

[Third Reprint]

SENATE, No. 2400

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED MAY 7, 2020

Sponsored by:

Senator STEPHEN M. SWEENEY

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Assemblyman LOUIS D. GREENWALD

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Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Assemblyman JOHN ARMATO

District 2 (Atlantic)

Assemblywoman CAROL A. MURPHY

District 7 (Burlington)

Co-Sponsored by:

Senator Testa

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 ¹**[temporary modifications to the payment and**
 2 use of certain casino gaming taxes and fees due to COVID-19
 3 Public Health Emergency and State of Emergency, and
 4 permanent modifications to the types and taxation of promotional
 5 gaming credits and] ³**[tax and economic relief for casinos and**
 6 small businesses,¹ temporary modifications to the payment and
 7 use of certain casino gaming taxes and fees due to the COVID-19
 8 Public Health Emergency and State of Emergency, permanent
 9 modifications to the types of promotional gaming credits,^{3 2} and
 10 priority funding for certain programs funded from the Casino
 11 Revenue Fund^{2 3,3} and amending P.L.2008, c.12 ¹[.] ³[.]^{3 2} and
 12 P.L.1983, c.578 ³[, ² and making an appropriation.¹].³
 13

14 **BE IT ENACTED** by the Senate and General Assembly of the State
 15 of New Jersey:
 16

17 ³1. The Legislature finds and declares that:

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

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

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

40 d. United States Bureau of Labor Statistics data show that the
 41 unemployment rate for the Atlantic City-Hammonton metropolitan
 42 region for the month of June 2020 more than doubled New Jersey's
 43 statewide unemployment rate, is by far the highest unemployment
 44 rate of any metropolitan region in the State, and empirically

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:

¹Senate SBA committee amendments adopted June 11, 2020.

²Senate floor amendments adopted June 15, 2020.

³Assembly ABU committee amendments adopted September 21, 2020.

1 establishes that the employees and residents of Atlantic City are the
2 most negatively impacted by this severe economic crisis of all New
3 Jersey residents.

4 e. Due to the continued restrictions on indoor dining, indoor sale
5 of alcoholic beverages, and indoor entertainment, casinos do not
6 have the sufficient demand for services required to support the
7 rehiring of direct staff at 100 percent pre-COVID-19 levels, and
8 economic forecasts continue to project substantial financial decline
9 in the coming months and beyond until there is a safe, reliable, and
10 available vaccine.

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

18 g. Competing casinos in states bordering New Jersey currently
19 allow for indoor dining and the sale of alcoholic beverages, which
20 provides a much more complete, enjoyable and entertaining
21 experience for attendees, which places Atlantic City casinos at a
22 competitive disadvantage.

23 h. On March 1, 2020, Atlantic City casino hotels directly
24 employed approximately 25,000 individuals and indirectly
25 employed individuals in supporting industries such as food and
26 beverage, entertainment, hotels, motels, and transient
27 accommodations.

28 i. On March 1, 2020, total gaming revenue for Atlantic City
29 casinos for February 2020 was \$275,078,000, which was 18.4
30 percent greater than total gaming revenue reported for February
31 2019, and total year-to-date gaming revenue through February 2020
32 was \$545,430,000, which represented a 20.4 percent increase from
33 February 2019.

34 j. On March 1, 2020, the United States Bureau of Labor Statistics
35 released data for February 2020 that showed the Atlantic City-
36 Hammonton metropolitan area unemployment rate at 6.4 percent,
37 while the overall statewide unemployment rate for New Jersey
38 stood at 3.8 percent.

39 k. On March 1, 2020, total toll-paying traffic on the Atlantic City
40 Expressway at the Pleasantville Toll Plaza for February 2020 was
41 1,479,501 vehicles, which represented a 9.4 percent increase from
42 February 2019, and total year-to-date toll-paying traffic of
43 2,938,407 vehicles through February 2020, which represented an
44 8.3 percent increase from the same period in 2019.

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

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

6 n. On June 1, 2020, total gaming revenue for Atlantic City
7 casinos for May 2020 was \$91,160,148, which was 65.8 percent
8 less than total gaming revenue reported for May 2019, and total
9 year-to-date gaming revenue through May 2020 was \$874,087,341,
10 which represented a 29.7 percent decrease from the same period in
11 2019.

