

P.L. 2021, CHAPTER 314, *approved December 21, 2021*  
Senate, No. 3994 (*First Reprint*)

1 AN ACT concerning temporary modifications to the taxes and  
2 credits of casino licensees, permanent modifications to the types  
3 of promotional gaming credits, and priority funding for certain  
4 programs funded from the Casino Revenue Fund, and amending  
5 P.L.2008, c.12 and P.L.1983, c.578.  
6

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

10 1. a. Notwithstanding the provisions of the “Casino Control  
11 Act,” P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule, or  
12 regulation to the contrary, the Division of Gaming Enforcement  
13 shall calculate the <sup>1</sup>**【projected】** adjusted<sup>1</sup> taxable revenue for each  
14 casino licensee for the 12-month period beginning January <sup>1</sup>1,<sup>1</sup>  
15 2021 and ending December 31, 2021. <sup>1</sup>**【Projected】** Adjusted<sup>1</sup>  
16 taxable revenue shall be determined by subtracting the amount of  
17 promotional gaming credits eligible for a deduction pursuant to  
18 section 2 of P.L.2008, c.12 (C.5:12-144.2) from the <sup>1</sup>**【projected】**  
19 actual<sup>1</sup> gross revenue of each casino licensee over that 12-month  
20 period. The division shall then apply the tax rates set forth in  
21 subsection b. of this section to the <sup>1</sup>**【projected】** adjusted<sup>1</sup> taxable  
22 revenue of each casino licensee, and the division shall also apply an  
23 8 percent tax rate to the taxable gross revenue of each casino  
24 licensee. Each casino licensee shall be allowed a credit against the  
25 tax imposed under section 144 of P.L.1977, c.110 (C.5:12-144) for  
26 the 12-month period following the effective date of this act in an  
27 amount representing the difference between the amount calculated  
28 by applying an 8 percent tax rate to the <sup>1</sup>**【projected】** adjusted<sup>1</sup>  
29 taxable gross revenue of each casino licensee and the amount  
30 calculated by applying the tax rates set forth in subsection b. of this  
31 section to the <sup>1</sup>**【projected】** adjusted<sup>1</sup> taxable revenue of each casino  
32 licensee. This credit shall be allowed in monthly installments in  
33 one-twelfth increments.

34 b. The Division of Gaming Enforcement shall calculate the  
35 casino win of each casino licensee for the four month period  
36 beginning January <sup>1</sup>1,<sup>1</sup> 2021 and ending April 30, 2021 as a  
37 percentage of the casino win of each casino gaming property for the  
38 four month period comprised of January 2020, February 2020,  
39 March 2019, and April 2019. For the purposes of the calculation

**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:

<sup>1</sup>Senate SBA committee amendments adopted December 6, 2021.

1 performed pursuant to subsection a. of this section, the rate  
2 applicable to a casino licensee shall be as follows:

3 (1) for each casino licensee for which casino win for the four  
4 month period beginning January '1, 2021 and ending April 30,  
5 2021 are at least 50 percent and less than 75 percent of the casino  
6 win for the four month period comprised of January 2020, February  
7 2020, March 2019, and April 2019, the tax rate used for the  
8 calculation performed pursuant to subsection a. of this section shall  
9 be 6.8 percent; and

10 (2) for each casino licensee for which casino win for the four-  
11 month period beginning January '1, 2021 and ending April 30,  
12 2021 are at least 75 percent and less than 100 percent of the casino  
13 win for the 'for the' four month period comprised of January  
14 2020, February 2020, March 2019, and April 2019, the tax rate used  
15 for the calculation performed pursuant to subsection a. of this  
16 section shall be 7.4 percent.

17 c. A casino licensee for which casino win for the four-month  
18 period beginning January '1, 2021 and ending April 30, 2021 are  
19 100 percent or more of the casino win for the 'for the' four  
20 month period comprised of January 2020, February 2020, March  
21 2019, and April 2019 shall be allowed a credit against the tax  
22 imposed under section 144 of P.L.1977, c.110 (C.5:12-144) for the  
23 12-month period following the effective date of this act in an  
24 amount that is 90 percent of the lowest credit dollar amount allowed  
25 to a casino pursuant to the calculation performed under subsection  
26 a. of this section. This credit shall be allowed in monthly  
27 installments in one-twelfth increments.

