

[Fourth Reprint]

SENATE, No. 2400

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED MAY 7, 2020

Sponsored by:

Senator STEPHEN M. SWEENEY

District 3 (Cumberland, Gloucester and Salem)

Senator CHRIS A. BROWN

District 2 (Atlantic)

Assemblyman LOUIS D. GREENWALD

District 6 (Burlington and Camden)

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 amended by the Senate on June 3, 2021.

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

1 AN ACT concerning ¹temporary 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 ³tax 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 State
 20 of Emergency declared by the Governor in Executive Order No. 103 of
 21 2020, and thereafter a restricted reopening pursuant to the Governor's
 22 subsequent Executive Orders, and a majority of the general public's
 23 declination to take part in any indoor activity, a catastrophic and
 24 unprecedented economic contraction has devastated the regional
 25 economy of Atlantic City and surrounding regions causing historic
 26 layoffs and economic destruction that will have significant negative
 27 and long lasting impacts on casino employees and Atlantic County
 28 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 New
 33 Jersey residents.

34 c. Declining attendance and ⁴in-person⁴ gaming revenue at
 35 Atlantic City's brick and mortar casinos and hotels has drastically cut
 36 once reliable revenues and projected revenue forecasts, and forced the
 37 casino 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, ⁴[is] was⁴ by far the highest
 44 unemployment rate of any metropolitan region in the State, and

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.

⁴Senate floor amendments adopted June 3, 2021.

1 empirically establishes that the employees and residents of Atlantic
2 City ⁴[are] have and continue to be⁴ the most negatively impacted by
3 this severe economic crisis of all New Jersey residents.

4 e. Due to the continued restrictions on indoor dining, indoor sale of
5 alcoholic beverages, and indoor entertainment, casinos do not have the
6 sufficient demand for services required to support the rehiring of direct
7 staff at 100 percent pre-COVID-19 levels, and economic forecasts
8 continue to project ⁴[substantial financial decline] that in-person
9 attendance at brick-and-mortar casinos will not return to pre-Covid-19
10 numbers⁴ in the coming months ⁴[and beyond until there is a safe,
11 reliable, and available vaccine] until vaccines are available to all
12 residents of New Jersey, individual vaccine schedules are met to
13 ensure maximum efficacy, a reasonable portion of the public has been
14 fully vaccinated, and the impact of new strains of COVID-19 on the
15 efficacy of current vaccines has been substantiated⁴.

16 f. Due to the limitations on indoor gatherings, ⁴in 2020,⁴ Atlantic
17 City ⁴did not, and in 2021,⁴ will ⁴likely⁴ not host annual conferences,
18 meetings, or conventions during the Fall season, which has historically
19 provided casinos revenue to retain employees following the peak
20 Summer tourism season. The collapse of the convention industry
21 ⁴[will]⁴ ultimately ⁴[lead] led⁴ to ⁴[additional]⁴ layoffs and
22 increased financial strain felt by all casinos, restaurants, hotels and
23 supporting industries in the region.

24 g. ⁴[Competing casinos in states bordering New Jersey currently
25 allow for indoor dining and the sale of alcoholic beverages, which
26 provides a much more complete, enjoyable and entertaining
27 experience for attendees, which places Atlantic City casinos at a
28 competitive disadvantage.

29 h. On March 1, 2020, Atlantic City casino hotels directly
30 employed approximately 25,000 individuals and indirectly employed
31 individuals in supporting industries such as food and beverage,
32 entertainment, hotels, motels, and transient accommodations.

33 i. On March 1, 2020, total gaming revenue for Atlantic City
34 casinos for February 2020 was \$275,078,000, which was 18.4 percent
35 greater than total gaming revenue reported for February 2019, and
36 total year-to-date gaming revenue through February 2020 was
37 \$545,430,000, which represented a 20.4 percent increase from
38 February 2019.

39 j. On March 1, 2020, the United States Bureau of Labor Statistics
40 released data for February 2020 that showed the Atlantic City-
41 Hammonton metropolitan area unemployment rate at 6.4 percent,
42 while the overall statewide unemployment rate for New Jersey stood at
43 3.8 percent.

