



---

---

# **New Jersey Division of Gaming Enforcement**

## **Atlantic City Gaming Industry**

### **Casino Revenue Fund Taxes and Fees**

### **Source Report**

CONTENTS	PAGE NO.
Taxes and Fees for Fiscal 2019 to Date.....	1
Taxes and Fees Since Inception.....	2
Descriptions of Taxes and Fees.....	3

**New Jersey Division of Gaming Enforcement**  
**Atlantic City Gaming Industry**  
**Casino Revenue Fund Taxes and Fees**  
*(for Fiscal Year 2019)*

<p style="text-align: center;"><b>(a)</b> <b><u>TOTAL GAMING TAXES</u></b></p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Month</u></th> <th></th> </tr> </thead> <tbody> <tr><td>2018 July</td><td style="text-align: right;">23,203,422</td></tr> <tr><td>August</td><td style="text-align: right;">23,481,687</td></tr> <tr><td>September</td><td style="text-align: right;">22,090,762</td></tr> <tr><td>October</td><td style="text-align: right;">19,258,489</td></tr> <tr><td>November</td><td style="text-align: right;">20,335,804</td></tr> <tr><td>December</td><td style="text-align: right;">20,528,239</td></tr> <tr><td>2019 January</td><td style="text-align: right;">18,817,425</td></tr> <tr><td>February</td><td style="text-align: right;">19,420,724</td></tr> <tr><td>March</td><td></td></tr> <tr><td>April</td><td></td></tr> <tr><td>May</td><td></td></tr> <tr><td>June</td><td></td></tr> <tr><td><b>Totals</b></td><td style="text-align: right;"><b>\$167,136,552</b></td></tr> </tbody> </table>	<u>Month</u>		2018 July	23,203,422	August	23,481,687	September	22,090,762	October	19,258,489	November	20,335,804	December	20,528,239	2019 January	18,817,425	February	19,420,724	March		April		May		June		<b>Totals</b>	<b>\$167,136,552</b>	<p style="text-align: center;"><b>(b)</b> <b><u>PARKING FEE</u></b></p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Month</u></th> <th></th> </tr> </thead> <tbody> <tr><td>2018 July</td><td style="text-align: right;">451,323</td></tr> <tr><td>August</td><td style="text-align: right;">436,947</td></tr> <tr><td>September</td><td style="text-align: right;">355,786</td></tr> <tr><td>October</td><td style="text-align: right;">303,283</td></tr> <tr><td>November</td><td style="text-align: right;">301,241</td></tr> <tr><td>December</td><td style="text-align: right;">298,593</td></tr> <tr><td>2019 January</td><td style="text-align: right;">272,144</td></tr> <tr><td>February</td><td></td></tr> <tr><td>March</td><td></td></tr> <tr><td>April</td><td></td></tr> <tr><td>May</td><td></td></tr> <tr><td>June</td><td></td></tr> <tr><td><b>Totals</b></td><td style="text-align: right;"><b>\$2,419,317</b></td></tr> </tbody> </table>	<u>Month</u>		2018 July	451,323	August	436,947	September	355,786	October	303,283	November	301,241	December	298,593	2019 January	272,144	February		March		April		May		June		<b>Totals</b>	<b>\$2,419,317</b>	<p style="text-align: center;"><b>(c)</b> <b><u>HOTEL ROOM FEE</u></b></p> <table border="0" style="width: 100%;"> <tbody> <tr><td><b>2018 Quarters</b></td><td></td></tr> <tr><td>3rd</td><td style="text-align: right;">\$2,440,986</td></tr> <tr><td>4th</td><td style="text-align: right;">1,738,238</td></tr> <tr><td><b>2019 Quarters</b></td><td></td></tr> <tr><td>1st</td><td></td></tr> <tr><td>2nd</td><td></td></tr> <tr><td><b>Totals</b></td><td style="text-align: right;"><b>\$4,179,224</b></td></tr> <tr><td><b>Less:</b></td><td></td></tr> <tr><td>Pro-rata</td><td></td></tr> <tr><td>CRDA Debt</td><td></td></tr> <tr><td>Service</td><td style="text-align: right;">(2,687,800)</td></tr> <tr><td><b>Net Totals</b></td><td style="text-align: right;"><b>\$1,491,424</b></td></tr> </tbody> </table>	<b>2018 Quarters</b>		3rd	\$2,440,986	4th	1,738,238	<b>2019 Quarters</b>		1st		2nd		<b>Totals</b>	<b>\$4,179,224</b>	<b>Less:</b>		Pro-rata		CRDA Debt		Service	(2,687,800)	<b>Net Totals</b>	<b>\$1,491,424</b>
<u>Month</u>																																																																																		
2018 July	23,203,422																																																																																	
August	23,481,687																																																																																	
September	22,090,762																																																																																	
October	19,258,489																																																																																	
November	20,335,804																																																																																	
December	20,528,239																																																																																	
2019 January	18,817,425																																																																																	
February	19,420,724																																																																																	
March																																																																																		
April																																																																																		
May																																																																																		
June																																																																																		
<b>Totals</b>	<b>\$167,136,552</b>																																																																																	
<u>Month</u>																																																																																		
2018 July	451,323																																																																																	
August	436,947																																																																																	
September	355,786																																																																																	
October	303,283																																																																																	
November	301,241																																																																																	
