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DGE Announces December 2023 Gaming Revenue Results

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Casino Win:

Based upon filings with the Division of Gaming Enforcement, Casino Win for the nine casino hotel properties was \$232.4 million for December 2023, reflecting an increase of 7.8% when compared to \$215.6 million reported in December 2022. Year-to-date Casino Win for the nine casino hotel properties was \$2.85 billion, reflecting growth of 2.2% compared to \$2.79 billion for the prior year-to-date period.

Internet Gaming Win:

For the month of December 2023, Internet Gaming Win reported by casinos and their partners was \$180.3 million, reflecting growth of 19.1% when compared to \$151.5 million for the prior period. For the year-to-date period, Internet Gaming Win reported by casinos and their partners was \$1.92 billion, reflecting growth of 15.7% when compared to \$1.66 billion for the prior year-to-date period.

Sports Wagering Gross Revenue:

Sports Wagering Gross Revenue reported by casinos, racetracks, and their partners was \$109.4 million for December 2023, reflecting a 24.8% increase when compared to \$87.7 million reported in December 2022. Sports Wagering Gross Revenue reported by casinos, racetracks, and their partners was \$1.01 billion for the year-to-date period, reflecting a 31.9% increase when compared to \$763.0 million reported in the prior year-to-date period.

Total Gaming Revenue:

Total Gaming Revenue reported by casinos, racetracks, and their partners was \$522.2 million for December 2023, reflecting a 14.8% increase from \$454.8 million reported in December 2022. For year-to-date, Total Gaming Revenue reported by casinos, racetracks, and their partners was \$5.78 billion reflecting a 10.9% increase from \$5.21 billion reported in the prior year-to-date period.

FOOTNOTES:

Total Gaming Revenue consists of Casino Win, Internet Gaming Win and Sports Wagering Gross Revenue reported by casinos, racetracks, and their partners. Sports wagering statistical information is provided by each casino/racetrack licensee's partners that operate under their sports wagering license and is unaudited and subject to adjustment.

Source Data and Additional Information:

Monthly Gross Revenue Reports:

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

Monthly Internet Gross Revenue Reports:

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

Monthly Sports Wagering Revenue Tax Returns:

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

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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DECEMBER 2023 STATISTICS

DECEMBER				Increase (Decrease)	
	2023	2022	\$	%	
Slot Machine Win	\$ 175,323,724	\$ 153,987,568	\$ 21,336,156	13.9	
Table Game Win	57,126,035	61,643,979	(4,517,944)	(7.3)	
Casino Win	232,449,759	215,631,547	16,818,212	7.8	
Peer-to-Peer	2,274,314	2,172,274	102,040	4.7	
Other Authorized Games	178,033,973	149,283,219	28,750,754	19.3	
Internet Gaming Win	180,308,287	151,455,493	28,852,794	19.1	
Sports Wagering Revenue	109,426,484	87,701,471	21,725,013	24.8	
Total Gaming Revenue	\$ 522,184,530	\$ 454,788,511	\$ 67,396,019	14.8	

YTD				Increase (Decrease)	
	2023	2022	\$	%	
Slot Machine Win	\$ 2,111,734,939	\$ 2,043,922,305	\$ 67,812,634	3.3	
Table Game Win	736,181,490	741,701,405	(5,519,915)	(0.7)	
Casino Win	2,847,916,429	2,785,623,710	62,292,719	2.2	
Peer-to-Peer	28,915,134	27,374,502	1,540,632	5.6	
Other Authorized Games	1,894,826,923	1,635,321,273	259,505,650	15.9	
Internet Gaming Win	1,923,742,057	1,662,695,775	261,046,282	15.7	
Sports Wagering Revenue	1,006,591,602	762,954,971	243,636,631	31.9	
Total Gaming Revenue	\$ 5,778,250,088	\$ 5,211,274,456	\$ 566,975,632	10.9	

<u>Additional Tax Information</u>				
	Investment Alternative Tax (a)	Casino Sports Wagering Additional Tax (b)	Racetrack Sports Wagering Additional Tax (c)	
December 2023	\$ 7,417,638	\$ 654,451	\$ 712,674	
YTD December 2023	\$ 83,686,171	\$ 5,930,730	\$ 6,691,943	

(a) Investment Alternative Tax (IAT) obligations are based upon 1.25% of casino gross revenue and 2.5% of Internet gaming gross revenue.

(b) Casino Sports Wagering Additional Tax is based upon 1.25% of sports wagering gross revenue from casino licensees.

(c) Racetrack Sports Wagering Additional Tax is based upon 1.25% of sports wagering gross revenue from racetrack licensees.

