

**INSTRUCTIONS FOR COMPLETING  
THE CASINO HOTEL ROOM FEE RETURN**

**A. General comments regarding the Casino Hotel Room Fee Return**

1. Pursuant to P.L. 2003, c. 116, licensees are required to pay a \$3.00 fee for each occupied hotel room night. This quarterly return provides for the reporting and payment of these fees to the New Jersey Casino Control Commission.

**B. Preparation of the Casino Hotel Room Fee Return**

1. All monetary amounts are to be reported in whole dollars, without cents. A formula has been included on Line 3 of the electronic version of the form to ensure that the mathematical calculation will be accurate.
2. Each line on the Casino Hotel Room Fee Return shall be completed as follows:

Line

Description

1. **Total Number of Occupied Hotel Room Nights** – Enter on this line the total number of occupied hotel room nights during the quarter. Include those rooms that are provided to a guest as a complimentary item. This line should agree with the number entered on line 4 of the Casino Control Commission’s Form CCC-265 (Quarterly Statistics).
2. **Hotel Room Fee Per Night** – In accordance with N.J.S.A. 5:12-145.8, the legislature has mandated a hotel room fee of \$3 per night.
3. **Hotel Room Fee Due** – This line reflects line 1 multiplied by line 2.
3. The Casino Hotel Room Fee Return shall be signed on the licensee’s behalf by the chief executive officer, chief gaming executive, financial vice president, treasurer, or controller if the licensee is a corporation; by a general partner or the financial director if the licensee is a partnership; by the chief executive officer or chief gaming executive if the licensee is any other form of business association; or by the proprietor if the licensee is a sole proprietorship.

**C. Remittance and Filing the Casino Hotel Room Fee Return**

1. The Casino Hotel Room Fee Return, along with a check or money order payable to the **Casino Revenue Fund** for the amount due, shall be submitted no later than the 20<sup>th</sup> calendar day following the end of the quarter to the following address:

**Casino Control Commission  
Division of Financial Evaluation  
Revenue Unit  
Tennessee Avenue and Boardwalk  
Arcade Building  
Atlantic City, New Jersey 08401**

2. Please note that pursuant to P.L. 2003, c. 116, the Casino Control Commission is to apply the provisions of the State Uniform Tax Procedure Law (N.J.S.A. 54:48-1) upon any delinquent or underpayment of tax. Key provisions of that statute provide for the imposition of a 5% penalty on any underpayment and the assessment of interest at three percentage points above the prime rate.