



**New Jersey Division of Gaming Enforcement**  
**Atlantic City Gaming Industry**  
**Summary of Gaming and Atlantic City Taxes and Fees**

<b><u>CONTENTS:</u></b>	<b><u>Page</u></b>
2022 Year-to-Date Taxes and Fees .....	1
Calendar 1978 - 2022 Taxes and Fees .....	2
Description of Taxes and Fees.....	3-4

*Report date April 13, 2023*

**Gaming and Atlantic City Specific Taxes and Fees**  
**Year-to-Date 2022**  
(\$ in Thousands)

Current Year	Gaming/Casino Specific Taxes and Fees														Atlantic City Taxes and Fees		Total
	8% Gross Revenue Tax	15% Internet Gross Revenue Tax	8.5% Retail Sports Tax (a)	13% Internet Sports Tax (a)	CRDA Obligations (b)	1.25% Add'l Tax (b)	1.25% EDT (b)	Parking Fees	Hotel Room Fees (b)	Hotel Room Surcharge (c)	Progressive Slot Tax	Expired Vouchers	Unclaimed Sports Tickets	Dormant Accounts	Luxury Tax	Tourism Promo Fee	
January	11,748	20,717	350	7,669				1,127			126	37	96	167	1,634	471	44,142
February	13,970	19,532	65	4,227				1,334			135	38	70	278	2,218	548	42,415
March	14,022	21,124	330	7,909				1,421	585		149	49	78	155	2,665	578	49,065
<b>1st Quarter</b>	<b>39,740</b>	<b>61,373</b>	<b>745</b>	<b>19,805</b>	<b>17,887</b>	<b>733</b>	<b>1,236</b>	<b>3,882</b>	<b>2,353</b>	<b>585</b>	<b>410</b>	<b>124</b>	<b>244</b>	<b>600</b>	<b>6,517</b>	<b>1,597</b>	<b>157,831</b>
April	15,404	20,507	377	6,049				1,497		641	150	51	101	162	3,515	716	49,170
May	14,930	20,401	378	7,620				1,584		650	156	61	98	145	3,385	686	50,094
June	14,751	20,003	255	4,658				1,618		715	167	65	103	164	4,358	1,163	48,020
<b>2nd Quarter</b>	<b>45,085</b>	<b>60,911</b>	<b>1,010</b>	<b>18,327</b>	<b>18,871</b>	<b>643</b>	<b>1,255</b>	<b>4,699</b>	<b>3,009</b>	<b>2,006</b>	<b>473</b>	<b>177</b>	<b>302</b>	<b>471</b>	<b>11,258</b>	<b>2,565</b>	<b>171,062</b>
July	19,596	20,527	252	5,572				1,994		844	209	70	75	148	6,355	921	56,563
August	17,801	19,738	343	7,979				1,938		852	201	66	74	185	5,820	918	55,915
September	16,182	20,240	658	11,469				1,637		718	185	58	157	187	3,880	760	56,131
<b>3rd Quarter</b>	<b>53,579</b>	<b>60,505</b>	<b>1,253</b>	<b>25,020</b>	<b>20,392</b>	<b>1,113</b>	<b>1,492</b>	<b>5,569</b>	<b>3,628</b>	<b>2,414</b>	<b>595</b>	<b>194</b>	<b>306</b>	<b>520</b>	<b>16,055</b>	<b>2,599</b>	<b>195,234</b>
October	13,520	22,111	360	9,519				1,511		645	163	55	192	262	3,064	678	52,080
November	13,577	21,747	428	10,064				1,370		610	139	54	86	237	3,085	645	52,042
December	13,640	22,753	179	11,169				1,353		594	141	43	97	185	2,710	617	53,481
<b>4th Quarter</b>	<b>40,737</b>	<b>66,611</b>	<b>967</b>	<b>30,752</b>	<b>19,237</b>	<b>1,205</b>	<b>1,888</b>	<b>4,234</b>	<b>2,774</b>	<b>1,849</b>	<b>443</b>	<b>152</b>	<b>375</b>	<b>684</b>	<b>8,859</b>	<b>1,940</b>	<b>182,707</b>
<b>YTD Total</b>	<b>179,141</b>	<b>249,400</b>	<b>3,975</b>	<b>93,904</b>	<b>76,387</b>	<b>3,694</b>	<b>5,871</b>	<b>18,384</b>	<b>11,764</b>	<b>6,854</b>	<b>1,921</b>	<b>647</b>	<b>1,227</b>	<b>2,275</b>	<b>42,689</b>	<b>8,701</b>	<b>706,834</b>

NOTE: Amounts unaudited and subject to change.

(a) Sports Wagering Gross Revenue Tax includes the 8.5% and 13% taxes on Casino licensees and Racetrack Licensees.

(b) Hotel Room Fees, CRDA Obligations, 1.25% Additional Tax, 1.25% EDT are paid quarterly.

(c) Casino Hotel Room Surcharge, effective March 1, 2022 is a \$2 fee per occupied room utilized for public safety services in Atlantic City.