December	298,593																																																																																	
2019 January	272,144																																																																																	
February																																																																																		
March																																																																																		
April																																																																																		
May																																																																																		
June																																																																																		
<b>Totals</b>	<b>\$2,419,317</b>																																																																																	
<b>2018 Quarters</b>																																																																																		
3rd	\$2,440,986																																																																																	
4th	1,738,238																																																																																	
<b>2019 Quarters</b>																																																																																		
1st																																																																																		
2nd																																																																																		
<b>Totals</b>	<b>\$4,179,224</b>																																																																																	
<b>Less:</b>																																																																																		
Pro-rata																																																																																		
CRDA Debt																																																																																		
Service	(2,687,800)																																																																																	
<b>Net Totals</b>	<b>\$1,491,424</b>																																																																																	
<p style="text-align: center;"><b>(d)</b> <b><u>PROGRESSIVE SLOT TAX</u></b></p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Month</u></th> <th></th> </tr> </thead> <tbody> <tr><td>2018 July</td><td style="text-align: right;">189,820</td></tr> <tr><td>August</td><td style="text-align: right;">211,340</td></tr> <tr><td>September</td><td style="text-align: right;">157,541</td></tr> <tr><td>October</td><td style="text-align: right;">133,088</td></tr> <tr><td>November</td><td style="text-align: right;">121,796</td></tr> <tr><td>December</td><td style="text-align: right;">145,634</td></tr> <tr><td>2019 January</td><td style="text-align: right;">135,233</td></tr> <tr><td>February</td><td></td></tr> <tr><td>March</td><td></td></tr> <tr><td>April</td><td></td></tr> <tr><td>May</td><td></td></tr> <tr><td>June</td><td></td></tr> <tr><td><b>Totals</b></td><td style="text-align: right;"><b>\$1,094,452</b></td></tr> </tbody> </table>	<u>Month</u>		2018 July	189,820	August	211,340	September	157,541	October	133,088	November	121,796	December	145,634	2019 January	135,233	February		March		April		May		June		<b>Totals</b>	<b>\$1,094,452</b>	<p style="text-align: center;"><b>(e)</b> <b><u>EXPIRED GAMING OBLIGATIONS</u></b></p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Month</u></th> <th></th> </tr> </thead> <tbody> <tr><td>2018 July</td><td style="text-align: right;">38,960</td></tr> <tr><td>August</td><td style="text-align: right;">36,597</td></tr> <tr><td>September</td><td style="text-align: right;">31,904</td></tr> <tr><td>October</td><td style="text-align: right;">25,448</td></tr> <tr><td>November</td><td style="text-align: right;">24,613</td></tr> <tr><td>December</td><td style="text-align: right;">25,226</td></tr> <tr><td>2019 January</td><td style="text-align: right;">21,220</td></tr> <tr><td>February</td><td></td></tr> <tr><td>March</td><td></td></tr> <tr><td>April</td><td></td></tr> <tr><td>May</td><td></td></tr> <tr><td>June</td><td></td></tr> <tr><td><b>Totals</b></td><td style="text-align: right;"><b>\$203,968</b></td></tr> </tbody> </table>	<u>Month</u>		2018 July	38,960	August	36,597	September	31,904	October	25,448	November	24,613	December	25,226	2019 January	21,220	February		March		April		May		June		<b>Totals</b>	<b>\$203,968</b>																									
<u>Month</u>																																																																																		
2018 July	189,820																																																																																	
August	211,340																																																																																	
September	157,541																																																																																	
October	133,088																																																																																	
November	121,796																																																																																	
December	145,634																																																																																	
2019 January	135,233																																																																																	
February																																																																																		
March																																																																																		
April																																																																																		
May																																																																																		
June																																																																																		
<b>Totals</b>	<b>\$1,094,452</b>																																																																																	
<u>Month</u>																																																																																		
2018 July	38,960																																																																																	
August	36,597																																																																																	
