

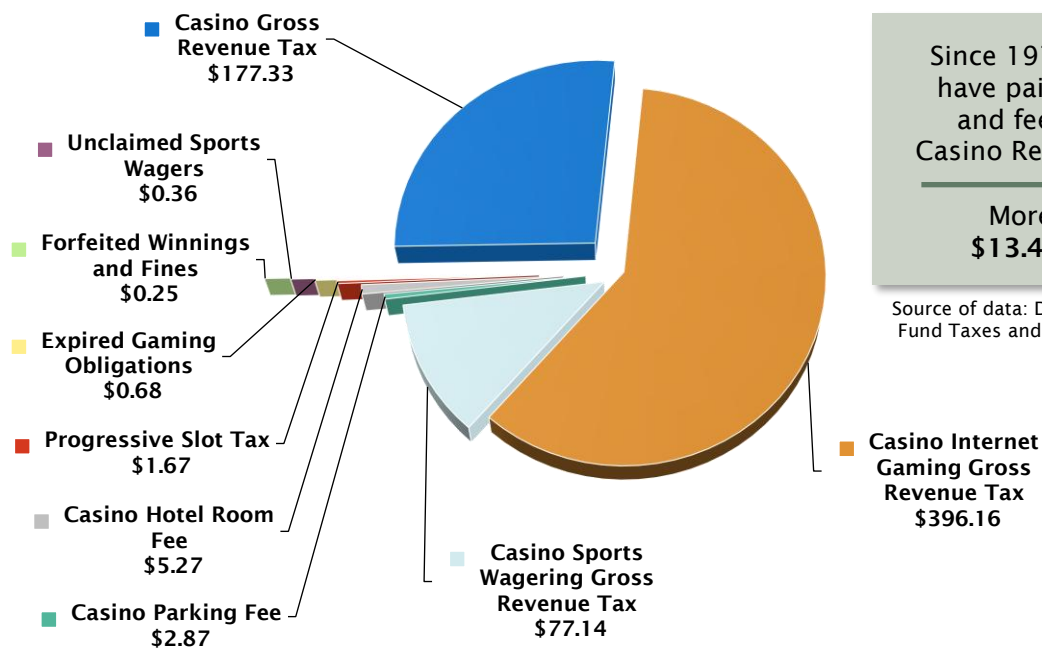
CASINO REVENUE FUND

Casino-related taxes and fees are appropriated to the Casino Revenue Fund (CRF) for the benefit of New Jersey's senior citizens and disabled residents. N.J.S.A. 5:12-145c. Specific appropriations are detailed on the Casino Revenue Fund Advisory Commission's website.

Funding is generated through various casino related sources administered by the Division of Gaming Enforcement, Division of Taxation, and the Casino Control Commission:

- **Casino Gross Revenue Tax:** 8% of the amount won from gamblers after all payouts are made. Includes audit assessments, penalties, interest, and other adjustments. N.J.S.A. 5:12-144.
- **Internet Gaming Gross Revenue Tax:** From inception in November 2013 through June 30, 2025, Internet gaming gross revenue was taxed at 15%. Effective July 1, 2025, Internet gaming gross revenue is taxed at 19.75%. P.L. 2025, c.66.
- **Sports Wagering Gross Revenue Tax:** From inception in June 2018 through June 30, 2025, online sports wagering gross revenue was taxed at 13%. Effective July 1, 2025, online sports wagering gross revenue is taxed at 19.75%. Retail sports wagering gross revenue is taxed at 8.5%. Gross revenue taxes paid by casinos and their online partners are allocated to the CRF. P.L. 2025, c.66.
- **Casino Parking Fee:** Casinos remit a fee of \$3.00 per day for each occupied casino parking space, \$0.50 of which is allocated to the CRF. N.J.S.A. 5:12-173.5.
- **Casino Hotel Room Fee:** Casinos remit \$3.00 per day for each occupied hotel room, \$2.00 of which is allocated to the CRF. N.J.S.A. 5:12-145.8.
- **Multi-Casino Progressive Slot Tax:** An 8% tax on casino service industry enterprise multi-casino progressive slot revenue. N.J.S.A. 5:12-148.2.
- **Expired Gaming Obligations:** 25% of each expired gaming obligation is allocated to the CRF. N.J.S.A. 5:12-141.2.
- **Forfeited Winnings:** Winnings of underage gamblers or excluded persons are subject to forfeiture. Forfeitures under \$100,000 are split equally between CRF and compulsive gambling programs. For forfeitures over \$100,000, compulsive gambling programs receive \$50,000 and the balance is allocated to the CRF. N.J.S.A. 5:12-71.3.
- **Fines:** The first \$600,000 in penalties collected each fiscal year is paid to the General Fund for compulsive gambling programs and any remainder is allocated to the CRF. N.J.S.A. 5:12-145a.
- **Unclaimed Winning Sports Wagers:** 50% of unclaimed winning sports wagers placed with a sports pool operated by or on behalf of a casino are allocated to the CRF. N.J.S.A. 5:12A-18.

Total Taxes and Fees Deposited Into Casino Revenue Fund for FY 2025: \$661.7 million (\$ in millions)



Since 1978 casinos have paid in taxes and fees to the Casino Revenue Fund

More than
\$13.4 billion

Source of data: DGE Casino Revenue Fund Taxes and Fees Source Report (as of 07/31/26).