44 k. On March 1, 2020, total toll-paying traffic on the Atlantic City
45 Expressway at the Pleasantville Toll Plaza for February 2020 was
46 1,479,501 vehicles, which represented a 9.4 percent increase from
47 February 2019, and total year-to-date toll-paying traffic of 2,938,407
48 vehicles through February 2020, which represented an 8.3 percent
49 increase from the same period in 2019.

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

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

10 n. On June 1, 2020, total gaming revenue for Atlantic City casinos
11 for May 2020 was \$91,160,148, which was 65.8 percent less than total
12 gaming revenue reported for May 2019, and total year-to-date gaming
13 revenue through May 2020 was \$874,087,341, which represented a
14 29.7 percent decrease from the same period in 2019.

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

21 p. On June 1, 2020, total air passengers at Atlantic City
22 International Airport for May 2020 was 5,608, which represented a 94
23 percent decrease from May 2019, and total year-to-date 276,014 air
24 passengers through April 2020, which represented a 47.1 percent
25 decrease from the same period in 2019.】 On January 1, 2021, the
26 United States Bureau of Labor Statistics released data for December
27 2020 that showed the Atlantic City-Hammonton metropolitan area
28 unemployment rate at 12 percent, while the overall Statewide
29 unemployment rate for New Jersey stood at seven percent.

30 h. On January 1, 2021, total casino win revenues, which are
31 revenue from casino table game and slot machine play inside of a
32 casino as shown on Division of Gaming Enforcement reports, for
33 Atlantic City casinos for December 2020 was \$147,074,159, which
34 represented a 29.5 percent decrease from total casino win revenues
35 reported for December 2019.

36 i. On January 1, 2021, total toll-paying traffic on the Atlantic
37 City Expressway at the Pleasantville Toll Plaza for December 2020
38 was 986,844 vehicles, which represented a 35.7 percent decrease from
39 December 2019, and total year-to-date toll paying traffic of 18,458,288
40 vehicles through December 2020 represented an eight percent decrease
41 for the same period in 2019.

42 j. On January 1, 2021, total air passengers at Atlantic City
43 International Airport for December 2020 were 33,693, which
44 represented a 68 percent decrease from December 2019, and total
45 year-to-date air passengers of 418,868 through December 2020
46 represented a 63 percent decrease from the same period in 2019.⁴

47 ⁴【q.】 k. The COVID-19 pandemic and consequent business
48 closures has clearly not just reversed the consistent track of economic
49 improvement that the Atlantic City casino industry had worked very

1 hard to achieve over the last several years, but has also set back the
 2 economy of an entire region that is greatly dependent on the jobs,
 3 tourism spending and purchases that the Atlantic City casinos
 4 generate.

5 ⁴**[r.] l.** ⁴ From April 29, 2020 to the present, the Legislature and
 6 the Governor have continued to seek ways to restart the State's
 7 economy and recover from the financial problems resulting from the
 8 COVID-19 pandemic.

9 ⁴**[s.] m.** ⁴ It is necessary for the State to take action to ensure the
 10 continued viability of the Atlantic City region's financial condition
 11 and to assist the region's population in dealing with the financial and
 12 economic problems resulting from the COVID-19 pandemic through
 13 critical State government programs and the immediate passage of
 14 legislation to directly assist the Atlantic City region and its residents,
 15 who continue to struggle to survive this historic financial and health
 16 crisis, and for a population that faces an unemployment rate more than
 17 double that of any other metropolitan region in the entire State of New
 18 Jersey ⁴and at times the single highest unemployment rate in the
 19 United States of America^{4 3}