September	31,904																																																																																	
October	25,448																																																																																	
November	24,613																																																																																	
December	25,226																																																																																	
2019 January	21,220																																																																																	
February																																																																																		
March																																																																																		
April																																																																																		
May																																																																																		
June																																																																																		
<b>Totals</b>	<b>\$203,968</b>																																																																																	
<p style="text-align: center;"><b>(f)</b> <b><u>FINES</u></b></p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Month</u></th> <th></th> </tr> </thead> <tbody> <tr><td>2018 July</td><td style="text-align: right;">0</td></tr> <tr><td>August</td><td style="text-align: right;">0</td></tr> <tr><td>September</td><td style="text-align: right;">0</td></tr> <tr><td>October</td><td style="text-align: right;">0</td></tr> <tr><td>November</td><td style="text-align: right;">0</td></tr> <tr><td>December</td><td style="text-align: right;">0</td></tr> <tr><td>2019 January</td><td style="text-align: right;">0</td></tr> <tr><td>February</td><td></td></tr> <tr><td>March</td><td></td></tr> <tr><td>April</td><td></td></tr> <tr><td>May</td><td></td></tr> <tr><td>June</td><td></td></tr> <tr><td><b>Totals</b></td><td style="text-align: right;"><b>\$0</b></td></tr> </tbody> </table>	<u>Month</u>		2018 July	0	August	0	September	0	October	0	November	0	December	0	2019 January	0	February		March		April		May		June		<b>Totals</b>	<b>\$0</b>	<p style="text-align: center;"><b>(g)</b> <b><u>FORFEITED WINNINGS</u></b></p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Month</u></th> <th></th> </tr> </thead> <tbody> <tr><td>2018 July</td><td style="text-align: right;">18,306</td></tr> <tr><td>August</td><td style="text-align: right;">2,319</td></tr> <tr><td>September</td><td style="text-align: right;">8,896</td></tr> <tr><td>October</td><td style="text-align: right;">8,673</td></tr> <tr><td>November</td><td style="text-align: right;">20,513</td></tr> <tr><td>December</td><td style="text-align: right;">1,925</td></tr> <tr><td>2019 January</td><td style="text-align: right;">38,391</td></tr> <tr><td>February</td><td></td></tr> <tr><td>March</td><td></td></tr> <tr><td>April</td><td></td></tr> <tr><td>May</td><td></td></tr> <tr><td>June</td><td></td></tr> <tr><td><b>Totals</b></td><td style="text-align: right;"><b>\$99,023</b></td></tr> </tbody> </table>	<u>Month</u>		2018 July	18,306	August	2,319	September	8,896	October	8,673	November	20,513	December	1,925	2019 January	38,391	February		March		April		May		June		<b>Totals</b>	<b>\$99,023</b>																									
<u>Month</u>																																																																																		
2018 July	0																																																																																	
August	0																																																																																	
September	0																																																																																	
October	0																																																																																	
November	0																																																																																	
December	0																																																																																	
2019 January	0																																																																																	
February																																																																																		
March																																																																																		
April																																																																																		
May																																																																																		
June																																																																																		
<b>Totals</b>	<b>\$0</b>																																																																																	
<u>Month</u>																																																																																		
2018 July	18,306																																																																																	
August	2,319																																																																																	
September	8,896																																																																																	
October	8,673																																																																																	
November	20,513																																																																																	
December	1,925																																																																																	
2019 January	38,391																																																																																	
February																																																																																		
March																																																																																		
April																																																																																		
May																																																																																		
June																																																																																		
<b>Totals</b>	<b>\$99,023</b>																																																																																	

