2007 Annual Report

of the

New Jersey
Casino Revenue Fund Advisory Commission

Recommendations for the
Casino Revenue Fund Programs

For Seniors and Citizens with Disabilities

Presented to

Richard Codey, Senate President
Joseph J. Roberts, Jr., Assembly Speaker
The New Jersey State Legislature

April 2007
New Jersey Casino Revenue Fund Advisory Commission

Members

Misono I. Miller, Chair (representing the NJ Association of Area Agencies on Aging)

Kay Nest, Secretary, Public Member (representing senior citizens)

James Thebery, Vice Chair (representing the NJ Association of Co. Disability Services)

Donald J. Boeri, Previous Chair, Public Member (representing senior citizens)

Assemblyman Francis J. Blee – District #2

Assemblyman James Whelan – District #2

Laura Ramos, Public Member (representing disabled)

David J. Rosen, Legislative Budget and Finance Officer (Office of Legislative Services)

Enid Torok, Public Member (representing disabled)

George Vassiliades, Public Member (representing senior citizens)

Elizabeth Vosskaemper, (representing the NJ Dept of Health and Senior Services)

Joseph Corbo, (representing NJ Casino Association)

Staff Support-

Christopher Bailey, Office of Management and Budget

Joseph Novak, Department of the Treasury

Patricia Wilson, Department of the Treasury
The Annual Report Recommendations of the Casino Revenue Fund Advisory Commission are hereby submitted to the members of the NJ Legislature for their consideration in the development of the 2008 NJ State Budget. With some variation to the 2007 report and with a renewed emphasis on the importance of each of the programs to be considered for more funding, the Commission’s recommendations are presented.

**Funding Recommendations**

The Commission recommends additional funds to be allocated for the following programs in the amount of $19.8 million.

| 2007 Annual Report Recommendations of the Casino Revenue Fund Advisory Commission to increase the amount of funds available from casino revenue funds specifically for the following programs: | Dollars in Millions |
|---|---|---|
| Meals on Wheels | Existing CRF | Additional Requested | Total CRF Funds Requested |
| | 1.0 | 3.0 | 4.0 |
| Transportation | 37.7 | 5.0 | 42.7 |
| Safe Housing & Escorted Transportation | 1.7 | 2.0 | 3.7 |
| Adult Protective Services | 1.0 | 2.0 | 3.0 |
| Respite Program | 5.4 | 1.0 | 6.4 |
| Congregate Housing | 2.0 | 1.0 | 3.0 |
| Personal Assistance Services Program (P.A.S.P.) | 3.7 | 2.0 | 6.2 |
| Jersey Assistance Community Caregiving (JACC) | 0.0 | 2.0 | 2.0 |
| NJ Office of the Ombudsman | 0.0 | 1.8 | 1.8 |
| Total Funds recommended to be derived from a redistribution of the Casino Revenue Funds: | | | 19.8 |
The funding of these programs will correct serious inequities in the allocation of several programs that have not received funding increases nor cost of living increases from the Casino Revenue Funds for over a decade and are not equipped to meet the demand for services resulting from a growing elderly population. The fastest growing segment of the senior citizen population are the oldest most frail elderly (age 85+), growing at a rate of 42.6% from the 1990 to the 2000 census with a 27.6% increase in the population age 75 and older during the same time. The increases in the total aging population age 60 and over, should also be considered in view of the aging of the baby boomer population. In addition, the critical nature of the programs in assisting elderly and disabled to remain in their own homes and the nature of the programs including protective services, transportation, home care, and home repairs, were major considerations of the Commission in making recommendations for funding increases. Further it should be noted that many of these critical programs do not provide services for the disabled. Additional access to these programs is recommended for the disabled population.

The Commission notes that the funding recommendations included in the 2004, 2005, and 2006 Annual Reports for several of these programs have not been incorporated in the Annual Budgets of the State for the corresponding budget years, as modest as the funding requests have been. The initial Casino Revenue Fund projections for the 2008 year have been presented to the Commission (Attachment I). The attention of legislators is requested for these funding requests which have been based upon the Commission’s findings as a result of an extensive survey to collect data on expenditures and program activities and production, meetings with Legislators and State Department Officials, presentations to the Commission by Casino Revenue Fund program providers and administrators of programs for the aged and disabled, and research conducted individually by Commission members in the effort to obtain accurate, updated, detailed, and correct information in regards to the receipt of revenues, allocation of program funds, expenditures, and projection of funds.

A Redistribution, not a Request for Additional State funds.

The Commission makes the recommendation that additional funds for the most critical and underfunded programs should be reallocated from the savings in the CRF generated from the onset of a national drug benefit program that has taken on a major portion of what formerly was paid by the Casino Revenue Fund.

The implementation of Medicare as a national provider of assistance in the costs of prescription drugs has provided the State of New Jersey with a unique opportunity to report savings of $90 million in 2005 and over $180 million for the 2006 year for the Pharmaceutical Assistance for the Aged and Disabled Program. The New Jersey Department of Health and Senior Services has very successfully tackled the immense challenge of coordinating the PAAD with the 2006 Medicare D program with minimal negative effects upon the clients and maximum retrieval of costs for PAAD from the Medicare D payment of benefits of PAAD eligible clients.

In considering that the Casino Revenue Fund has been responsible for shouldering approximately 80% of the cost of the PAAD, the savings to the Casino Revenue Fund in the 2006 year alone is $144,000,000.00. No more than 10% of the savings realized from
the intricate operations of coordinating PAAD with Medicare D benefits, would have been needed to meet all the Commission funding requirements for the 2007 State Fiscal year. No more than 14% of the savings realized in 2006 would suffice to fund the Commission State budget recommendations for Fiscal Year 2008.

The Department of Health and Senior Services (DHHS) as the administering agency for most of these programs recommended for funding increases, should take credit for the huge accomplishment of PAAD savings in the Casino Revenue Fund and assess the program need for additional funds for other DHHS programs that are underfunded and require more resources to provide adequate services and assist the elderly and disabled in maintaining their independence at home, thus reducing the State’s burden of shouldering nursing home costs by preventing or delaying the deterioration resulting from isolation and lack of community support services.

