

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: Yes

VETO MESSAGE: Yes

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

RWH/JA

P.L. 2021, CHAPTER 450, *approved January 18, 2022*
Assembly, No. 4002 (*Second Reprint*)

1 AN ACT concerning promotional gaming credits for sports wagering
2 and supplementing P.L.2018, c.33 (C.5:12A-10 et seq.).

3

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

6

7 1. a. A casino or racetrack that holds a sports wagering license
8 shall receive an annual deduction from the gross revenue ²~~from non-~~
9 Internet sports wagering² taxed pursuant to section 7 of P.L.2018, c.33
10 (C.5:12A-16) in an amount equal to the promotional gaming credits² **[**,
11 whether or not such amounts include a play-through requirement or
12 other restriction,² **]** actually wagered by patrons, that are reported by
13 that licensee in its annual tax return.

14 b. ²**[(1)** A casino or racetrack that holds a sports wagering license
15 shall be allowed the deduction, pursuant to subsection a. of this
16 section, from gross revenues from Internet sports wagering for a tax
17 year for the total value of promotional gaming credits actually wagered
18 by patrons for that tax year in excess of \$12,000,000. For the first tax
19 year in which this act takes effect, the division shall reduce the
20 \$12,000,000 deduction threshold for that tax year in proportion to the
21 part of the tax year that has elapsed prior to the effective date of this
22 act.

23 ²**[(2)]** A casino or racetrack that holds a sports wagering license
24 shall be allowed the deduction, pursuant to subsection a. of this
25 section, from gross revenues from non-Internet sports wagering for a
26 tax year for the total value of promotional gaming credits actually
27 wagered by patrons at all licensed casinos and racetracks for that tax
28 year in excess of \$8,000,000. For the first tax year in which this act
29 takes effect, the division shall reduce the \$8,000,000 deduction
30 threshold for that tax year in proportion to the part of the tax year that
31 has elapsed prior to the effective date of this act.

32 c. (1) The division shall establish, by regulation, procedures to
33 ensure that the promotional gaming credit deduction established
34 pursuant to this section does not result in a negative fiscal impact to
35 the Casino Revenue Fund, or the General Fund as appropriate under
36 section 7 of P.L.2018, c.33 (C.5:12A-16). If necessary, the division
37 may reduce the value of the available deduction to eliminate any
38 negative fiscal impact to the Casino Revenue Fund, or the General
39 Fund as appropriate, attributable solely to the deduction and not to
40 other economic or other factors that cause a negative fiscal impact to
41 the Casino Revenue Fund, or the General Fund as appropriate.

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 floor amendments adopted June 3, 2021.

²Assembly amendments adopted in accordance with Governor's recommendations November 8, 2021.

1 (2) For the purposes of this subsection, "negative fiscal impact to
2 the Casino Revenue Fund or the General Fund" shall mean that the
3 amount generated from taxation of promotional gaming credits falls
4 below the level generated in calendar year 2017.

5 ¹d. No deduction shall be allowed pursuant to this section for any
6 promotional gaming credits included in the calculation of any other
7 deduction for promotional gaming credits, including, but not limited
8 to, the deduction allowed pursuant to section 2 of P.L.2008, c.12
9 (C.5:12-144.2).¹

10 ²e. As used in this section, 'promotional gaming credit' means a
11 sports wagering credit or other item approved by the division that is
12 issued by a casino or racetrack that holds a sports wagering license
13 to a patron for the purpose of enabling the placement of a wager in
14 a sports pool in the licensee's casino or racetrack. No such credit
15 shall be reported as a promotional gaming credit unless the licensee
16 can establish that the credit was issued by the licensee and received
17 from a patron as a wager in a sports pool in the licensee's casino or
18 racetrack.²

19

20 2. This act shall take effect immediately.

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25 _____
26 Allows deduction of promotional gaming credit from gross
revenue on sports wagering.

ASSEMBLY, No. 4002

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED MAY 4, 2020

Sponsored by:

Assemblyman RALPH R. CAPUTO

District 28 (Essex)

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

Assemblywoman CAROL A. MURPHY

District 7 (Burlington)

SYNOPSIS

Allows deduction of promotional gaming credit from gross revenue on sports wagering.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 9/21/2020)

1 AN ACT concerning promotional gaming credits for sports wagering
2 and supplementing P.L.2018, c.33 (C.5:12A-10 et seq.).
3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:
6

7 1. a. A casino or racetrack that holds a sports wagering license
8 shall receive an annual deduction from the gross revenue taxed
9 pursuant to section 7 of P.L.2018, c.33 (C.5:12A-16) in an amount
10 equal to the promotional gaming credits, whether or not such amounts
11 include a play-through requirement or other restriction, actually
12 wagered by patrons, that are reported by that licensee in its annual
13 tax return.

14 b. (1) A casino or racetrack that holds a sports wagering license
15 shall be allowed the deduction, pursuant to subsection a. of this
16 section, from gross revenues from Internet sports wagering for a tax
17 year for the total value of promotional gaming credits actually
18 wagered by patrons for that tax year in excess of \$12,000,000. For
19 the first tax year in which this act takes effect, the division shall
20 reduce the \$12,000,000 deduction threshold for that tax year in
21 proportion to the part of the tax year that has elapsed prior to the
22 effective date of this act.

