



April 7, 2020

Tribal Council

Anthony Roberts
Chairman

James Kinter
Secretary

Matthew Lowell, Jr.
Treasurer

Mia Durham
Member

Diamond Lomeli
Member

Via Electronic Mail and Federal Express

Honorable Steven Mnuchin
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220
tribal.consult@treasury.gov

Tara Sweeney
Assistant Secretary for Indian Affairs
1849 C Street, N.W.
Washington, D.C. 20240
MS-4141-MIB

Re: Comments of the Yocha Dehe Wintun Nation on the Coronavirus Aid, Relief, and Economic Security Act

Dear Secretary Mnuchin and Assistant Secretary Sweeney:

On behalf of the Yocha Dehe Wintun Nation, a federally-recognized tribal government near Sacramento, California, we thank you for your efforts to deliver much needed funding to Indian Country. I write to comment after participating in the recent April 2, 2020 consultation on the Coronavirus Relief Fund under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").

We understand from that discussion and subsequent reports that the Treasury Department may be inclined to deliver the \$8 billion in funding reserved for tribal governments based solely or primarily on population and land base, even though neither criteria has any meaningful connection to the tribal economies actually affected by the global pandemic.

Yocha Dehe respectfully submits Congress directed a different approach in the delivery of funding to tribal governments, which is why Congress used population to distribute funding to states, counties and territories, but not tribal governments, instead, referencing the increased expenses tribes must bear compared to 2019 expenditures. *See* CARES Act, Pub. L. 116-136 (2020), comparing § 601(c)(7) with §§ 601(5) & (8). Yocha Dehe submits that a formula reliant solely or heavily on population and/or land-base would vitiate the spirit, purpose and letter of the law, which was enacted to help tribes defray unanticipated expenses arising out of the COVID-19 pandemic, to relieve their devastated economies and bolster their workforce.

Yocha Dehe Wintun Nation

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A funding formula that rests on population and land base would leave out California tribes, which tend to be smaller with fewer federal land holdings, but whose economies are large, and which are now crushed by the pandemic. To put the matter in the proper context, California tribal gaming represents almost 30 percent of the overall Indian gaming market in the entire United States, generating over \$8 billion for the State's economy every single year, with \$20 billion in overall direct and indirect economic and fiscal benefits for the State. The 107 California tribes directly employ approximately 63,000 employees (not including tribal government employees), and all told, support 124,000 direct and secondary gaming-related jobs. See Enclosure (Alan Meister, Ph.D., "The Economic Impact of Tribal Gaming on the State of California (May 2019)).¹

In sum, tribal economies have little to do with population and land size, and as the data confirms, California's tribal economies are larger than those in any other state. California was among the first hotbeds for the pandemic, and tribes throughout the state did the right thing, quickly shuttering their casinos to help stop the spread of the contagious and lethal virus. Moreover, many of these tribes have continued to pay their employees, in all or part, and to provide health benefits at a time when they are needed most. For Yocha Dehe's part, we have ensured full pay and benefits for all of our employees, relieving the State's unemployment rolls of this burden. Yocha Dehe has done this for all 2,400 employees, both government and business, even as our businesses remain closed, generating no revenue stream to support any of our operations.

We enclose a detailed summary of the financial effects of the pandemic on our government and enterprises. As you can see, most of our expense is our employee payroll and health benefits, at **Redacted** for our business and government operations, with total expenditures at **Redacted** when measured from March to December.² Because of closures caused by the COVID-19 pandemic, Yocha Dehe no longer has any revenue stream to pay these employee-related costs, let alone the **Redacted** in monthly operational costs that go beyond employee costs. At the same time, and unlike many other tribes, Yocha Dehe receives for itself no funding from any federal program.

¹ By comparison, the Five Civilized Tribes from Oklahoma, with 792,754 enrolled citizens, have far fewer "total" employees (at 42,198), representing a claimed economic impact of \$9.2 billion. (See April 6, 2020 Letter from the Inter-Tribal Council of the Five Civilized Tribes to Treasury Secretary Mnuchin).

² This information is confidential and proprietary, and submitted to Treasury and Interior Departments, as requested by an Interior official, but pursuant to Exemption 4 of the Freedom of Information Act, which precludes the disclosure of confidential proprietary information. See 5 U.S.C § 552 (b)(4).