20
 21 ³**[1.] 2.** ³ a. Notwithstanding the provisions of the "Casino
 22 Control Act," P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule, or
 23 regulation to the contrary, any license or other fee imposed on a casino
 24 licensee required to be deposited in the Casino Control Fund
 25 established by section 143 of P.L.1977, c.110 (C.5:12-143), other than
 26 as provided under subsections b. and c. of this section, shall be
 27 deferred ⁴**[during the period the licensee's casino hotel facility**
 28 **remains closed due to the COVID-19 Public Health Emergency and**
 29 **State of Emergency declared by the Governor in Executive Order No.**
 30 **103 of 2020, and]** ⁴ during the six-month period immediately
 31 following the ⁴**[date that the casinos are permitted to reopen after the**
 32 **declarations]** first day of the calendar month following the effective
 33 date of this act, P.L. , c. (pending before the Legislature as this
 34 bill)⁴. The amounts deferred shall be paid by each casino licensee in
 35 equal monthly installments over the 12-month period following the
 36 deferment period.

37 b. The annual license fee of \$500 imposed under section 140 of
 38 P.L.1977, c.110 (C.5:12-140) on each slot machine maintained for use
 39 or in use at a licensed casino establishment, and that fee imposed on a
 40 pro-rata basis, shall be ³**[waived]** ⁴**[reimbursed³]** ⁴**waived**⁴ from
 41 ⁴**[July 1, 2020 through]** ^{4 3}**[June 30, 2021]** ⁴**[October 30, 2020³]** the
 42 first day of the calendar month following the effective date of this act,
 43 P.L. , c. (pending before the Legislature as this bill), through the
 44 last day of the 12th month thereafter⁴, inclusive. If a fee ⁴**[due on July**
 45 **1, 2020,]**⁴ or a pro-rata fee, is paid by a casino licensee on each slot
 46 machine maintained for use or in use during that period, the licensee
 47 shall receive a reimbursement of that fee within 30 days following the

1 effective date of this act, P.L. , c. (pending before the Legislature
2 as this bill).

3 c. This section shall not apply to any fees imposed on a casino
4 licensee or its Internet gaming affiliate for the issuance or renewal of
5 any Internet gaming license or permit under section 27 of P.L.2013,
6 c.27 (C.5:12-95.29), or any amounts required to be deposited in the
7 Casino Control Fund under section 22 of P.L.2013, c.27 (5:12-95.24).
8

9 ³**[2.] 3.** Notwithstanding the provisions of the “Casino
10 Control Act,” P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule,
11 or regulation to the contrary, any surplus funds held by the Division
12 of Gaming Enforcement in the Casino Control Fund, or held by the
13 division due to an overpayment of the investment alternative tax
14 imposed pursuant to section 3 of P.L.1984, c.218 (C.5:12-144.1) in
15 the case of a downward adjustment of a casino licensee’s audited
16 gross revenues, shall be returned to each casino licensee in
17 proportion to the licensee’s share of the surplus or overpayment, if
18 any, within five business days following the effective date of this
19 act, P.L. , c. (pending before the Legislature as this bill), and
20 then, for the six months following the effective date of this act,
21 within 30 days following the end of each fiscal quarter, to mitigate
22 the impacts on the casino licensee due to the COVID-19 Public
23 Health Emergency and State of Emergency declared by the
24 Governor in Executive Order No. 103 of 2020.
25

26 ²**[3.]** Notwithstanding the provisions of the “Casino Control
27 Act,” P.L.1977, c.110 (C.5:12-1 et seq.), section 7 of P.L.1996,
28 c.118 (C.5:12-173.3a), and sections 2 and 3 of P.L.1993, c.159
29 (C.5:12-173.2 and C.5:12-173.3), the minimum charge for and
30 minimum fee imposed upon the use of a parking space for the
31 purpose of parking, garaging, or storing a motor vehicle in a
32 parking facility or property owned or leased by a licensed casino
33 hotel, or by any person on behalf of a casino hotel, shall not be in
34 effect and shall not be collected from the period beginning on the
35 date that the casinos are permitted to reopen after the COVID-19
36 Public Health Emergency and State of Emergency declarations, and
37 ending on the first day of the 25th month thereafter.