**Gaming and Atlantic City Specific Taxes and Fees**  
**From Inception of Casino Gaming in 1978 through 2022**  
(\$ in Thousands)

Calendar Year	Casino Specific Taxes and Fees															Atlantic City Taxes and Fees		Total	
	8% Gross Revenue Tax	15% Internet Gross Revenue Tax	8.5% Retail Sports Tax	13 % Internet Sports Tax	CRDA Obligations	1.25% Add'l Tax	1.25% EDT	Parking Fees	Hotel Room Fees	Hotel Room Surcharge	Progressive Slot Tax	Comp Tax	Net Income Tax	Expired Vouchers	Unclaimed Sport Tickets	Dormant Accounts	Luxury Tax		Tourism Promo Fee
1978-1999	4,420,538				733,780			98,357									280,864	53,826	5,587,365
2000	342,022				53,754			14,935									17,589	8,303	436,603
2001	342,336				53,787			15,146									16,546	8,337	436,152
2002	348,731				54,768			15,668									18,883	8,576	446,626
2003	358,459				56,009			24,508	7,036		3,028	13,257	10,878				18,189	9,363	500,727
2004	384,579				60,091			33,394	14,229		5,836	26,334	25,363				21,322	9,900	581,048
2005	401,462				62,728			35,104	14,856		6,121	27,145	21,756				26,247	10,556	605,975
2006	417,528				65,239			37,087	14,969		5,415	22,396	9,737				27,282	10,368	610,021
2007	393,707				61,517			35,860	14,541		4,346	15,415					27,977	10,257	563,620
2008	360,250				56,819			34,398	15,171		4,145	9,429					27,608	10,460	518,280
2009	295,309				49,289			31,477	15,228		3,487	3,024		3,007			26,374	10,697	437,892
2010	260,940				44,565			29,816	15,382		3,326			4,397			28,479	9,940	396,845
2011	236,129				41,474			28,427	15,446		3,145			507			31,515	10,573	367,216
2012	216,725				38,114			28,782	15,618		2,932			577			35,486	10,794	349,028
2013	203,965	1,256			35,953			27,907	15,638		3,098			554			35,519	10,822	334,712
2014	186,910	18,465			35,783			24,622	14,039		2,951			506			34,751	9,818	327,845
2015	174,670	22,354			33,905			21,207	11,856		2,106			430			30,006	8,296	304,830
2016	175,719	29,528			34,988			20,405	11,511		2,252			359			29,204	8,248	312,214
2017	174,743	36,903			36,315			19,807	10,807		1,951			355		697	28,101	7,126	316,805
2018	181,228	44,862	3,836	6,985	38,856	627	550	21,961	11,777		1,934			354		356	37,217	8,664	359,207
2019	191,422	72,474	4,695	31,826	45,661	1,543	2,201	23,108	12,683		1,713			454	777	562	40,946	9,341	439,406
2020	106,957	145,747	3,225	46,801	43,198	2,075	2,906	12,319	6,869		1,027			577	1,238	573	18,278	4,979	396,769
2021	177,794	205,241	6,459	96,199	66,153	3,812	6,380	18,856	10,723		2,033			467	790	1,453	35,381	7,462	639,203
2022	179,141	249,400	3,975	93,904	76,387	3,694	5,871	18,384	11,764	6,854	1,921			647	1,227	2,275	42,689	8,701	706,834
<b>Total</b>	<b>10,531,264</b>	<b>826,230</b>	<b>22,190</b>	<b>275,715</b>	<b>1,879,133</b>	<b>11,751</b>	<b>17,908</b>	<b>671,535</b>	<b>260,143</b>	<b>6,854</b>	<b>62,767</b>	<b>117,000</b>	<b>67,734</b>	<b>13,191</b>	<b>4,032</b>	<b>5,916</b>	<b>936,453</b>	<b>265,407</b>	<b>15,975,223</b>

NOTE: Certain amounts unaudited and subject to change.

The notes on the following page are integral to understanding the financial information contained in the table. The notes provide a description and source of the data.

**New Jersey Division of Gaming Enforcement**  
**Gaming Industry**  
**Gaming and Atlantic City Taxes and Fees**

This report identifies the state-imposed taxes and fees specific to Atlantic City casinos and Atlantic City-based businesses. This report excludes taxes and fees imposed on New Jersey businesses state-wide (i.e., payroll taxes, income taxes, state occupancy fee, sales and use tax, etc.) and non-state level taxes (i.e., property taxes, federal taxes, etc.).

Description of Tax and Fee:

**Gross Revenue Tax:** 8% tax on Casino Gross Revenue, which is deposited into the Casino Revenue Fund. Beginning August 14, 2008, casinos were permitted to take a deduction for Eligible Promotional Gaming Credits for purposes of calculating Taxable Casino Gross Revenue. In addition, the casino industry is allowed a one-year \$18 million gross revenue tax "credit" to the 8% GRT beginning March 2022 through February 2023 in equal monthly "credits" to the listed months 8% tax obligation.

**Internet Gross Revenue Tax:** 15% tax on Internet Gross Revenue, which is deposited into the Casino Revenue Fund (commenced November 2013).