In sum, significant, and devastated, tribal economies should be the focus of the federal government when distributing the relief under the Coronavirus Relief Fund. At a minimum, these economies should be a principal part of the formula used to distribute needed funding. For that reason, we endorse the below formula proposed by numerous California tribes:

STEP 1: Provide a \$1,000,000 minimum distribution to each federally-recognized tribe to ensure that even the smallest tribes have funding to address their economic needs during the pandemic.

STEP 2: Distribute \$1,500,000,000 to each recognized tribe pro rata based on each tribe's enrolled tribal citizen population to ensure that larger tribes have additional funding to address their economic needs.

STEP 3: Distribute the remainder of the \$8,000,000,000 fund to each tribe pro rata based on economic impact, measured by total wages paid by the tribe and all of its wholly owned enterprises in 2019. This data is available on the W-3, W-2 or Form 941 that tribes file with the US, and if requested to do so, tribes could self-certify.

We understand Treasury Department must deliver the funding quickly and desires administrative ease in the formula used to deliver funds. The above formula would achieve these objectives, but at the same time, it would strike a proper balance and be consistent with the purpose of the CARES Act, bringing needed relief to cash-starved tribal economies.

We thank you for this opportunity to consult on the CARES Act and provide our recommendations on this very critical funding source for Indian Country. We appreciate your efforts. If you need any further information or have specific questions, please feel free to reach out to our contacts on federal matters, Aurene Martin at 202.250.0477, Jeff Miller at 916.296.4904, or Ashley Gunn at 916.996.0488.

Wile bo,



Anthony Roberts
Tribal Chairman, Yocha Dehe Wintun Nation

Enclosures

cc: Tribal Council, Yocha Dehe Wintun Nation

The Economic Impact of Tribal Gaming on the State of California

Submitted to:

Yocha Dehe Wintun Nation



Submitted by:

Alan Meister, Ph.D.

Meister Economic Consulting, LLP



May 2019

Tribal gaming has long been a significant contributor to its surrounding communities and the economy in general. Nowhere is this more true than in the State of California. While Oklahoma has the most tribal gaming facilities in the U.S., many of which are small, California leads all states in terms of all other metrics measuring the size and scope of tribal gaming. In calendar year 2016, there were 64 tribes operating nearly 74,000 gaming machines and 2,100 table games in 74 gaming facilities. The facilities generated approximately \$8.4 billion in gaming revenue and \$1 billion in revenue from non-gaming amenities (e.g., hotels, food and beverages, spas, entertainment, and retail).

While tribal gaming serves as an important revenue generator for tribes -- supporting tribal government operations, infrastructure, social and economic programs and services, development of tribal enterprises, charitable causes, and the general welfare of tribal members -- tribal gaming also serves to help drive economic activity outside of tribal reservations, driving an array of economic activity including sales, jobs, wages, taxes, and other government revenue.

Recent research and analysis conducted by Meister Economic Consulting, LLC quantified the amount of this economic activity generated by the operation of tribal gaming in California. Generally, the operation of tribal casinos generate a myriad of economic activity, including secondary multiplier or ripple effects:

- Expenditures by tribal casinos, the tribes that operate casinos, suppliers to tribal casinos, and other businesses down the supply chain;
- Jobs at tribal casinos, tribal governments, suppliers to tribal casinos, and other businesses down the supply chain;
- Wages paid to casino employees and employees at all impacted businesses and tribal governments;
- Household expenditures by employees of all impacted businesses and governments;
- Taxes on all taxable economic activity; and
- Gaming-related revenue sharing payments by tribes to federal, state, and local governments.

Specifically, in 2016, tribal gaming has directly and indirectly generated the following total economic and fiscal impacts on the California economy:¹

- \$20.0 billion in output (i.e., value of sales);
- 124,300 jobs (measured as FTEs);
- \$9.0 billion in wages to employees; and
- \$3.4 billion in taxes and revenue sharing payments to federal, state, and local governments, including:
 - \$2.1 billion to the federal government;

¹ Economic impact refers to the general economic effects on the economy (output, jobs, and wages), while fiscal impact specifically refers to financial effects on governmental bodies (taxes and revenue sharing payments). All impacts are in 2016 dollars.

