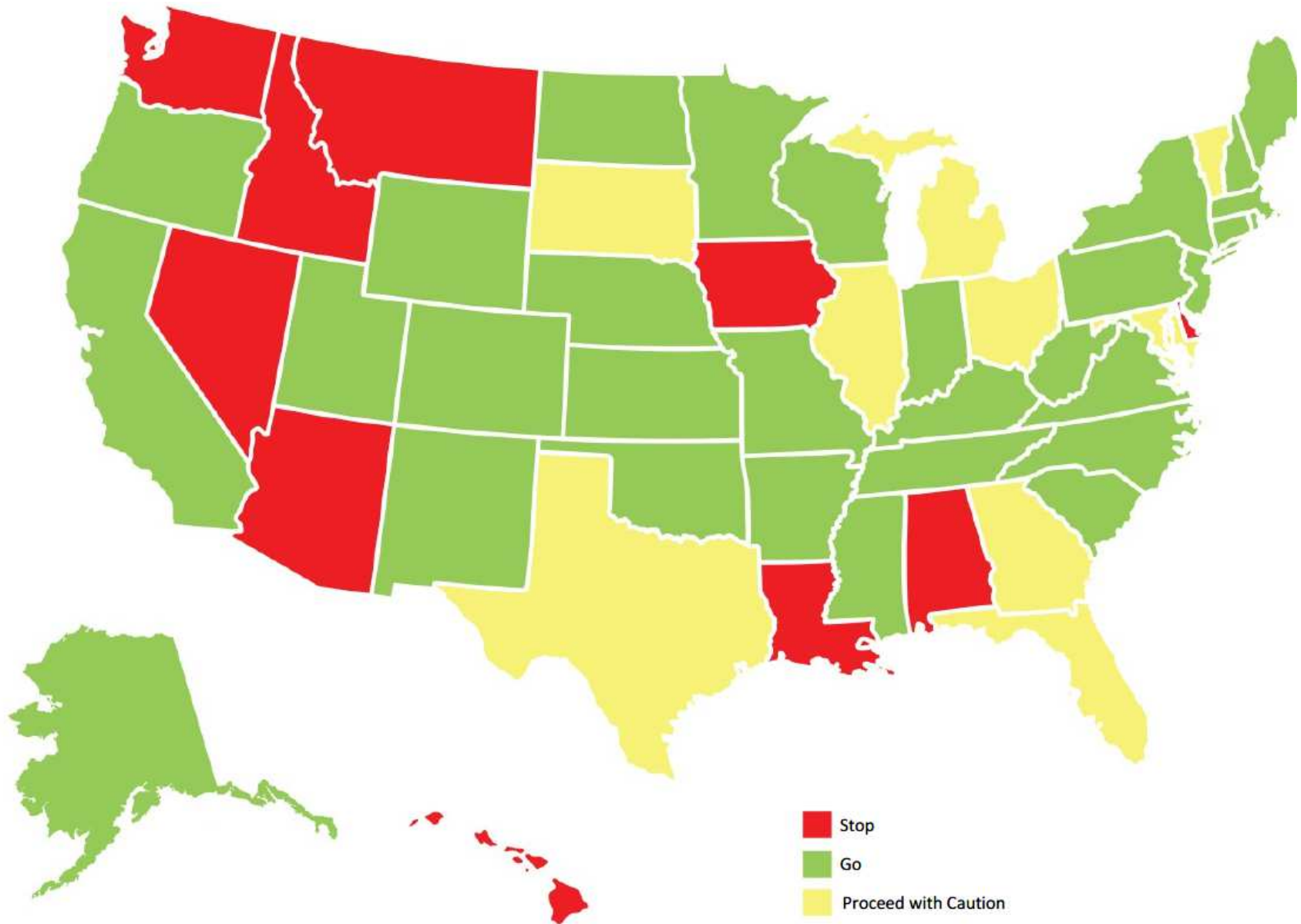


Current Status of Daily Fantasy Sports (DFS) in the United States

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	State	Current Status of DFS (Regulatory Determinations and Legislation)
1	Alabama	Alabama Attorney General has opined that DFS is illegal gaming. DFS operators are currently not conducting business within the State. Legislation to legalize DFS has been proposed, but has so far been unsuccessful.
2	Alaska	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.
3	Arizona	DFS operators are currently not conducting business within the State. Legislation to legalize DFS has been proposed, but has so far been unsuccessful.
4	Arkansas	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.
5	California	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State. The California Attorney General was expected to issue a formal opinion as to the legality of DFS in 2016, but has not yet addressed the issue. Legislation to legalize/regulate DFS (licensing, background checks, taxes and consumer protections) has been proposed, but has so far been unsuccessful.
6	Colorado	Legislation enacted allowing DFS (registration and licensing, licensing fees and consumer protections).
7	Connecticut	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State. The Connecticut Attorney General has opined that legislation to legalize DFS may jeopardize the State's revenue sharing agreements with Connecticut Tribes. Legislation to legalize DFS (regulate DFS and tax entry fees) has been proposed, but has so far been unsuccessful.