These recommendations have been endorsed by major state agencies and associations, including the NJ Commission on Aging, the Council on Special Transportation (COST), the State Association of Welfare Directors, the NJ Association of Area Agencies on Aging, the NJ Association of County Disability Services, NJ Association of the Blind, United Senior Alliance/Elder Rights Coalition, Alliance for Disabled in Action, Alliance for Betterment of Citizens who are Disabled (ABCD), and the Citizens Advisory Committee of New Jersey Transit.

Other Recommendations:

The Commission was advised by the Casino Control Commission in 2004, of the income sources that comprise the Casino Revenue Funds. A projection of funds based on the Casino Control Commission’s projections to the year 2010, was given to the Advisory Commission and a projection of funds to the year 2012 computed, based upon that information and is attached (Attachment II.) A decrease in the Casino Revenue Funds from the 2008 year, in an amount of $5 million is anticipated by 2012 as a result of several factors:

1. Limit to the taxes on complimentsaries, maximized at $26 million in 2006 and decreasing in subsequent years to zero in the year 2010.
2. Elimination of the Net Income Tax in 2007, resulting in a loss of $24 million to the CRF in the year 2007 and thereafter.
3. Parking tax reallocations from the CRF to the Casino Redevelopment Agency (CRDA) resulting in an $11 million loss of revenues to the Casino Revenue Funds beginning in the year 2007.
4. Decrease of $5 million in the revenues for the CRF derived from the Room Fee, with 1/3 of the Fee to go to the CRDA in 2007.

In the interest of increasing revenues in a fund that provides support to essential programs for the aged and disabled, the Commission recommends that legislation reinstating these taxes be passed. Assembly 3135 and A4718 both extend the sunsetting of the taxes, one for two years and the other for one year. Legislation such as this will reduce the ill effects of a fund that decreases steadily for the next five years because of the sunsetting and elimination of taxes on the State revenues. The proposed legislation would be a stopgap measure at best. With the continued growth of the disabled and elderly
population in the state, and the concomitant growth in the program needs of these populations, the sunsetting and reinstatement of taxes is an increasingly important issue.

The most painless increase to the Casinos and the public, would seem to be the reinstatement of the taxes on complimentsaries, with the CRF being the beneficiary of the maximum amount of the tax. Even with the public paying a tax on free rooms, entertainment, and meals, the public would indeed be a major beneficiary in having the tax be used for the benefit of the senior and disabled population service needs.

The Commission is also gathering information on the taxes paid by gaming establishments in other states as a response to the projections of major reductions in the fund. The interest of several of the Commissioners is in the history and discussions occurring in regards to the amount of tax to be imposed. Their further research and recommendations in regards to an increase in the rate of regular Casino Revenue tax will be considered in the coming year.

The Commission has reiterated its strong endorsement of the legislation that would establish and support County Offices for Disabled and for the passage of A1707, S1522. The legislation would provide a minimal amount of funding for the support of Offices for Disabled and even more significantly, would lay a consistent Statewide framework for the authority of the Offices to act on behalf of the disabled in providing information and assistance and serve as a focal point of planning and coordinating services on their behalf. The legislation mirrors the legislation establishing Offices on Aging in 1965 and is long overdue as a first step in addressing the information and service needs of the disabled residents of the State.

In view of the fact that the Transportation program funds depend on a percentage of the CRF and will be experiencing a decrease as early as 2009 as a result of the decreased Casino Revenue Funds received in 2007, the issue of increasing the funds from the CRF for transportation is one that must be considered now. Support by the Commission is strongly voiced for the passage of A3039 /S1973. The legislation is timely as well as crucial. The Commission urges legislators to enable its passage, so that transportation resources in New Jersey are not reduced at time costs for transportation, including gas and insurance increase relentlessly and make the provision of such services for the senior and disabled population, even more important.

The Commission calls attention to its efforts to ensure the integrity of the Casino Revenue Funds as a separate fund to be spent solely for the benefit of senior citizens and disabled. In fulfilling its charge to the Legislature, the Commission is mindful of the words in the State constitution that guide the proper use of the fund stating that “...the revenues derived therefrom to be supplied solely for the purpose of providing funding for reductions in property taxes, rental, telephone, gas, electric, and municipal utilities charges of eligible senior citizens and disabled residents of the State, and for additional or expanded health services or benefits or transportation services or benefits ...”. The Commission has called for an audit of the funds, specifically clarifying the expenditure of the funds by program and a comparison of program expenditures to the program allocations as presented in the State budget and is working with the Office of
Management and Budget to derive this information. See attached letter from Chairman Don Boeri in regards to these efforts.

In addition, the Commission will continue to derive client and service information on the specific programs that are funded by the Casino Revenues and asserts that program performance audit information is important and will be assessed in making further observations and recommendations to the Legislature that would impact upon the best performance by programs funded by the Casino Revenue Fund.

The Commission has established a website, which will soon be up and running thanks to efforts of the previous Chairman Donald Boeri. Besides establishing a means to communicate to the public the relevant functions and work of the Commission, the website will provide a vehicle for questions and feedback from the public.

The Commission looks forward to a productive year and it is with enthusiasm toward the pursuit of these mentioned efforts as well as the feedback from the public and various representatives and agencies involved in the Commission efforts, upon which future Commission recommendations will continue to be based.