38 The Casino Reinvestment Development Authority may use or
39 redirect any funds under its purview, notwithstanding that such
40 funds may be dedicated to other purposes, to replace the amounts
41 from the minimum charge or fee for the payment of any bonds
42 secured by proceeds from such charges or fees.²
43

44 ^{24.]} ³**[3.]** Notwithstanding the provisions of the “Casino
45 Control Act,” P.L.1977, c.110 (C.5:12-1 et seq.), section 6 of
46 P.L.2003, c.116 (C.5:12-145.8), or any other law, rule, or regulation
47 to the contrary, the fee of \$3 per day imposed on each hotel room in
48 a casino hotel facility that is occupied by a guest, for consideration
49 or as a complimentary item, shall be waived commencing on the

effective date of this act, P.L. , c. (pending before the Legislature as this bill) through December 31, 2020. The fee shall be imposed again commencing January 1, 2021 and thereafter. The Casino Reinvestment Development Authority may use or redirect any funds under its purview, notwithstanding that such funds may be dedicated to other purposes, to replace the amounts from the hotel room fee for the payment of any bonds secured by the fee's proceeds.】³

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

²【6.】⁴² a. Notwithstanding the provisions of the “Casino Control Act,” P.L.1977, c.110 (C.5:12-1 et seq.), or any law, rule, or regulation to the contrary, a casino licensee ⁴【reopening a casino property following the property’s closure due to the COVID-19 Public Health Emergency and State of Emergency declarations issued by the Governor under Executive Order No. 103 of 2020,】⁴ shall be entitled during the ²【24-month】 12-month² period commencing on the ⁴【date that the casinos are permitted to reopen after the declarations and ending on the last day of the】 first day of the calendar month following the effective date of this act, P.L. , c. (pending before the Legislature as this bill), and through the last day of the⁴ ²【24th】 12th² month thereafter to receive a reduction in their tax liability on the ²【8】³【eight²】 8³ percent tax on gross revenues, as that term is defined in section 24 of P.L.1977, c.110 (C.5:12-24) and imposed under section 144 of P.L.1977, c.110 (C.5:12-144) ³【, and on the investment alternative tax on such gross revenues imposed under section 3 of P.L.1984, c.218 (C.5:12-144.1)】³. The reduced tax liability required to be provided under this act, P.L. , c. (pending before the Legislature as this bill), shall be calculated in accordance with subsection b. of this section, and shall be subject to the provisions specified under subsection c. of this section.

b. A casino licensee ⁴【reopening a casino property following its closure due to the emergency declarations as provided under subsection a. of this section】⁴ shall be entitled to a reduction of the licensee’s gross revenues tax ³【and investment alternative tax liabilities】 liability³ on a monthly basis, which obligations shall be calculated subject to rounding, as follows:

1 (1) ⁴for each calendar month in which the gross revenues are less
2 than 25 percent of the gross revenues for the same calendar month
3 immediately prior to March 1, 2020, the gross revenues tax ³and
4 investment alternative tax obligations] obligation³ shall be zero ³for
5 each tax]³;

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

12 (3)]⁴ for each calendar month in which the ⁴[gross] casino win⁴
13 revenues are at least 50 percent and ⁴[not more than 74 percent] less
14 than 75 percent⁴ of the ⁴[gross] casino win⁴ revenues for the same
15 calendar month ⁴[immediately prior to March 1, 2020] for the time
16 period of March 2019 through February 2020⁴, the gross revenues tax
17 ³and investment alternative tax obligations] obligation³ shall be 50
18 percent of the full ³amounts] amount³ that would normally be due
19 ³for each tax]³; and

20 ⁴[(4)] (2)⁴ for each calendar month in which the ⁴[gross] casino
21 win⁴ revenues are at least 75 percent and ⁴[not more than 99 percent]
22 less than 100 percent⁴ of the ⁴[gross] casino win⁴ revenues for the
23 same calendar month ⁴[immediately prior to March 1, 2020] for the
24 time period of March 2019 through February 2020⁴, the gross
25 revenues tax ³and investment alternative tax obligations] obligation³
26 shall be 75 percent of the full ³amounts] amount³ that would
27 normally be due ³for each tax]³.

