



State of New Jersey

Chris Christie
Governor

Kim Guadagno
Lt. Governor

Office of the Attorney General
Department of Law and Public Safety
Division of Gaming Enforcement
P.O. Box 047
Trenton, NJ 08625-0047

Christopher S. Porrino
Attorney General

David Rebuck
Director

**DETERMINATION REGARDING GROSS GAMING REVENUE
PURSUANT TO THE CASINO PROPERTY TAX STABILIZATION ACT**

Pursuant to the Casino Property Tax Stabilization Act (CPTSA) at C.52:27BBBB-20, gross gaming revenue (GGR) means the total amount of revenue raised through casino gaming from all of the casino gaming properties located in Atlantic City as determined by the Division of Gaming Enforcement (Division).

The Division has determined that GGR reflects the sum of (1) gross revenue derived from casino gaming operations (*N.J.S.A. 5:12-24*) and (2) gross revenue derived from Internet gaming operations (*N.J.S.A. 5:12-95.17 et seq.*). For purposes of certain calculations or allocations under the CPTSA, GGR for any casino licensee that solely conducts Internet gaming operations will be added to the GGR of the affiliated casino gaming property that solely conducts casino hotel operations.

Further, this definition has been consistently applied in the implementation of the CPTSA since that statute became effective on May 27, 2016.


David L. Rebuck
Director



(609) 292-9394

New Jersey Is An Equal Opportunity Employer - Printed on Recycled Paper and Recyclable