



**Response of Ameristar Casinos, Inc.
to the Consultation**

**by the Department for Culture, Media and Sport
on the**

Draft Gambling Bill

4 March 2004

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1. INTRODUCTION

Ameristar Casinos, Inc. (“Ameristar”) is a leading United States developer, owner and operator of casinos and related entertainment facilities. Our six properties exemplify the highest quality design and construction and offer outstanding dining, lodging and entertainment options along with cutting-edge gaming technology to provide a dynamic and exciting casino-entertainment experience in local and regional markets. Further details about Ameristar and our operations are set out in Appendix 1 hereto.

Ameristar welcomes the opportunity provided by the Department for Culture, Media and Sport (“DCMS”) through the public consultation process to comment on the draft Gambling Bill. The modernization of the United Kingdom’s laws and regulations to allow the gaming industry to provide a new leisure offering to the broad public market, coupled with the worldwide reputation of the Gaming Board for probity, effective regulation and stability, has the potential to make the United Kingdom an attractive opportunity for investment in the aftermath of legislative reform. For this potential to be realized, however, we believe the Gambling Bill and related laws, policies and regulations should recognize certain key elements of the gaming industry’s fundamental business models, as described more fully in this submission. Accordingly, in this submission, we have focused on those key areas that are critical to us in making decisions about whether and how to enter the gambling sector and invest capital in the United Kingdom if legislative reform occurs. In cases where specific clauses have not been published by the DCMS, our comments are being given in relation to the policy guidelines issued by the DCMS. We would be pleased to clarify or expand on any of our comments upon request.

2.

GENERAL

Ameristar welcomes the move to modernize the United Kingdom's gaming industry and believes the draft Gambling Bill indicates movement towards a favorable operating environment. However, it is important to note at the outset that other factors will play a significant role in determining how the United Kingdom's casino industry develops after legislative reforms are implemented. Ameristar recognizes that the Treasury and the Office of the Deputy Prime Minister ("ODPM") require further clarification of the regulatory structure of the draft Gambling Bill before they will indicate the direction that their respective departments plan to take. Ameristar also appreciates the DCMS is not responsible for fiscal or planning policy. However, these elements will be critical to ensuring the success of the Gambling Bill in modernizing the United Kingdom's gaming industry. If the tax rate on casinos is set too high or if planning policy places requirements or limitations on casino development that make business plans unviable, the benefits of the Gambling Bill will be severely undermined and could be entirely emasculated. In addition, since there is a significant lead time associated with the development and opening of a casino entertainment facility, the benefits to be derived from reform could be substantially delayed if the development of planning and tax policies do not keep pace with the draft Gambling Bill. Therefore, Ameristar encourages the DCMS to continue its coordination with other Government Departments as the legislative process moves forward.

3. CASINO SIZE

3.1 Casino Size Requirements

3.1.1 Ameristar recognizes and supports the Government's interest in preventing the proliferation of "convenience" gambling outlets and high street "slot sheds" while at the same time promoting to the extent possible the development of a free market operating environment.

3.1.2 The implementation of a minimum size threshold for new casinos and a maximum ratio of three slot machines for each table game in casinos that have fewer than 40 table games, with casinos that have

at least 40 table games being allowed to have a number of slot machines not limited by the number of table games (the “Casino Size Requirements”) should result in the development of a smaller number of larger casino-entertainment facilities with a wide range of non-gaming leisure and entertainment offerings, thereby serving the Government’s objectives.

3.1.3 In addition, because the Casino Size Requirements will focus new casino developments primarily on fully integrated casino-entertainment facilities subject to tighter management controls and more effective regulatory oversight than otherwise would be possible, the social impact associated with the expansion of gaming in the United Kingdom will be minimized (see Section 3.2 below) and the economic benefit to the United Kingdom resulting from deregulation will be maximized (see Section 3.4 below).

3.1.4 However, as noted below, we do not believe the Casino Size Requirements are the exclusive means of promoting the Government’s policy interests with respect to controlling the proliferation of “convenience” gambling establishments. While we do not oppose the Casino Size Requirements, we do suggest the consideration of an alternative set of requirements (the “Alternative Casino Size Requirements”) that we believe will have a tighter nexus with the Government’s stated policy interests than do the Casino Size Requirements (see Section 3.5 below).

