



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

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New Jersey Division of Gaming Enforcement
Gaming and Atlantic City Specific Taxes and Fees
Year-to-Date 2025

Current Year	Gaming Specific Taxes and Fees														AC Specific Taxes & Fees		Grand Total
	8% Casino Gross Revenue Tax	19.75% Internet Gaming Tax (a)	8.5% Retail Sports Wagering Tax (b)	19.75% Online Sports Wagering Tax (c)	1.25% and 2.5% CRDA Obligations (d)	1.25% Additional Tax (d)	1.25% Economic Development Tax (d)	Casino Parking Fees	Hotel Room Fees (d)	Hotel Room Surcharge	Progressive Slot Tax	Expired Gaming Vouchers	Unclaimed Sports Tickets	Dormant Accounts	Atlantic City Luxury Tax	Tourism Promotion Fee	
January	13,256,061	33,048,467	307,487	15,442,803				1,268,658		561,222	126,749	43,218	71,373	755,193	1,940,119	545,039	67,366,388
February	12,650,512	31,072,644	161,488	9,440,671				1,199,619		523,736	119,328	47,011	64,719	532,398	2,362,875	537,984	58,712,984
March	14,279,180	36,475,417	241,482	8,794,733				1,435,323		644,010	131,087	58,139	94,633	373,698	3,221,997	660,677	66,410,376
1st Quarter	40,185,753	100,596,528	710,457	33,678,207	24,821,384	1,821,583	1,516,591	3,903,600	2,593,452	1,728,968	377,163	148,368	230,725	1,661,288	7,524,992	1,743,700	223,242,759
April	12,741,782	35,342,501	212,287	11,462,762				1,270,719		614,236	137,441	48,063	85,493	315,619	3,013,873	670,743	65,915,520
May	16,486,649	37,080,373	454,318	12,735,198				1,379,631		679,590	132,359	58,992	39,394	423,066	2,995,270	568,387	73,033,227
June	16,245,694	34,520,268	97,293	11,887,777				1,490,160		720,236	144,234	68,927	39,290	327,759	3,954,552	745,837	70,242,026
2nd Quarter	45,474,125	106,943,142	763,898	36,085,737	27,014,854	2,039,459	1,526,451	4,140,510	3,021,093	2,014,062	414,035	175,982	164,177	1,066,444	9,963,695	1,984,967	242,792,631
July	17,890,508	48,868,860	86,248	14,863,075				1,621,317		841,400	211,531	78,904	34,644	584,269	6,295,254	1,054,078	92,430,088
August	20,397,302	49,076,597	204,451	16,400,088				1,837,599		877,818	205,835	75,994	67,948	386,516	4,882,417	904,833	95,317,399
September	14,143,851	48,301,795	268,541	17,631,490				1,398,714		626,216	165,215	69,242	90,327	263,200	3,656,323	639,724	87,254,637
3rd Quarter	52,431,661	146,247,252	559,240	48,894,653	28,847,645	1,806,161	1,315,194	4,857,630	3,518,151	2,345,434	582,581	224,140	192,919	1,233,985	14,833,994	2,598,635	310,489,274
October																	-
November																	-
December																	-
4th Quarter	-	-	-	-				-		-	-	-	-	-	-	-	-
YTD Total	138,091,539	353,786,922	2,033,595	118,658,597	80,683,883	5,667,203	4,358,236	12,901,740	9,132,696	6,088,464	1,373,779	548,490	587,821	3,961,716	32,322,681	6,327,302	776,524,664

NOTE: Amounts unaudited and subject to change. Columns may not foot due to rounding.

- (a) From January 1, 2025 through June 30, 2025, Internet gaming gross revenue was subject to a tax rate of 15%. Effective July 1, 2025, Internet gaming gross revenue is taxed at 19.75%.
- (b) Retail sports wagering gross revenue tax includes the 8.5% taxes on casino licensees and racetrack licensees.
- (c) From January 1, 2025 through June 30, 2025, online sports wagering gross revenue was subject to a tax rate of 13%. Effective July 1, 2025, online sports wagering is taxed at 19.75%. Online sports wagering tax includes taxes on casino licensees and racetrack licensees.
- (d) Casino Reinvestment Development Authority (CRDA) Obligations, 1.25% Additional Tax on sports wagering, 1.25% Economic Development Tax (EDT), and Hotel Room Fees are paid quarterly.

New Jersey Division of Gaming Enforcement
Gaming and Atlantic City Specific Taxes and Fees
From Inception of Casino Gaming in 1978 through 2024
(\$ in Thousands)

Calendar Year	Gaming Specific Taxes and Fees																AC Specific Taxes & Fees		Grand Total
	8% Casino Gross Revenue Tax	19.75% Internet Gaming Tax	8.5% Retail Sports Wagering Tax	19.75% Online Sports Wagering Tax	1.25% and 2.5% CRDA Obligations	1.25% Additional Tax	1.25% Economic Development Tax	Casino Parking Fees	Hotel Room Fees	Hotel Room Surcharge	Progressive Slot Tax	Casino Comp Tax	Net Income Tax	Expired Gaming Vouchers	Unclaimed Sports Tickets	Dormant Accounts	Atlantic City Luxury Tax	Tourism Promotion Fee	
1978-2005	6,598,127				1,074,917			237,112	36,121		14,985	66,736	57,997				399,640	108,861	8,594,496
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
2023	178,149	288,483	3,315	125,570	83,686	5,923	6,692	18,050	12,208	8,139	1,931			643	792	3,816	45,048	8,552	790,997
2024	180,102	358,328	2,873	138,346	94,941	6,189	7,521	17,835	12,090	8,060	1,818			651	702	4,826	45,217	8,519	888,018
Total	10,889,515	1,473,041	28,378	539,631	2,057,760	23,863	32,121	707,420	284,441	23,053	66,516	117,000	67,734	14,485	5,526	14,558	1,026,718	282,478	17,654,238

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 and Atlantic City Specific Taxes and Fees
Description and Sources

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 Taxes and Fees:

Casino Gross Revenue Tax: Casino gross revenue is subject to an 8% tax 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 was allowed a one-year \$18 million gross revenue tax "credit" to the 8% tax beginning March 2022 through February 2023 in equal monthly "credits" to the listed months 8% tax obligation.

Internet Gaming Tax: Internet gaming gross revenue is subject to a 19.75% tax which is deposited into the Casino Revenue Fund. From inception (November 2013) through June 30, 2025, Internet gaming gross revenue was taxed at 15%.

Sports Wagering Taxes: On June 14, 2018, sports wagering became legal in New Jersey at casinos and racetracks. Online sports wagering commenced in July 2018. The sports wagering gross revenue tax is 8.5% for on-site wagering (Retail) and 19.75% for internet wagering (Online). Prior to July 1, 2025, online sports wagering was taxed at 13%.

CRDA Obligations: 1.25% of casino gross revenue and 2.5% of Internet gaming 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 Online) 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 Online) 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 distributed to the CRDA and \$0.50 was retained by the casino licensee. From July 2003 to June 2006, casinos collected a \$3.00 Parking 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 and Atlantic City Specific Taxes and Fees
Description and Sources

Casino Complimentaries Tax (Casino Comp Tax): Effective July 1, 2003, the Casino 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 Casino 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 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 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 Meet AC.

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:

Casino Gross Revenue Tax, Internet Gaming Tax, Sports Wagering Taxes, CRDA Obligations, 1.25% Taxes, Expired Gaming Vouchers, Unclaimed Sports Tickets, and Dormant Accounts: NJ Division of Gaming Enforcement

Casino Parking Fee: NJ Casino Control Commission (CCC)

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

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