



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