23 (2) A casino or racetrack that holds a sports wagering license
24 shall be allowed the deduction, pursuant to subsection a. of this
25 section, from gross revenues from non-Internet sports wagering for a
26 tax year for the total value of promotional gaming credits actually
27 wagered by patrons at all licensed casinos and racetracks for that tax
28 year in excess of \$8,000,000. For the first tax year in which this act
29 takes effect, the division shall reduce the \$8,000,000 deduction
30 threshold for that tax year in proportion to the part of the tax year that
31 has elapsed prior to the effective date of this act.

32 c. (1) The division shall establish, by regulation, procedures to
33 ensure that the promotional gaming credit deduction established
34 pursuant to this section does not result in a negative fiscal impact to
35 the Casino Revenue Fund, or the General Fund as appropriate under
36 section 7 of P.L.2018, c.33 (C.5:12A-16). If necessary, the division
37 may reduce the value of the available deduction to eliminate any
38 negative fiscal impact to the Casino Revenue Fund, or the General
39 Fund as appropriate, attributable solely to the deduction and not to
40 other economic or other factors that cause a negative fiscal impact to
41 the Casino Revenue Fund, or the General Fund as appropriate.

42 (2) For the purposes of this subsection, "negative fiscal impact to
43 the Casino Revenue Fund or the General Fund" shall mean that the
44 amount generated from taxation of promotional gaming credits falls
45 below the level generated in calendar year 2017.
46

47 2. This act shall take effect immediately.

STATEMENT

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This bill allows a deduction of promotional gaming credit from gross revenues on sports wagering.

Under current law, the sums received by a casino or horse racing permit holder from sports wagering and Internet sports wagering is subject to an 8.5 percent tax for brick and mortar wagering, 13 percent tax for Internet wagering, and 1.25 percent tax for the Casino Reinvestment Development Authority. Various casinos and racetracks with sports pool operators and Internet sports pool operators utilize promotional wagers and free bets to attract new patrons to their wagering operation. The promotional wagers and free bets are paid out by the operator and applied to the patron's account for use on all or certain sporting events, dependent on the operator's promotion.

This bill states that free bet amounts or promotional wagering amounts provided by a casino or racetrack that holds a sports wagering license given to patrons as promotional funds will qualify for a promotional gaming credit, whether or not such amounts include a play-through requirement or other restriction, if the amount is actually wagered by the patron.

Under this bill, the first \$12,000,000 of promotional gaming credits for Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for Internet sports wagering. Any amount above that would be deducted from the gross revenues for Internet sports wagering and not taxed. The first \$8,000,000 of promotional gaming credits for non-Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for non-Internet sports wagering. Any amount above that would be deducted from the gross revenues for non-Internet sports wagering and not taxed.

The Division of Gaming Enforcement (DGE) will provide regulations to ensure that the deductions from promotional gaming credits do not result in a negative fiscal impact to the Casino Revenue Fund, or the General Fund as appropriate. For the purposes of this bill, "negative fiscal impact to the Casino Revenue Fund or the General Fund" means that the amount generated from taxation of promotional gaming credits falls below the level generated in calendar year 2017.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4002

STATE OF NEW JERSEY

DATED: SEPTEMBER 17, 2020

The Assembly Appropriations Committee reports favorably Assembly Bill No. 4002.

This bill allows a deduction of promotional gaming credit from gross revenues on sports wagering.

Under current law, the sums received by a casino or horse racing permit holder from sports wagering and Internet sports wagering is subject to an 8.5 percent tax for brick and mortar wagering, 13 percent tax for Internet wagering, and 1.25 percent tax for the Casino Reinvestment Development Authority. Various casinos and racetracks with sports pool operators and Internet sports pool operators utilize promotional wagers and free bets to attract new patrons to their wagering operation. The promotional wagers and free bets are paid out by the operator and applied to the patron's account for use on all or certain sporting events, dependent on the operator's promotion.

This bill states that free bet amounts or promotional wagering amounts provided by a casino or racetrack that holds a sports wagering license given to patrons as promotional funds will qualify for a promotional gaming credit, whether or not such amounts include a play-through requirement or other restriction, if the amount is actually wagered by the patron.

Under this bill, the first \$12,000,000 of promotional gaming credits for Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for Internet sports wagering. Any amount above that would be deducted from the gross revenues for Internet sports wagering and not taxed. The first \$8,000,000 of promotional gaming credits for non-Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for non-Internet sports wagering. Any amount above that would be deducted from the gross revenues for non-Internet sports wagering and not taxed.

The Division of Gaming Enforcement (DGE) will provide regulations to ensure that the deductions from promotional gaming credits do not result in a negative fiscal impact to the Casino Revenue Fund, or the General Fund as appropriate. For the purposes of this bill, "negative fiscal impact to the Casino Revenue Fund or the General Fund" means that the amount generated from taxation of promotional gaming credits falls below the level generated in calendar year 2017.

