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DGE Announces January 2021 Total Gaming Revenue Results

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Industry:

Based upon filings with the Division of Gaming Enforcement, Total Gaming Revenue for January was \$346.4 million compared to \$300.5 million in January 2020, reflecting a 15.3% increase. Internet Gaming Win was \$103.8 million in January compared to \$55.1 million in the prior period, reflecting an increase of 88.4%. Sports Wagering Gross Revenue was \$82.6 million for the month. Casino Win for January was \$160.0 million, decreasing 16.6% from the same month last year. During January, the casinos operated with certain restrictions due to COVID-19.

Tax Information:

For the month of January 2021, total gaming taxes were \$37.1 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 \$5.0 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 2021, the Racetrack Economic Development Tax of 1.25% of racetrack sports wagering gross revenue was \$633,454.

FOOTNOTES:

- Total Gaming Revenue consists of Casino Win, Internet Gaming Win and Sports Wagering Gross Revenue. Sports wagering statistical information is unaudited and subject to adjustment. The statistical completed events Win and Handle information is provided by each casino/racetrack licensee's platforms operating under its sports wagering license.

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:

Divisions -- Alcoholic Beverage Control · Civil Rights · Consumer Affairs · Criminal Justice ·
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JANUARY 2021 STATISTICS

<u>JANUARY</u>			Increase (Decrease)	
	2021	2020	\$	%
Slot Machine Win	\$ 113,296,063	\$ 140,339,488	\$ (27,043,425)	(19.3)
Table Game Win	46,714,566	51,520,389	(4,805,823)	(9.3)
Casino Win	160,010,629	191,859,877	(31,849,248)	(16.6)
Peer-to-Peer	2,744,291	1,832,211	912,080	49.8
Other Authorized Games	101,027,021	53,254,379	47,772,642	89.7
Internet Gaming Win	103,771,312	55,086,590	48,684,722	88.4
Sports Wagering Revenue	82,640,979	53,561,626	29,079,353	54.3
Total Gaming Revenue	\$ 346,422,920	\$ 300,508,093	\$ 45,914,827	15.3

<u>Additional Tax Information</u>		
	Casino IATs and 1.25% Tax Obligations (a)	Racetrack Economic Development Tax (b)
January 2021	\$ 4,987,805	\$ 633,454

- (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 17, 2021

**MONTHLY COMPARISON
FOR THE MONTH ENDED JANUARY 2021 VERSUS 2020**

Casino Licensees	CASINO WIN			INTERNET GAMING WIN			SPORTS WAGERING REVENUE (c)			TOTAL GAMING REVENUE		
	2021	2020	% Change	2021	2020	% Change	2021	2020	% Change	2021	2020	% Change
Bally's (Premier) (a)	\$ 8,608,109	\$ -	n/a	\$ -	\$ -	n/a	\$ 107,392	\$ -	n/a	\$ 8,715,501	\$ -	n/a
Bally's (CEI) (a)	-	10,719,473	n/a	-	-	n/a	-	655,739	n/a	-	11,375,212	n/a
Borgata	38,244,618	54,683,821	(30.1)	28,709,280	10,372,524	176.8	8,460,785	3,184,191	n/a	75,414,683	68,240,536	10.5
Caesars	15,521,071	17,026,366	(8.8)	-	-	n/a	567,767	-	n/a	16,088,838	17,026,366	(5.5)
Caesars Interactive NJ	-	-	n/a	7,387,065	4,237,763	74.3	-	-	n/a	7,387,065	4,237,763	74.3
Golden Nugget (b)	9,959,570	15,004,973	(33.6)	-	-	n/a	148,675	116,266	n/a	10,108,245	15,121,239	(33.2)
GNOG (b)	-	-	n/a	31,187,836	21,204,985	47.1	176,199	431,643	n/a	31,364,035	21,636,628	45.0
Hard Rock	26,621,883	21,491,524	23.9	5,636,012	2,463,007	128.8	1,586,793	336,466	n/a	33,844,688	24,290,997	39.3
Harrah's	14,676,395	23,553,714	(37.7)	-	-	n/a	262,869	107,424	n/a	14,939,264	23,661,138	(36.9)
Ocean Casino	20,465,558	16,867,849	21.3	970,679	531,343	82.7	4,565,254	2,341,047	n/a	26,001,491	19,740,239	31.7
Resorts	10,353,311	12,325,255	(16.0)	-	-	n/a	221,309	163,436	n/a	10,574,620	12,488,691	(15.3)
Resorts Digital	-	-	n/a	22,838,525	11,916,194	91.7	15,739,646	15,895,379	n/a	38,578,171	27,811,573	38.7
Tropicana	15,560,114	20,186,902	(22.9)	7,041,915	4,360,774	61.5	163,432	174,667	n/a	22,765,461	24,722,343	(7.9)
Total: Casino Industry	\$ 160,010,629	\$ 191,859,877	(16.6)	\$ 103,771,312	\$ 55,086,590	88.4	\$ 32,000,121	\$ 23,406,258	36.7	\$ 295,782,062	\$ 270,352,725	9.4
Racetrack Licensees												
Freehold Raceway	-	-	n/a	-	-	n/a	160,984	-	n/a	160,984	-	n/a
Meadowlands	-	-	n/a	-	-	n/a	46,803,138	26,472,558	n/a	46,803,138	26,472,558	76.8
Monmouth Park	-	-	n/a	-	-	n/a	3,676,736	3,682,810	n/a	3,676,736	3,682,810	(0.2)
Grand Total	\$ 160,010,629	\$ 191,859,877	(16.6)	\$ 103,771,312	\$ 55,086,590	88.4	\$ 82,640,979	\$ 53,561,626	54.3	\$ 346,422,920	\$ 300,508,093	15.3