- \$928 million to the State of California, of which \$375 million came in the form of direct revenue sharing payments by tribes; and
- \$378 million to local governments, of which \$132 million came in the form of direct revenue sharing payments by tribes.

Table 1

Annual Economic Impact of Operation of Tribal Gaming on State of California, 2016			
Type of Effect	Output	Jobs	Wages
Direct	\$9,346,982,149	62,564	\$4,373,130,015
Indirect	\$6,223,981,454	36,669	\$3,279,083,441
Induced	\$4,388,969,280	25,041	\$1,300,324,657
Total	\$19,959,932,884	124,274	\$8,952,538,113
Detail may not equate to total due to rounding. Output and Wages in 2016 Dollars. Jobs are measured as full-time equivalents (FTEs).			

Table 2

Annual Fiscal Impact of Operation of Tribal Gaming on State of California, 2016				
Type of Effect	Taxes and Revenue Sharing Payments			
	Federal	State	Local	Total
Direct	\$956,229,978	\$570,041,471	\$178,963,001	\$1,705,234,450
Indirect	\$794,711,156	\$192,081,919	\$70,023,603	\$1,056,816,678
Induced	\$389,994,455	\$166,158,340	\$128,964,414	\$685,117,209
Total	\$2,140,935,589	\$928,281,729	\$377,951,018	\$3,447,168,337
Detail may not equate to total due to rounding. Taxes and Revenue Sharing Payments are in 2016 Dollars.				

The cumulative five-year (2012-2016) economic and fiscal impacts of California tribal gaming on the state economy include (in 2016 dollars):

- \$90.8 billion in output;
- 550,800 jobs (measured as FTEs);
- \$40.5 billion in wages to employees; and
- \$15.3 billion in taxes and revenue sharing payments to federal, state, and local governments, including:
 - \$9.4 billion to the federal government;
 - \$4.3 billion to the State of California, of which \$1.8 billion came in the form of direct revenue sharing payments by tribes; and
 - \$1.6 billion to local governments, of which \$500 million came in the form of direct revenue sharing payments by tribes.

Table 3

Total Economic Impact of Operation of Tribal Gaming on State of California, 2012-2016			
Type of Effect	Output	Jobs	Wages
Direct	\$42,452,005,721	271,604	\$19,296,687,811
Indirect	\$28,834,478,409	168,555	\$15,444,832,345
Induced	\$19,516,287,148	110,630	\$5,801,244,226
Total	\$90,802,771,279	550,789	\$40,542,764,383
Detail may not equate to total due to rounding.			
Output and Wages in 2016 Dollars.			
Jobs are measured as full-time equivalents (FTEs).			

Table 4

Total Fiscal Impact of Operation of Tribal Gaming on State of California, 2012-2016				
Type of Effect	Taxes and Revenue Sharing Payments			
	Federal	State	Local	Total
Direct	\$4,041,508,924	\$2,588,117,787	\$649,698,347	\$7,279,325,058
Indirect	\$3,671,293,707	\$934,066,543	\$344,896,484	\$4,950,256,734
Induced	\$1,695,115,924	\$757,114,834	\$605,732,444	\$3,057,963,202
Total	\$9,407,918,555	\$4,279,299,165	\$1,600,327,274	\$15,287,544,994
Detail may not equate to total due to rounding.				
Taxes and Revenue Sharing Payments are in 2016 Dollars.				

The aforementioned positive economic and fiscal impacts are especially important as they heavily affect rural areas and socioeconomically disadvantaged population groups (i.e., Native Americans). The impacts of California tribal gaming also vastly outweigh those of other forms of gaming in the state, especially card rooms.

In 2016, card rooms directly and indirectly generated the following total economic and fiscal impacts on the California economy:²

- \$2.5 billion in output;
- 25,500 jobs (measured as FTEs);
- \$1.3 billion in wages to employees; and
- \$487 million in taxes.

² Economic impact refers to the general economic effects on the economy (output, jobs, and wages), while fiscal impact specifically refers to financial effects on governmental bodies (taxes and revenue sharing payments). All impacts are in 2016 dollars

Table 5

Total Economic Impact of Operation of Card Rooms on State of California, 2016			
Type of Effect	Output	Jobs	Wages
Direct	\$1,241,854,365	18,354	\$838,920,856
Indirect	\$577,346,268	3,104	\$240,455,429
Induced	\$709,747,167	4,019	\$210,074,761
Total	\$2,528,947,799	25,477	\$1,289,451,046
Detail may not equate to total due to rounding.			
Output and Wages in 2016 Dollars.			
Jobs are measured as full-time equivalents (FTEs).			