Respectfully submitted,

Misono Miller, Chairman
New Jersey Casino Revenue Fund Advisory Commission

Attachments:
1. Casino Revenue Fund Summary & Projection for Fiscal Year 2008 (State Budget Appendix, proposed)
2. Projection of Casino Revenue Funds to 2012,
3. Bills A3135, A4718
4. Bills A 1707, S1522
5. Bills A3093/ S1973
6. Letter from previous Chairman Donald Boeri in regards to fiscal audit
7. 2006 Annual Report Funding recommendations

Related documents on file:
3. Letters and documents of endorsement (N.J. Association of Area Agencies on Aging; County Welfare Directors Association of N.J.)
4. Report from the NJ Office of the Ombudsman
5. Report from the PASP Advisory Council

s:mim/crfac2007annualreport 04-18-07
Attachments
## Casino Revenue Fund Summary and Projection

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**GENERAL FUND**

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Notes:
(a) The Property Tax Deduction appropriation has been shifted to the Property Tax Relief Fund.
(b) Beginning in fiscal 2004, the Board of Public Utilities began funding the Lifeline program.
(c) Due to Medicare Part D savings exceeding expectations, this amount will not be fully expended.
# ESTIMATED CASINO REVENUE FUNDS FOR YEARS 2006 to 2012

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# = Gross Revenue Tax  
^ = Complimentary Tax  
* = Net Income Tax  
" = Parking Tax  
> = Casino Room Fee  
< = Multi Casino Slot

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**DRAFT**

Prepared by:
Robert Koska, N.J. Transit and  
Misono Miller, Chair, Casino Revenue Fund Advisory Commission  
3/23/07
ASSEMBLY, No. 3135

STATE OF NEW JERSEY

212th LEGISLATURE

INTRODUCED MAY 18, 2006

Sponsored by:
Assemblyman JOSEPH CRYAN
District 20 (Union)

SYNOPSIS
Extends certain casino tax provisions for additional two years.

CURRENT VERSION OF TEXT
As introduced.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. Section 4 of P.L.1993, c.159 (C.5:12-173.4) is amended to read as follows:

   4. a. The State Treasurer shall deposit the first $1.50 of the fee collected pursuant to section 3 of this act, P.L.1993, c.159 (C.5:12-173.3) into a special fund established and held by the State Treasurer and made available for the exclusive use of the Casino Reinvestment Development Authority established pursuant to section 5 of P.L.1984, c.218 (C.5:12-153), and shall deposit the remaining $1.50 of the fee into the Casino Revenue Fund established pursuant to section 145 of P.L.1977, c.110 (C.5:12-145) in State fiscal years 2004 through [2006] 2008. Beginning in State fiscal year [2007] 2009 and thereafter, the State Treasurer shall deposit the remaining $1.50 of the fee as follows: $0.50 into the Casino Revenue Fund and $1.00 to the authority for its purposes pursuant to law, as approved by the membership of the authority, provided that the authority shall use the portion of this $1.00 that is necessary to carry out the purpose of section 13 of P.L.2003, c.116 (C.5:12-173.22).

   b. Amounts in the special fund shall be expended by the authority for eligible projects in the corridor region of the City of Atlantic City in Atlantic County as defined by regulation of the authority, which are related to improving the highways, roads, infrastructure, traffic regulation and public safety of that city or which are otherwise necessary or useful to the economic development and redevelopment of the city in this regard. The State Treasurer may require that a financial plan demonstrating the need, schedule and use for moneys placed in the special fund be approved by the State Treasurer prior to allocation. Pending application of moneys held in this special fund for these purposes, the moneys shall be invested in accordance with applicable law and income therefrom shall be credited exclusively to the special fund.

(c.f. P.L.2003, c.116, s.11)

2. Section 6 of P.L.2003, c.116 (C.5:12-145.8) is amended to read as follows:

6. Notwithstanding the provisions of any other law to the contrary and in addition to any other tax or fee imposed by law, there is imposed a fee of $3.00 per day on each hotel room in a casino hotel facility that is occupied by a guest, for consideration or

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.
as a complimentary item. This section shall be administered by the commission and the amounts generated by this section shall be paid to the State Treasurer for deposit in the Casino Revenue Fund established pursuant to section 145 of P.L.1977, c.110 (C.5:12-145) in State fiscal years 2004 through [2006] 2008. Beginning in State fiscal year [2007] 2009 and thereafter, $1.00 of the fee shall be deposited by the State Treasurer into a special fund established and held by the State Treasurer and made available for the exclusive use of the Casino Reinvestment Development Authority established pursuant to section 5 of P.L.1984, c.218 (C.5:12-153) for its purposes pursuant to law, as approved by the membership of the authority, subject to the provisions of subsection e. of section 5 of P.L.2004, c.129 (C.5:12-173.22a). Beginning in State fiscal year [2007] 2009 and thereafter, the portion of the proceeds of $2.00 of the fee necessary to carry out the purpose of subsections a. through c. of section 5 of P.L.2004, c.129 (C.5:12-173.22a) shall be deposited by the State Treasurer into a special fund established and held by the State Treasurer and made available for the exclusive use of the authority to carry out that purpose, and the remaining proceeds of the $2.00 fee shall be deposited by the State Treasurer into the Casino Revenue Fund.

(cf: P.L.2004, c.129, s.2)

3. Section 3 of P.L.2003, c.116 (C.5:12-148.1) is amended to read as follows:

3. a. There is imposed on each casino licensee, through June 30, 2009, a tax on the value of rooms, food, beverages, or entertainment provided at no cost or at a reduced price, as required to be reported to the Casino Control Commission pursuant to section 102 of P.L.1977, c.110 (C.5:12-102), which tax shall be computed as follows:

   (1) if rooms, food, beverages or entertainment are provided at no cost, the tax shall be at a rate of 4.25% on the value of rooms, food, beverages and entertainment;

   (2) if rooms, food, beverages or entertainment are provided at reduced cost, the tax shall be at a rate of 4.25% on the value, which taxable value shall be reduced by any consideration paid by the person to whom the rooms, food, beverages or entertainment are provided; provided however, that the imposition of the excise tax as provided in this section is in addition to any tax due under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), on the receipts from the sale of food and beverages, or from amounts paid as a charge for entertainment, or the rents for occupancy of hotel rooms, at reduced cost;

   (3) no excise tax shall be imposed on the value of any service or property upon which a sales or use tax has been paid by a casino licensee;
(4) for the purpose of computing the tax, the value of a room complimentary shall be $67, provided that the commission shall review the room value within 90 days of the effective date of this act, and shall adjust the statutory room value to a rate that, along with the tax imposed pursuant to this section on food, beverages and entertainment, is sufficient to generate $26 million in State fiscal year 2004, and the commission's review and adjustment shall take into account tax paid under this section by a casino licensee commencing operations in calendar year 2003 in determining whether the adjusted statutory room value would generate $26 million in State fiscal year 2004;

(5) for the purpose of computing the tax, the value of food, beverages and entertainment complimentary shall be determined pursuant to section 2 of P.L.1983, c.41 (C.5:12-14a), provided that the value of a beverage complimentary served in a casino room shall be the cost to the casino licensee of providing the beverage; and

(6) for each casino licensee, the amount of tax imposed by this section for State fiscal years 2004 through [2006] 2008 shall not be less than the tax that the licensee would have paid if the tax had been in effect for calendar year 2002.

