



STATE OF WASHINGTON GAMBLING COMMISSION

"Protect the Public by Ensuring that Gambling is Legal and Honest"

Due to the unprecedented impacts of COVID-19, we are providing the following immediate options for these obligations under the Tribal State Compacts. These may provide some relief to meet compact and financial obligations during these extraordinary times.

We plan to continue discussions on impacts and relief options to address our shared impacts due to the COVID-19 crisis. We will do our best to quickly respond to these rapidly changing times and provide timely communication to the Tribes.

We have discussed the following options to mitigate impacts during this time with the Governor's office and advised them we are moving forward with this recovery assistance immediately. Please feel free to contact Director Trujillo if you have any questions.

Class III employee certification, eligibility, and/or registration fees

If a Class III gaming employee's certification, eligibility, or registration expires while a gaming facility is closed, the renewal can be postponed until 30 days after that gaming facility re-opens. Options for extension of Class III employee expiration dates and an expedited application process are being considered for feasibility.

Annual Regulatory fees

Annual regulatory fees are postponed for the period of a gaming facility's closure until 45 days after that gaming facility re-opens. We understand that during a gaming facility's closure from COVID-19, tribal governmental funds will be utilized for the highest priority concerns. We will work with each tribe to develop the best payment schedule for the calendar year.

Contribution accruals and payments

We understand that for 2020, a reduction in annual revenue due to COVID casino closure may result in a reduction of contribution accruals.

Due to the current restrictions and impact of COVID, it is reasonable to extend contribution application deadlines and postpone payments during a gaming facility's closure until after that gaming facility re-opens.

Because IGRA requires the Tribe be the primary beneficiary of gaming revenues, no contribution is required in a Tribe's fiscal year in which the Tribe has not made a profit from its Class III gaming operation, taking into account the effect of such donation if made. Per Compact, the term "profit" means net profits associated with the operation of all Class III gaming by the Tribe, as determined under GAAP, but without deduction for depreciation. Please contact us if you have questions about this.

Audited Financial Statement Deadlines

Financial Statement notification to our agency is extended to June 30, 2020. This will affect Tribes with a fiscal year-end of December 31st.