



Gurbir S. Grewal, *Attorney General*

Division of Gaming Enforcement

David Rebeck, *Director*

DGE Announces January 2019 Gaming Revenue Results

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Contact: Kerry Langan
(609) 317-6201
info@njdge.org

Industry:

Based upon filings with the Division of Gaming Enforcement, Casino Win from the Industry was \$177.3 million compared to \$162.4 million in January 2018, reflecting a 9.2% increase. Internet Gaming Win was \$33.6 million in January compared to \$22.0 million in the prior period, reflecting an increase of 53.0%. Sports Wagering Gross Revenue was \$18.8 million for the month. The Industry's Total Gaming Revenue for the month was \$229.6 million compared to \$184.3 million for January 2018, reflecting a 24.6% increase.

Tax Information:

For the month of January 2019, total gaming taxes were \$19.9 million. Total gaming taxes reflect 8% of taxable casino gross revenue, 15% of Internet gaming gross revenue, 8.5% tax on casino and racetrack sports wagering gross revenue and 13% tax on casino and racetrack sports wagering Internet gross revenue. In addition, the casino industry incurred \$3.2 million in 1.25% Additional Tax on sports wagering gross revenue and Investment Alternative Tax Obligations (which reflects 1.25% of casino gross revenue and 2.5% of Internet gaming gross revenue). For the month of January 2019, the Racetrack Economic Development Tax of 1.25% incurred was \$113,124.

FOOTNOTES:

- Total Gaming Revenue consists of Casino Win, Internet Gaming Win and Sports Wagering Gross Revenue. Specific launch date information is located on the statistical comparison pages and sports wagering statistical information page of this press release.

Additional Information:

Gross Revenue Reports (DGE website):

<http://www.nj.gov/oag/ge/mgrtaxreturns.html>

Internet Gross Revenue Reports (DGE website):

<http://www.nj.gov/oag/ge/igrtaxreturns.html>

Sports Wagering Revenue Reports (DGE website):

<http://www.nj.gov/oag/ge/swrtaxreturns.html>

Tourism Data (CRDA website):

<http://www.atlanticcitynj.com/about/stats.aspx>

NJ Department of Law and Public Safety / Office of the Attorney General:

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JANUARY 2019 STATISTICS

JANUARY			Increase (Decrease)	
	2019	2018	\$	%
Slot Machine Win	\$ 126,093,511	\$ 109,554,060	\$ 16,539,451	15.1
Table Game Win	51,182,487	52,796,609	(1,614,122)	(3.1)
Casino Win	177,275,998	162,350,669	14,925,329	9.2
Peer-to-Peer	1,882,890	1,950,696	(67,806)	(3.5)
Other Authorized Games	31,711,501	20,011,643	11,699,858	58.5
Internet Gaming Win	33,594,391	21,962,339	11,632,052	53.0
Sports Wagering Revenue	18,774,940	-	18,774,940	N/A
Total Gaming Revenue	\$ 229,645,329	\$ 184,313,008	\$ 45,332,321	24.6

<i>INVESTMENT ALTERNATIVE TAX AND ECONOMIC DEVELOPMENT TAX OBLIGATIONS INCURRED:</i>		
	Casino IATs and 1.25% Tax Obligations (a)	Racetrack Economic Development Tax (b)
January 2019	\$ 3,178,693	\$ 113,124

- (a) Casino IAT Obligations reflect 1.25% of casino gross revenue and 2.5% of Internet gross revenue. Also, there is a 1.25% Additional Tax on Retail sports wagering gross revenue and Internet sports wagering gross revenue.
- (b) Economic Development Tax reflects 1.25% of racetrack licensees' sports wagering gross revenue and Internet sports wagering gross revenue.

As of February 13, 2019

**MONTHLY COMPARISON
FOR THE MONTH ENDED JANUARY 2019 VERSUS 2018**

Casino Licensees	CASINO WIN			INTERNET GAMING WIN			SPORTS WAGERING REVENUE (a)			TOTAL GAMING REVENUE		
	2019	2018	% Change	2019	2018	% Change	2019	2018	% Change	2019	2018	% Change
Bally's AC	\$ 12,131,407	\$ 12,765,937	(5.0)	\$ -	\$ -	n/a	496,660	\$ -	n/a	12,628,067	\$ 12,765,937	(1.1)
Borgata	50,383,767	53,620,959	(6.0)	4,742,496	4,153,533	14.2	677,461	-	n/a	55,803,724	57,774,492	(3.4)
Caesars	17,110,303	21,750,329	(21.3)	-	-	n/a	-	-	n/a	17,110,303	21,750,329	(21.3)
Caesars Interactive NJ	-	-	n/a	4,575,663	3,352,116	36.5	-	-	n/a	4,575,663	3,352,116	36.5
Golden Nugget	14,582,780	16,137,481	(9.6)	12,180,039	7,299,815	66.9	27,287	-	n/a	26,790,106	23,437,296	14.3
Hard Rock (b)	15,577,433	-	n/a	1,623,107	-	n/a	25,235	-	n/a	17,225,775	-	n/a
Harrah's	21,500,795	23,535,835	(8.6)	-	-	n/a	20,615	-	n/a	21,521,410	23,535,835	(8.6)
Ocean Resort (c)	12,383,484	-	n/a	530,816	-	n/a	1,271,289	-	n/a	14,185,589	-	n/a
Resorts	12,651,233	11,625,654	8.8	-	-	n/a	242,636	-	n/a	12,893,869	11,625,654	10.9
Resorts Digital	-	-	n/a	6,446,599	3,887,345	65.8	6,893,983	-	n/a	13,340,582	3,887,345	243.2
Tropicana	20,954,796	22,914,474	(8.6)	3,495,671	3,269,530	6.9	98,822	-	n/a	24,549,289	26,184,004	(6.2)
Total: Casino Industry	\$ 177,275,998	\$ 162,350,669	9.2	\$ 33,594,391	\$ 21,962,339	53.0	\$ 9,753,988	\$ -	n/a	\$ 220,624,377	\$ 184,313,008	19.7
Racetrack Licensees												
Meadowlands	-	-	n/a	-	-	n/a	7,018,180	-	n/a	7,018,180	-	n/a
Monmouth Park	-	-	n/a	-	-	n/a	2,002,772	-	n/a	2,002,772	-	n/a
Grand Total	\$ 177,275,998	\$ 162,350,669	9.2	\$ 33,594,391	\$ 21,962,339	53.0	\$ 18,774,940	\$ -	n/a	\$ 229,645,329	\$ 184,313,008	24.6