12 o. On June 1, 2020, total toll-paying traffic on the Atlantic City
13 Expressway at the Pleasantville Toll Plaza for May 2020 was
14 666,475 vehicles, which represented a 61.2 percent decrease from
15 May 2019, and total year-to-date toll-paying traffic of 4,992,665
16 vehicles through May 2020, which represented a 34.3 percent
17 decrease from the same period in 2019.

18 p. On June 1, 2020, total air passengers at Atlantic City
19 International Airport for May 2020 was 5,608, which represented a
20 94 percent decrease from May 2019, and total year-to-date 276,014
21 air passengers through April 2020, which represented a 47.1 percent
22 decrease from the same period in 2019.

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

30 r. From April 29, 2020 to the present, the Legislature and the
31 Governor have continued to seek ways to restart the State's
32 economy and recover from the financial problems resulting from
33 the COVID-19 pandemic.

34 s. It is necessary for the State to take action to ensure the
35 continued viability of the Atlantic City region's financial condition
36 and to assist the region's population in dealing with the financial
37 and economic problems resulting from the COVID-19 pandemic
38 through critical State government programs and the immediate
39 passage of legislation to directly assist the Atlantic City region and
40 its residents, who continue to struggle to survive this historic
41 financial and health crisis, and for a population that faces an
42 unemployment rate more than double that of any other metropolitan
43 region in the entire State of New Jersey.³

44
45 ³[1.] 2.³ a. Notwithstanding the provisions of the "Casino
46 Control Act," P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule,
47 or regulation to the contrary, any license or other fee imposed on a
48 casino licensee required to be deposited in the Casino Control Fund
49 established by section 143 of P.L.1977, c.110 (C.5:12-143), other

1 than as provided under subsections b. and c. of this section, shall be
2 deferred during the period the licensee's casino hotel facility
3 remains closed due to the COVID-19 Public Health Emergency and
4 State of Emergency declared by the Governor in Executive Order
5 No. 103 of 2020, and during the six-month period immediately
6 following the date that the casinos are permitted to reopen after the
7 declarations. The amounts deferred shall be paid by each casino
8 licensee in equal monthly installments over the 12-month period
9 following the deferment period.

10 b. The annual license fee of \$500 imposed under section 140 of
11 P.L.1977, c.110 (C.5:12-140) on each slot machine maintained for
12 use or in use at a licensed casino establishment, and that fee
13 imposed on a pro-rata basis, shall be ³~~waived~~ reimbursed³ from
14 July 1, 2020 through ³~~June 30, 2021~~ October 30, 2020³, inclusive.
15 If a fee due on July 1, 2020, or a pro-rata fee, is paid by a casino
16 licensee on each slot machine maintained for use or in use during
17 that period, the licensee shall receive a reimbursement of that fee
18 within 30 days following the effective date of this act, P.L. , c.
19 (pending before the Legislature as this bill).

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

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

43
44 ²~~3.~~ Notwithstanding the provisions of the "Casino Control
45 Act," P.L.1977, c.110 (C.5:12-1 et seq.), section 7 of P.L.1996,
46 c.118 (C.5:12-173.3a), and sections 2 and 3 of P.L.1993, c.159
47 (C.5:12-173.2 and C.5:12-173.3), the minimum charge for and
48 minimum fee imposed upon the use of a parking space for the

1 purpose of parking, garaging, or storing a motor vehicle in a
2 parking facility or property owned or leased by a licensed casino
3 hotel, or by any person on behalf of a casino hotel, shall not be in
4 effect and shall not be collected from the period beginning on the
5 date that the casinos are permitted to reopen after the COVID-19
6 Public Health Emergency and State of Emergency declarations, and
7 ending on the first day of the 25th month thereafter.

