

**INSTRUCTIONS FOR COMPLETING
THE PARKING FEE RETURN**

A. General comments regarding the Parking Fee Return

1. Pursuant to P.L. 2003, c. 116, licensees are required to pay a \$3.00 fee for each vehicle parked in the licensee's parking facility or on property owned or leased for this purpose. This monthly return provides for the reporting and payment of these fees to the New Jersey Casino Control Commission.

B. Preparation of the Parking Fee Return

1. All monetary amounts are to be reported in whole dollars, without cents. A formula has been included on Lines 3 and 5 of the electronic version of the form to ensure that the mathematical calculation will be accurate.
2. Each line on the Parking Fee Return shall be completed as follows:

Line

Description

1. **Total Number of Parking Transactions** – Enter on this line the total number of parking transactions that were made during the month. For purposes of this return, a “parking transaction” is the use of a parking space in a facility owned or leased by a casino hotel for any purpose.
 2. **Non-Taxable Parking Transactions** – Enter on this line the total number of non-taxable parking transactions that were made during the month. Examples of non-taxable parking transactions include, but may not be limited to, use of a parking space for motor vehicles (1) owned/leased by the owner/operator of the facility, (2) by an employee of the casino hotel which owns/leases the facility; or (3) where the user presents proof of payment of the fee at another licensee.
 3. **Taxable Parking Transactions** – This line reflects line 1 minus line 2.
 4. **Fee Imposed** – In accordance with N.J.S.A. 5:12-173.2 and 173.3, the legislature has mandated a fee of \$3 per vehicle per day.
 5. **Amount Due** – This line reflects line 3 multiplied by line 4.
3. The Parking Fee Return shall be attested to on the licensee's behalf by the chief executive officer, chief gaming executive, treasurer, financial director, controller or their functional equivalent.

C. Remittance and Filing the Parking Fee Return

1. Payment of Amount Due should be made by Electronic Funds Transfer (EFT) using EFT Tax code 20500. The Parking Fee Return shall be submitted no later than the 20th calendar day following the end of the month to the following address:

**Casino Control Commission
Financial Evaluation Unit
Tennessee Avenue and Boardwalk
Arcade Building
Atlantic City, New Jersey 08401**

2. Please note that pursuant to P.L. 2003, c. 116, the Casino Control Commission is to apply the provisions of the State Uniform Tax Procedure Law (N.J.S.A. 54:48-1) upon any delinquent or underpayment of tax. Key provisions of that statute provide for the imposition of a 5% penalty on any underpayment and the assessment of interest at three percentage points above the prime rate.