

[First Reprint]

ASSEMBLY, No. 4032

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED MAY 4, 2020

Sponsored by:

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District 6 (Burlington and Camden)

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

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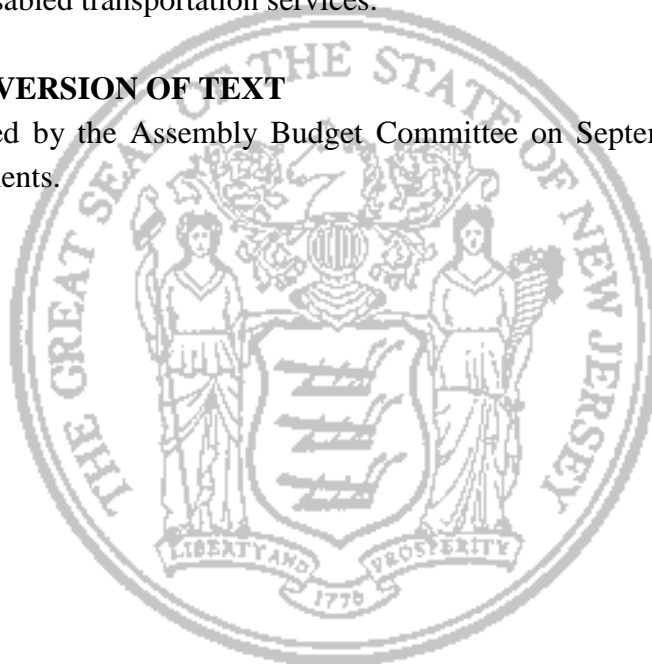
District 7 (Burlington)

SYNOPSIS

Provides temporary modifications to payment and use of certain casino gaming taxes and fees; permanently redefines promotional gaming credits to include certain coupons and table game wagers; requires priority funding for senior and disabled transportation services.

CURRENT VERSION OF TEXT

As reported by the Assembly Budget Committee on September 21, 2020, with amendments.



(Sponsorship Updated As Of: 9/24/2020)

1 AN ACT concerning temporary modifications to the payment and
2 use of certain casino gaming taxes and fees due to ¹the¹ COVID-
3 19 Public Health Emergency and State of Emergency, ¹["and"]¹
4 permanent modifications to the types ¹["and taxation"]¹ of
5 promotional gaming credits ¹, and priority funding for certain
6 programs funded from the Casino Revenue Fund,¹ and amending
7 P.L.2008, c.12 ¹and P.L.1983, c.578¹.
8

9 **BE IT ENACTED** by the Senate and General Assembly of the State
10 of New Jersey:
11

12 ¹1. The Legislature finds and declares that:

13 a. Due to the months-long required shut-down of all New Jersey
14 casinos pursuant to the COVID-19 Public Health Emergency and
15 State of Emergency declared by the Governor in Executive Order
16 No. 103 of 2020, and thereafter a restricted reopening pursuant to
17 the Governor's subsequent Executive Orders, and a majority of the
18 general public's declination to take part in any indoor activity, a
19 catastrophic and unprecedented economic contraction has
20 devastated the regional economy of Atlantic City and surrounding
21 regions causing historic layoffs and economic destruction that will
22 have significant negative and long lasting impacts on casino
23 employees and Atlantic County residents.

24 b. The Atlantic City casino industry, one of the largest
25 employers in New Jersey, provides critical revenue to State, county,
26 and local governments for the support of multiple Statewide social
27 programs providing a safety net for senior citizens and the most
28 vulnerable New Jersey residents.

29 c. Declining attendance and gaming revenue at Atlantic City's
30 brick and mortar casinos and hotels has drastically cut once reliable
31 revenues and projected revenue forecasts, and forced the casino
32 industry to halve their direct employee labor force from an
33 approximate count of 25,000 direct employees to roughly 12,500
34 direct employees, a sharp reduction of approximately 50 percent.

35 d. United States Bureau of Labor Statistics data show that the
36 unemployment rate for the Atlantic City-Hammonton metropolitan
37 region for the month of June 2020 more than doubled New Jersey's
38 statewide unemployment rate, is by far the highest unemployment
39 rate of any metropolitan region in the State, and empirically
40 establishes that the employees and residents of Atlantic City are the
41 most negatively impacted by this severe economic crisis of all New
42 Jersey residents.