(a) Bally's operated under Caesars/CEI ownership through November 17, 2020 and operates under Bally's Corporation (Premier) thereafter.

(b) Golden Nugget Online Gaming (GNOG) obtained a casino license in November 2020 and now operates the online gaming business formerly operated by Golden Nugget (GNAC). GNOG has been added to this schedule as a reporting entity effective January 1, 2021. For comparison purposes, the statistics for 2020 have been reclassified from the GNAC line to the GNOG line.

(c) Due to the volatility of sports wagering gross revenue on an individual basis, the percentage growth or decline is measured only by casino total and industry total (including racetracks).

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

	FOR THE MONTH ENDED JANUARY 2021				TOTAL (b)
	8% Gross Revenue Tax	8.5% Sports Wager Tax	15% Internet Gross Revenue Tax	13% Internet Sports Tax	
Bally's (Premier)	617,846	9,128	-	-	626,974
Borgata	2,668,499	49,081	4,324,534	1,024,837	8,066,951
Caesars	1,122,305	16,385	-	48,768	1,187,458
Caesars Interactive NJ	-	-	1,109,457	-	1,109,457
Golden Nugget (a)	568,454	12,637	-	-	581,091
GNOG (a)	-	-	4,678,245	22,906	4,701,151
Hard Rock	1,922,086	4,527	845,402	199,359	2,971,374
Harrah's	1,064,932	22,345	-	-	1,087,277
Ocean Casino Resorts	1,446,330	30,059	145,623	547,307	2,169,319
Resorts Digital	713,092	18,811	-	-	731,903
Tropicana	-	-	3,377,304	2,046,154	5,423,458
	1,046,566	4,586	1,056,287	10,001	2,117,440
Casino Total	\$ 11,170,110	\$ 167,559	\$ 15,536,852	\$ 3,899,332	\$ 30,773,853
Freehold Raceway	-	13,695	-	-	13,695
Meadowlands	-	423,912	-	5,440,784	5,864,696
Monmouth Park	-	114,755	-	302,352	417,107
Racetrack Total	\$ -	\$ 552,362	\$ -	\$ 5,743,136	\$ 6,295,498
Grand Total	\$ 11,170,110	\$ 719,921	\$ 15,536,852	\$ 9,642,468	\$ 37,069,351

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(b) 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 2021 Sports Wagering Statistical Information

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

Sports Wagering Handle	Monthly Handle	YTD Handle
On-site (Retail) Sports Wagering	72,061,056	72,061,056
Internet (On-Line) Sports Wagering	886,656,470	886,656,470
Total Sports Wagering Handle	958,717,526	958,717,526

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

Industry Completed Events Win and Handle Statistics Breakdown by Sport

Category	Completed Events YTD Sports Wagering Win	YTD Completed Events Handle	Win %
Football	12,580,134	201,770,839	6.2%
Basketball	15,354,167	320,269,056	4.8%
Baseball	2,524	7,129	35.4%
Parlay	43,641,248	220,256,172	19.8%
Other	11,853,120	214,352,969	5.5%
Total	83,431,193	956,656,165	8.7%

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