28 The reductions in the tax liabilities enumerated under paragraphs
29 (1) ⁴[through (4)] and (2)⁴ of this subsection shall not apply in each
30 calendar month in which the ⁴[gross] casino win⁴ revenues are 100
31 percent or more of the ⁴[gross] casino win⁴ revenues for the same
32 calendar month ⁴[immediately prior to March 1, 2020] for the time
33 period of March 2019 through February 2020⁴, in which case the gross
34 revenues tax ³and investment alternative tax obligations] obligation³
35 shall be the full ³amounts] amount³ that would normally be due ³for
36 each tax]³.

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

44 (1) the prompt re-hiring and employment of the casino licensee's
45 former employees and new applicants ³, which shall include a
46 certification by each casino licensee that the licensee has made a good

1 faith effort to rehire former and new employees commensurate with an
2 increase in business activity³;

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

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

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

11 A casino licensee's failure to submit the report required under this
12 subsection shall deem the licensee ineligible to receive the reduced tax
13 liabilities under this act ⁴for each eligible month⁴.

14 ⁴d. As used in this section, "casino win revenues" means the
15 revenues received from casino table game and slot machine play inside
16 of a casino.⁴

17
18 ²**[7.]** ^{5.}² Section 1 of P.L.2008, c.12 (C.5:12-38a) is amended
19 to read as follows:

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

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

32
33 ²**[8.]** ³**[6.]**² Section 2 of P.L.2008, c.12 (C.5:12-144.2) is
34 amended to read as follows:

35 2. a. A casino licensee shall receive **[an annual]** a deduction
36 from the gross revenue taxed pursuant to subsection a. of section
37 144 of P.L.1977, c.110 (C.5:12-144) in an amount equal to **[either**
38 **(1)]** the promotional gaming credits, including match play coupons
39 and table game wager coupons, reported by that licensee **[in its**
40 annual tax return or (2) such other portion of the promotional
41 gaming credits reported by all casino licensees as the division may
42 allocate to a particular licensee to reflect that licensee's pro rata
43 share of the costs of the 2008 agreement executed between the New
44 Jersey Sports and Exposition Authority and the Casino Association
45 of New Jersey for the benefit of the horse racing industry**].**

46 b. **[Casino licensees]** A casino licensee shall be allowed a
47 deduction from gross revenues **[for a tax year]** pursuant to
48 subsection a. of this section for the total value of promotional

1 gaming credits, match play coupons, and table game wager coupons
2 redeemed by its patrons **【**at all licensed casinos for that tax year in
3 excess of \$90,000,000. For the first tax year in which this act
4 becomes operative pursuant to section 3 of this act, P.L.2008, c.12,
5 the division shall reduce the \$90,000,000 deduction threshold for
6 that tax year in proportion to the part of the tax year that has
7 elapsed prior to that operative date**】**.

8 c. **【**The division shall establish, by regulation, procedures and
9 standards for allocating the deduction established pursuant to this
10 section to reflect each licensee's pro rata share of the costs of the
11 2008 agreement executed between the New Jersey Sports and
12 Exposition Authority and the Casino Association of New Jersey for
13 the benefit of the horse racing industry and procedures and
14 standards for each licensee to take the deduction established
15 pursuant to this section to reflect those deductions that exceed the
16 costs of the 2008 agreement. Such regulations shall include
17 standards for the allocation of the \$90,000,000 deduction threshold
18 established in subsection b. of this section, the timing of the
19 application of deductions, and all other matters related to the
20 provisions of this section.**】** (Deleted by amendment, P.L. , c.)
21 (pending before the Legislature as this bill)

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

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

36
37 ²**【**9.**】** ³**【**7.² 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, the Casino Reinvestment Development
40 Authority, established under P.L.1984, c.218 (C.5:12-153 et seq.),
41 shall commit any available funds in that agency's general fund to
42 the purpose of undertaking a marketing campaign to assist in
43 returning Atlantic City's tourism and gaming activities to their
44 levels prior to the Public Health Emergency and State of Emergency
45 declarations issued by the Governor under Executive Order No. 103
46 of 2020 due to the COVID-19 pandemic. The Casino Reinvestment
47 Development Authority shall include input from the casino industry
48 in developing the marketing campaign required to be conducted
49 under this section which shall commence immediately upon the