FISCAL IMPACT:

The Office of Legislative Services (OLS) concludes this bill will reduce revenue statutorily earmarked for the Casino Revenue Fund and the General Fund by allowing casino and horse racing permit holders to deduct promotional gaming credits from their gross sports wagering revenues. However, the absence of data related to the current application of promotional gaming credits within New Jersey's sports wagering industry precludes the OLS from generating an estimate.

For each \$1 million in promotional gaming credits that a permit holder can deduct against gross revenue because of this bill, the State revenue loss would be roughly \$100,000 to \$150,000 when accounting for the two different tax rates (i.e. brick and mortar vs. Internet) and the additional 1.25 percent tax.

STATEMENT TO
ASSEMBLY, No. 4002

with Senate Floor Amendments
(Proposed by Senator GOPAL)

ADOPTED: JUNE 3, 2021

These Senate Amendments clarify that promotional gaming credits may only be deducted once by a casino or racetrack that holds a sports wagering license.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 4002
STATE OF NEW JERSEY
219th LEGISLATURE

DATED: JULY 23, 2020

SUMMARY

- Synopsis:** Allows deduction of promotional gaming credit from gross revenue on sports wagering.
- Type of Impact:** Annual State loss of revenue to the General Fund and the Casino Revenue Fund.
- Agencies Affected:** Casino Control Commission; Casino Reinvestment Development Authority; Department of Community Affairs; Department of Law and Public Safety; and Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	<u>FY 2021 and Thereafter</u>
Annual State Revenue Loss	Indeterminate

- The Office of Legislative Services (OLS) concludes this bill will reduce revenue statutorily earmarked for the Casino Revenue Fund and the General Fund by allowing casino and horse racing permit holders to deduct promotional gaming credits from their gross sports wagering revenues. However, the absence of data related to the current application of promotional gaming credits within New Jersey’s sports wagering industry precludes the OLS from generating an estimate.
- For each \$1 million in promotional gaming credits that a permit holder can deduct against gross revenue because of this bill, the State revenue loss would be roughly \$100,000 to \$150,000 when accounting for the two different tax rates (i.e. brick and mortar vs. Internet) and the additional 1.25 percent tax.

BILL DESCRIPTION

This bill allows a deduction of promotional gaming credit from gross revenues on sports wagering. Under current law, the sums received by a casino or horse racing permit holder from sports wagering and Internet sports wagering are subject to an 8.5 percent tax for brick and mortar wagering, 13 percent tax for Internet wagering, and 1.25 percent tax for the Casino Reinvestment Development Authority.



Under this bill, the first \$12 million of promotional gaming credits for Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed, but any amount in excess would be deductible from the gross revenues for Internet sports wagering. The first \$8 million of promotional gaming credits for non-Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed, but any amount in excess would be deductible from the gross revenues for non-Internet sports wagering.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes this bill will reduce revenue statutorily earmarked for the Casino Revenue Fund and the General Fund by allowing casino and horse racing permit holders to deduct promotional gaming credits from their gross sports wagering revenues. However, the absence of data related to the current application of promotional gaming credits within New Jersey's sports wagering industry precludes the OLS from generating an estimate.

The bill's gross revenue deduction is based on the total value of promotional gaming credits redeemed by a casino's patrons in excess of \$12 million for Internet sports wagering and \$8 million for non-Internet sports wagering. For each \$1 million in promotional gaming credits that a permit holder can deduct against gross revenue because of this bill, the State revenue loss would be roughly \$100,000 to \$150,000 when accounting for the two different tax rates (i.e. brick and mortar vs. internet) and the additional 1.25 percent tax.

Section: Revenue, Finance and Appropriations

*Analyst: Jordan M. DiGiovanni
Revenue Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE, No. 2257

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED MARCH 16, 2020

Sponsored by:

Senator VIN GOPAL

District 11 (Monmouth)

Senator PAUL A. SARLO

District 36 (Bergen and Passaic)

SYNOPSIS

Allows deduction of promotional gaming credit from gross revenue on sports wagering.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning promotional gaming credits for sports wagering
2 and supplementing P.L.2018, c.33 (C.5:12A-10 et seq.).

3

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

6

7 1. a. A casino or racetrack that holds a sports wagering license
8 shall receive an annual deduction from the gross revenue taxed
9 pursuant to section 7 of P.L.2018, c.33 (C.5:12A-16) in an amount
10 equal to the promotional gaming credits, whether or not such
11 amounts include a play-through requirement or other restriction,
12 actually wagered by patrons, that are reported by that licensee in its
13 annual tax return.

14 b. (1) A casino or racetrack that holds a sports wagering
15 license shall be allowed the deduction, pursuant to subsection a. of
16 this section, from gross revenues from Internet sports wagering for
17 a tax year for the total value of promotional gaming credits actually
18 wagered by patrons for that tax year in excess of \$12,000,000. For
19 the first tax year in which this act takes effect, the division shall
20 reduce the \$12,000,000 deduction threshold for that tax year in
21 proportion to the part of the tax year that has elapsed prior to the
22 effective date of this act.

