



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

<u>CONTENTS:</u>	<u>Page</u>
2026 Year-to-Date Taxes and Fees	1
Calendar 1978 - 2025 Taxes and Fees	2
Description of Taxes and Fees	3-4

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**New Jersey Division of Gaming Enforcement
Gaming and Atlantic City Specific Taxes and Fees
Year-to-Date 2026**

Current Year	Gaming Specific Taxes and Fees														AC Specific Taxes & Fees		Grand Total
	8% Casino Gross Revenue Tax	19.75% Internet Gaming Tax	8.5% Sportsbook Lounge Tax (a)	19.75% Online Sportsbook Tax (b)	Investment Alternative Tax Payment (c)	1.25% Additional Tax (c)	1.25% Economic Development Tax (c)	Casino Parking Fees	Hotel Room Fees (c)	Hotel Room Surcharge	Progressive Slot Tax	Expired Gaming Vouchers	Unclaimed Sports Tickets	Dormant Accounts	Atlantic City Luxury Tax	Tourism Promotion Fee	
January	13,055,741	50,966,778	188,238	22,320,989				1,189,197		546,884	150,175	41,698	69,394	513,613	2,418,488	531,641	91,992,837
February	12,283,505	49,459,821	46,141	12,998,731				1,183,755		518,730	136,955	52,528	73,597	420,079	2,528,322	539,334	80,241,498
March	14,070,563	53,747,019	235,842	16,678,443				1,379,916		645,404	154,515	41,794	46,385	397,720	3,037,464	675,522	91,110,588
1st Quarter	39,409,809	154,173,618	470,221	51,998,163	27,673,302	1,910,304	1,445,016	3,752,868	2,566,527	1,711,018	441,645	136,020	189,377	1,331,412	7,984,275	1,746,497	296,940,072
April																	-
May																	-
June																	-
2nd Quarter	-	-	-	-				-		-	-	-	-	-	-	-	-
July																	-
August																	-
September																	-
3rd Quarter	-	-	-	-				-		-	-	-	-	-	-	-	-
October																	-
November																	-
December																	-
4th Quarter	-	-	-	-				-		-	-	-	-	-	-	-	-
YTD Total	39,409,809	154,173,618	470,221	51,998,163	27,673,302	1,910,304	1,445,016	3,752,868	2,566,527	1,711,018	441,645	136,020	189,377	1,331,412	7,984,275	1,746,497	296,940,072

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

(a) Sportsbook Lounge gross revenue tax includes the 8.5% taxes on casino licensees and racetrack licensees.

(b) Online Sportsbook gross revenue tax includes the 19.75% taxes on casino licensees and racetrack licensees.

(c) Investment Alternative Tax Payment, 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 2025**
(\$ 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% Sportsbook Lounge Tax	19.75% Online Sportsbook Tax	Investment Alternative Tax Payment	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
2025	180,652	509,111	2,807	191,555	108,942	8,493	6,389	16,775	11,764	7,842	1,822			697	830	5,050	41,632	8,154	1,102,515
Total	11,070,167	1,982,152	31,185	731,186	2,166,702	32,356	38,510	724,195	296,205	30,895	68,338	117,000	67,734	15,182	6,356	19,608	1,068,350	290,632	18,756,753

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 sportsbook lounges and 19.75% for online sportsbooks. Prior to July 1, 2025, online sportsbooks were taxed at 13%.

Investment Alternative Tax (IAT) Payment: 1.25% of casino gross revenue and 2.5% of Internet gaming gross revenue are distributed in accordance with the Atlantic City Payment in Lieu of Property Taxes (PILOT) statute. Prior to mid 2016, the IATs were distributed to the Casino Reinvestment Development Authority (CRDA).

1.25% Additional Tax: Commencing June 27, 2018, casino licensees sports wagering gross revenue (Lounge 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 (Lounge 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.

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

New Jersey Division of Gaming Enforcement
Gaming and Atlantic City Specific Taxes and Fees
Description and Sources

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.

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.

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