(7) Notwithstanding any other provision of this section to the contrary, the rate and the amount to be raised annually by the tax imposed pursuant to this section shall be as follows: in State fiscal years 2004 through [2006] 2008, 4.25% and $26,000,000; in State fiscal year [2007] 2009, 3.1875% and $19,500,000; in State fiscal year [2008] 2010, 2.125% and $13,000,000; and in State fiscal year [2009] 2011, 1.0625% and $6,500,000.

b. Each casino licensee shall file a return, on a form as prescribed by the commission, and pay the amount of tax due pursuant to this section in the manner and at a frequency as the commission prescribes, but no more frequently than monthly. In prescribing the periods to be covered by the return or intervals or classifications for payment of tax liability, the commission may take into account the dollar volume of tax involved, as well as the need for ensuring the prompt and orderly collection of the tax imposed.

c. The commission shall administer the tax imposed pursuant to this section. The commission shall determine and certify to the State Treasurer on at least a quarterly basis the amount of tax to be collected by the State Treasurer pursuant to this section. The commission may promulgate such rules and regulations as the commission determines are necessary to effectuate the provisions of this act.

d. (Deleted by amendment, P.L.2004, c.128).

e. The tax imposed by this section, and any interest or penalties imposed by the commission relating to that tax, shall be deposited
by the State Treasurer into the Casino Revenue Fund established
pursuant to section 145 of P.L.1977, c.110 (C.5:12-145).

f. In a State fiscal year in which the amount of the tax
collected is more or less than is required to be collected pursuant to
paragraph (7) of subsection a. of this section, the amount of the
shortfall or excess shall be credited or assessed, as appropriate, to
each casino licensee in the same proportion as that casino licensee's
tax payments pursuant to this section for that particular State fiscal
year bear to the total tax payments received from all casino
licensees pursuant to this section for that same State fiscal year.
(cf: P.L.2004, c.128, s.4)

4. Section 5 of P.L.2003, c.116 (C.5:12-148.3) is amended to
read as follows:

5. a. In State fiscal years 2004 through [2006] 2008, a tax at the
rate of 7.5% is imposed on the adjusted net income of a casino
licensee in calendar year 2002, determined pursuant to information
provided by casino licensees to the commission pursuant to
regulations promulgated in accordance with subsection n. of section
70 of P.L.1977, c.110 (C.5:12-70) and published on April 2, 2003 in
the commission's statement of casino licensee income for the
twelve-month period ending on December 31, 2002, without regard
to subsequent adjustment to such filing. For a casino licensee that
was not in operation in calendar year 2002, the amount of the tax
shall be 7.5% of its adjusted net income in State fiscal year 2004, as
filed by the licensee with the commission pursuant to regulations
promulgated in accordance with subsection n. of section 70 of
P.L.1977, c.110 (C.5:12-70). As used in this section, "adjusted net
income" means annual net income plus management fees.

The aggregate amount of tax imposed by this section shall not
exceed $10 million annually for a holder of more than one casino
license, and for each casino licensee the tax imposed by this section
shall not be less than $350,000 annually.

b. The commission shall administer the tax imposed pursuant
to this section. For a casino licensee that was in operation in
calendar year 2002, the tax shall be due and payable to the State
Treasurer in four equal payments on September 15, December 15,
March 15, and June 15 of each State fiscal year. For a casino
licensee that was not in operation in calendar year 2002, the tax in
State fiscal year 2004 shall be due and payable to the State
Treasurer in four quarterly estimated payments on the basis of
adjusted net income in the current quarter, and the licensee shall file
an annual return for State fiscal year 2004 no later than October 15,
such casino licensee, the tax shall be due and payable to the State
Treasurer in four equal payments on September 15, December 15,
March 15 and June 15.
c. The tax imposed by this section, and any interest or penalties imposed by the commission relating to that tax, shall be deposited by the State Treasurer into the Casino Revenue Fund established pursuant to section 145 of P.L. 1977, c. 110 (C.5:12-145).

d. The commission shall certify on September 30, 2003 and annually thereafter the amount of tax required to be paid pursuant to this section. The commission may promulgate such rules and regulations as the commission determines are necessary to effectuate the provisions of this section.

e. (Deleted by amendment, P.L. 2004, c. 128).

(cf. P.L. 2004, c. 128, s. 6)

5. This act shall take effect immediately.

STATEMENT

This bill extends the deadlines for the cessation or reallocation of certain casino tax provisions. Specifically, it provides that:

$1.50 of the casino hotel parking charge would continue to be deposited in the Casino Revenue Fund (CRF) through fiscal year 2008, instead of through fiscal year 2006 as provided by current law;

the $3.00 per day casino hotel room charge would continue to be deposited into the CRF through fiscal year 2008, instead of through fiscal year 2006 as under existing law;

reductions in the tax on casino compliments, which is deposited in the CRF, would be delayed for additional two-year periods; and

the 7.5% tax on adjusted net income of licensed casinos in State fiscal years 2004 through 2006, the proceeds of which are deposited in the CRF, would be extended through fiscal year 2008.
ASSEMBLY, No. 4718

STATE OF NEW JERSEY

212th LEGISLATURE

INTRODUCED JULY 5, 2006

Sponsored by:
Assemblyman JOSEPH J. ROBERTS, JR.
District 5 (Camden and Gloucester)

SYNOPSIS
Extends certain casino tax provisions for one additional year.