23 (2) A casino or racetrack that holds a sports wagering license
24 shall be allowed the deduction, pursuant to subsection a. of this
25 section, from gross revenues from non-Internet sports wagering for
26 a tax year for the total value of promotional gaming credits actually
27 wagered by patrons at all licensed casinos and racetracks for that
28 tax year in excess of \$8,000,000. For the first tax year in which this
29 act takes effect, the division shall reduce the \$8,000,000 deduction
30 threshold for that tax year in proportion to the part of the tax year
31 that has elapsed prior to the effective date of this act.

32 c. (1) The division shall establish, by regulation, procedures to
33 ensure that the promotional gaming credit deduction established
34 pursuant to this section does not result in a negative fiscal impact to
35 the Casino Revenue Fund, or the General Fund as appropriate under
36 section 7 of P.L.2018, c.33 (C.5:12A-16). If necessary, the division
37 may reduce the value of the available deduction to eliminate any
38 negative fiscal impact to the Casino Revenue Fund, or the General
39 Fund as appropriate, attributable solely to the deduction and not to
40 other economic or other factors that cause a negative fiscal impact
41 to the Casino Revenue Fund, or the General Fund as appropriate.

42 (2) For the purposes of this subsection, "negative fiscal impact
43 to the Casino Revenue Fund or the General Fund" shall mean that
44 the amount generated from taxation of promotional gaming credits
45 falls below the level generated in calendar year 2017.

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47 2. This act shall take effect immediately.

STATEMENT

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This bill allows a deduction of promotional gaming credit from gross revenues on sports wagering.

Under current law, the sums received by a casino or horse racing permit holder from sports wagering and Internet sports wagering is subject to an 8.5 percent tax for brick and mortar wagering, 13 percent tax for Internet wagering, and 1.25 percent tax for the Casino Reinvestment Development Authority. Various casinos and racetracks with sports pool operators and Internet sports pool operators utilize promotional wagers and free bets to attract new patrons to their wagering operation. The promotional wagers and free bets are paid out by the operator and applied to the patron's account for use on all or certain sporting events, dependent on the operator's promotion.

This bill states that free bet amounts or promotional wagering amounts provided by a casino or racetrack that holds a sports wagering license given to patrons as promotional funds will qualify for a promotional gaming credit, whether or not such amounts include a play-through requirement or other restriction, if the amount is actually wagered by the patron.

Under this bill, the first \$12,000,000 of promotional gaming credits for Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for Internet sports wagering. Any amount above that would be deducted from the gross revenues for Internet sports wagering and not taxed. The first \$8,000,000 of promotional gaming credits for non-Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for non-Internet sports wagering. Any amount above that would be deducted from the gross revenues for non-Internet sports wagering and not taxed.

The Division of Gaming Enforcement (DGE) will provide regulations to ensure that the deductions from promotional gaming credits do not result in a negative fiscal impact to the Casino Revenue Fund, or the General Fund as appropriate. For the purposes of this bill, "negative fiscal impact to the Casino Revenue Fund or the General Fund" means that the amount generated from taxation of promotional gaming credits falls below the level generated in calendar year 2017.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2257

STATE OF NEW JERSEY

DATED: JUNE 25, 2020

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2257.

This bill allows a deduction of promotional gaming credit from gross revenues on sports wagering.

Under current law, the sums received by a casino or horse racing permit holder from sports wagering and Internet sports wagering is subject to an 8.5 percent tax for brick and mortar wagering, 13 percent tax for Internet wagering, and 1.25 percent tax for the Casino Reinvestment Development Authority. Various casinos and racetracks with sports pool operators and Internet sports pool operators utilize promotional wagers and free bets to attract new patrons to their wagering operation. The promotional wagers and free bets are paid out by the operator and applied to the patron's account for use on all or certain sporting events, dependent on the operator's promotion.

This bill states that free bet amounts or promotional wagering amounts provided by a casino or racetrack that holds a sports wagering license given to patrons as promotional funds will qualify for a promotional gaming credit, whether or not such amounts include a play-through requirement or other restriction, if the amount is actually wagered by the patron.

Under this bill, the first \$12,000,000 of promotional gaming credits for Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for Internet sports wagering. Any amount above that would be deducted from the gross revenues for Internet sports wagering and not taxed. The first \$8,000,000 of promotional gaming credits for non-Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed as gross revenue for non-Internet sports wagering. Any amount above that would be deducted from the gross revenues for non-Internet sports wagering and not taxed.

The Division of Gaming Enforcement (DGE) will provide regulations to ensure that the deductions from promotional gaming credits do not result in a negative fiscal impact to the Casino Revenue Fund, or the General Fund as appropriate. For the purposes of this bill, "negative fiscal impact to the Casino Revenue Fund or the General Fund" means that the amount generated from taxation of promotional gaming credits falls below the level generated in calendar year 2017.