As of January 16, 2024

**MONTHLY COMPARISON
FOR THE MONTH ENDED DECEMBER 2023 VERSUS 2022**

	CASINO WIN			INTERNET GAMING WIN			SPORTS WAGERING REVENUE			TOTAL GAMING REVENUE		
	2023	2022	% Change	2023	2022	% Change	2023	2022	% Change	2023	2022	% Change
Casino Licensees												
Bally's	\$ 11,517,254	\$ 10,954,715	5.1	\$ 7,868,324	\$ 5,218,793	50.8	\$ 366,416	\$ 113,944	221.6	\$ 19,751,994	\$ 16,287,452	21.3
Borgata	58,755,449	60,489,317	(2.9)	40,558,394	43,706,888	(7.2)	7,054,981	9,471,611	(25.5)	106,368,824	113,667,816	(6.4)
Caesars	18,802,700	16,607,635	13.2	-	-	N/A	597,465	(17,844)	3448.3	19,400,165	16,589,791	16.9
Caesars Interactive NJ	-	-	N/A	6,759,258	9,566,032	(29.3)	-	-	N/A	6,759,258	9,566,032	(29.3)
Golden Nugget	11,033,660	10,893,290	1.3	52,832,473	37,786,899	39.8	81,576	98,081	(16.8)	63,947,709	48,778,270	31.1
Hard Rock	44,890,814	37,451,036	19.9	9,076,749	5,333,620	70.2	4,127,202	751,551	449.2	58,094,765	43,536,207	33.4
Harrah's	20,859,715	20,234,884	3.1	151,058	-	N/A	855,215	507,533	68.5	21,865,988	20,742,417	5.4
Ocean Casino	33,136,603	29,490,115	12.4	5,809,595	3,520,633	65.0	464,079	459,582	1.0	39,410,277	33,470,330	17.7
Resorts	12,479,235	11,237,747	11.0	-	-	N/A	(70,886)	(249,918)	71.6	12,408,349	10,987,829	12.9
Resorts Digital	-	-	N/A	46,115,541	40,397,270	14.2	34,841,104	21,912,307	59.0	80,956,645	62,309,577	29.9
Tropicana	20,974,329	18,272,808	14.8	11,136,895	5,925,358	88.0	4,116,770	5,510,820	(25.3)	36,227,994	29,708,986	21.9
Casino Licensee Total:	\$ 232,449,759	\$ 215,631,547	7.8	\$ 180,308,287	\$ 151,455,493	19.1	\$ 52,433,922	\$ 38,557,667	36.0	\$ 465,191,968	\$ 405,644,707	14.7
Racetrack Licensees												
Freehold Raceway	-	-		-	-		3,316,355	3,323,612	(0.2)	3,316,355	3,323,612	(0.2)
Meadowlands	-	-		-	-		51,118,381	44,207,090	15.6	51,118,381	44,207,090	15.6
Monmouth Park	-	-		-	-		2,557,826	1,613,102	58.6	2,557,826	1,613,102	58.6
Racetrack Licensee Total:	\$ -	\$ -		\$ -	\$ -		\$ 56,992,562	\$ 49,143,804	16.0	\$ 56,992,562	\$ 49,143,804	16.0
Grand Total:	\$ 232,449,759	\$ 215,631,547	7.8	\$ 180,308,287	\$ 151,455,493	19.1	\$ 109,426,484	\$ 87,701,471	24.8	\$ 522,184,530	\$ 454,788,511	14.8

**YEAR-TO-DATE COMPARISON
FOR THE YEAR-TO-DATE ENDED DECEMBER 2023 VERSUS 2022**

	CASINO WIN			INTERNET GAMING WIN			SPORTS WAGERING REVENUE			TOTAL GAMING REVENUE		
	2023	2022	% Change	2023	2022	% Change	2023	2022	% Change	2023	2022	% Change
Casino Licensees												
Bally's	\$ 155,177,784	\$ 153,901,425	0.8	\$ 82,783,024	\$ 41,800,963	98.0	\$ 1,035,079	\$ 2,323,573	(55.5)	\$ 238,995,887	\$ 198,025,961	20.7
Borgata	729,668,330	724,421,376	0.7	489,895,667	496,273,219	(1.3)	82,693,119	82,913,880	(0.3)	1,302,257,116	1,303,608,475	(0.1)
Caesars	231,345,344	235,314,172	(1.7)	-	-	N/A	2,155,016	4,435,535	(51.4)	233,500,360	239,749,707	(2.6)
Caesars Interactive NJ	-	-	N/A	90,325,664	113,864,631	(20.7)	-	-	N/A	90,325,664	113,864,631	(20.7)
Golden Nugget	146,108,980	148,831,314	(1.8)	524,786,685	431,733,397	21.6	947,789	1,285,365	(26.3)	671,843,454	581,850,076	15.5
Hard Rock	512,443,908	492,351,916	4.1	80,622,772	69,333,599	16.3	32,950,437	14,952,790	120.4	626,017,117	576,638,305	8.6
Harrah's	254,086,888	257,863,780	(1.5)	158,250	-	N/A	1,373,413	429,602	219.7	255,618,551	258,293,382	(1.0)
Ocean Casino	414,992,536	356,825,403	16.3	54,443,957	29,822,515	82.6	3,346,519	2,756,581	21.4	472,783,012	389,404,499	21.4
Resorts	163,544,224	167,338,333	(2.3)	-	-	N/A	80,581	846,770	(90.5)	163,624,805	168,185,103	(2.7)
Resorts Digital	-	-	N/A	507,767,534	393,311,352	29.1	314,453,396	153,253,404	105.2	822,220,930	546,564,756	50.4
Tropicana	240,548,435	248,775,991	(3.3)	92,958,504	86,556,099	7.4	32,634,488	30,524,031	6.9	366,141,427	365,856,121	0.1
Casino Licensee Total:	\$ 2,847,916,429	\$ 2,785,623,710	2.2	\$ 1,923,742,057	\$ 1,662,695,775	15.7	\$ 471,669,837	\$ 293,721,531	60.6	\$ 5,243,328,323	\$ 4,742,041,016	10.6
Racetrack Licensees												
Freehold Raceway	-	-		-	-		30,289,021	25,876,809	17.1	30,289,021	25,876,809	17.1
Meadowlands	-	-		-	-		483,586,832	422,958,910	14.3	483,586,832	422,958,910	14.3
Monmouth Park	-	-		-	-		21,045,912	20,397,721	3.2	21,045,912	20,397,721	3.2
Racetrack Licensee Total:	\$ -	\$ -		\$ -	\$ -		\$ 534,921,765	\$ 469,233,440	14.0	\$ 534,921,765	\$ 469,233,440	14.0
Grand Total:	\$ 2,847,916,429	\$ 2,785,623,710	2.2	\$ 1,923,742,057	\$ 1,662,695,775	15.7	\$ 1,006,591,602	\$ 762,954,971	31.9	\$ 5,778,250,088	\$ 5,211,274,456	10.9