3.2 Social Impact Issues

3.2.1 Ameristar takes its social responsibility seriously and willingly supports the industry’s efforts to address these issues head on. In each jurisdiction in which Ameristar operates, we voluntarily implement responsible gambling programs that exceed the minimum requirements imposed by law and regulation. An illustrative list of the types of activities undertaken by Ameristar as part of its United States operations is included in Appendix 2

hereto. Ameristar would absolutely expect to implement comparable practices should it begin operating in the United Kingdom.

3.2.2 Like other major United States casino operators, Ameristar's staff is well trained to identify and deal with individuals with gambling problems. Ameristar believes that the types of properties to be developed under the currently proposed Casino Size Requirements in the draft Gambling Bill (or our suggested Alternative Casino Size Requirements) will have greater resources and will therefore be able to offer greater assistance to customers susceptible to gambling problems than smaller casinos and other smaller outlets such as lottery sales outlets, betting shops and bingo halls.

3.2.3 Under the Gambling Bill as currently drafted, we generally expect that a modest number of medium-sized casinos (40-50 table games and 1,000-1,500 slot machines) and a small number of larger "resort" casinos will be developed. Although small casinos (*i.e.*, less than 10,000 square feet of table gaming space) may also be developed, we believe the combination of the Casino Size Requirements (or the Alternative Casino Size Requirements) and competitive factors will disincentivize operators from developing small casinos, and we expect only a small number of them would be opened and in limited areas.

3.2.4 Moreover, from a regulatory perspective, it will be much easier for both the authorities and casino operators themselves to effectively oversee compliance in a smaller number of larger operations than a larger number of small operations. Therefore, the development of a fewer number of larger casinos will act as an additional safeguard for the effective oversight of casino operations and the enforcement of minimum standards with respect to social impact issues. Such minimum standards would include "policing" self-exclusions from casinos.

3.2.5 Ameristar believes any social impact resulting from the expansion of casinos would be effectively controlled under the structure currently contemplated by the draft Gambling Bill. Furthermore, we believe that increasing the machine-to-table ratio for casinos with fewer than 40 table games above 3:1, as we understand has been proposed by others, would be contrary to the interests of minimizing the social impact and would significantly increase the regulatory burden.

3.3 **Promoting the Mainstream Leisure and Entertainment Offering**

3.3.1 Ameristar believes it is important to emphasize that the Casino Size Requirements (or the Alternative Casino Size Requirements) will also lead to the development of facilities in which gambling is only a part of the leisure and entertainment offerings that will be available to customers.

3.3.2 Based on our experience in the United States, Ameristar expects casinos developed in the United Kingdom after legislative reforms of the type currently proposed are enacted will include significant non-gaming amenities that enhance customers' overall entertainment experience. It is quite common in the United States, for example, for the amount of space dedicated to a casino property's dining and entertainment venues to exceed that of the casino floor, even without considering hotel and parking facilities. This is so even in the local and regional markets in which Ameristar operates, and not just in the major resort destinations such as Las Vegas and Atlantic City.

3.3.3 These types of facilities provide a vastly different atmosphere and overall entertainment experience than "convenience" gambling outlets on the high street or even existing casinos in the United Kingdom. And because the vast majority of our customers visit Ameristar properties for the total entertainment experience, their spending in our casinos, which averages approximately US\$60 per

person per visit, is very much in line with their spending on other leisure and entertainment activities that are not gambling-related.

3.3.4 An essential part of Ameristar’s intended offering will be the provision of non-gaming amenities similar to those we currently offer in the United States. These are likely to include a variety of dining options appealing to each sector in the market, cabaret lounges and other live entertainment venues, specialty outlets such as high-tech sports-bars, hotels and conference facilities and other entertainment venues. Appendix 3 to this letter includes a description of the amenities offered at Ameristar Council Bluffs, a property that we believe is representative of the type and size of properties that are likely to be developed in the United Kingdom following the implementation of the new legislation, assuming appropriately designed gambling regulatory, planning and tax policies.

3.4 **Economic Benefit**

3.4.1 Based on our experience in the United States, the successful development of modern gaming markets is dependent in large part on the availability of slot machines to satisfy customer demand. In most gaming markets in the United States, the proportion of slot machines to table games within a casino is not restricted, with the result that slot machine revenues account for approximately 70% to 80% of total gaming revenues. This is driven by the forces of customer demand in a free market. Accordingly, Ameristar is not in favor of a limitation on the numbers of slot machines that would artificially affect customer demand and market forces, and thereby, constrain the overall economic benefit within the United Kingdom, except as may be necessary and appropriate to promote the Government’s interests in controlling the widespread proliferation of “convenience” gambling outlets.