Table 6

Total Fiscal Impact of Operation of Card Rooms on State of California, 2016				
Type of Effect	Taxes			
	Federal	State	Local	Total
Direct	\$204,014,611	\$56,681,734	\$26,337,814	\$287,034,159
Indirect	\$63,191,319	\$17,855,960	\$8,186,263	\$89,233,542
Induced	\$61,553,635	\$27,537,547	\$22,056,297	\$111,147,479
Total	\$328,759,565	\$102,075,240	\$56,580,375	\$487,415,180
Detail may not equate to total due to rounding.				
Taxes are in 2016 Dollars.				

The cumulative five-year (2012-2016) economic and fiscal impacts of California card rooms on the state economy include (in 2016 dollars):

- \$11.1 billion in output;
- 110,900 jobs (measured as FTEs);
- \$5.7 billion in wages to employees; and
- \$2.2 billion in taxes.

Table 7

Total Economic Impact of Operation of Card Rooms on State of California, 2012-2016			
Type of Effect	Output	Jobs	Wages
Direct	\$5,457,534,554	79,417	\$3,716,455,644
Indirect	\$2,533,902,874	13,667	\$1,059,794,588
Induced	\$3,138,972,572	17,773	\$929,090,601
Total	\$11,130,410,000	110,857	\$5,705,340,832
Detail may not equate to total due to rounding. Output and Wages in 2016 Dollars. Jobs are measured as full-time equivalents (FTEs).			

Table 8

Total Fiscal Impact of Operation of Card Rooms on State of California, 2012-2016				
Type of Effect	Taxes			Total
	Federal	State	Local	
Direct	\$902,533,355	\$250,406,886	\$116,057,518	\$1,268,997,759
Indirect	\$278,176,835	\$78,501,468	\$35,902,811	\$392,581,114
Induced	\$272,230,931	\$121,788,965	\$97,547,141	\$491,567,037
Total	\$1,452,941,121	\$450,697,319	\$249,507,470	\$2,153,145,910
Detail may not equate to total due to rounding. Taxes are in 2016 Dollars.				

Comparatively, California tribal gaming's five-year impacts are numerous times those of California card rooms:

- 8 times the output;
- 5 times the jobs (measured as FTEs);
- 7 times the wages to employees; and
- 7 times the taxes/revenue sharing.

Appendix A: About the Author

Alan P. Meister, Ph.D.

CEO & Principal Economist, Meister Economic Consulting, LLC
Senior Advisor, Nathan Associates Inc.

Dr. Meister is an economist specializing in the application of economic analysis to public policy, litigation, regulatory, and business planning and operations matters. He has extensive experience analyzing economic issues related to the gaming industry, including Indian gaming, commercial casinos, racinos, card rooms, and online gaming. His consulting work has included industry and market analyses, economic and fiscal impact studies, public policy analysis, feasibility analysis, evaluations of regulations, analyses of land-in-trust gaming applications, economic assessments of tribal-state gaming compacts and revenue sharing, tribal socioeconomic needs assessments, surveys, damage analysis, and economic research, analysis, and expert testimony in litigation and regulatory matters. His clients have included gaming facility operators, industry suppliers, investors, gaming associations, Native American tribes, and other governments. Of particular note, he was previously commissioned by the National Indian Gaming Commission to independently analyze the economic effects of proposed regulatory changes. Dr. Meister has also conducted years of independent, scholarly research on the gaming industry and authored a number of publications, most notably his annual study, the *Indian Gaming Industry Report*, which has been cited by the United States Supreme Court. He has presented his work at various academic, professional, and industry conferences and testified before the California State Senate on gaming issues. Furthermore, his consulting and scholarly work have been used in matters before the U.S. Department of the Interior, United States Supreme Court, and World Trade Organization.

In his public policy work, Dr. Meister has conducted economic analysis to identify and measure the effects of: construction, expansion, and operation of various types of businesses; regulations; legislation; taxation; the passage of ballot initiatives; government programs and services; publicly funded projects; sporting and entertainment events; commercial and mixed-use developments in low-income areas; and medical research. His work has included economic and fiscal impact analyses, assessments of the contribution of businesses and industries to the economy, cost-benefit analyses, and surveys.