\*Monthly figures presented do not include interest income nor audit adjustments and reflect information received as of the date on cover

**New Jersey Division of Gaming Enforcement**  
**Atlantic City Gaming Industry**  
**Casino Revenue Fund Taxes and Fees**  
**Source Report**  
(\$ in Thousands)

	(a) <b>Total Gaming Taxes</b>	(b) <b>Parking Fee</b>	(c) <b>Hotel Room Fee</b>	(d) <b>Progressive Slot Tax</b>	(e) <b>Expired Gaming Obligations</b>	(f) <b>Forfeited Winnings And Fines</b>	(g) <b>Comp Tax</b>	(h) <b>Net Income Tax</b>	<b>Total</b>
<b>FY 1978</b>	1,513	0	0	0	0	0	0	0	1,513
<b>FY 1979</b>	18,272	0	0	0	0	0	0	0	18,272
<b>FY 1980</b>	58,087	0	0	0	0	0	0	0	58,087
<b>FY 1981</b>	72,088	0	0	0	0	0	0	0	72,088
<b>FY 1982</b>	102,875	0	0	0	0	0	0	0	102,875
<b>FY 1983</b>	127,977	0	0	0	0	0	0	0	127,977
<b>FY 1984</b>	148,501	0	0	0	0	0	0	0	148,501
<b>FY 1985</b>	160,230	0	0	0	0	0	0	0	160,230
<b>FY 1986</b>	176,707	0	0	0	0	0	0	0	176,707
<b>FY 1987</b>	188,996	0	0	0	0	0	0	0	188,996
<b>FY 1988</b>	208,390	0	0	0	0	0	0	0	208,390
<b>FY 1989</b>	221,891	0	0	0	0	0	0	0	221,891
<b>FY 1990</b>	227,947	0	0	0	0	0	0	0	227,947
<b>FY 1991</b>	232,015	0	0	0	0	544	0	0	232,559
<b>FY 1992</b>	248,690	0	0	0	0	1,356	0	0	250,046
<b>FY 1993</b>	258,159	0	0	0	0	85	0	0	258,244
<b>FY 1994</b>	262,904	0	0	0	0	346	0	0	263,250
<b>FY 1995</b>	288,848	0	0	0	0	0	0	0	288,848
<b>FY 1996</b>	303,300	0	0	0	0	0	0	0	303,300
<b>FY 1997</b>	308,277	0	0	0	0	0	0	0	308,277
<b>FY 1998</b>	312,734	0	0	0	0	0	0	0	312,734
<b>FY 1999</b>	324,617	0	0	0	0	0	0	0	324,617
<b>FY 2000</b>	338,587	0	0	0	0	153	0	0	338,740
<b>FY 2001</b>	340,695	0	0	0	0	0	0	0	340,695
<b>FY 2002</b>	347,916	0	0	0	0	0	0	0	347,916
<b>FY 2003</b>	346,457	0	0	0	0	53	0	0	346,510
<b>FY 2004</b>	377,544	17,956	14,050	5,892	0	11	26,568	25,271	467,292
<b>FY 2005</b>	388,665	15,553	14,411	5,584	0	4	26,954	22,990	474,161
<b>FY 2006</b>	413,320	18,160	14,972	6,508	0	20	27,770	19,474	500,224
<b>FY 2007</b>	409,902	6,274	6,945	4,951	0	12	18,007	0	446,091
<b>FY 2008</b>	382,420	5,882	4,470	3,914	0	764	13,645	0	411,095
<b>FY 2009</b>	329,303	5,448	4,878	3,767	3,007	24	4,147	0	350,574
<b>FY 2010</b>	278,076	5,008	5,078	3,310	4,130	149	-51	0	295,700
<b>FY 2011</b>	251,132	6,261	4,819	3,128	503	53	0	0	265,896
<b>FY 2012</b>	227,084	3,664	5,088	2,504	536	110	0	0	238,986
<b>FY 2013</b>	201,739	4,677	4,846	2,557	596	181	0	0	214,596
<b>FY 2014</b>	208,088	4,631	4,989	3,009	513	-4	0	0	221,226
<b>FY 2015</b>	196,788	3,848	3,074	1,787	414	53	0	0	205,964
<b>FY 2016</b>	201,003	3,261	2,611	1,929	388	51	0	0	209,243
<b>FY 2017</b>	210,507	3,405	2,104	1,998	338	132	0	0	218,484
<b>FY 2018</b>	211,273	3,274	1,771	1,931	355	45	0	0	218,649

