoking Bans: Smoking may be offered at racinos.

Cashless Gaming & Alternative Payments: Cashless gaming is permitted. However, cryptocurrency is not currently accepted as a form of payment for gambling transactions.

TRIBAL GAMING

Testing Requirements: Electronic gaming machines must be certified by an independent testing laboratory and the Tribal Compliance Agency and must meet the standards set forth in the State-Tribal Gaming Act.

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: Under federal law, tribes are considered “persons” and are subject to regulation by the Federal Election Commission when making federal contributions.

Credit: Credit may not be extended to patrons at tribal casinos.

Smoking Bans: There are no smoking bans contained within the compacts.

Cashless Gaming & Alternative Payments: Cashless gaming is permitted. However, cryptocurrency is not currently accepted as a form of payment for gambling transactions.



Sports Betting

Oklahoma does not currently offer legal sports betting.