43 e. Due to the continued restrictions on indoor dining, indoor sale
44 of alcoholic beverages, and indoor entertainment, casinos do not
45 have the sufficient demand for services required to support the

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ABU committee amendments adopted September 21, 2020.

1 rehiring of direct staff at 100 percent pre-COVID-19 levels, and
2 economic forecasts continue to project substantial financial decline
3 in the coming months and beyond until there is a safe, reliable, and
4 available vaccine.

5 f. Due to the limitations on indoor gatherings, Atlantic City will
6 not host annual conferences, meetings, or conventions during the
7 Fall season, which has historically provided casinos revenue to
8 retain employees following the peak Summer tourism season. The
9 collapse of the convention industry will ultimately lead to
10 additional layoffs and increased financial strain felt by all casinos,
11 restaurants, hotels and supporting industries in the region.

12 g. Competing casinos in states bordering New Jersey currently
13 allow for indoor dining and the sale of alcoholic beverages, which
14 provides a much more complete, enjoyable and entertaining
15 experience for attendees, which places Atlantic City casinos at a
16 competitive disadvantage.

17 h. On March 1, 2020, Atlantic City casino hotels directly
18 employed approximately 25,000 individuals and indirectly
19 employed individuals in supporting industries such as food and
20 beverage, entertainment, hotels, motels, and transient
21 accommodations.

22 i. On March 1, 2020, total gaming revenue for Atlantic City
23 casinos for February 2020 was \$275,078,000, which was 18.4
24 percent greater than total gaming revenue reported for February
25 2019, and total year-to-date gaming revenue through February 2020
26 was \$545,430,000, which represented a 20.4 percent increase from
27 February 2019.

28 j. On March 1, 2020, the United States Bureau of Labor
29 Statistics released data for February 2020 that showed the Atlantic
30 City-Hammonton metropolitan area unemployment rate at 6.4
31 percent, while the overall statewide unemployment rate for New
32 Jersey stood at 3.8 percent.

33 k. On March 1, 2020, total toll-paying traffic on the Atlantic
34 City Expressway at the Pleasantville Toll Plaza for February 2020
35 was 1,479,501 vehicles, which represented a 9.4 percent increase
36 from February 2019, and total year-to-date toll-paying traffic of
37 2,938,407 vehicles through February 2020, which represented an
38 8.3 percent increase from the same period in 2019.

39 l. On March 1, 2020, total air passengers at Atlantic City
40 International Airport for February 2020 was 103,838, which
41 represented a 3.9 percent increase from February 2019, and total
42 year-to-date 202,568 air passengers through February 2020, which
43 represented an 1.8 percent increase from the same period in 2019.

44 m. On June 1, 2020, the United States Bureau of Labor Statistics
45 released data for May 2020 that showed the Atlantic City-
46 Hammonton metropolitan area unemployment rate at 32.5 percent,
47 while the overall statewide unemployment rate for New Jersey
48 stood at 15.4 percent.

1 n. On June 1, 2020, total gaming revenue for Atlantic City
2 casinos for May 2020 was \$91,160,148, which was 65.8 percent
3 less than total gaming revenue reported for May 2019, and total
4 year-to-date gaming revenue through May 2020 was \$874,087,341,
5 which represented a 29.7 percent decrease from the same period in
6 2019.

7 o. On June 1, 2020, total toll-paying traffic on the Atlantic City
8 Expressway at the Pleasantville Toll Plaza for May 2020 was
9 666,475 vehicles, which represented a 61.2 percent decrease from
10 May 2019, and total year-to-date toll-paying traffic of 4,992,665
11 vehicles through May 2020, which represented a 34.3 percent
12 decrease from the same period in 2019.

13 p. On June 1, 2020, total air passengers at Atlantic City
14 International Airport for May 2020 was 5,608, which represented a
15 94 percent decrease from May 2019, and total year-to-date 276,014
16 air passengers through April 2020, which represented a 47.1 percent
17 decrease from the same period in 2019.