FISCAL IMPACT:

The Office of Legislative Services concludes that the bill will lead to an indeterminate loss of revenue to the General Fund and the Casino Revenue Fund.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 2257
STATE OF NEW JERSEY
219th LEGISLATURE

DATED: JULY 2, 2020

SUMMARY

Synopsis: Allows deduction of promotional gaming credit from gross revenue on sports wagering.

Type of Impact: Annual State loss of revenue to the General Fund and the Casino Revenue Fund.

Agencies Affected: Casino Control Commission; Casino Reinvestment Development Authority; Department of Community Affairs; Department of Law and Public Safety; and Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	<u>FY 2021 and Thereafter</u>
Annual State Revenue Loss	Indeterminate

- The Office of Legislative Services (OLS) concludes this bill will reduce revenue statutorily earmarked for the Casino Revenue Fund and the General Fund by allowing casino and horse racing permit holders to deduct promotional gaming credits from their gross sports wagering revenues. However, the absence of data related to the current application of promotional gaming credits within New Jersey's sports wagering industry precludes the OLS from generating an estimate.
- For each \$1 million in promotional gaming credits that a permit holder can deduct against gross revenue because of this bill, the State revenue loss would be roughly \$100,000 to \$150,000 when accounting for the two different tax rates (i.e. brick and mortar vs. Internet) and the additional 1.25 percent tax.

BILL DESCRIPTION

This bill allows a deduction of promotional gaming credit from gross revenues on sports wagering. Under current law, the sums received by a casino or horse racing permit holder from sports wagering and Internet sports wagering are subject to an 8.5 percent tax for brick and mortar wagering, 13 percent tax for Internet wagering, and 1.25 percent tax for the Casino Reinvestment Development Authority.

Under this bill, the first \$12 million of promotional gaming credits for Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed, but any amount in excess would be deductible from the gross revenues for Internet sports wagering. The first \$8 million of promotional gaming credits for non-Internet sports wagering issued by all casinos and racetracks that hold a sports wagering license would still be taxed, but any amount in excess would be deductible from the gross revenues for non-Internet sports wagering.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes this bill will reduce revenue statutorily earmarked for the Casino Revenue Fund and the General Fund by allowing casino and horse racing permit holders to deduct promotional gaming credits from their gross sports wagering revenues. However, the absence of data related to the current application of promotional gaming credits within New Jersey's sports wagering industry precludes the OLS from generating an estimate.

The bill's gross revenue deduction is based on the total value of promotional gaming credits redeemed by a casino's patrons in excess of \$12 million for Internet sports wagering and \$8 million for non-Internet sports wagering. For each \$1 million in promotional gaming credits that a permit holder can deduct against gross revenue because of this bill, the State revenue loss would be roughly \$100,000 to \$150,000 when accounting for the two different tax rates (i.e. brick and mortar vs. internet) and the additional 1.25 percent tax.

Section: Revenue, Finance and Appropriations

*Analyst: Jordan M. DiGiovanni
Revenue Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

ASSEMBLY BILL NO. 4002
(First Reprint)

To the General Assembly:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I am returning Assembly Bill No. 4002 (First Reprint) with my recommendations for reconsideration.

This bill would allow a deduction of promotional gaming credits ("PGCs") from sports wagering gross revenue that would otherwise be subject to taxation. PGCs are credits, tokens, or other items of value provided to a player for the purpose of enabling the player to place a wager. Sportsbooks can utilize PGCs to attract new players to their wagering operation by offering promotions like deposit-matching bonuses, risk-free wagers, and other similar comps.

The PGC deduction was established in 2008 and originally allowed only PGCs wagered at slot machines physically located in a casino to be deducted from a casino's gross revenue for the purpose of determining the 8 percent tax on casino gross revenue. Through the years, the PGC deduction has been expanded to include PGCs wagered through Internet gaming systems and sports pools, which are not exclusively operated by casinos. Because racetracks are not subject to the 8 percent casino gross revenue tax, the PGC deduction applicable to sports wagering is not available to them. The purpose of this bill is to allow racetracks to take advantage of the PGC deduction by applying the deduction to the taxes on sports wagering revenue that are paid by both casinos and racetracks for retail operations.

I commend the sponsors of this bill for endeavoring to eliminate the disparity in current tax treatment between racetracks and casinos by revising the manner in which the PGC deduction is applied. New Jersey's historic racetracks are a key economic engine, supporting local economies and attracting

tourists and fans from around the world. Under the bill, racetracks that operate a sportsbook would have access to the same benefits as their casino counterparts. The tax benefits afforded by this legislation would hopefully incentivize casinos and racetracks to offer promotions that will attract patrons to Atlantic City, the State's racetracks, and surrounding communities.

However, I am concerned that the bill's parallel tax break for online sports wagering undermines the bill's laudable goal of ushering in a resurgence of visitors to Atlantic City and our racetracks. While operational closures resulting from the Coronavirus disease 2019 (COVID-19) pandemic harmed the State's tourism economy generally and the brick-and-mortar casino and racing industries in particular, online casino gambling and online sports wagering operations have thrived. In fact, these operators have seen record performances during recent months, with sports pool operators taking in more than \$1 billion in bets with the State's licensed sportsbooks in September 2021 alone, over 90 percent of which was wagered through online sportsbooks. September 2021 was also a record month for online casino revenue, reaching a total gaming revenue record of over \$450 million.