- 3.4.2 However, the Casino Size Requirements, as well as the Alternative Casino Size Requirements, are intended to promote the development of larger facilities that offer far more than gambling opportunities. As noted above in Section 3.3, Ameristar's preferred business model for the United Kingdom precisely matches the Government's policy interests. Accordingly, we believe it is important to view the number of slot machines located at a particular casino-entertainment facility in the context of the overall entertainment experience provided by the venue.
- 3.4.3 Ameristar's ability to offer an extensive variety of non-gaming amenities and therefore to serve the demand of the mainstream leisure market will be severely affected if we are not able to satisfy demand for gaming opportunities due to an artificial limitation on the number of slot machines that may be offered. Any such limitations will lead to substantially reduced customer traffic and Ameristar would be unable to profitably offer a wide range of non-gaming amenities. Accordingly, instead of avoiding the proliferation of "convenience" gambling outlets and high street "slot sheds," such a policy would encourage them. As a result, these kinds of limitations will restrict economic benefit and will exacerbate rather than control the social impact of casino gaming.
- 3.4.4 The development of fully integrated casino-entertainment facilities designed to satisfy market demands will lead to economic development and regeneration on a national level of a size and scale not possible through smaller facilities, assuming appropriately designed tax and planning policies. These properties will offer a broad range of non-gaming amenities and will infuse the economy with capital construction projects, job creation and training in operations, tax revenues and purchases of goods and services needed for operations.
- 3.4.5 It is critical to note, however, that the type of facility described above cannot be profitable if a machine-to-table ratio of 3:1 or even

8:1 is imposed. Thus, Ameristar would not support the imposition of a machine-to-table game ratio in larger casinos having more than 40 table games or the placing of an absolute cap on the number of slot machines permitted at any casino facility.

3.4.6 In order to justify the level of capital investment to build this type of facility and the operational cost associated with more than one thousand employees and millions of pounds of purchases of goods and services, Ameristar's casinos will require an adequate number of slot machines to satisfy free market demand given the appeal of slot machines to the mainstream leisure-going public.

3.4.7 Casinos, like most other leisure offerings, have both peak and non-peak times of business. In order to operate efficiently, most casino operators seek to develop facilities that can handle business levels during the peak times during the evening hours and on weekends and yet are not so large that profitability is materially impacted during non-peak periods. This is true for both the casino floor and the non-gaming amenities. Ameristar seeks to satisfy customer demand in all of its operations, and knows from decades of experience that slot floors subjected to an 8:1 machine-to-table ratio will fail to satisfy the demands of a free market.

3.4.8 If a restriction is imposed that unduly limits the slot machine operations, the post-reform gaming market would not be viable for Ameristar's current United Kingdom business model. The modifications necessary to conform our business model to such limitations either would drastically affect the size and scope of our casino-entertainment facilities or dissuade us from investing in the United Kingdom altogether, either of which would negatively impact the economic benefits sought to be derived from gambling reform.

3.4.9 Accordingly, Ameristar stresses that the number of slot machines allowable in a large casino facility is a critical threshold question

that could result in the evaporation of the investment potential currently being discussed throughout the United Kingdom.

3.5 Alternative Casino Size Requirements

3.5.1 As stated above, Ameristar believes the Casino Size Requirements are a legitimate means of achieving the draft Gambling Bill's objectives of preventing the proliferation of "convenience" gambling outlets and high street "slot sheds" within a free market system.

3.5.2 However, Ameristar believes that industry participants will have stronger incentives to develop casino-entertainment facilities offering a broad-based leisure experience (as we understand the Government hopes to promote) if the minimum investment thresholds for new casinos were to be increased even further, whether through a formula that provides for a maximum allowable floor space for slot machines based on the aggregate space dedicated to table gaming and non-gaming amenities or otherwise. A formula that ties the space available for slot machines to the overall level of investment in a casino facility would ensure that large numbers of slot machines are present only in top quality casino-entertainment destinations operated by well-capitalized companies that are devoted to providing an overall leisure and entertainment offering to the public.