18 q. The COVID-19 pandemic and consequent business closures
19 has clearly not just reversed the consistent track of economic
20 improvement that the Atlantic City casino industry had worked very
21 hard to achieve over the last several years, but has also set back the
22 economy of an entire region that is greatly dependent on the jobs,
23 tourism spending and purchases that the Atlantic City casinos
24 generate.

25 r. From April 29, 2020 to the present, the Legislature and the
26 Governor have continued to seek ways to restart the State's
27 economy and recover from the financial problems resulting from
28 the COVID-19 pandemic.

29 s. It is necessary for the State to take action to ensure the
30 continued viability of the Atlantic City region's financial condition
31 and to assist the region's population in dealing with the financial
32 and economic problems resulting from the COVID-19 pandemic
33 through critical State government programs and the immediate
34 passage of legislation to directly assist the Atlantic City region and
35 its residents, who continue to struggle to survive this historic
36 financial and health crisis, and for a population that faces an
37 unemployment rate more than double that of any other metropolitan
38 region in the entire State of New Jersey.¹

39
40 ¹[1.] 2.¹ a. Notwithstanding the provisions of the "Casino
41 Control Act," P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule,
42 or regulation to the contrary, any license or other fee imposed on a
43 casino licensee required to be deposited in the Casino Control Fund
44 established by section 143 of P.L.1977, c.110 (C.5:12-143), other
45 than as provided under subsections b. and c. of this section, shall be
46 deferred during the period the licensee's casino hotel facility
47 remains closed due to the COVID-19 Public Health Emergency and
48 State of Emergency declared by the Governor in Executive Order

1 No. 103 of 2020, and during the six-month period immediately
2 following the date that the casinos are permitted to reopen after the
3 declarations. The amounts deferred shall be paid by each casino
4 licensee in equal monthly installments over the 12-month period
5 following the deferment period.

6 b. The annual license fee of \$500 imposed under section 140 of
7 P.L.1977, c.110 (C.5:12-140) on each slot machine maintained for
8 use or in use at a licensed casino establishment, and that fee
9 imposed on a pro-rata basis, shall be ¹~~waived~~ reimbursed¹ from
10 July 1, 2020 through ¹~~June 30, 2021~~ October 30, 2020¹, inclusive.
11 If a fee due on July 1, 2020, or a pro-rata fee, is paid by a casino
12 licensee on each slot machine maintained for use or in use during
13 that period, the licensee shall receive a reimbursement of that fee
14 within 30 days following the effective date of this act,
15 P.L. , c. (pending before the Legislature as this bill).

16 c. This section shall not apply to any fees imposed on a casino
17 licensee or its Internet gaming affiliate for the issuance or renewal
18 of any Internet gaming license or permit under section 27 of
19 P.L.2013, c.27 (C.5:12-95.29), or any amounts required to be
20 deposited in the Casino Control Fund under section 22 of
21 P.L.2013, c.27 (5:12-95.24).

22
23 ¹~~2.~~ 3.¹ Notwithstanding the provisions of the “Casino
24 Control Act,” P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule,
25 or regulation to the contrary, any surplus funds held by the Division
26 of Gaming Enforcement in the Casino Control Fund, or held by the
27 division due to an overpayment of the investment alternative tax
28 imposed pursuant to section 3 of P.L.1984, c.218 (C.5:12-144.1) in
29 the case of a downward adjustment of a casino licensee’s audited
30 gross revenues, shall be returned to each casino licensee in
31 proportion to the licensee’s share of the surplus or overpayment, if
32 any, within five business days following the effective date of this
33 act, P.L. , c. (pending before the Legislature as this bill), and
34 then, for the six months following the effective date of this act,
35 within 30 days following the end of each fiscal quarter, to mitigate
36 the impacts on the casino licensee due to the COVID-19 Public
37 Health Emergency and State of Emergency declared by the
38 Governor in Executive Order No. 103 of 2020.