Dr. Meister holds a Ph.D., M.A., and B.A. in Economics from the University of California, Irvine.

Appendix B: About Meister Economic Consulting, LLC

Meister Economic Consulting is an economic consulting firm that specializes in the application of economic research and analysis to litigation, regulatory, public policy, business development and operations, and economic development matters. We have a reputation for objective, insightful, comprehensive, high-quality research and analysis. Our work is grounded in sound economic and financial theory, guided by extensive industry knowledge, supported by relevant data and market research, and customized to the circumstances of each matter. Despite the complexity of our work, we convey data, analyses, and results in straightforward, simplified terms so that they can be easily understood. For these reasons, we are routinely called upon to analyze complex issues and assist clients in high-stakes and controversial matters, and their work is widely accepted and well respected by governments, regulators, courts, the media, and the public.

We have conducted research and analysis in a variety of contexts, including:

- Business planning and operations
- Economic development
- Public and government relations
- Public policy matters
- Regulatory proceedings
- Litigation, arbitration, and mediation

We provide a wide range of consulting services, including:

- Economic impact analysis
- Public policy analysis
- Market research
- Industry and market studies
- Statistical analysis
- Survey research, design, and analysis
- Strategic advisory services
- Damage analysis
- Expert testimony in litigation and regulatory matters
- Assistance with public relations and government relations efforts

Meister Economic Consulting also brings significant industry experience and expertise to cases, projects, and studies. We have particular expertise with the gaming industry, especially Indian gaming.

Gaming Industry

Meister Economic Consulting has extensive experience analyzing the gaming industry. We have conducted economic and financial research and analysis to help gaming operators, suppliers, developers, investors, associations, governments, and regulatory agencies assess business and market opportunities and navigate economic, regulatory, legal, and legislative challenges.

Meister Economic Consulting provides a variety of services to the gaming industry, including:

- Market assessments
- Feasibility studies
- Gaming facility performance assessments
- Analysis of market entry and competition
- Public policy analysis
- Economic and fiscal impact studies to quantify the effects of existing and planned gaming facilities on competitors, surrounding communities, and the economy
- Evaluations of game performance
- Skill vs. chance game assessments
- Survey design, implementation, and data analysis
- Expert research and analysis in litigation matters, including cases involving claims of alleged breach of contract, breach of fiduciary duty, breach of good faith and fair dealing, anticompetitive conduct, unfair competition, and tortious interference with current and prospective business
- Analysis of competition, market power, and harm to competition in antitrust litigation matters

We have conducted research and analysis of all segments of the gaming industry:

- Indian gaming
- Commercial casinos
- Racetrack casinos
- Lotteries
- Pari-mutuel wagering
- Charitable gaming
- Card rooms
- Convenience gambling
- Internet gaming

We have studied the gaming industry at national, state, regional, and local levels and in all 48 states in which it exists. We have analyzed the introduction of planned gaming facilities, as well as the development and operation of existing gaming facilities. This includes the integration and development of non-gaming amenities at gaming facilities. Our experience and expertise transcend the U.S. gaming market, as we also research and analyze international gaming.

In addition to consulting, we regularly conduct independent scholarly research and analysis of the gaming industry, publishing articles and studies, and presenting at academic, professional, and industry conferences. Our consulting and scholarly research and analyses have been relied on by the gaming industry, tribal and non-tribal governments, the investment community, academics, and our competitors.

Indian Gaming

Meister Economic Consulting conducts research and analysis to assess the economic and fiscal impacts of Indian gaming on tribes, competitors, surrounding communities, and the economy. We also evaluate the impacts of outside forces — such as the economic climate, competition, public policy, and alleged unlawful conduct — on Indian gaming facilities and tribes.