3.5.3 For example, under Ameristar's preferred business model for the United Kingdom, we would expect a casino with 10,000 square feet of table gaming space would have approximately 40,000 square feet of slot machine gaming space and at least 50,000 square feet of space devoted to bars, restaurants, live entertainment venues and back-of-house facilities, for a total development size of at least 100,000 square feet. Ameristar would certainly commit to this level of investment in non-gaming amenities, but only if the space

available for slot machines is not reduced to such a low level that would cause the business model to be unviable.

3.5.4 Accordingly, as an alternative to the Casino Size Requirements, Ameristar would support a formula that ties the amount of gaming floor space available for slot machines to the amount of space used for table games and non-gaming amenities, but only if the formula allows for a sufficient number of slot machines to satisfy market demand.

4. LICENSING

4.1 Coordination Among Governmental Bodies

4.1.1 Ameristar strongly encourages the early clarification of the roles of the Gambling Commission, local licensing authorities, local planning authorities and regional planning and development agencies in determining where new casino-entertainment facilities will be permitted to be situated.

4.1.2 Ameristar believes the responsibilities allocated to the local authorities with respect to premises licensing should be clearly specified, and to the maximum extent possible should not overlap with or be duplicative of the responsibilities assigned to local planning authorities and the Gambling Commission. In particular, it would be helpful to understand the function of the proposed premises license system over and above the granting of planning permission. Although DCMS has stated in its Memorandum entitled “Relationship between Planning and Licensing Systems in England” that local licensing agencies must be driven by the licensing objectives stated in Clause 1 of the draft Gambling Bill, this leaves significant powers of interpretation to local licensing agencies that could lead to an inconsistent approach.

4.1.3 Ameristar understands that the Government is aiming to be consistent largely following the model set out in the Licensing Act

2003 in transferring premises licensing from the justices to the local authorities. However, there is also a need for coordination of policy among planning, gambling deregulation and licensing.

4.1.4 Ameristar would therefore welcome further guidance with respect to the issuance of premises licenses and the scope of review to be applied by the local authorities in making licensing decisions.

4.2 **Opening Hours**

4.2.1 It is understood that opening hours are intended to be set by the Secretary of State as a default condition attached to premises licenses. These will be open to amendment by the local authority that has power over premises licenses taking into account views of “responsible authorities” and “interested parties”.

4.2.2 While we welcome the indication in the Delegated Powers Memorandum that the recommendation will be for casinos to be able to be open at anytime, Ameristar is concerned about the ability of the local licensing authority to limit opening hours. Given the high fixed costs associated with the development of the type of facility described above, it is crucial for each operator to have an opportunity to earn a return on its investment by being open for business whenever customer demand is sufficient to warrant being open. Limitations on, or uncertainty relating to, opening hours could limit investment. Moreover, because these facilities are essentially leisure and entertainment destinations, a limitation on opening hours would have a negative impact on their appeal to consumers, whose visitation patterns would be dictated by local authorities rather than their available time and their own free will with respect to the time of day during which they choose to partake in leisure and entertainment activities. Thus, it is important that the flexibility of local authorities to limit opening hours be narrowly tailored to address specific and appropriate local interests.

5. **TECHNOLOGY AND INNOVATION**

5.1 Ameristar has been a leader in the introduction of state-of-the-art technology in its United States operations and welcomes the Government's commitment to encouraging innovation in all areas of the industry. This will allow the United Kingdom consumer to enjoy the most up-to-date and exciting casino experience, as is available in other jurisdictions.

5.2 A key to this experience is the ability to introduce the latest technologies on the casino floor, such as coinless slot machine technology. The Memorandum on Delegated Powers (at paragraph 184) states that the Secretary of State plans to address this issue in delegated legislation. The ability to introduce such innovations is central to the modern consumer experience of visiting a casino and to the ability of Ameristar and others to operate efficiently and therefore justify the level of capital investment currently being considered. Thus, Ameristar would welcome further clarification regarding the ability to implement such technology.

6. **COST OF REGULATION**

6.1 It has been widely acknowledged that the significantly enhanced role of the regulator and the predicted increase in the number of industry participants will substantially increase regulatory costs. There has been no firm indication regarding the method of how these increased costs will be funded. On the assumption that a substantial part of the regulatory cost will be recouped from operators, an early indication of the manner in which the license fee will be calculated and costs apportioned will be important to potential investors such as Ameristar.