CURRENT VERSION OF TEXT
As introduced.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. Section 4 of P.L.1993, c.159 (C.5:12-173.4) is amended to read as follows:

4. a. The State Treasurer shall deposit the first $1.50 of the fee collected pursuant to section 3 of this act, P.L.1993, c.159 (C.5:12-173.3) into a special fund established and held by the State Treasurer and made available for the exclusive use of the Casino Reinvestment Development Authority established pursuant to section 5 of P.L.1984, c.218 (C.5:12-153), and shall deposit the remaining $1.50 of the fee into the Casino Revenue Fund established pursuant to section 145 of P.L.1977, c.110 (C.5:12-145) in State fiscal years 2004 through [206] 2007. Beginning in State fiscal year [2007] 2008 and thereafter, the State Treasurer shall deposit the remaining $1.50 of the fee as follows: $0.50 into the Casino Revenue Fund and $1.00 to the authority for its purposes pursuant to law, as approved by the membership of the authority, provided that the authority shall use the portion of this $1.00 that is necessary to carry out the purpose of section 13 of P.L.2003, c.116 (C.5:12-173.22).

b. Amounts in the special fund shall be expended by the authority for eligible projects in the corridor region of the City of Atlantic City in Atlantic County as defined by regulation of the authority, which are related to improving the highways, roads, infrastructure, traffic regulation and public safety of that city or which are otherwise necessary or useful to the economic development and redevelopment of the city in this regard. The State Treasurer may require that a financial plan demonstrating the need, schedule and use for moneys placed in the special fund be approved by the State Treasurer prior to allocation. Pending application of moneys held in this special fund for these purposes, the moneys shall be invested in accordance with applicable law and income therefrom shall be credited exclusively to the special fund. (cf: P.L.2003, c.116, s.11)

2. Section 6 of P.L.2003, c.116 (C.5:12-145.8) is amended to read as follows:

6. Notwithstanding the provisions of any other law to the contrary and in addition to any other tax or fee imposed by law, there is imposed a fee of $3.00 per day on each hotel room in a casino hotel facility that is occupied by a guest, for consideration or

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

Matter underlined this is new matter.
as a complimentary item. This section shall be administered by the 
commission and the amounts generated by this section shall be paid 
to the State Treasurer for deposit in the Casino Revenue Fund 
established pursuant to section 145 of P.L.1977, c.110 (C.5:12-145) 
fiscal year [2007] 2008 and thereafter, $1.00 of the fee shall be 
deposited by the State Treasurer into a special fund established and 
held by the State Treasurer and made available for the exclusive use 
of the Casino Reinvestment Development Authority established 
pursuant to section 5 of P.L.1984, c.218 (C.5:12-153) for its 
purposes pursuant to law, as approved by the membership of the 
authority, subject to the provisions of subsection e. of section 5 of 
[2007] 2008 and thereafter, the portion of the proceeds of $2.00 of 
the fee necessary to carry out the purpose of subsections a. through 
c. of section 5 of P.L.2004, c.129 (C.5:12-173.22a) shall be 
deposited by the State Treasurer into a special fund established and 
held by the State Treasurer and made available for the exclusive use 
of the authority to carry out that purpose, and the remaining 
proceeds of the $2.00 fee shall be deposited by the State Treasurer 
into the Casino Revenue Fund. 
(cf: P.L.2004, c.129, s.2) 

3. Section 3 of P.L.2003, c.116 (C.5:12-148.1) is amended to 
read as follows:

3. a. There is imposed on each casino licensee, through June 30, 
2009, a tax on the value of rooms, food, beverages, or entertainment 
provided at no cost or at a reduced price, as required to be reported 
to the Casino Control Commission pursuant to section 102 of 
P.L.1977, c.110 (C.5:12-102), which tax shall be computed as 
follows:

(1) If rooms, food, beverages or entertainment are provided at no 
cost, the tax shall be at a rate of 4.25% on the value of rooms, food, 
beverages and entertainment;

(2) if rooms, food, beverages or entertainment are provided at 
reduced cost, the tax shall be at a rate of 4.25% on the value, which 
taxable value shall be reduced by any consideration paid by the 
person to whom the rooms, food, beverages or entertainment are 
provided; provided however, that the imposition of the excise tax as 
provided in this section is in addition to any tax due under the 
"Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), on 
the receipts from the sale of food and beverages, or from amounts 
paid as a charge for entertainment, or the rents for occupancy of 
hotel rooms, at reduced cost;

(3) no excise tax shall be imposed on the value of any service or 
property upon which a sales or use tax has been paid by a casino 
licensee;
(4) for the purpose of computing the tax, the value of a room complimentary shall be $67, provided that the commission shall review the room value within 90 days of the effective date of this act, and shall adjust the statutory room value to a rate that, along with the tax imposed pursuant to this section on food, beverages and entertainment, is sufficient to generate $26 million in State fiscal year 2004, and the commission's review and adjustment shall take into account tax paid under this section by a casino licensee commencing operations in calendar year 2003 in determining whether the adjusted statutory room value would generate $26 million in State fiscal year 2004;

(5) for the purpose of computing the tax, the value of food, beverages and entertainment compliments shall be determined pursuant to section 2 of P.L.1983, c.41 (C.5:12-14a), provided that the value of a beverage complimentary served in a casino room shall be the cost to the casino licensee of providing the beverage; and

(6) for each casino licensee, the amount of tax imposed by this section for State fiscal years 2004 through [2006] 2007 shall not be less than the tax that the licensee would have paid if the tax had been in effect for calendar year 2002.

(7) Notwithstanding any other provision of this section to the contrary, the rate and the amount to be raised annually by the tax imposed pursuant to this section shall be as follows: in State fiscal years 2004 through [2006] 2007, 4.25% and $26,000,000; in State fiscal year [2007] 2008, 3.1875% and $19,500,000; in State fiscal year [2008] 2009, 2.125% and $13,000,000; and in State fiscal year [2009] 2010, 1.0625% and $6,500,000.

b. Each casino licensee shall file a return, on a form as prescribed by the commission, and pay the amount of tax due pursuant to this section in the manner and at a frequency as the commission prescribes, but no more frequently than monthly. In prescribing the periods to be covered by the return or intervals or classifications for payment of tax liability, the commission may take into account the dollar volume of tax involved, as well as the need for ensuring the prompt and orderly collection of the tax imposed.

c. The commission shall administer the tax imposed pursuant to this section. The commission shall determine and certify to the State Treasurer on at least a quarterly basis the amount of tax to be collected by the State Treasurer pursuant to this section. The commission may promulgate such rules and regulations as the commission determines are necessary to effectuate the provisions of this act.