We have researched and analyzed many facets of Indian gaming:

- All 29 states in which Indian gaming exists
- Existing and proposed gaming facilities
- Introduction, development, and operation of gaming facilities
- National, state, regional, and local markets
- Class II and III gaming
- Non-gaming amenities at gaming facilities, including hotels, restaurants, retail, entertainment, spas, meeting space, and convention centers
- Impacts on tribal governments and tribal members, competitors, other businesses, non-tribal governments, gaming markets, and the economy

We have examined a wide array of issues related to Indian gaming:

- Impacts of planned and existing gaming facilities on tribes and surrounding communities
- Gaming facility performance
- Public policies, including legislation, regulations, and ballot propositions
- Land-in-trust gaming applications, including for off-reservation casinos
- Gaming-related agreements, such as compacts, amendments to compacts, and agreements with local governments
- Revenue sharing
- Game performance
- Impacts of and to other segments of the gaming industry and associated industries
- Damages resulting from alleged unlawful conduct, including breach of contract, breach of fiduciary duty, breach of good faith and fair dealing, anticompetitive conduct, unfair competition, and tortious interference with current and prospective business

Of particular note is our consultants' previous experience conducting independent economic analysis of proposed regulatory changes on behalf of the National Indian Gaming Commission.

In addition to consulting, we regularly conduct independent scholarly research and analysis of Indian gaming, publishing articles and studies, and presenting at academic, professional, and industry conferences. Most notable is the annual Indian Gaming Industry Report, a nationally recognized report that provides nationwide and state-by-state Indian gaming data and analyses. The report is widely cited, including by the U.S. Supreme Court.

Our consulting and scholarly gaming research and analyses have been used in matters before the

- U.S. Supreme Court
- National Indian Gaming Commission
- U.S. Department of the Interior, Bureau of Indian Affairs
- World Trade Organization

Public Policy Analysis

Meister Economic Consulting assists businesses, industry associations, and governments in understanding the economic impacts of proposed public policies and policy reforms. Our analyses help government clients formulate sound policy and help businesses and associations influence policy, respond to changes in policy, and propose new policies.

Our public policy work includes:

- Policy studies
- Economic assessment of regulations
- Economic impact analysis
- Assistance with economic policy formulation
- Cost-benefit analysis
- Market and industry research
- Survey research, design, and analysis
- Evaluation of other experts' public policy studies and analysis
- Public testimony before legislative bodies and government agencies
- Expert witness testimony in regulatory proceedings

Meister Economic Consulting researches and analyzes the introduction of and changes in various types of public policies, including:

- Legislation
- Regulations
- Taxes
- Ballot propositions
- Government programs and services
- Budget management
- Investment
- Subsidies
- Infrastructure development
- Trade
- Policing practices

Meister Economic Consulting's clients employ our research, analysis, and testimony in a variety of contexts, including legislative hearings, regulatory proceedings, public hearings, public relations, government relations, and political and media campaigns. Our experts have provided public policy research, analysis, and testimony to various government bodies and agencies.

Economic Impact Analysis

Household, business, and government spending and investment can have significant impacts on the economy. These impacts include not only the direct effect of spending and investment, but also secondary effects—frequently referred to as ripple or multiplier effects. It is important for decision makers in the public and private sectors to understand the scope and magnitude of these effects when formulating policies, proposing projects, or preparing economic development plans. Meister Economic Consulting has extensive experience identifying and measuring such effects through economic impact analysis.

Meister Economic Consulting uses economic impact analysis to estimate the effects of projects, businesses, institutions, industries, events, and public policies on economies at all levels—national, state, regional, and local. We identify and measure the net impact of changes in economic activity, as well as the overall contribution of economic activity to an economy. We analyze the impact of

one- time capital investments or construction projects, as well as the annual, ongoing operational impacts of projects.

Our experts assist clients with communicating the findings of our economic impact analyses—we produce reports that our clients can disseminate to stakeholders, policymakers, the media, and the general public; and we provide testimony before governing bodies and regulators.

Meister Economic Consulting draws on extensive training and experience to develop economic impact analyses. We customize our economic impact models to meet the needs of each project and to take into account the unique characteristics of the geographic area and economic activity being studied. Our economic impact studies are rooted in economic theory and use state-of-the-art software. In conducting studies, we start by modeling the relevant economy and economic activity. We then use economic impact analysis to capture the secondary effects that result from the initial economic activity. Because our studies capture the economic dependencies between households, industries, and governments, we can identify segments of an economy that stand to be most affected by the initial economic activity. In our analyses, we assess the economic value of a particular activity to a community, businesses, and the government through several key measures of impact:

