

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)

OPINION

POM of PA v. Dept. of Rev., Apl of: PGCB

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