28 d. Each casino licensee allowed a credit under this section shall  
29 submit to the State Treasurer and the Division of Gaming  
30 Enforcement, at the same time that the credit is claimed, a report  
31 documenting that an amount equal to the entire dollar amount  
32 allowed as a credit under this act is being expended by the licensee  
33 for any of the following purposes:

34 (1) the prompt re-hiring and employment of the casino  
35 licensee's former employees and new applicants, which shall  
36 include a certification by each casino licensee that the licensee has  
37 made a good faith effort to rehire former and new employees  
38 commensurate with an increase in business activity;

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

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

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

1 A casino licensee's failure to submit the report required under  
2 this subsection shall deem the licensee ineligible to receive the  
3 credit under this act for each month.

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5 2. Section 1 of P.L.2008, c.12 (C.5:12-38a) is amended to read  
6 as follows:

7 1. "Promotional gaming credit" - A slot machine credit, sports  
8 wagering credit, match play coupon, table game wager coupon, or  
9 other item approved by the division that is issued by a licensee to a  
10 patron for the purpose of enabling the placement of a wager at a slot  
11 machine, a gaming table, or in a sports pool in the licensee's casino  
12 or through the licensee's Internet gaming system. No such credit  
13 shall be reported as a promotional gaming credit unless the casino  
14 licensee can establish that the credit was issued by the casino  
15 licensee and received from a patron as a wager at a slot machine, a  
16 gaming table, or in a sports pool in the licensee's casino or Internet  
17 gaming system.

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

19  
20 3. Notwithstanding the provisions of section 2 of P.L.2008, c.12  
21 (C.5:12-144.2), and any other law, rule, or regulation to the  
22 contrary, a casino licensee shall be entitled during the 24-month  
23 period commencing on the first day of the calendar month following  
24 the effective date of this act, P.L. , c. (pending before the  
25 Legislature as this bill), and ending on the last day of the 24th  
26 month thereafter to receive a monthly deduction from the gross  
27 revenue taxed pursuant to subsection a. of section 144 of P.L.1977,  
28 c.110 (C.5:12-144) in an amount equal to the full amount of  
29 promotional gaming credits, including match play coupons and  
30 table game wager coupons, reported each month by that licensee.  
31 The \$90,000,000 threshold specified under section 2 of P.L.2008,  
32 c.12 (C.5:12-144.2) shall not apply during the 24-month period  
33 specified under this section.

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35 4. No casino operator shall use funds or savings resulting from  
36 P.L. , c. (pending before the Legislature as this bill) to  
37 repurchase stock or stock options, issue a dividend, or provide for  
38 bonuses for any officer or executive employee.

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

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

3       4. a. The board shall establish and administer a program to be  
4 known as “The Senior Citizen and Disabled Resident  
5 Transportation 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  
28 <sup>1</sup>~~8.5%~~ 8.5 percent<sup>1</sup> of the revenues deposited in the fund during  
29 the preceding fiscal year, as determined by the State Treasurer, to  
30 effectuate the purposes and provisions of P.L.1983, c.578 (C.27:25-  
31 25 et seq.).

32       Notwithstanding the provisions of any other law, rule, or  
33 regulation to the contrary, for the State Fiscal <sup>1</sup>~~Year 2021 and~~  
34 ~~State Fiscal Year~~ <sup>1</sup> Years <sup>1</sup> 2022 <sup>1</sup>, 2023, and 2024<sup>1</sup>, appropriations  
35 to the corporation from the revenues deposited in the Casino  
36 Revenue Fund <sup>1</sup>or the Property Tax Relief Fund, as appropriate,<sup>1</sup>  
37 shall be given priority to ensure that the corporation receives an  
38 amount equal to <sup>1</sup>~~8.5%~~ 8.5 percent<sup>1</sup> of the <sup>1</sup>sum of the<sup>1</sup> revenues  
39 deposited in the <sup>1</sup>~~fund~~ Casino Revenue Fund<sup>1</sup> during the <sup>1</sup>~~State~~  
40 ~~Fiscal Year 2019~~ <sup>1</sup> preceding fiscal year, adding back any reductions  
41 in revenues during the preceding fiscal year that directly resulted  
42 from the temporary credit allowable under section 1 of P.L. ,  
43 c. (pending before the Legislature as this bill) or the temporary  
44 deduction allowable under section 3 of the P.L. , c. (pending  
45 before the Legislature as this bill)<sup>1</sup> , as determined by the State  
46 Treasurer, to effectuate the purposes and provisions of P.L.1983,  
47 c.578 (C.27:25-25 et seq.).

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

1       7. This act shall take effect immediately.

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6 Temporarily modifies taxes and credits of casino licensees;  
7 permanently redefines promotional gaming credits to include  
8 certain coupons and table game wagers; requires priority funding  
9 for senior and disabled transportation services.