- Output (i.e., value of sales)
- Jobs
- Wages
- Taxes

**Size of Tribal Gaming by State
2016 Gaming Revenue (\$ Millions)**

State	Gaming Revenue	% of U.S. Total
1. California	\$8,410.2	26.7 %
2. Oklahoma	4,362.5	13.8 %
3. Florida	2,560.7	8.1 %
4. Washington	2,529.9	8.0 %
5. Arizona	1,902.6	6.0 %
6. Connecticut	1,606.6	5.1 %
7. Minnesota	1,508.2	4.8 %
8. Michigan	1,415.6	4.5 %
9. Wisconsin	1,330.7	4.2 %
10. New York	925.8	2.9 %
11. New Mexico	861.6	2.7 %
12. Louisiana	577.9	1.8 %
13. Oregon	510.4	1.6 %
14. Kansas	258.1	0.8 %
15. North Dakota	243.8	0.8 %
16. Idaho	157.1	0.5 %
17. South Dakota	148.0	0.5 %
18. Iowa	142.8	0.5 %
19. Montana	26.8	0.1 %
20. Other States*	2,026.7	6.4 %
U.S. Total	\$31,505.8	100.0 %

* Includes Alabama, Alaska, Colorado, Mississippi, Nebraska, Nevada, North Carolina, Texas, and Wyoming.

Detail may not equate to total due to rounding.

Source: Alan Meister, *Indian Gaming Industry Report*, 2018 Edition, Newton: Casino City Press.

**Size of Casino Gaming by State and Market Segment
2016 Gaming Revenue (\$ Millions)**

State	Tribal Casinos	Commercial Casinos*	Total Casinos	% of U.S. Total
1. Nevada**		\$11,257.3	\$11,257.3	16.0 %
2. California	\$8,410.2		8,410.2	12.0
3. Oklahoma	4,362.5	113.3	4,475.8	6.4
4. Pennsylvania		3,213.4	3,213.4	4.6
5. Louisiana	577.9	2,537.6	3,115.5	4.4
6. Florida	2,560.7	546.0	3,106.6	4.4
7. New York	925.8	2,017.7	2,943.5	4.2
8. Michigan	1,415.6	1,385.6	2,801.2	4.0
9. Washington	2,529.9		2,529.9	3.6
10. New Jersey		2,406.0	2,406.0	3.4
11. Indiana		2,124.8	2,124.8	3.0
12. Mississippi**		2,122.4	2,122.4	3.0
13. Arizona	1,902.6		1,902.6	2.7
14. Missouri		1,715.0	1,715.0	2.4
15. Ohio		1,691.4	1,691.4	2.4
16. Connecticut	1,606.6		1,606.6	2.3
17. Iowa	142.8	1,446.2	1,588.9	2.3
18. Minnesota	1,508.2		1,508.2	2.1
19. Illinois		1,413.5	1,413.5	2.0
20. Wisconsin	1,330.7		1,330.7	1.9
21. Maryland		1,203.3	1,203.3	1.7
22. New Mexico	861.6	232.4	1,094.0	1.6
23. Colorado**		810.8	810.8	1.2
24. West Virginia		650.3	650.3	0.9
25. Kansas	258.1	364.3	622.4	0.9
26. Rhode Island		619.1	619.1	0.9
27. Oregon	510.4		510.4	0.7
28. Delaware		399.8	399.8	0.6
29. South Dakota	148.0	99.1	247.1	0.4
30. North Dakota	243.8		243.8	0.3
31. Idaho	157.1		157.1	0.2
32. Massachusetts		155.0	155.0	0.2
33. Maine		133.1	133.1	0.2
34. Montana	26.8		26.8	0.0
35. Other States***	2,026.7		2,026.7	2.9
U.S. Total	\$31,505.8	\$38,657.4	\$70,163.2	100.0 %

* Includes traditional casinos and racetrack casinos.

** Only includes Commercial Casinos; excludes Tribal Gaming combined in "Other States."

*** Includes tribal gaming in Alabama, Alaska, Colorado, Mississippi, Nebraska, Nevada, North Carolina, Texas, and Wyoming.

Detail may not equate to total due to rounding.

Source: Alan Meister, *Indian Gaming Industry Report*, 2018 Edition, Newton: Casino City Press.

COVID-19 Initial Projections for Yocha Dehe Wintun Nation

Category

Monthly

March 1 thru
December 31, 2020

Redacted