

SUPREME COURT OF PENNSYLVANIA, EASTERN DISTRICT

POM of Pennsylvania, LLC v. Commonwealth of Pennsylvania,
Department of Revenue, and City of Philadelphia

POM of Pennsylvania · No. 2 EAP 2024; 5 EAP 2024; 6 EAP 2024 · Decided July 22, 2025

SUMMARY

The Supreme Court of Pennsylvania issued a per curiam order in consolidated appeals arising from a January 16, 2024 order of the Commonwealth Court in litigation involving POM of Pennsylvania, the Pennsylvania Department of Revenue, the City of Philadelphia, Pennsylvania gaming entities, and the Pennsylvania Gaming Control Board. The court listed the Department of Revenue's appeal at No. 2 EAP 2024 for oral argument, affirmed the Commonwealth Court's order in No. 5 EAP 2024, and quashed the appeal at No. 6 EAP 2024.

CASE DETAILS

COURT	Supreme Court of Pennsylvania, Eastern District
JURISDICTION	Supreme Court of Pennsylvania
DECIDED	July 22, 2025
DOCKET	2 EAP 2024; 5 EAP 2024; 6 EAP 2024
DISPOSITION	other
PROCEDURAL POSTURE	The Supreme Court of Pennsylvania addressed three appeals from a January 16, 2024 order of the Commonwealth Court in Commonwealth Court No. 418 MD 2018. 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.
PRECEDENTIAL VALUE	published
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, City of Philadelphia

TOPICS

appellate procedure appellate jurisdiction tax gambling administrative law

PRACTICE AREAS

appellate procedure administrative law tax law gaming law

QUESTIONS PRESENTED

1. Whether the appeal at 2 EAP 2024 should proceed to oral argument on 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.

HOLDINGS

1. The appeal at 2 EAP 2024 will be listed for oral argument on the issue presented by the Department of Revenue.
2. The order of the Commonwealth Court is affirmed in the appeal at 5 EAP 2024.
3. The appeal at 6 EAP 2024 is 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.” (at 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.” (at 2)

FACTUAL BACKGROUND

The opinion concerns appeals arising from litigation by POM of Pennsylvania, LLC against the Pennsylvania Department of Revenue and the City of Philadelphia. The caption identifies Greenwood Gaming and other casino operators, as well as the Pennsylvania Gaming Control Board, as parties associated with separate appeals. The order contains no substantive factual findings beyond the procedural history reflected in the caption.

PROCEDURAL HISTORY

POM of Pennsylvania, LLC pursued litigation in the Commonwealth Court at No. 418 MD 2018 against the Pennsylvania Department of Revenue and the City of Philadelphia. The Commonwealth Court entered an order on January 16, 2024, from which the Department of Revenue, Greenwood Gaming and related entities, and the

Pennsylvania Gaming Control Board filed separate appeals. The Supreme Court issued this per curiam order addressing the three appeals.

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