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The MICHIGAN GAMING Newsletter



CLASS III GAMES APPROVED FOR MACKINAW CITY CASINO

Odawa Casino's request for the approval of the Village to operate "Class III" gaming machines at its Mackinaw City location was recently approved by village officials. The casino noted the decision will allow it to improve the gaming experience for guests by bringing them the same types of slot machines available at the casino's Petoskey location.

According to the <u>Petoskey News</u>, draft minutes from the December 7 village council's meeting indicate that members voted 5-1 to approve, with one council member absent.

The Little Traverse Bay Band of Odawa Indians, which runs the facility, was successful in getting an amendment to its gaming compact with the state of Michigan in 2003 that permitted Class III gaming provided that the tribe obtained local approval. Previously, the local government had not given the approval for Class III games, and the tribe opened a Class II facility.

"We're always looking for ways to make playing at Odawa Casino as fun and exciting as possible for guests," said Eric McLester, general manager of Odawa Casino to the Petoskey News. "So we're delighted to be able to provide Vegas-style action with all new Class III machines in Mackinaw City. This truly brings the Odawa Casino experience to the tip of the mitt."

According to the Petoskey News article, the new machines will be installed in phases over the next few months with the first batch coming "very soon". In addition, Odawa Casino noted plans for a major expansion at the Mackinaw City site in summer 2018, to include a bar and grill along with an additional 100 new slot machines.

MICHIGAN GAMING CONTROL BOARD RELAUNCHES NEWLY DESIGNED WEBSITE

Per a <u>press release</u> dated December 20, 2017, the Michigan Gaming Control Board (MGCB) has launched an updated website. The simplified design emphasizes quick access to licensing forms the public uses.

Many visitors to the MGCB website need licensing forms. The refreshed home page includes direct links to forms for casinos, their employees, vendors and suppliers; millionaire party casinostyle charitable gaming and horse racing. A new filtering feature will help first-time visitors choose the right licensing forms for casino- or millionaire party-related business.

The home page also links visitors to other important programs such as problem gambling, patron disputes, suspicious activity reporting and employment opportunities.

The About MGCB page offers information about board activity, including the meeting schedule, minutes and orders. It also includes a section on agency staff and contact information for the public. Board meeting announcements and agendas will appear under Spotlight News on the home page.

According to Richard Kalm, MGCB Executive Director, "The objective is to get website visitors to the information they want more quickly."

Please visit the new website at: www.michigan.gov/mgcb.

IMPACT OF THE NEW FEDERAL TAX CUTS AND JOBS ACT OF 2017 ON CASINO CUSTOMERS

Today, President Trump signed the "Tax Cuts and Jobs Act of 2017" ("Act") into law. The largest impact of the new Act will be on the limited group of people who are professional gamblers. The Act will impact those who meet the IRS's narrow

definition of a "professional gambler" by capping their deductions for both wagering losses and expenses to the amount of their winnings. As an example, a professional gambler who has \$30,000 in winnings can deduct up to that amount in combined losses and expenses such as travel, meals and hotel stays. Prior to these recent changes, professional gamblers were allowed to separately deduct expenses incurred in carrying out wagering without regard to their wagering wins and losses. This provision will expire after 2025 unless Congress extends it.

For nonprofessional gamblers, i.e. the average casino customer, the Act preserved as allowable an itemized deduction for gambling losses (up to the amount won), but also made significant changes to the standardized deduction that will likely lead to fewer casino customers itemizing their deductions on their tax returns. Big picture, the Act lowered individual tax rates, while eliminating or reducing a number of deductions that were allowable in the past. At one point, in the Senate, there was an effort to eliminate the deduction for gambling losses. Thus, the preservation of the gambling loss deduction in the Act was a key victory for the casino industry. However, there will be far fewer taxpayers who choose to itemize their deductions under the Act gives the increase in the amount of the standard deduction that may be claimed (now \$12,000 for individual filers, \$18,000 for heads of household and \$24,000 for joint filers).

GLOBAL GAMING BUSINESS MAGAZINE ANNOUNCES 25 PEOPLE TO WATCH FOR 2018

This week *Global Gaming Business* Magazine revealed its annual "25 People to Watch" feature that runs in the January 2018 issue of the magazine. A tradition since the inception of GGB 16 years ago, the 25 People to Watch feature recognizes executives, regulators, public officials, elected representatives and academics who are poised to make a major impact on the gaming industry.

"The **25 People to Watch** feature is one of our most-read stories of the year," said GGB Publisher Roger Gros. "Over the years, the list of the people who have appeared on the list is a litany of the movers and shakers in the gaming industry over the last decade and more."

The **25 People to Watch** are chosen by the Editorial Advisory Board of GGB. This year's honorees include:

- Marco Benvenuti, Co-Founder and Chief Marketing & Strategy Officer, Duetto
- Andrew Burke, Senior Vice President, Products, AGS
- Andrew Cardno, CTO and Co-Founder, VizExplorer
- **Nick Casiello**, Chairman, Fox Rothschild Gaming Practice
- Anne Chen, Senior Vice President, Casino Operations, Marina Bay Sands
- Barry Cottle, CEO, Scientific Games Interactive
- Marcus Diaz, Director of Organizational Development, Casino del Sol Resort
- **Sally Gainsbury**, Deputy Director at Gambling Treatment & Research Clinic, University of Sydney
- Matt Harkness, GM, Hard Rock Atlantic City
- Ann Hoff, President and COO, Excalibur
- Anika Howard, Senior Director for Product Marketing for Mobile, PlaySpot, and North American Sportsbetting, IGT
- **Sean McBurney**, *General Manager*, *Caesars Palace*
- Bill Peters, General Manager, Chumash Casino Resort
- Jesse Robles, Editor, Pechanga.net
- Russell Sanna, Executive Director, NCRG

- Tony Santo, CEO, Gateway Casinos & Entertainment
- Tiffany Sides, Executive Director of Marketing Operations, Station Casinos
- Matt Sodl, President, Innovation Capital
- Kresimir Spajic, SVP Online Gaming, Hard Rock International
- Chris Stearns, Chairman, Washington State Gambling Commission
- Cassie Stratford, VP of Legal Affairs and Assistant General Counsel, Boyd Gaming
- Tara MacLean Sweeney, Assistant Secretary, Indian Affairs, Department of the Interior
- Simon Thomas, Chairman & CEO, Hippodrome Casino
- Adam Wiesberg, Assistant General Manager, El Cortez
- Jennifer Weissman, Senior Vice President and Chief Marketing Officer, Penn National Gaming