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8	Delaware	<p>The Delaware Department of Justice has opined that DFS is unlawful under State law. DFS operators are currently not conducting business within the State.</p> <p>Legislation to legalize DFS has been proposed, but has so far been unsuccessful.</p>
9	Florida	<p>No formal determination on the legality of DFS made by a governmental authority. The Florida Attorney General has stated that DFS should be handled federally. Some DFS operators have ceased operations in the State, and there is an ongoing federal probe into DFS in the State.</p> <p>Legislation to legalize DFS has been proposed, but has so far been unsuccessful.</p>
10	Georgia	<p>The Georgia Attorney General's office has opined that DFS is not authorized. DFS operators, however, are currently conducting business within the State.</p> <p>Legislation to legalize DFS has been proposed but has so far been unsuccessful.</p>
11	Hawaii	<p>The Hawaii Attorney General has opined that DFS is illegal gaming. DFS operators are currently not conducting business within the State.</p> <p>Conflicting legislation proposed.</p>
12	Idaho	<p>The Idaho Attorney General has opined that DFS is illegal gaming. DFS operators are currently not conducting business within the State.</p>
13	Illinois	<p>The Illinois Attorney General has opined that DFS is illegal gaming.</p> <p>Conflicting legislation to legalize and regulate DFS (exempt DFS from gambling prohibitions, licenses, fees, taxes and consumer protections) and outlaw DFS has been proposed but has so far been unsuccessful. Litigation pending between the State and major DFS operators.</p>
14	Indiana	<p>Legislation enacted allowing DFS (game of skill, licensing fees, oversight and consumer protections), effective July 1, 2016.</p>

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15	Iowa	<p>DFS operators are currently not conducting business within the State.</p> <p>Legislation to legalize and regulate DFS and tax net revenue has been proposed, but has so far been unsuccessful.</p>
16	Kansas	<p>Legislation passed legalizing DFS and excluding fantasy sports from Kansas anti-gambling provisions.</p>
17	Kentucky	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation to legalize/regulate DFS (to establish requirements and standards for fantasy contests) has been proposed, but has so far been unsuccessful.</p>
18	Louisiana	<p>DFS operators are currently not conducting business within the State.</p> <p>Legislation to legalize DFS (legalize DFS and exclude from criminal provisions) has been proposed, but has so far been unsuccessful.</p>
19	Maine	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation to regulate DFS is being considered for the 2017 legislative session.</p>
20	Maryland	<p>The status of DFS in Maryland is uncertain. Legislation was passed in 2012 exempting fantasy sports from criminal prohibitions, but the Maryland Attorney General questioned whether DFS is encompassed in the legislation and whether the legislation should have been subject to a referendum (as it allegedly expanded commercial gaming in the State). The Maryland Attorney General recommended that the Legislature consider the DFS issue and clarify whether DFS is authorized. Legislation concerning DFS failed to pass in April 2016, and Maryland Senate President Mike Miller suggested that the Maryland Attorney General take action against DFS operators.</p> <p>While the status of DFS remains unclear, the Maryland Comptroller has proposed consumer protection regulations, which remain subject to public comment and review by the Maryland General Assembly's Joint Committee on Administrative, Executive and Legislative Review.</p>

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21	Massachusetts	The Massachusetts Attorney General opined that DFS is legal. Legislation passed stating that DFS is not illegal gambling under State law and regulations adopted.
22	Michigan	The Executive Director of the Michigan Gaming Control Board reportedly opined in the Fall of 2016 that DFS is illegal, but the Board has since softened that stance and indicated that they are still evaluating the legality of DFS under State law. Legislation proposed (exclude DFS from criminal law).
23	Minnesota	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State. Legislation to legalize/regulate DFS has been proposed but has so far been unsuccessful.
24	Mississippi	Legislation to legalize and regulate DFS passed in May 2016. The legislation includes a July 2017 sunset provision, with the intention of studying DFS in the interim and adopting more robust regulations prior to that date.
25	Missouri	Legislation to legalize and regulate DFS enacted in June 2016.
26	Montana	DFS operators are currently not conducting business within the State.
27	Nebraska	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State. Legislation to legalize DFS (DFS as a game of skill and exclude from criminal law) has been proposed, but has so far been unsuccessful.
28	Nevada	The Nevada Gaming Control Board opined that DFS constitutes gambling and may only be offered pursuant to a State gaming license. DFS operators are currently not conducting business within the State. DFS operators have proposed legislation to legalize and regulate DFS, which has so far been unsuccessful.
29	New Hampshire	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.