39
40 ¹~~3.~~ 3. Notwithstanding the provisions of the “Casino Control
41 Act,” P.L.1977, c.110 (C.5:12-1 et seq.), section 7 of P.L.1996,
42 c.118 (C.5:12-173.3a), and sections 2 and 3 of P.L.1993, c.159
43 (C.5:12-173.2 and C.5:12-173.3), the minimum charge for and
44 minimum fee imposed upon the use of a parking space for the
45 purpose of parking, garaging, or storing a motor vehicle in a
46 parking facility or property owned or leased by a licensed casino
47 hotel, or by any person on behalf of a casino hotel, shall not be in
48 effect and shall not be collected from the period beginning on the

1 date that the casinos are permitted to reopen after the COVID-19
2 Public Health Emergency and State of Emergency declarations, and
3 ending on the first day of the 25th month thereafter.

4 The Casino Reinvestment Development Authority may use or
5 redirect any funds under its purview, notwithstanding that such
6 funds may be dedicated to other purposes, to replace the amounts
7 from the minimum charge or fee for the payment of any bonds
8 secured by proceeds from such charges or fees.】¹

9
10 ¹【4. Notwithstanding the provisions of the “Casino Control
11 Act,” P.L.1977, c.110 (C.5:12-1 et seq.), section 6 of P.L.2003,
12 c.116 (C.5:12-145.8), or any other law, rule, or regulation to the
13 contrary, the fee of \$3 per day imposed on each hotel room in a
14 casino hotel facility that is occupied by a guest, for consideration or
15 as a complimentary item, shall be waived commencing on the
16 effective date of this act, P.L. , c. (pending before the
17 Legislature as this bill) through December 31, 2020. The fee shall
18 be imposed again commencing January 1, 2021 and thereafter. The
19 Casino Reinvestment Development Authority may use or redirect
20 any funds under its purview, notwithstanding that such funds may
21 be dedicated to other purposes, to replace the amounts from the
22 hotel room fee for the payment of any bonds secured by the fee’s
23 proceeds.】¹

24
25 ¹【5. Notwithstanding the provisions of P.L.1991, c.376
26 (C.40:48-8.45 et seq.), or any other law, rule, or regulation to the
27 contrary, the fee of \$2 per day for each occupied room in the case of
28 any hotel in the eligible municipality which provides casino
29 gaming, and the fee of \$1 per day for each occupied room in the
30 case of the other hotels or transient accommodations in the eligible
31 municipality shall be
32 waived commencing on the effective date of this act,
33 P.L. , c. (pending before the Legislature as this bill) through
34 December 31, 2020. The fees shall be imposed again commencing
35 January 1, 2021 and thereafter.】¹

36
37 ¹【6.】 ¹4. ¹a. Notwithstanding the provisions of the “Casino
38 Control Act,” P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule,
39 or regulation to the contrary, a casino licensee reopening a casino
40 property following the property’s closure due to the COVID-19
41 Public Health Emergency and State of Emergency declarations
42 issued by the Governor under Executive Order No. 103 of 2020,
43 shall be entitled during the ¹【twenty-four-month】 ~~12-month~~¹ period
44 commencing on the date that the casinos are permitted to reopen
45 after the declarations and ending on the last day of the ¹【24th】
46 ~~12th~~¹ month thereafter to receive a reduction in their tax liability on
47 the 8 percent tax on gross revenues, as that term is defined in

1 section 24 of P.L.1977, c.110 (C.5:12-24) and imposed under
2 section 144 of P.L.1977, c.110 (C.5:12-144) ¹], and on the
3 investment alternative tax on such gross revenues imposed under
4 section 3 of P.L.1984, c.218 (C.5:12-144.1)]¹. The reduced tax
5 liability required to be provided under this act, P.L. , c. (pending
6 before the Legislature as this bill), shall be calculated in accordance
7 with subsection b. of this section, and shall be subject to the
8 provisions specified under subsection c. of this section.