**New Jersey Division of Gaming Enforcement**  
**Atlantic City Gaming Industry**  
**Casino Revenue Fund Taxes and Fees**  
**Source Report**

- (a) Total Gaming Taxes:** The 8% tax on Casino Gross Revenue is deposited into the Casino Revenue Fund. Beginning August 14, 2008, Casino Licensees were permitted a deduction from Casino Gross Revenue for Promotional Gaming Credits for purposes of calculating Taxable Casino Gross Revenue subject to the 8% tax. Beginning November 2013, the 15% tax on Internet Gross Revenue is deposited into the Casino Revenue Fund. Casino Licensees are permitted a deduction from the 8% tax on Casino Gross Revenue for Promotional Gaming Credits related to Internet Gross Revenue. Starting June 14, 2018, there is an 8.5% tax on casino sports wagering gross revenue and 13% tax on casino sports wagering Internet gross revenue.
- (b) Parking Fee:** Effective July 1, 2006, \$0.50 of each \$3.00 Parking Fee goes to the Casino Revenue Fund with \$2.50 to CRDA. For FY 2004 to FY 2006, \$1.50 of each \$3.00 was allocated to the Casino Revenue Fund. Prior to FY 2004, the Parking Fee was allocated to the CRDA.
- (c) Hotel Room Fee:** Effective July 1, 2006, \$2.00 of each \$3.00 Hotel Room Fee goes into the Casino Revenue Fund, with a portion of the Casino Revenue Fund's allocation used to fund debt service on \$93 million in CRDA Hotel Room Fee Revenue Bonds (shown pro-rata on Page 1). The remaining \$1.00 is allocated to the CRDA. For FY 2004 to FY 2006, the \$3.00 Hotel Room Fee was allocated to the Casino Revenue Fund. Hotel Room Fee is based on quarterly figures as of March 31, June 30, September 30 and December 31.
- (d) Tax on Multi-Casino Progressive Slot Machine Revenue ("Progressive Slot Tax"):**  
Effective July 1, 2003, slot machine companies (not casinos) that operate multi-casino progressive slot systems pay an 8% tax on revenues derived from operating progressive slot machine systems in Atlantic City that goes to the Casino Revenue Fund.
- (e) Expired Gaming-Related Obligations ("Expired Gaming Obligations"):** Effective April 8, 2009, 25% of expired gaming related obligations go to the Casino Revenue Fund. Casino Licensees were billed in FY 2009 and FY 2010 for 25% of expired gaming related obligations prior to the effective date (totalling 50% of expired gaming related obligations prior to April 8, 2009).
- (f) Forfeited Winnings:** Winnings of underage gamblers or excluded persons are subject to forfeiture. Forfeitures under \$100,000 are split equally between Casino Revenue Fund and Compulsive Gambling Programs. For forfeitures over \$100,000, Compulsive Gambling Programs get \$50,000 and the balance goes to the Casino Revenue Fund. **Fines:** The first \$600,000 of fines imposed on casinos in a fiscal year go to the General Fund for Compulsive Gambling Programs. Any amount over \$600,000 goes to the Casino Revenue Fund.
- (g) Tax on Casino Complimentaries ("Comp Tax"):** Effective July 1, 2003, this tax raised a fixed \$26 million for state fiscal years 2004 through 2006, \$19.5 million for 2007, \$13 million for 2008 and \$6.5 million for 2009. Any overpayments were credited in the subsequent fiscal year. The tax expired at the end of FY 2009.
- (h) Net Income Tax:** Effective on July 1, 2003. Tax is based on net income plus management fees for calendar year 2002, which was paid in FY 2004 through FY 2006. The tax expired at the end of FY 2006.

**SOURCE INFORMATION:**

**Source for 1978 through 2017: data provided by Office of Management and Budget, NJ Dept. of Treasury and may include timing and other adjustments**

**Source for 2018: preliminary amounts are reported by NJDGE, NJCCC and the NJ Division of Taxation**

Sources/Estimates for Current Fiscal Year:

Total Gaming Taxes, Fines, Forfeited Winnings and Expired Gaming Obligations: NJ Division of Gaming Enforcement

Parking Fee: NJ Casino Control Commission

Progressive Slot Tax and Hotel Room Fee: NJ Division of Taxation.

(Certain amounts may be unaudited and subject to change)