6.2 The "Competition Assessment of the Casino Market" published by the DCMS in February 2004 states that the direct costs of licensing do not currently constitute a major impediment to market entry. Ameristar would urge the Government to ensure, in setting the license fees for licenses to be issued under the new regime, that this remains the case. For example, if the licensing costs follow the current cost of amusement machine licenses (£1,860 per category E machine per annum), such costs could constitute a major

impediment to market entry depending on other tax burdens. Thus, Ameristar would welcome early clarification of the applicable tax regime and an integrated approach to such costs to allow potential market participants to be able to quantify the true cost of doing business.

7. **ADVERTISING AND PROMOTION**

7.1 The ability to market, advertise and promote Ameristar's products is an important part of our business. This is especially true for a business that is promoting a new offering to which the mass market has never been exposed, as is the case with the type of casino-entertainment facility Ameristar would expect to develop in the United Kingdom.

7.2 Accordingly, Ameristar supports the Government's policy that there should be an extensive relaxation of the rules on the advertising of gambling. Ameristar also supports requirements that advertising and promotional materials include information about social impact issues, which is the case in most jurisdictions in the United States, as part of our responsibility to address social impact issues.

7.3 Ameristar also welcomes the indication in the policy document accompanying the November draft of the Gambling Bill that there is unlikely to be a prohibition on free introductory offers. As noted in that document, sophisticated customer loyalty programs are a standard feature of many United States operations. In addition, complimentary offers through use of direct mail marketing programs are frequently used to maintain customer loyalty. These programs are targeted primarily to customers who choose to participate in our award programs. Moreover, these programs include significant safeguards so that any customers who have asked not to receive such promotional offers are excluded from any such mailings.

7.4 While Ameristar understands the cautious approach indicated in the policy document, any limitation on loyalty clubs and other programs that provide complimentary offerings to customers will serve only to limit the value that the customer gets out of each pound spent on casino entertainment. Thus,

Ameristar encourages the Government to clarify the ability to implement loyalty programs and provide complimentary offerings to customers.

8. **CONCLUSION**

In conclusion, Ameristar very much welcomes the consultation by the DCMS and believes that the draft Gambling Bill is a strong foundation for the reform and modernization of the United Kingdom market. Ameristar believes that the United Kingdom has the opportunity to create an exciting, thriving and innovative casino entertainment industry that will contribute positively to the national and local economies, and we look forward to being a part of it. Furthermore, we would welcome the opportunity to discuss our submission and our experiences in more detail.

APPENDIX 1

About Ameristar

Ameristar Casinos, Inc. is a leading United States developer, owner and operator of casinos and related entertainment facilities. Its properties exemplify the highest quality design and construction and offer outstanding dining, lodging and entertainment options along with cutting-edge gaming technology to provide a dynamic and exciting casino-entertainment experience in local and regional markets.

On the casino floor, Ameristar boasts the largest number of games in each of its markets, featuring state-of-the-art slots. The guest experience is further complemented by the latest convenient ticket-in/ticket-out technology.

Ameristar's signature restaurant concepts include warm and intimate steakhouses, elaborate buffets with interactive display cooking, 24-hour casual dining restaurants, and dynamic sports bars, with the largest array of screens and most advanced audio-visual technology in their markets.

Ameristar also offers unmatched entertainment programs with live local, regional and national entertainment. Major venues such as the Star Pavilion feature popular headliners and professional boxing, while the Bottleneck Blues Bars, inspired by Delta roadhouse clubs, set the stage for national and regional entertainers. Cabaret stages energize the casino floors with live entertainment.

Ameristar's focus on providing a total entertainment experience and the highest quality customer service for its guests has allowed the company to achieve and maintain a market-leading position in all of the markets in which it operates.

Ameristar is headquartered in Las Vegas, Nevada and owns six properties in five markets, including metropolitan St. Louis, Missouri; Kansas City, Missouri; metropolitan Omaha, Nebraska; Vicksburg, Mississippi; and Jackpot, Nevada. Led by President and Chief Executive Officer Craig H. Neilsen, the organization's roots go back nearly five decades. Publicly traded and listed on the Nasdaq National Market System since 1993, Ameristar currently has a market capitalization of more

than \$650 million. In 2003, Ameristar reported net income of \$47.6 million on approximately \$782 million of net revenues. Ameristar's website is www.ameristarcasinos.com.

