

SUPREME COURT OF PENNSYLVANIA, EASTERN DISTRICT

**POM of Pennsylvania, LLC v. Commonwealth of Pennsylvania,
Department of Revenue, and City of Philadelphia; Appeals of
Commonwealth of Pennsylvania, Department of Revenue;
Greenwood Gaming and Entertainment, Inc., d/b/a Parx Casino,
Downs Racing, L.P., d/b/a Mohegan Sun Pocono, Mountainview
Thoroughbred Racing Association, LLC, d/b/a Hollywood Casino at
Penn National Race Course, Washington Trotting Association, LLC,
d/b/a Hollywood Casino at The Meadows, Chester Downs and
Marina, LLC, d/b/a Harrah's Philadelphia Casino & Racetrack, and
Wind Creek Bethlehem, LLC, d/b/a Wind Creek Bethlehem; and
Pennsylvania Gaming Control Board**

No. 2 EAP 2024; 5 EAP 2024; 6 EAP 2024, Supreme Court of Pennsylvania, Eastern District (July 22, 2025)

SUMMARY

The Supreme Court of Pennsylvania issued a per curiam order in consolidated appeals arising from a Commonwealth Court order in litigation involving POM of Pennsylvania, LLC, the Pennsylvania Department of Revenue, the City of Philadelphia, and gaming entities. The court listed the appeal at 2 EAP 2024 for oral argument, affirmed the Commonwealth Court order in the appeal at 5 EAP 2024, and quashed the appeal at 6 EAP 2024.

CASE DETAILS

COURT	Supreme Court of Pennsylvania, Eastern District
JURISDICTION	Supreme Court of Pennsylvania, Eastern District
DECIDED	July 22, 2025
DOCKET	2 EAP 2024; 5 EAP 2024; 6 EAP 2024
DISPOSITION	other
PROCEDURAL POSTURE	Three appeals from the Pennsylvania Commonwealth Court's January 16, 2024 order at No. 418 MD 2018.

PRECEDENTIAL VALUE	Published per curiam order; no substantive legal rule or reasoning stated in the text.
PARTIES	Commonwealth of Pennsylvania, Department of Revenue, Greenwood Gaming and Entertainment, Inc., d/b/a Parx Casino; Downs Racing, L.P., d/b/a Mohegan Sun Pocono; Mountainview Thoroughbred Racing Association, LLC, d/b/a Hollywood Casino at Penn National Race Course; Washington Trotting Association, LLC, d/b/a Hollywood Casino at The Meadows; Chester Downs and Marina, LLC, d/b/a Harrah's Philadelphia Casino & Racetrack; and Wind Creek Bethlehem, LLC, d/b/a Wind Creek Bethlehem, Pennsylvania Gaming Control Board v. POM of Pennsylvania, LLC, Commonwealth of Pennsylvania, Department of Revenue, and City of Philadelphia

TOPICS

appellate procedure

appellate jurisdiction

gambling

tax

administrative law

PRACTICE AREAS

appellate procedure

gaming and gambling regulation

taxation

administrative law

QUESTIONS PRESENTED

1. What disposition should be entered in the appeal at 2 EAP 2024 concerning the issue presented by the Department of Revenue?
2. Whether the Commonwealth Court's January 16, 2024 order should be affirmed in the appeal at 5 EAP 2024.
3. Whether the appeal at 6 EAP 2024 should be quashed.

KEY QUOTATIONS

“the above-captioned appeal at 2 EAP 2024 will be LISTED FOR ORAL ARGUMENT on the issue presented by the Department of Revenue at a date and place to be determined.” (2)

“In regard to the appeal at 5 EAP 2024, the order of the Commonwealth Court is AFFIRMED. The appeal at 6 EAP 2024 is QUASHED.” (2)

FACTUAL BACKGROUND

The opinion contains no substantive factual discussion. It identifies three appeals arising from the same Commonwealth Court order entered January 16, 2024, involving POM of Pennsylvania, the Pennsylvania Department of Revenue, the City of Philadelphia, gaming entities, and the Pennsylvania Gaming Control Board.

PROCEDURAL HISTORY

POM of Pennsylvania, LLC was the petitioner or appellee in three appeals from the same order of the Commonwealth Court entered January 16, 2024. The Supreme Court of Pennsylvania ordered the appeal at 2 EAP 2024 to be listed for oral argument on an issue presented by the Department of Revenue, affirmed the Commonwealth Court's order in the appeal at 5 EAP 2024, and quashed the appeal at 6 EAP 2024.

DISPOSITION

other

OPINION

PER CURIAM.

IN THE SUPREME COURT OF PENNSYLVANIA EASTERN DISTRICT POM OF PENNSYLVANIA, LLC: No. 2 EAP 2024: Appeal from the Order of the v.: Commonwealth Court entered on: January 16, 2024, at No. 418 MD: 2018. COMMONWEALTH OF PENNSYLVANIA,: DEPARTMENT OF REVENUE, AND CITY: OF PHILADELPHIA,: APPEAL OF: COMMONWEALTH OF: PENNSYLVANIA, DEPARTMENT OF: REVENUE: POM OF PENNSYLVANIA, LLC: No. 5 EAP 2024: Appeal from the Order of the v.: Commonwealth Court entered on: January 16, 2024, at No. 418 MD: 2018.

COMMONWEALTH OF PENNSYLVANIA,: DEPARTMENT OF REVENUE, AND CITY: OF PHILADELPHIA: APPEAL OF: GREENWOOD GAMING AND: ENTERTAINMENT, INC., D/B/A PARX: CASINO, DOWNS RACING, L.P., D/B/A: MOHEGAN SUN POCONO,: MOUNTAINVIEW THOROUGHBRED: RACING ASSOCIATION, LLC, D/B/A: HOLLYWOOD CASINO AT PENN: NATIONAL RACE COURSE,: WASHINGTON TROTTING ASSOCIATION,: LLC, D/B/A HOLLYWOOD CASINO AT: THE MEADOWS, CHESTER DOWNS AND: MARINA, LLC, D/B/A HARRAH'S: PHILADELPHIA CASINO & RACETRACK,: AND WIND CREEK BETHLEHEM, LLC,: D/B/A WIND CREEK BETHLEHEM: POM OF PENNSYLVANIA, LLC: No. 6 EAP 2024: Appeal from the Order entered in the v.: Commonwealth Court on January: 16, 2024, at No. 418 MD 2018.

COMMONWEALTH OF PENNSYLVANIA,: DEPARTMENT OF REVENUE, AND CITY: OF PHILADELPHIA: APPEAL OF: PENNSYLVANIA GAMING: CONTROL BOARD: ORDER PER CURIAM AND NOW, this 22nd day of July, 2025, the above-captioned appeal at 2 EAP 2024 will be LISTED FOR ORAL ARGUMENT on the issue presented by the Department of Revenue at a date and place to be determined.

In regard to the appeal at 5 EAP 2024, the order of the Commonwealth Court is AFFIRMED. The appeal at 6 EAP 2024 is QUASHED. 2

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