8 The Casino Reinvestment Development Authority may use or
9 redirect any funds under its purview, notwithstanding that such
10 funds may be dedicated to other purposes, to replace the amounts
11 from the minimum charge or fee for the payment of any bonds
12 secured by proceeds from such charges or fees.】²

13
14 ²4.】³【3.² Notwithstanding the provisions of the “Casino
15 Control Act,” P.L.1977, c.110 (C.5:12-1 et seq.), section 6 of
16 P.L.2003, c.116 (C.5:12-145.8), or any other law, rule, or regulation
17 to the contrary, the fee of \$3 per day imposed on each hotel room in
18 a casino hotel facility that is occupied by a guest, for consideration
19 or as a complimentary item, shall be waived commencing on the
20 effective date of this act, P.L. , c. (pending before the
21 Legislature as this bill) through December 31, 2020. The fee shall
22 be imposed again commencing January 1, 2021 and thereafter. The
23 Casino Reinvestment Development Authority may use or redirect
24 any funds under its purview, notwithstanding that such funds may
25 be dedicated to other purposes, to replace the amounts from the
26 hotel room fee for the payment of any bonds secured by the fee’s
27 proceeds.】³

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

39
40 ²【6.】^{4.}² 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, a casino licensee reopening a casino
43 property following the property’s closure due to the COVID-19
44 Public Health Emergency and State of Emergency declarations
45 issued by the Governor under Executive Order No. 103 of 2020,
46 shall be entitled during the ²【24-month】 12-month² period
47 commencing on the date that the casinos are permitted to reopen
48 after the declarations and ending on the last day of the ²【24th】

1 12th² month thereafter to receive a reduction in their tax liability on
2 the ²[8] ³[eight²] 8³ percent tax on gross revenues, as that term is
3 defined in section 24 of P.L.1977, c.110 (C.5:12-24) and imposed
4 under section 144 of P.L.1977, c.110 (C.5:12-144) ³[, and on the
5 investment alternative tax on such gross revenues imposed under
6 section 3 of P.L.1984, c.218 (C.5:12-144.1)]³. The reduced tax
7 liability required to be provided under this act, P.L. , c. (pending
8 before the Legislature as this bill), shall be calculated in accordance
9 with subsection b. of this section, and shall be subject to the
10 provisions specified under subsection c. of this section.

11 b. A casino licensee reopening a casino property following its
12 closure due to the emergency declarations as provided under
13 subsection a. of this section shall be entitled to a reduction of the
14 licensee's gross revenues tax ³[and investment alternative tax
15 liabilities] liability³ on a monthly basis, which obligations shall be
16 calculated subject to rounding, as follows:

17 (1) for each calendar month in which the gross revenues are less
18 than 25 percent of the gross revenues for the same calendar month
19 immediately prior to March 1, 2020, the gross revenues tax ³[and
20 investment alternative tax obligations] obligation³ shall be zero
21 ³[for each tax]³;

22 (2) for each calendar month in which the gross revenues are at
23 least 25 percent and not more than 49 percent of the gross revenues
24 for the same calendar month immediately prior to March 1, 2020,
25 the gross revenues tax ³[and investment alternative tax obligations]
26 obligation³ shall be 25 percent of the full ³[amounts] amount³ that
27 would normally be due ³[for each tax]³;

28 (3) for each calendar month in which the gross revenues are at
29 least 50 percent and not more than 74 percent of the gross revenues
30 for the same calendar month immediately prior to March 1, 2020,
31 the gross revenues tax ³[and investment alternative tax obligations]
32 obligation³ shall be 50 percent of the full ³[amounts] amount³ that
33 would normally be due ³[for each tax]³; and

34 (4) for each calendar month in which the gross revenues are at
35 least 75 percent and not more than 99 percent of the gross revenues
36 for the same calendar month immediately prior to March 1, 2020,
37 the gross revenues tax ³[and investment alternative tax obligations]
38 obligation³ shall be 75 percent of the full ³[amounts] amount³ that
39 would normally be due ³[for each tax]³.

40 The reductions in the tax liabilities enumerated under paragraphs
41 (1) through (4) of this subsection shall not apply in each calendar
42 month in which the gross revenues are 100 percent or more of the
43 gross revenues for the same calendar month immediately prior to
44 March 1, 2020, in which case the gross revenues tax ³[and
45 investment alternative tax obligations] obligation³ shall be the full
46 ³[amounts] amount³ that would normally be due ³[for each tax]³.