9 b. A casino licensee reopening a casino property following its
10 closure due to the emergency declarations as provided under
11 subsection a. of this section shall be entitled to a reduction of the
12 licensee's gross revenues tax ¹[and investment alternative tax
13 liabilities] liability¹ on a monthly basis, which obligations shall be
14 calculated subject to rounding, as follows:

15 (1) for each calendar month in which the gross revenues are less
16 than 25 percent of the gross revenues for the same calendar month
17 immediately prior to March 1, 2020, the gross revenues tax ¹[and
18 investment alternative tax obligations] obligation¹ shall be zero
19 ¹[for each tax]¹;

20 (2) for each calendar month in which the gross revenues are at
21 least 25 percent and not more than 49 percent of the gross revenues
22 for the same calendar month immediately prior to March 1, 2020,
23 the gross revenues tax ¹[and investment alternative tax obligations]
24 obligation¹ shall be 25 percent of the full ¹[amounts] amount¹ that
25 would normally be due ¹[for each tax]¹;

26 (3) for each calendar month in which the gross revenues are at
27 least 50 percent and not more than 74 percent of the gross revenues
28 for the same calendar month immediately prior to March 1, 2020,
29 the gross revenues tax ¹[and investment alternative tax obligations]
30 obligation¹ shall be 50 percent of the full ¹[amounts] amount¹ that
31 would normally be due ¹[for each tax]¹; and

32 (4) for each calendar month in which the gross revenues are at
33 least 75 percent and not more than 99 percent of the gross revenues
34 for the same calendar month immediately prior to March 1, 2020,
35 the gross revenues tax ¹[and investment alternative tax obligations]
36 obligation¹ shall be 75 percent of the full ¹[amounts] amount¹ that
37 would normally be due ¹[for each tax]¹.

38 The reductions in the tax liabilities enumerated under paragraphs
39 (1) through (4) of this subsection shall not apply in each calendar
40 month in which the gross revenues are 100 percent or more of the
41 gross revenues for the same calendar month immediately prior to
42 March 1, 2020, in which case the gross revenues tax ¹[and
43 investment alternative tax obligations] obligation¹ shall be the full
44 ¹[amounts] amount¹ that would normally be due ¹[for each tax]¹.

45 c. Each casino licensee entitled to receive a reduction in their
46 tax liability under this section shall submit to the State Treasurer

1 and the Division of Gaming Enforcement, at the same time that the
2 reduced tax payments are made, a report documenting that an
3 amount equal to the entire dollar amount reduced under this act that
4 was not subject to collection by the State is being expended by the
5 licensee for any of the following purposes:

6 (1) the prompt re-hiring and employment of the casino
7 licensee's former employees and new applicants ¹, which shall
8 include a certification by each casino licensee that the licensee has
9 made a good faith effort to rehire former and new employees
10 commensurate with an increase in business activity¹;

11 (2) attracting tourists, gaming, and hospitality patrons to visit
12 and stay at the casino hotel property;

13 (3) marketing and promotion for events that would draw visitors
14 to the property or Atlantic City, such as entertainment and
15 conventions; and

16 (4) any other activity deemed by the State Treasurer or the
17 division to be beneficial to the return of pre-emergency economic,
18 gaming, and tourism levels to Atlantic City.

19 A casino licensee's failure to submit the report required under
20 this subsection shall deem the licensee ineligible to receive the
21 reduced tax liabilities under this act.

22

23 ¹**[7.] 5.**¹ Section 1 of P.L.2008, c.12 (C.5:12-38a) is amended
24 to read as follows:

25 1. "Promotional gaming credit" - A slot machine credit, sports
26 wagering credit, match play coupon, table game wager coupon, or
27 other item approved by the division that is issued by a licensee to a
28 patron for the purpose of enabling the placement of a wager at a slot
29 machine, a gaming table, or in a sports pool in the licensee's casino
30 or through the licensee's Internet gaming system. No such credit
31 shall be reported as a promotional gaming credit unless the casino
32 licensee can establish that the credit was issued by the casino
33 licensee and received from a patron as a wager at a slot machine, a
34 gaming table, or in a sports pool in the licensee's casino or Internet
35 gaming system.

