

### Interactive Fantasy Sports Registration Fees and Taxes

State	Registration/License Fee	Tax	Tax Base	Law and Passage
Colorado	Fewer than 7,500 players: no fee Over 7,500 players: fee yet to be determined	None	N/A	HB16-1404 6/10/2016
Indiana	\$50,000 one-time fee (may increase to \$75,000) \$5,000 annual renewal	None	N/A	SB 339 March 2016
Kansas	None	None	N/A	HB 2155 eff July 1, 2015
Maryland	None	None	N/A	HB07 2012
Massachusetts	None	None	N/A	H 4569 August 2016
Mississippi	\$5,000 every 3 years	8.0%	Net revenue based on resident %	HB 967 3/13/2017
Missouri	Lesser of \$10,000 or 10% of net revenue based on portion of MO players	11.5%	Net revenue based on resident %	H 1941 June 2016
New York	= .005 capped at \$50K	15.0%	Net revenue based on resident %	SB 8153 2016
Tennessee	Initial application fee \$300 still verifying the re-licensure schedule	6.0%	Net revenue based on resident %	Public Law Ch 978 eff July 1, 2016
Virginia	Initial application fee \$50,000	None	N/A	SB646 March 7, 2016
Arkansas	N/A	8.0%	Net revenue based on resident %	Act 1075 4/10/2017

Prepared by JFO/st from multiple sources