d. (Deleted by amendment, P.L.2004, c.128).

e. The tax imposed by this section, and any interest or penalties imposed by the commission relating to that tax, shall be deposited
by the State Treasurer into the Casino Revenue Fund established pursuant to section 145 of P.L.1977, c.110 (C.5:12-145).

f. In a State fiscal year in which the amount of the tax collected is more or less than is required to be collected pursuant to paragraph (7) of subsection a. of this section, the amount of the shortfall or excess shall be credited or assessed, as appropriate, to each casino licensee in the same proportion as that casino licensee's tax payments pursuant to this section for that particular State fiscal year bear to the total tax payments received from all casino licensees pursuant to this section for that same State fiscal year.

cf: P.L.2004, c.128, s.4

4. Section 5 of P.L.2003, c.116 (C.5:12-148.3) is amended to read as follows:

5. a. In State fiscal years 2004 through [2006] 2007, a tax at the rate of 7.5% is imposed on the adjusted net income of a casino licensee in calendar year 2002, determined pursuant to information provided by casino licensees to the commission pursuant to regulations promulgated in accordance with subsection n. of section 70 of P.L.1977, c.110 (C.5:12-70) and published on April 2, 2003 in the commission's statement of casino licensee income for the twelve-month period ending on December 31, 2002, without regard to subsequent adjustment to such filing. For a casino licensee that was not in operation in calendar year 2002, the amount of the tax shall be 7.5% of its adjusted net income in State fiscal year 2004, as filed by the licensee with the commission pursuant to regulations promulgated in accordance with subsection n. of section 70 of P.L.1977, c.110 (C.5:12-70). As used in this section, "adjusted net income" means annual net income plus management fees.

The aggregate amount of tax imposed by this section shall not exceed $10 million annually for a holder of more than one casino license, and for each casino licensee the tax imposed by this section shall not be less than $350,000 annually.

b. The commission shall administer the tax imposed pursuant to this section. For a casino licensee that was in operation in calendar year 2002, the tax shall be due and payable to the State Treasurer in four equal payments on September 15, December 15, March 15, and June 15 of each State fiscal year. For a casino licensee that was not in operation in calendar year 2002, the tax in State fiscal year 2004 shall be due and payable to the State Treasurer in four quarterly estimated payments on the basis of adjusted net income in the current quarter, and the licensee shall file an annual return for State fiscal year 2004 no later than October 15, 2004. In State fiscal years 2005 [and] 2006 and 2007 for such casino licensee, the tax shall be due and payable to the State Treasurer in four equal payments on September 15, December 15, March 15 and June 15.

c. The tax imposed by this section, and any interest or penalties imposed by the commission relating to that tax, shall be deposited
by the State Treasurer into the Casino Revenue Fund established
pursuant to section 145 of P.L.1977, c.110 (C.5:12-145).

d. The commission shall certify on September 30, 2003 and
annually thereafter the amount of tax required to be paid pursuant to
this section. The commission may promulgate such rules and
regulations as the commission determines are necessary to
effectuate the provisions of this section.

e. (Deleted by amendment, P.L.2004, c.128).

(cf: P.L.2004, c.128, s.6)

5. This act shall take effect immediately and be retroactive to

STATEMENT

This bill extends the deadlines for the cessation or reallocation of
certain casino tax provisions. Specifically, it provides that:

$1.50 of the casino hotel parking charge would continue to be
deposited in the Casino Revenue Fund (CRF) through fiscal year
2007, instead of through fiscal year 2006 as provided by current
law;

the $3.00 per day casino hotel room charge would continue to be
deposited into the CRF through fiscal year 2007, instead of through
fiscal year 2006 as under existing law;

reductions in the tax on casino complimentaries, which is
deposited in the CRF, would be delayed for additional one-year
periods; and

the 7.5% tax on adjusted net income of licensed casinos in State
fiscal years 2004 through 2006, the proceeds of which are deposited
in the CRF, would be extended through fiscal year 2007.
ASSEMBLY, No. 1707
STATE OF NEW JERSEY
212th LEGISLATURE
PRE-FILED FOR INTRODUCTION IN THE 2006 SESSION

Sponsored by:
Assemblyman DOUGLAS H. FISHER
District 3 (Salem, Cumberland and Gloucester)
Assemblyman JOHN J. BURZICHELLI
District 3 (Salem, Cumberland and Gloucester)
Assemblyman JEFF VAN DREW
District 1 (Cape May, Atlantic and Cumberland)
Assemblywoman VALERIE VAINIERI HUTTLE
District 37 (Bergen)

Co-Sponsored by:
Assemblymen Gordon and Albano

SENATE, No. 1522

Sponsored by:
Senator LORETTA WEINBERG
District 37 (Bergen)
Senator JOSEPH CONIGLIO
District 38 (Bergen)

Co-Sponsored by:
Senators Buono, Asselta and Sweeney

SYNOPSIS
Provides for establishment of county offices for the disabled; appropriates $425,000.

CURRENT VERSION OF TEXT
Introduced Pending Technical Review by Legislative Counsel
AN ACT providing for the establishment of county offices for the disabled and supplementing Title 40 of the Revised Statutes and making an appropriation.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. The Legislature finds and declares that:

   a. There are an estimated 1.4 million people of all ages in the State who are disabled, and these citizens, now numbering approximately 10% of the State's population, are of special concern because these numbers are anticipated to continue to increase as a result of advancements in medical science and technology, and because, like other citizens of the State, citizens with disabilities have an equal right to full participation, independent living, economic self-sufficiency and opportunity.

   b. Historically, society has tended to isolate and segregate individuals with disabilities, which often results in serious and pervasive social problems affecting citizens with disabilities, their families and communities.

   c. The impact of disabilities on individuals and their families' economic well-being creates crises for which assistance is not readily available.

   d. A central place is needed to which individuals who are disabled and their families facing such situations can turn for assistance in identifying available community resources.