36 (cf: P.L.2018, c.33, s.13)

37

38 ¹**[8.** Section 2 of P.L.2008, c.12 (C.5:12-144.2) is amended to
39 read as follows:

40 2. a. A casino licensee shall receive **[an annual]** a deduction
41 from the gross revenue taxed pursuant to subsection a. of section
42 144 of P.L.1977, c.110 (C.5:12-144) in an amount equal to **[either**
43 **(1)]** the promotional gaming credits, including match play coupons
44 and table game wager coupons, reported by that licensee **[in its**
45 annual tax return or (2) such other portion of the promotional
46 gaming credits reported by all casino licensees as the division may
47 allocate to a particular licensee to reflect that licensee's pro rata

1 share of the costs of the 2008 agreement executed between the New
2 Jersey Sports and Exposition Authority and the Casino Association
3 of New Jersey for the benefit of the horse racing industry】.

4 b. **【Casino licensees】** A casino licensee shall be allowed a
5 deduction from gross revenues **【for a tax year】** pursuant to
6 subsection a. of this section for the total value of promotional
7 gaming credits, match play coupons, and table game wager coupons
8 redeemed by its patrons **【at all licensed casinos for that tax year in**
9 **excess of \$90,000,000. For the first tax year in which this act**
10 **becomes operative pursuant to section 3 of this act, P.L.2008, c.12,**
11 **the division shall reduce the \$90,000,000 deduction threshold for**
12 **that tax year in proportion to the part of the tax year that has**
13 **elapsed prior to that operative date】.**

14 c. **【The division shall establish, by regulation, procedures and**
15 **standards for allocating the deduction established pursuant to this**
16 **section to reflect each licensee's pro rata share of the costs of the**
17 **2008 agreement executed between the New Jersey Sports and**
18 **Exposition Authority and the Casino Association of New Jersey for**
19 **the benefit of the horse racing industry and procedures and**
20 **standards for each licensee to take the deduction established**
21 **pursuant to this section to reflect those deductions that exceed the**
22 **costs of the 2008 agreement. Such regulations shall include**
23 **standards for the allocation of the \$90,000,000 deduction threshold**
24 **established in subsection b. of this section, the timing of the**
25 **application of deductions, and all other matters related to the**
26 **provisions of this section.】** (Deleted by amendment, P.L. , c.)
27 (pending before the Legislature as this bill)

28 d. **【(1) The division shall establish, by regulation, procedures**
29 **to ensure that the promotional gaming credit deduction established**
30 **pursuant to this section does not result in a negative fiscal impact to**
31 **the Casino Revenue Fund. If necessary, the division may reduce the**
32 **value of the available deduction to eliminate any negative fiscal**
33 **impact to the Casino Revenue Fund attributable solely to the**
34 **deduction and not to other economic or other factors that cause a**
35 **negative fiscal impact to the Casino Revenue Fund.**

36 **(2) For the purposes of this subsection, "negative fiscal impact**
37 **to the Casino Revenue Fund" shall mean that the amount generated**
38 **from taxation of promotional gaming credits falls below the level**
39 **generated in calendar year 2007.】** (Deleted by amendment,
40 P.L. , c.) (pending before the Legislature as this bill)

41 **(cf: P.L.2011, c.19, s.100)】¹**

42
43 ¹**【9. Notwithstanding the provisions of the “Casino Control**
44 **Act,” P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule, or**
45 **regulation to the contrary, the Casino Reinvestment Development**
46 **Authority, established under P.L.1984, c.218 (C.5:12-153 et seq.),**
47 **shall commit any available funds in that agency’s general fund to**

1 the purpose of undertaking a marketing campaign to assist in
2 returning Atlantic City's tourism and gaming activities to their
3 levels prior to the Public Health Emergency and State of Emergency
4 declarations issued by the Governor under Executive Order No. 103
5 of 2020 due to the COVID-19 pandemic. The Casino Reinvestment
6 Development Authority shall include input from the casino industry
7 in developing the marketing campaign required to be conducted
8 under this section which shall commence immediately upon the
9 effective date of this act, P.L. , c. (pending before the
10 Legislature as this bill), and shall continue through June 30, 2021.
11 Nothing in this section shall be interpreted to impair the distribution
12 of any funds otherwise committed under this act, statutorily
13 obligated or pledged by the authority for other purposes, the
14 payment of bonds issued by it or otherwise contractually obligated
15 by the authority, or any bonds issued to refund those bonds.】¹