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30	New Jersey	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>In July 2014, the New Jersey Division of Gaming Enforcement promulgated a regulation allowing fantasy sports tournaments, provided they are offered by casino licensees and otherwise meet the requirements of UIGEA.</p> <p>Legislation to expressly legalize and regulate DFS (including permits, fees and annual renewal fee based on gross revenue) has been proposed, but has so far been unsuccessful.</p>
31	New Mexico	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation to expressly legalize DFS and implement consumer protections has been proposed, but has so far been unsuccessful.</p>
32	New York	<p>Legislation to legalize and regulate DFS (DFS is game of skill, registration, consumer protections, taxes) passed and signed by the Governor on August 3, 2016.</p>
33	North Carolina	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p>
34	North Dakota	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p>
35	Ohio	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation proposed to deem DFS a game of chance, and Attorney General has informally indicated that the legality of DFS is unclear and recommended that the State Legislature address the issue.</p>

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36	Oklahoma	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation to expressly legalize DFS and implement consumer protections, registration and fees has been proposed, but has so far been unsuccessful.</p>
37	Oregon	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p>
38	Pennsylvania	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation passed mandating that the Pennsylvania Gaming Control Board address the regulation of fantasy sports in conjunction with existing gaming law, suggest consumer protection measures, outline mechanisms to facilitate the collection of taxes and provide recommendations for further legislative action in regard to DFS, and the Board issued a report on the same in May 2016.</p> <p>Legislation pending to expressly legalize and regulate DFS. DFS related legislation has largely been considered along with a larger package of legislation that includes legalized internet gaming.</p>
39	Rhode Island	<p>Rhode Island Attorney General has opined that DFS is legal within the State, but has encouraged legislation to formally regulate DFS in the State.</p> <p>Legislation to expressly legalize and regulate DFS (registration, fees and consumer protections) has been proposed, but has so far been unsuccessful.</p>
40	South Carolina	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation to expressly exempt DFS from gambling laws, regulate DFS and provide consumer protections has been proposed, but has so far been unsuccessful.</p>

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41	South Dakota	The South Dakota Attorney General has stated that the current uncertainty as to the legal status of DFS precluded any criminal actions (absent any additional guidance from the State Legislature), but did not rule out pursuing “other alternatives including potential civil remedies.” There is no Legislation pending, and aside from the Attorney General’s comments, there has been no other formal determination on DFS made by a governmental authority, and DFS operators are currently conducting business within the State.
42	Tennessee	Legislation enacted to legalize and regulate DFS (licensure, tax on revenues and consumer protections) in April 2016.
43	Texas	The Texas Attorney General has opined that DFS is illegal gaming under Texas law. While some DFS operators no longer conduct business within the State, other DFS operators currently conduct business within the State. The State Legislature is anticipated to address DFS in 2017.
44	Utah	No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.
45	Vermont	The Vermont Attorney General’s office has opined that DFS is illegal gaming under Vermont law. Legislation to legalize and regulate DFS (DFS classified as game of skill and consumer protections) has been proposed, but has so far been unsuccessful.
46	Virginia	Legislation enacted allowing DFS (registration, registration fees, oversight, consumer protections).
47	Washington	DFS operators are currently not conducting business within the State. Conflicting legislation has been proposed: to deem DFS as a felony, and alternatively, to legalize DFS within the State (DFS designated as a game of skill).

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48	West Virginia	<p>The West Virginia Attorney General's office has opined that DFS is legal under West Virginia law as it is not predominantly determined by chance.</p> <p>Legislation to expressly legalize all fantasy sports games has been proposed, but has so far been unsuccessful.</p>
49	Wisconsin	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p> <p>Legislation to legalize and regulate DFS, and provide for registration, fees and consumer protections, has been proposed, but has so far been unsuccessful.</p>
50	Wyoming	<p>No formal determination on the legality of DFS made by a governmental authority, and DFS operators are currently conducting business within the State.</p>



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