APPENDIX 2

Ameristar's Responsible Gambling Programs

Despite research indicating that only approximately 1% of the general population has the propensity to experience self-control issues with respect to gambling, Ameristar accepts its responsibility to help protect vulnerable customers. For many years in the United States, Ameristar has funded research and treatment programs, promoted awareness of the issue and treatment options to its customers and allowed customers to self-exclude themselves from Ameristar's casinos. Ameristar believes this is a model that should be adopted in the United Kingdom across the industry and it would do so at all facilities that it may operate in the United Kingdom. The following list demonstrates the various ways in which Ameristar is actively involved in addressing the social impact of gambling and the promotion of responsible gambling:

- Participation in Operation Bet Smart, a campaign that seeks to heighten awareness of problem gambling issues among employees, guests and the industry generally;
- Participation in Project 21, an initiative that teaches casino employees, minors, parents and guardians about the consequences of underage gambling;
- Implementation of self-restriction and self-exclusion programs for individuals who have asked to be restricted in one or more ways from marketing promotions, credit privileges or play in the casino;
- Training for all casino employees to improve awareness of signs of problem gambling and how to assist patrons in getting help;
- Establishment of a centralized inter-departmental task force chaired by the Directors of Compliance and Internal Audit to ensure uniform compliance and training standards for the above-described programs at all operating properties;
- Funding of approximately US\$400,000 per annum for third party programs related to problem gambling;

- Distribution of brochures and informational materials that address various topics related to problem gambling and focus attention on gambling responsibly;
- Inclusion of help-line phone numbers in print advertising, players club cards, property signage and other promotional materials;
- Active participation in industry-wide awareness and education programs through the American Gaming Association; and
- Service by corporate management personnel on the Editorial Advisory Board of the American Gaming Association's *Responsible Gaming Quarterly*.

APPENDIX 3

Economic Benefit Case Study

Ameristar Casino Hotel Council Bluffs

To illustrate the overall impact that a regional casino-entertainment destination can have on its community, Ameristar would like to highlight one of its properties – Ameristar Casino Hotel Council Bluffs. This property serves the greater Omaha, Nebraska / Council Bluffs, Iowa metropolitan area, a market of roughly 700,000 adults. There are three similarly-sized casinos in the market, and Ameristar believes its property represents a good example of the size of a “regional” casino that could develop under the new legislation as currently drafted. The Council Bluffs market is a good representation of many other “new jurisdiction” gaming markets in the United States, where gaming was legalized in the 1990s and casinos have developed over the last decade.

Ameristar Casino Hotel Council Bluffs consists of the following:

- 38,500 square feet of gaming space, including 37 table games and 1,500 slot machines;
- 160-room AAA-rated four-diamond hotel (the first riverboat casino hotel in the United States to receive this designation and the only four-diamond property in metropolitan Omaha);
- An additional 284 hotel rooms owned and operated by a third party on the property;
- Four award-winning restaurants – Waterfront Grill, Amerisports Bar, Prairie Mill Café & Bakery and Veranda Buffet;
- 3,000-seat Star Arena;
- Star Club VIP Players Lounge;
- Meeting Facilities;
- Indoor Pool and Spa; and
- 3,000 car parking spaces, including 1,000 spaces in a covered parking structure.

In addition to providing a truly top quality leisure offering to its customers, Ameristar Council Bluffs contributes greatly to the state and local economies. Some examples of the economic contributions by this property are as follows:

- Total non-maintenance capital investment of approximately US\$150 million (from 1995 through 2001);
- Approximately 1,280 permanent jobs at the property (not including construction jobs and indirect jobs in local businesses);
- Annual payroll and payroll-related taxes of approximately US\$36 million;
- Gaming and other state taxes of approximately US\$28.4 million annually;
- US\$10-12 million per year of local / county taxes and charitable contributions; and
- US\$12-15 million annually in purchases from local vendors and service providers.

And, as is typically the case across the country, the local communities welcome Ameristar as an important part of the local landscape. The following recent statement from Council Bluffs Mayor Tom Hanafan exemplifies this:

“In 1995 Ameristar Casino presented the concept of a destination entertainment complex unlike anything before developed in the State of Iowa to the City of Council Bluffs. The completion of that complex in 1996 surpassed all expectations and has continued to develop since. Ameristar has a history of outstanding community service and is the true definition of a good corporate citizen.”