The use of tax breaks to spur economic activity must always be measured against the detriment to the many worthwhile causes that the foregone tax revenues would have supported. Revenue derived from casino operations is constitutionally dedicated to providing reductions in property taxes, rental, telephone, gas, electric, and municipal utilities charges of senior citizens and disabled residents of the State, and for additional or expanded health services or transportation services to senior citizens and disabled residents. Other taxes imposed on casino and racetrack sports pool operations are used for tourism and marketing programs for Atlantic City and, in the case of racetracks, distributed to

the municipality and to the county in which the sports wagering lounge is located or to an economic development authority of that municipality and county.

Given the record performance of online sports wagering operations and the tenuous connection between online wagering and tourism and local economic growth, I am suggesting revisions to the bill to apply the PGC deduction only to the gross revenue tax on non-Internet sports pool operations with the hope that the expansion of PGCs will attract new visitors.

Moreover, I am suggesting the elimination of a provision from this bill that reverses a longstanding policy that requires PGCs to be returned to winning bettors in order to qualify for a deduction. As written, the bill provides that any free bet amounts or promotional wagering amounts qualify for a deduction regardless of any playthrough requirements. This provision provides an additional windfall for sports pool operators, as they would be permitted to deduct promotional gaming credits that the bettor had little to no chance of winning.

This legislation, though well-intended, fails to acknowledge the vastly divergent impacts the pandemic has had on the State's gaming economy. I look forward to working with my partners in the Legislature to advance initiatives with a greater focus on the revitalization of Atlantic City and the State's horseracing industry.

Therefore, I herewith return Assembly Bill No. 4002 (First Reprint) and recommend that it be amended as follows:

<u>Page 2, Section 1, Line 8:</u>	After "revenue" insert "from non-Internet sports wagering"
<u>Page 2, Section 1, Lines 10-11:</u>	Delete ", whether or not such amounts include a play-through requirement or other restriction,"
<u>Page 2, Section 1, Line 14:</u>	Delete "(1) A casino or racetrack that holds a sports wagering license"

Page 2, Section 1, Lines 15-22: Delete in their entirety

Page 2, Section 1, Line 23: Delete "(2)"

Page 3, Section 1, Line 5: After ("C.5:12-144.2)."
insert "e. As used in this section, 'promotional gaming credit' means a sports wagering credit or other item approved by the division that is issued by a casino or racetrack that holds a sports wagering license to a patron for the purpose of enabling the placement of a wager in a sports pool in the licensee's casino or racetrack. No such credit shall be reported as a promotional gaming credit unless the licensee can establish that the credit was issued by the licensee and received from a patron as a wager in a sports pool in the licensee's casino or racetrack."

Respectfully,

[seal]

/s/ Philip D. Murphy

Governor

Attest:

/s/ Parimal Garg

Chief Counsel to the Governor

Governor Murphy Takes Action on Legislation

01/18/2022

TRENTON – Governor Murphy today signed the following bills:

S-384/A-1964 (Weinberg, Singleton/Stanley, Munoz, McKeon, Sumter, Lampitt, Vainieri Huttle, Wimberly, Mosquera, Downey, Chiaravalloti) – Expands training for judges, law enforcement officers and assistant county prosecutors concerning handling of domestic violence cases

S-386/A-1763 (Weinberg, Singleton/Munoz, Vainieri Huttle, Downey, Mosquera, Lampitt, Benson) - Establishes mandatory domestic violence training for municipal prosecutors

S-396/A-4903 (Weinberg, Addiego/Johnson, Mukherji) – Adjusts statute of limitations on damage claim for construction defect in common interest communities

S-705/A-1077 (Ruiz, Cunningham/Speight, Vainieri Huttle, Downey) – Requires DOH to develop and implement plan to improve access to perinatal mood and anxiety disorder screening

SCS for S-844 and 2533/ACS for A-4635 (Pou, Greenstein/Zwicker, Lopez) – Revises reporting requirements for charitable organizations and non-profit corporations

S-867/A-2316 (Pou/Jimenez, Giblin, Johnson) – Permits physical therapists to perform dry needling under certain circumstances

S-896/A-2396 (Pou, Turner/Wimberly, Timberlake, Murphy) – Expands Office of Public Defender representation of juveniles; repeals section 4 of P.L.1968, c.371

S-969WGR/ACS for A-2687 (Ruiz, Turner/Mazzeo, Lampitt, Moen) – Establishes loan redemption program for certain teachers to redeem loan amounts received under New Jersey College Loans to Assist State Students Loan Program through employment in certain schools; makes annual appropriation of \$1 million

S-994/A-6248 (Sweeney, Singleton/Lopez) – Requires State agencies and political subdivisions to make good faith effort to purchase five percent of goods and services from Central Nonprofit Agency