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

	FOR THE MONTH ENDED DECEMBER 2023					FOR THE YEAR-TO-DATE ENDED DECEMBER 2023				
	8% Gross Revenue Tax	8.5% Retail Sports Wagering Tax	15% Internet Gross Revenue Tax	13% Internet Sports Wagering Tax	TOTAL (a)	8% Gross Revenue Tax	8.5% Retail Sports Wagering Tax	15% Internet Gross Revenue Tax	13% Internet Sports Wagering Tax	TOTAL (a)
Bally's	\$ 636,884	\$ 11,426	\$ 1,180,248	\$ -	\$ 1,828,558	\$ 9,126,845	\$ 44,986	\$ 12,418,059	\$ 62,210	\$ 21,652,100
Borgata	3,690,926	43,111	6,031,693	847,258	10,612,988	47,487,462	53,452	73,315,562	10,158,983	131,015,459
Caesars	1,294,372	50,812	-	-	1,345,184	15,743,813	130,904	-	-	15,874,717
Caesars Interactive NJ	-	-	1,015,446	-	1,015,446	-	-	13,499,461	-	13,499,461
Golden Nugget	203,809	490	8,010,353	-	8,214,652	4,270,119	39,426	79,032,078	72,357	83,413,980
Hard Rock	2,968,786	12,888	1,361,513	516,825	4,860,012	33,489,734	130,780	12,066,813	4,086,450	49,773,777
Harrah's	1,460,631	-	22,659	98,903	1,582,193	17,547,464	3,536	23,738	176,473	17,751,211
Ocean Casino	2,213,362	-	870,596	45,490	3,129,448	28,125,319	68,137	8,182,121	370,628	36,746,205
Resorts	238,014	-	-	-	238,014	5,449,380	-	-	-	5,449,380
Resorts Digital	-	-	6,906,082	4,529,363	11,435,445	-	-	75,947,085	41,214,487	117,161,572
Tropicana	1,489,334	26,169	1,670,534	491,646	3,677,683	16,908,615	59,605	13,998,470	4,111,071	35,077,761
Casino Licensee Total:	\$ 14,196,118	\$ 144,896	\$ 27,069,124	\$ 6,529,485	\$ 47,939,623	\$ 178,148,751	\$ 530,826	\$ 288,483,387	\$ 60,252,659	\$ 527,415,623
Freehold Raceway	-	30,923	-	383,843	414,766	-	178,936	-	3,698,659	3,877,595
Meadowlands	-	154,593	-	6,408,987	6,563,580	-	2,169,387	-	59,566,318	61,735,705
Monmouth Park	-	94,870	-	190,156	285,026	-	436,241	-	2,052,388	2,488,629
Racetrack Licensee Total:	\$ -	\$ 280,386	\$ -	\$ 6,982,986	\$ 7,263,372	\$ -	\$ 2,784,564	\$ -	\$ 65,317,365	\$ 68,101,929
Grand Total:	\$ 14,196,118	\$ 425,282	\$ 27,069,124	\$ 13,512,471	\$ 55,202,995	\$ 178,148,751	\$ 3,315,390	\$ 288,483,387	\$ 125,570,024	\$ 595,517,552

(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 retail 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.

December 2023 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	50,478,155	527,967,787
Internet (On-Line) Sports Wagering	1,234,081,985	11,444,353,686
Total Sports Wagering Handle	1,284,560,140	11,972,321,473

* 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	105,564,013	2,361,205,713	4.5%
Basketball	92,771,057	2,722,551,272	3.4%
Baseball	120,554,051	1,570,988,579	7.7%
Parlay	540,919,133	2,957,447,761	18.3%
Other	135,556,884	2,366,166,532	5.7%
Total	995,365,138	11,978,359,857	8.3%

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