(a) Sports Wagering commenced on June 14, 2018.

(b) Hard Rock commenced operations (soft play period on June 25, 2018). Hard Rock opened to the public June 27, 2018. Internet gaming operations commenced on June 28, 2018.

(c) Ocean Resort commenced operations (soft play period on June 25, 2018). Ocean Resort opened to the public June 27, 2018. Internet gaming operations commenced on July 10, 2018.

Gross Revenue Tax, Internet Gross Revenue Tax and Sports Wagering Gross Revenue Tax Information

	FOR THE MONTH ENDED JANUARY 2019				
	8% Gross Revenue Tax	8.5% Sports Wager Tax	15% Internet Gross Revenue Tax	13% Internet Sports Tax	TOTAL (a)
Bally's AC	888,826	17,265	-	33,838	939,929
Borgata	3,659,684	54,023	713,959	5,447	4,433,113
Caesars	1,249,244	-	-	-	1,249,244
Caesars Interactive NJ	-	-	689,617	-	689,617
Golden Nugget	936,552	2,319	1,827,756	-	2,766,627
Hard Rock	1,082,196	-	243,466	3,281	1,328,943
Harrah's	1,568,141	1,752	-	-	1,569,893
Ocean Resort	853,860	(1,183)	79,901	164,864	1,097,442
Resorts	877,874	20,624	-	-	898,498
Resorts Digital	-	-	966,990	896,545	1,863,535
Tropicana	1,447,876	8,332	524,351	25	1,980,584
Casino Total	\$ 12,564,253	\$ 103,132	\$ 5,046,040	\$ 1,104,000	\$ 18,817,425
Meadowlands	-	99,399	-	766,834	866,233
Monmouth Park	-	68,834	-	152,357	221,191
Racetrack Total	\$ -	\$ 168,233	\$ -	\$ 919,191	\$ 1,087,424
Grand Total	\$ 12,564,253	\$ 271,365	\$ 5,046,040	\$ 2,023,191	\$ 19,904,849

(a) Total Gross Revenue Taxes reflect: (1) 8% tax on Casino Gross Revenue, (2) 15% tax on Internet gaming gross revenue, (3) 8.5% tax on casino and racetrack sports wagering gross revenue, and (4) 13% tax on casino and racetrack Internet sports wagering gross revenue. Total Gross Revenue Taxes includes the tax impact of eligible promotional gaming credits. Total Gross Revenue Taxes are unaudited and subject to adjustment.

January 2019 Sports Wagering Information

Sports Wagering Launch Dates

Property/Licensee	Sports Wagering Lounge/On-Site Opening Date:	Internet Start Date:
Casino Hotels:		
Ballys AC (CIENJ as affiliate)	July 30, 2018	September 6, 2018
Borgata	June 14, 2018	August 22, 2018
Golden Nugget	August 15, 2018	August 23, 2018
Harrahs	August 1, 2018	
Hard Rock Resorts	January 29, 2019	January 26, 2019
Ocean Resort	August 15, 2018	
Resorts Digital	June 28, 2018	September 2, 2018
Tropicana	October 25, 2018	August 1, 2018
		January 25, 2019
Racetrack:		
Meadowlands	July 14, 2018	September 1, 2018
Monmouth Park	June 14, 2018	September 4, 2018

Industry Month and Year-to-Date Total Handle Statistics*

Sports Wagering Handle	Monthly Handle	YTD Handle
On-site (Retail) Sports Wagering	80,305,676	80,305,676
Internet (On-Line) Sports Wagering	304,973,986	304,973,986
Total Sports Wagering Handle	385,279,662	385,279,662

* Industry Handle includes wagers on future events and will differ from Completed Events Handle.

Industry Completed Events and Win Statistics Breakdown by Sport

Category	Completed Events YTD Sports Wagering Win	YTD Completed Events Handle	Win %
Football	7,618,440	82,101,131	9.3%
Basketball	1,726,003	135,581,120	1.3%
Baseball	-5,808	1,157	N/A
Parlay	3,826,877	66,528,050	5.8%
Other	2,307,084	92,739,360	2.5%
Total	15,472,596	376,950,818	4.1%

NOTE: YTD figures may not calculate due to prior months' amendments to Handle and Gross Revenue.