1 effective date of this act, P.L. , c. (pending before the
2 Legislature as this bill), and shall continue through June 30, 2021.
3 Nothing in this section shall be interpreted to impair the distribution
4 of any funds otherwise committed under this act, statutorily
5 obligated or pledged by the authority for other purposes, the
6 payment of bonds issued by it or otherwise contractually obligated
7 by the authority, or any bonds issued to refund those bonds. ³

8
9 ³6. Notwithstanding the provisions of section 2 of P.L.2008,
10 c.12 (C.5:12-144.2), and any other law, rule, or regulation to the
11 contrary, a casino licensee ⁴[reopening a casino property following
12 the property's closure due to the COVID-19 Public Health
13 Emergency and State of Emergency declarations issued by the
14 Governor under Executive Order No. 103 of 2020] ⁴ shall be
15 entitled during the ⁴[12-month] 24-month⁴ period commencing on
16 the ⁴[date that the casinos are permitted to reopen after the
17 declarations] first day of the calendar month following the effective
18 date of this act, P.L. , c. (pending before the Legislature as this
19 bill), ⁴ and ending on the last day of the ⁴[12th] 24th⁴ month
20 thereafter to receive a monthly deduction from the gross revenue
21 taxed pursuant to subsection a. of section 144 of P.L.1977, c.110
22 (C.5:12-144) in an amount equal to the full amount of promotional
23 gaming credits, including match play coupons and table game
24 wager coupons, reported each month by that licensee. The
25 \$90,000,000 threshold specified under section 2 of P.L.2008, c.12
26 (C.5:12-144.2) shall not apply during the ⁴[12-month] 24-month⁴
27 period specified under this section. ³

28
29 ³7. No casino operator shall use funds or savings resulting from
30 P.L. , c. (pending before the Legislature as this bill) to repurchase
31 stock ⁴[or stock options, or to provide for bonuses for any officer or
32 employee] , issue a dividend, or provide for bonuses for any officer
33 or executive employee ⁴. ³

34
35 ²[10.] ²8. ² Nothing in this act, P.L. , c. (pending before the
36 Legislature as this bill) shall affect the tax liabilities imposed on
37 any amount received by a casino from casino simulcasting pursuant
38 to the "Casino Simulcasting Act," P.L.1992, c.19 (C.5:12-191 et
39 al.), from Internet gaming pursuant to section 17 of P.L.2013, c.27
40 (C.5:12-95.19), or from sports wagering pursuant to P.L.2018, c.33
41 (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.¹]³

11

12 ³[²10.] ⁹.³ Section 4 of P.L.1983, c.578 (C.27:25-28) is amended
13 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 services
19 where such services are available, and accessible local transit service
20 to senior citizens and the disabled, which may include but not be
21 limited to door-to-door service, fixed route service, local fare subsidy,
22 and user-side subsidy, which may include but not be limited to private
23 ride or taxi fare subsidy; and to coordinate the activities of the various
24 participants in this program in providing the services to be rendered at
25 the county level and between counties; and

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

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

41 Notwithstanding the provisions of any other law, rule, or
42 regulation to the contrary, for the State Fiscal Year 2021⁴ and State
43 Fiscal Year 2022⁴, appropriations to the corporation from the
44 revenues deposited in the Casino Revenue Fund shall be given priority
45 to ensure that the corporation receives an amount equal to 8.5% of the
46 revenues deposited in the fund during the State Fiscal Year 2019, as
47 determined by the State Treasurer, to effectuate the purposes and
48 provisions of P.L.1983, c.578 (C.27:25-25 et seq.).²
49 (cf: P.L.2009, c.261, s.1)

1 ¹**[[11.]**² **[[12.]**¹ ³**[[11.]**² 10.³ This act shall take effect
2 immediately.