16

17 ^{16.} Notwithstanding the provisions of section 2 of P.L.2008,
18 c.12 (C.5:12-144.2), and any other law, rule, or regulation to the
19 contrary, a casino licensee reopening a casino property following
20 the property's closure due to the COVID-19 Public Health
21 Emergency and State of Emergency declarations issued by the
22 Governor under Executive Order No. 103 of 2020 shall be entitled
23 during the 12-month period commencing on the date that the
24 casinos are permitted to reopen after the declarations and ending on
25 the last day of the 12th month thereafter to receive a monthly
26 deduction from the gross revenue taxed pursuant to subsection a. of
27 section 144 of P.L.1977, c.110 (C.5:12-144) in an amount equal to
28 the full amount of promotional gaming credits, including match
29 play coupons and table game wager coupons, reported each month
30 by that licensee. The \$90,000,000 threshold specified under section
31 2 of P.L.2008, c.12 (C.5:12-144.2) shall not apply during the 12-
32 month period specified under this section.¹

33

34 ^{17.} No casino operator shall use funds or savings resulting from
35 P.L. , c. (pending before the Legislature as this bill) to repurchase
36 stock or stock options, or to provide for bonuses for any officer or
37 employee.¹

38

39 ¹【10.】8.¹ Nothing in this act, P.L. , c. (pending before the
40 Legislature as this bill) shall affect the tax liabilities imposed on
41 any amount received by a casino from casino simulcasting pursuant
42 to the "Casino Simulcasting Act," P.L.1992, c.19 (C.5:12-191 et
43 al.), from Internet gaming pursuant to section 17 of P.L.2013, c.27
44 (C.5:12-95.19), or from sports wagering pursuant to P.L.2018, c.33
45 (C.5:12A-10 et al.).

1 ¹9. Section 4 of P.L.1983, c.578 (C.27:25-28) is amended to
2 read as follows:

3 4. a. The board shall establish and administer a program to be
4 known as "The Senior Citizen and Disabled Resident Transportation
5 Assistance Program" for the following purposes:

6 (1) To assist counties to develop and provide accessible feeder
7 transportation service to accessible fixed-route transportation
8 services where such services are available, and accessible local
9 transit service to senior citizens and the disabled, which may
10 include but not be limited to door-to-door service, fixed route
11 service, local fare subsidy, and user-side subsidy, which may
12 include but not be limited to private ride or taxi fare subsidy; and to
13 coordinate the activities of the various participants in this program
14 in providing the services to be rendered at the county level and
15 between counties; and

16 (2) To enable the corporation to develop, provide and maintain
17 capital improvements that afford accessibility to fixed route and
18 other transit services in order to make rail cars, rail stations, bus
19 shelters and other bus equipment accessible to senior citizens and
20 the disabled; to render technical information and assistance to
21 counties eligible for assistance under this act; and to coordinate the
22 program within and among counties.

23 b. In the State fiscal year beginning July 1 following the
24 effective date of P.L.2009, c.261 and in each fiscal year thereafter,
25 there shall be appropriated to the corporation from the revenues
26 deposited in the Casino Revenue Fund established pursuant to
27 section 145 of P.L.1977, c.110 (C.5:12-145) a sum equal to 8.5% of
28 the revenues deposited in the fund during the preceding fiscal year,
29 as determined by the State Treasurer, to effectuate the purposes and
30 provisions of P.L.1983, c.578 (C.27:25-25 et seq.).

31 Notwithstanding the provisions of any other law, rule, or
32 regulation to the contrary, for the State Fiscal Year 2021,
33 appropriations to the corporation from the revenues deposited in the
34 Casino Revenue Fund shall be given priority to ensure that the
35 corporation receives an amount equal to 8.5% of the revenues
36 deposited in the fund during the State Fiscal Year 2019, as
37 determined by the State Treasurer, to effectuate the purposes and
38 provisions of P.L.1983, c.578 (C.27:25-25 et seq.).¹

39 (cf: P.L.2009, c.261, s.1)

40

41 ¹**[11.] 10.**¹ This act shall take effect immediately.