   e. Efforts to avert crises among this expanding segment of the population must have two major goals: the development of an understanding of the nature of disabilities and the rights and needs of people with disabilities so that these individuals may enjoy dignity and independence; and the ready identification and availability of community resources for people with disabilities, to whom they are often inaccessible or non-existent. These resources need to be identified, expanded, coordinated and made more immediately available to those who need them.

   f. While the State has recognized some of its special responsibilities in this area by creating various State divisions to serve people with disabilities, it has become apparent that these State divisions will function more effectively by providing a means by which the divisions can achieve a closer relationship with the people they seek to help, and through which increased access to desirable programs can occur.

   g. It is apparent, therefore, that channels for the distribution of information on the resources available to people with disabilities should be established throughout the State so as to be conveniently available to all segments of our citizenry who have disabilities, and that they should be maintained by county governments.
2. a. The governing body of any county, by resolution or ordinance, as appropriate, may establish a county office for the disabled.
   b. Each county office for the disabled shall have the power and duty to:
      (1) maintain a central source of information on programs and services for people with disabilities;
      (2) circulate current knowledge relating to disabilities as well as the rights and needs of people with disabilities to the public at large and to individuals and groups to which such knowledge would be of benefit; and
      (3) stimulate the expansion and coordination of existing services to more adequately meet the needs of people with disabilities, and where desirable, encourage new programs to meet these needs.
   c. The county governing body shall appoint an executive director, who shall be a person qualified by training and experience to direct and administer the work of the county office for the disabled.
   d. The county governing body may receive and expend moneys from the State and federal governments or private individuals, corporations or associations to meet the expenses of the county office for the disabled.

3. a. There shall be appropriated and paid annually to each county office for the disabled, subject to the approval of the Commissioner of Human Services, an amount equal to one-half of the amount of annual expenses incurred by that office; except that no county office for the disabled shall receive more than $20,000 in State aid in a calendar year pursuant to this section. The payment shall be made by the State Treasurer, upon certification by the Commissioner of Human Services and warrant of the Director of the Division of Budget and Accounting, on or before December 31 of each calendar year. This payment shall constitute reimbursement to the county for the State aid portion of the annual expense of each county office for the disabled during the year in which payment is made.
   b. Prior to the distribution of State aid each county that qualifies for the aid shall provide the Commissioner of Human Services with a report of the annual expenses of the operation of that office during the prior county budget year.

4. There is appropriated from the General Fund to the Department of Human Services an amount not to exceed $425,000, subject to the approval of the Director of the Division of Budget and Accounting, for distribution by the Commissioner of Human Services of State aid to each county office for the disabled as provided in section 3 of this act.
5. The Commissioner of Human Services, pursuant to the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), shall adopt rules and regulations to effectuate the purposes of this act, including, but not limited to, those necessary for: the proper control and management of activities of the county offices for the disabled, the certification of persons to hold the position of executive director, and the administration of grant funds available for the purposes of this act.

6. This act shall take effect immediately.

STATEMENT

This bill provides statutory authority for any county in the State to establish a county office for the disabled.

The bill provides that each county office for the disabled would have the power and duty to:
-- maintain a central source of information on programs and services for people with disabilities;
-- circulate current knowledge relating to disabilities as well as the rights and needs of people with disabilities to the public at large and to individuals and groups to which such knowledge would be of benefit; and
-- stimulate the expansion and coordination of existing services to more adequately meet the needs of people with disabilities, and where desirable, encourage new programs to meet these needs.

The bill provides that the county governing body: shall appoint an executive director, who shall be a person qualified by training and experience to direct and to administer the work of the county office for the disabled; and may receive and expend moneys from the State or federal governments or private individuals, corporations or associations to meet the expenses of the county office for the disabled.

This bill declares the Legislature's intention to appropriate each year an amount equal to one-half of the amount of annual expenses of the county offices for the disabled subject to the approval of the Commissioner of Human Services; except that no office would receive more than $20,000 in State aid in a calendar year under this bill. The payment would constitute reimbursement to the county for the State aid portion of the annual expense of the county office for the disabled during the year in which payment is made. The bill provides that each county that qualifies for the aid would be required to provide the commissioner with a report of the annual expenses of the operation of that office during the prior county budget year.

The bill includes an appropriation of an amount not to exceed $425,000, for distribution by the commissioner to each county office for the disabled as provided in the bill.
Attachment 5

ASSEMBLY, No. 3093
STATE OF NEW JERSEY
212th LEGISLATURE
INTRODUCED MAY 15, 2006

Sponsored by:
Assemblyman JOHN S. WISNIEWSKI
District 19 (Middlesex)
Assemblyman DOUGLAS H. FISHER
District 3 (Salem, Cumberland and Gloucester)

Co-Sponsored by:
Assemblyman Giblin, Assemblywoman Truitt, Assemblyman Schaer, Assemblywoman Oliver,
Assemblymen Payne, Burzichelli and Hackett

SENATE, No. 1973
Sponsored by:
Senator NICHOLAS ASSELTA
District 1 (Cape May, Atlantic and Cumberland)
Senator NICHOLAS J. SACCO
District 32 (Bergen and Hudson)

Co-Sponsored by:
Senator Gill

SYNOPSIS
Increases funding of Senior Citizen and Disabled Resident Transportation Program.

CURRENT VERSION OF TEXT
As introduced.
AN ACT concerning the funding of “The Senior Citizen and Disabled Resident Transportation Assistance Program” and amending P.L.1983, c.578.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

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

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

[a.](1) To assist counties [(1)] to develop and provide accessible feeder transportation service to accessible fixed-route transportation services where such services are available, and accessible local transit service to senior citizens and the disabled, which may include but not be limited to door-to-door service, fixed route service, local fare subsidy, and user-side subsidy, which may include by not be limited to private ride or taxi fare subsidy; and [(2)] to coordinate the activities of the various participants in this program in providing the services to be rendered at the county level and between counties[.];

[b.](2) To enable the corporation [(1)] to develop, provide and maintain capital improvements that afford accessibility to fixed route and other transit services in order to make rail cars, rail stations, bus shelters and other bus equipment accessible to senior citizens and the disabled; [(2)] to render technical information and assistance to counties eligible for assistance under this act; and [(3)] to coordinate the program within and among counties.