1 c. Each casino licensee entitled to receive a reduction in their
2 tax liability under this section shall submit to the State Treasurer
3 and the Division of Gaming Enforcement, at the same time that the
4 reduced tax payments are made, a report documenting that an
5 amount equal to the entire dollar amount reduced under this act that
6 was not subject to collection by the State is being expended by the
7 licensee for any of the following purposes:

8 (1) the prompt re-hiring and employment of the casino
9 licensee's former employees and new applicants ³, which shall
10 include a certification by each casino licensee that the licensee has
11 made a good faith effort to rehire former and new employees
12 commensurate with an increase in business activity³;

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

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

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

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

24
25 ²**[7.]** 5.² Section 1 of P.L.2008, c.12 (C.5:12-38a) is amended
26 to read as follows:

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

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

39
40 ²**[8.]** ³**[6.]**² Section 2 of P.L.2008, c.12 (C.5:12-144.2) is
41 amended to read as follows:

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

1 allocate to a particular licensee to reflect that licensee's pro rata
2 share of the costs of the 2008 agreement executed between the New
3 Jersey Sports and Exposition Authority and the Casino Association
4 of New Jersey for the benefit of the horse racing industry】.

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

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

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

37 **(2) For the purposes of this subsection, "negative fiscal impact**
38 **to the Casino Revenue Fund" shall mean that the amount generated**
39 **from taxation of promotional gaming credits falls below the level**
40 **generated in calendar year 2007.】** (Deleted by amendment, P.L. ,
41 c.) (pending before the Legislature as this bill)
42 (cf: P.L.2011, c.19, s.100)】³

43
44 ²**【9.】** ³**【7.2** Notwithstanding the provisions of the “Casino
45 Control Act,” P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule,
46 or regulation to the contrary, the Casino Reinvestment Development
47 Authority, established under P.L.1984, c.218 (C.5:12-153 et seq.),
48 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.]³

16

17 ³6. 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.³

33

34 ³7. 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.³

38

39 ²[10.] ^{8.}² 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 ²[¹11.] ³[⁹.²] There is appropriated from the General Fund to
2 the New Jersey Economic Development Authority the sum of \$100
3 million from a portion of those federal block grant funds allocated
4 to the State from the federal “Coronavirus Relief Fund,” established
5 pursuant to the federal “Coronavirus Aid, Relief, and Economic
6 Security Act,” Pub.L.116-136, for use by the authority to provide
7 financial support, such as loans or grants, to small businesses for
8 the costs associated with business operation interruptions caused by
9 any State-required closures due to the impacts of the COVID-19
10 pandemic.¹³

11

12 ³[²10.] ⁹.³ Section 4 of P.L.1983, c.578 (C.27:25-28) is
13 amended to read as follows:

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

17 (1) To assist counties to develop and provide accessible feeder
18 transportation service to accessible fixed-route transportation
19 services where such services are available, and accessible local
20 transit service to senior citizens and the disabled, which may
21 include but not be limited to door-to-door service, fixed route
22 service, local fare subsidy, and user-side subsidy, which may
23 include but not be limited to private ride or taxi fare subsidy; and to
24 coordinate the activities of the various participants in this program
25 in providing the services to be rendered at the county level and
26 between counties; and

27 (2) To enable the corporation to develop, provide and maintain
28 capital improvements that afford accessibility to fixed route and
29 other transit services in order to make rail cars, rail stations, bus
30 shelters and other bus equipment accessible to senior citizens and
31 the disabled; to render technical information and assistance to
32 counties eligible for assistance under this act; and to coordinate the
33 program within and among counties.

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

42 Notwithstanding the provisions of any other law, rule, or
43 regulation to the contrary, for the State Fiscal Year 2021,
44 appropriations to the corporation from the revenues deposited in the
45 Casino Revenue Fund shall be given priority to ensure that the
46 corporation receives an amount equal to 8.5% of the revenues
47 deposited in the fund during the State Fiscal Year 2019, as

1 determined by the State Treasurer, to effectuate the purposes and
2 provisions of P.L.1983, c.578 (C.27:25-25 et seq.).²

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

4

5 ¹[11.]² [12.1] ³[11.2] 10.³ This act shall take effect
6 immediately.