SCS for S-1016/ACS for A-2070 (Smith, Bateman/Calabrese, Mukherji, Benson) – Restricts use of neonicotinoid pesticides

S-1020/AS for ACS for A-1184 and 4414 (Ruiz, Gopal/Zwicker, Conaway, Verrelli, Caputo) – Requires School Report Card to include demographic breakdown of students who receive disciplinary actions; requires Commissioner of Education to establish Statewide database concerning certain disciplinary actions

S-1559/A-1659 (Scutari, Diegnan/Quijano, Bramnick, Mukherji, Sumter, Downey, Dancer) – “New Jersey Insurance Fair Conduct Act”

S-1771/A-1489 (Madden, Turner/Moriarty, Mosquera, Vainieri Huttle) – Expressly prohibits invasive examination of unconscious patient by health care practitioner without patient’s prior informed written consent

S-2160wGR/A-5701 (Sweeney, Oroho, Singer/Carter, Lampitt, Jasey) – Creates special education unit within the Office of Administrative Law; requires annual report

SCS for S-2515/ACS for A-4676 (Smith, Greenstein/Quijano, Jasey, McKeon) – Establishes postconsumer recycled content requirements for rigid plastic containers, glass containers, paper and plastic carryout bags, and plastic trash bags; prohibits sale of polystyrene loose fill packaging

S-2723/A-2614 (Sweeney, Turner/Murphy, Benson, Timberlake) – “21st Century Integrated Digital Experience Act”

S-2830/A-5291 (Ruiz, Singleton/Quijano) – Requires educator preparation program to report passing rates of students who complete certain tests and to disseminate information on test fee waiver programs, and permits collection of student fee for certain testing costs

S-2835/A-5292 (Ruiz, Cunningham/Quijano, Lampitt, Jasey) – Requires compilation of data and issuance of annual reports on New Jersey teacher workforce

S-2921/A-5554 (Gopal, Greenstein/Houghtaling, Downey, Mukherji) – Allows municipalities to designate outdoor areas upon which people may consume alcoholic beverages

S-3009/A-4847 (Vitale, Gopal, Gill/Vainieri Huttle, Quijano, Verrelli) – Authorizes expanded provision of harm reduction services to distribute sterile syringes and provide certain support services to persons who use drugs intravenously

S-3081/A-5219 (Singleton/McKeon, Dunn) – Repeals law concerning excess rates and charges for title insurance; makes agreement to use services of title or settlement service company subject to attorney review

S-3164/A-4987 (Gopal, Singleton/Houghtaling, Vainieri Huttle, Giblin) – Creates NJ Legislative Youth Council

S-3265/A-5074 (Diegnan, Greenstein/DeAngelo, Dancer, Mukherji) – Permits members of SPRS to purchase service credit for prior public employment with federal government or another state

S-3342/A-5463 (Codey, Singleton/Jasey, Giblin, Timberlake) – Directs NJT to erect statue in honor of A. Philip Randolph; appropriates \$90,000

S-3465/A-4336 (Oroho, Sweeney/Houghtaling, Space) – Directs Department of Agriculture to pay annual premiums to enrolled dairy farmers for certain coverage under the federal Dairy Margin Coverage Program; appropriates \$125,000

S-3488wGR/A-5537 (Sweeney, Gopal, O'Scanlon/Burzichelli, Dancer, Spearman) – Modifies certain procedures pertaining to school district regionalization; establishes grant program for cost reimbursement of conducting regionalization feasibility studies; and provides financial incentives for regionalization

S-3493/A-5458 (Vitale, Gill/Vainieri Huttle, Mukherji, McKnight) – Permits expungement of possession or distribution of hypodermic syringe or needle offense in cases of previous expungement; repeals criminal offense of possession of syringe

S-3539/A5409 (T. Kean, Gopal/Houghtaling) – Directs DEP to establish grant program for local governments to support development of community gardens

S-3594/A-5509 (Singleton, Scutari/Zwicker, Reynolds-Jackson, Verrelli) – Provides that in personal

injury or wrongful death lawsuits, calculations of lost or impaired earnings capacity not be reduced because of race, ethnicity, gender identity or expression, or affectional or sexual orientation

S-3672/A-6009 (Singleton, Turner, Moen, Johnson, McKnight) – Permits exemption from civil service examination requirement for entry-level law enforcement officers, sheriff's officers, and State and county correctional police officers; permits hiring or appointment of such officers under certain conditions, and makes appropriation

S-3673/A-6219 (Gopal, Greenstein/Burzichelli) – Authorizes limited breweries and craft distilleries to sell at retail and offer for sampling purposes product bottled and stored off-site under certain circumstances

S-3685/A-5576 (Ruiz, Codey/Jasey, Lampitt, Mukherji) – Permits teacher and professional staff member who provides special services retired from TPAF to return to employment for up to two years without reenrollment in TPAF if employment commences during 2021-2022 and 2022-2023 school years

S-3707/A-5673 (Vitale, Ruiz/Vainieri Huttle, Downey, Zwicker) – Repeals statute criminalizing sexual penetration while infected with venereal disease or HIV under certain circumstances; requires that in prosecutions for endangering another by creating substantial risk of transmitting infectious disease, name of defendant and other person be kept confidential