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

(cf: P.L.1983, c.578, s.4)

2. Section 7 of P.L.1983, c.578 (C.27:25-31) is amended to read as follows:

7. a. Moneys under this program shall be allocated by the corporation in the following manner:

(1) 85% shall be available to be allocated to eligible counties for the purposes specified under paragraph (1) of subsection a. of section 4 of this act.

(2) 15% shall be available for use by the corporation for the purposes specified under paragraph (2) of subsection b. of section 4 of this act and for the general administration of the program, but no more than 10% of the total moneys allocated under this program shall be used for the general administration of the program.

b. The amount of money which each eligible county may receive shall be based upon the number of persons resident in that county of 60 years of age or older expressed as a percentage of the whole
number of persons resident in this State of 60 years or older, as provided by the U.S. Bureau of the Census. As similar data become available for the disabled population, such data shall be used in conjunction with the senior citizen data to determine the county allocation formula. No eligible county shall receive less than $150,000.00 during a fiscal year under this program, except that during the first fiscal year no county shall receive less than $50,000.00 nor more than $150,000.00.

c. The governing body of an eligible county, or a group or groups designated as an applicant or as applicants by the county after a public hearing in which senior citizens and the disabled shall have the opportunity to comment on the appropriateness of such designation, may make application to the board for moneys available under subsection b. of this section. The application shall be in the form of a proposal to the board for transportation assistance and shall specify the degree to which the proposal meets the purposes of the program under paragraph (1) of subsection a. of section 4 of this act and the implementation criteria under the program guidelines and the proposal shall have been considered at a public hearing. The board shall allocate moneys based upon a review of the merits of the proposals in meeting the purposes of the program, and the implementation criteria, under the program guidelines. The governing body of an eligible county shall schedule a public hearing annually for interested parties to provide the governing body with any facts, materials, or recommendations that would be of assistance regarding the efficacy of the program established under paragraph (1) of subsection a. of section 4 of this act.

(cf: P.L.1995, c.350, s.1)

3. Section 11 of P.L.1983, c.578 is amended to read as follows:

11. There is appropriated to the New Jersey Transit Corporation from the revenues deposited in the Casino Revenue Fund established pursuant to section 145 of P.L.1977, c.110 (C.5:12-145) the sum of $3,000,000.00 to effectuate the purposes and provisions of this act during the first fiscal year in which this legislation is enacted. In the fiscal year following the effective date of this legislation there shall be appropriated to the New Jersey Transit Corporation from the Casino Revenue Fund to effectuate the purposes and provisions of this act a sum of $10,000,000.00[1], and in each subsequent fiscal year there shall be appropriated to the corporation from the Casino Revenue Fund a sum equal to 7.5% of the revenues deposited in the Casino Revenue Fund during the preceding fiscal year, as determined by the State Treasurer[1].

4. This act shall take effect immediately.

STATEMENT

This bill increases the annual appropriation requirement for “The Senior Citizen and Disabled Resident Transportation Program” from 7.5% to 8.5% of the revenues deposited in the Casino Revenue

Fund. Section 2 of the bill revises references to the program to reflect the amendments in section 1 of the bill.

The language providing for the annual appropriation level of 7.5% for the program is contained in a section of the “Senior Citizen and Disabled Resident Transportation Assistance Act,” P.L.1983, c.578 (C.27:25-25 et seq.), which was not codified. This bill removes the annual appropriation language from the uncodified section and places it, at the increased level, in a section of the act which is codified in order to make the annual appropriation language easier to locate.
November 4, 2005

Mr. Stephen M. Eells, Manager
New Jersey State Legislature
Office of Legislative Services
Office of the State Auditor
125 South Warren Street
P O Box 067
Trenton, NJ 08625-067

Dear Mr. Eells,

Thank you for the financial data pertaining to the Casino Revenue Fund (CRF) for 2004.

The Commission is most interested in obtaining a clear picture of all funds deposited into the CRF by the Casino Control Commission (CCC) from the Casinos per legislation enacted in 1976 and under the Casino Revenue Act (CRA) of 1977, etc. While Legislation in 1976, 1977, 1981, 1984, 1991, 1993, 2003, 2004, etc. may have changed the various parameters, a yearly table indicating all applicable monies deposited into the CRF from CCC (and perhaps other sources) as per the CRA with how the disbursement of CRF money has been allocated to the different programs serving seniors and the disabled would be desirable. A separate column would indicate appropriations from the General Fund (GF) to CRF funded programs

As you are aware the CRF and the State Budget are not congruent and all CRF funds not utilized in any given year are carried over to the following year.
To properly facilitate an understanding of the Casino Revenue Fund money trail, the Commission would expect an audit of: yearly revenues received including any interest generated, the original budget for such revenues delineated by specific programs funded, the expenditures for the year by specific programs funded, and the fund balance by specific programs funded. The expenditures by program would clarify any revisions made to the original budget, which the Commission reviews as its basis to ascertain the projected activity of the Casino Revenue Funds for the year.

With regards to the three pages provided of ‘General Provisions’ of the Appropriations Act there is some ambiguity between them and the findings of the NJ Supreme Court of August 2, 1999. The court clearly stated that all CRF remain with the CRF until used for the constitutionally defined purpose! Conversations held with the Office of Legislative Services have implied that the parameters of fund utilization are subject to interpretation.

Due to the complexities of the collection and distribution of CRF a yearly audit would benefit all parties concerned!

Sincerely,

Donald J Boeri
### 2006 Annual Report Recommendations of the Casino Revenue Fund Advisory Commission to increase the amount of funds available from casino revenues specifically for:

<table>
<thead>
<tr>
<th>Service</th>
<th>Existing CRF</th>
<th>Additional Requested</th>
<th>Total Fund Requested</th>
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<td>Meals on Wheels</td>
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<td>1.5</td>
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**Additional Funds from the Casino Revenue Fund in addition to the current allocation:** 14.7

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mc/CRFAC/Funding Chart.123
03/15/2007
Additional copies of the 2007 Annual Report are available by sending a written request to:

New Jersey Casino Revenue Fund Advisory Commission
c/o Department of Treasury
50 W. State Street – 8th Floor – P.O. Box 211
Trenton, N.J. 08625