**Sports Wagering:** On June 14, 2018, Sports Wagering became legal in New Jersey at casinos and racetracks. On-line sports wagering commenced in July 2018. The Sports Wagering Gross Revenue Tax is 8.5% for on-site wagering and 13% for online (Internet) wagering.

**CRDA Obligations:** 1.25% of Casino Gross Revenue and 2.5% of Internet Gross Revenue to the Casino Reinvestment Development Authority (CRDA).

**1.25% Additional Tax:** Commencing June 27, 2018, Casino Licensees Sports Wagering Gross Revenue (Retail and On-line) are subject to a 1.25% Additional Tax. The 1.25% Additional Tax is utilized by the CRDA for marketing and promotion of the City of Atlantic City.

**1.25% Economic Development Tax ("EDT"):** Commencing June 27, 2018, Racetrack Licensees Sports Wagering Gross Revenue (Retail and On-line) are subject to a 1.25% Economic Development Tax. The 1.25% EDT is utilized for economic development in the municipality/county in which the Racetrack Licensee resides.

**Parking Fees:** From July 1993 to June 2003, casinos collected a \$2.00 fee for each parked vehicle, of which, \$1.50 was deposited into the Casino Revenue Fund and \$0.50 was retained by the casino licensee. From July 2003 to June 2006, casinos collected a \$3.00 fee, of which, \$1.50 was deposited into the Casino Revenue Fund and \$1.50 was distributed to CRDA. Effective July 2006, \$0.50 of each \$3.00 Parking Fee is deposited into the Casino Revenue Fund and \$2.50 is distributed to CRDA.

**Hotel Room Fee:** From July 2003 to June 2004, casinos collected a \$3.00 fee for each occupied hotel room night, which was deposited into the Casino Revenue Fund. In 2004, \$93 million in CRDA Hotel Room Fee Revenue Bonds were issued. Effective July 1, 2006, following the satisfaction of debt service on those bonds, \$2.00 of each \$3.00 Hotel Room Fee was deposited into the Casino Revenue Fund and \$1.00 is distributed to CRDA. The Hotel Room Fee is paid quarterly.

**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. The Progressive Slot Tax is deposited into the Casino Revenue Fund.

**New Jersey Division of Gaming Enforcement**  
**Gaming Industry**  
**Gaming and Atlantic City Taxes and Fees**

**Tax on Casino Complimentaries (Comp Tax):** Effective July 1, 2003, the Comp Tax raised a fixed \$26 million for state fiscal years 2004 through 2006, \$19.5 million for state fiscal year 2007, \$13 million for state fiscal year 2008, and \$6.5 million for state fiscal year 2009, at which point the tax expired. Any overpayments in a state fiscal year were credited in the subsequent fiscal year. The tax raised \$117 million in total between calendar 2003 and 2009. The Comp Tax proceeds were deposited into the Casino Revenue Fund.

**Net Income Tax:** For state fiscal years 2004 through 2006, casinos were required to pay a 7.5% tax on net income plus management fees based on calendar 2002 operating results. The maximum amount paid by casinos under common ownership was \$10 million. The tax expired at the end of FY 2006. Net Income Tax proceeds were deposited into the Casino Revenue Fund.

**Expired Gaming-Related Obligations (Expired Vouchers):** Effective April 8, 2009, 25% of expired slot machine vouchers are deposited into the Casino Revenue Fund. For the years prior to the effective date, Casino Licensees were billed during 2009 and 2010 for 50% of expired vouchers.

**Unclaimed Sports Wagering Tickets:** 50% of unclaimed sports wagering tickets of casino licensees are deposited into the Casino Revenue Fund. 50% of unclaimed sports wagering tickets of racetrack licensees are deposited into the State's General Fund.

**Dormant Accounts:** Beginning in FY2017, 50% of Internet casino gaming accounts that are dormant for at least one year are remitted to the State of New Jersey.

**Luxury Tax:** The Luxury Tax applies to receipts from specified retail sales within Atlantic City, including alcoholic beverages, hotel room rentals, and cover charges for entertainment. The tax rate is 3% on alcoholic beverages sold by the drink and 9% on other taxable sales (subject to a 13% maximum rate when combined with the NJ Sales and Use Tax). Proceeds from the Luxury Tax support debt service on Luxury Tax bonds and the operation of the AC Convention Center and Boardwalk Hall.

**Tourism Promotion Fee:** \$2 fee per occupied room per night that is paid by casino hotel guests; \$1 fee per occupied room per night that is paid by non-casino hotel guests. The Tourism Promotion Fee supports the operation of the Atlantic City Convention and Visitors Association (now under CRDA).

**Hotel Room Surcharge:** Effective March 1, 2022, a \$2 fee per occupied casino hotel room utilized to fund public safety services in Atlantic City.

**SOURCES:**

**Gross Revenue Tax, CRDA Obligations, Internet Gross Revenue Tax, 1.25% Taxes and Expired Vouchers: NJ Division of Gaming Enforcement**

**Parking Fee: NJ Casino Control Commission (CCC)**

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

**Luxury Tax and Tourism Promotion Fee: NJ Office of Management and Budget, Legislative Manual**