S-3764/A-3369 (Gopal, Weinberg/Johnson, Stanley, Karabinchak) – Establishes Commission on Asian American Heritage in DOE

S-3810/ACS for A-5862 (Sweeney, Addiego, Greenstein/Benson, Quijano) – "Responsible Collective Negotiations Act"

S-3968/A-5930 (Singleton, Beach/Sumter, Karabinchak) – Increases purchasing threshold permitting Director of Division of Purchase and Property to delegate authority to agencies; increases bid advertising threshold on certain contracts by same scale

S-3975/A-5963 (Greenstein, Oroho/Benson, Vainieri Huttle, DeAngelo) – Establishes requirements to commence screening newborn infants for congenital cytomegalovirus infection; establishes public awareness campaign

S-4004wGR/A-5950 (Weinberg, Greenstein/Sumter, Benson, Reynolds-Jackson) – Establishes database of certain appointed positions and elected offices

S-4020/A-5867 (Gopal, Cunningham/Chiaravalloti, Jasey, Carter) – Expands bonding authority of New Jersey Educational Facilities Authority to permit financing for general funding needs at New Jersey's institutions of higher education

S-4021/A-6100 (Gopal, Ruiz/Mukherji, Jasey, Timberlake, Stanley) – Requires school districts to provide instruction on history and contributions of Asian Americans and Pacific Islanders as part of implementation of New Jersey Student Learning Standards in Social Studies

S-4043/A-6005 (Cunningham/Jasey, Greenwald) – Raises statutory threshold for certain public bidding, permits bidder disqualification due to prior negative experience, adds exemptions to public bidding requirement under "State College Contracts Law," and establishes process for cooperative pricing system

S-4063/A-6220 (Sweeney/Giblin, Egan) – Removes New Jersey Maritime Pilot and Docking Pilot Commission from appropriations act provision that limits compensation and health benefits; clarifies PERS and SHBP eligibility for members of commission

S-4068/ACS for A-6110 and 6185 (Sarlo, Oroho/Benson, Mukherji, Bramnick) – Revises elective pass-through entity business alternative income tax

S-4074wGR/A-6000 (Ruiz, Beach/Verrelli, Lampitt, Carter) – Allows alternative evaluation in place of basic skills testing requirements for certain teacher certification

SCS for S-4102/A-6230 (Sweeney, Ruiz/Benson, Mejia, Zwicker) – Establishes Direct Support Professional Career Development Program; appropriates \$1,000,000

S-4128/A-6231 (Sweeney, Pou/Houghtaling, Conaway, Dancer) – Requires that only fruits and vegetables grown and packaged in NJ may be labeled by food retailers as local to State

S-4207/A-6119 (Sweeney, Beach/Mukherji, Egan, Pintor Marin) – Concerns apprenticeship programs of public works contractors

S-4210/A-6062 (Sweeney, Greenstein/Greenwald, McKnight, Mukherji) – Requires EDA to establish loan program to assist certain businesses with funding to provide reasonable accommodations for employees with disabilities

S-4211/A-6228 (Sweeney, Corrado/Benson, Speight, Zwicker) – Establishes county college-based adult centers for transition for individuals with developmental disabilities; makes annual appropriation of \$4.5 million

S-4218/A-6256 (Scutari/Reynolds-Jackson, Wimberly, Mukherji) – Appropriates \$2 million to CRDA to support costs associated with hosting NAACP National Convention in Atlantic City

S-4233/A-6229 (Scutari, Gopal/Mukherji, Jimenez) – Limits fees charged to patients and authorized third parties for copies of medical and billing records

S-4252/A-6182 (Madden/Murphy, Chaparro) – Limits extension of mandatory retirement to 90 days from State Police Retirement System during emergencies

A-259/S-2224 (DeAngelo, Mukherji, Benson/Gopal, Pennacchio) – Provides civil service preference to military service members who did not serve in theater of operation but received campaign or expedition medal

A-798/S-52 (Verrelli, Vainieri Huttel, Armato/Singer, Greenstein) – Establishes local drug overdose fatality review teams

A-802/S-1352 (Verrelli, Reynolds-Jackson, Murphy/Turner, Pou) – Requires certain retailers to train employees on gift card fraud

A-862wGR/S-962 (Chiaravalloti, Karabinchak/Pennacchio, Pou) – Permits municipalities to refund excess property taxes paid by a taxpayer who wins an assessment appeal as a property tax credit

A-953/S-4031 (Karabinchak, Houghtaling/Pou) – Requires architects disclose insurance coverage

ACS for A-998 and 2349/S-4312 (Moen, Downey, Houghtaling, Benson, Vainieri Huttel/Ruiz, Beach, Singleton) – The “New Jersey Social Innovation Act”; establishes social innovation loan pilot program and study commission within EDA

A-1121/S-1871 (Murphy, Dancer, Stanley/Lagana, Pennacchio) – Upgrades certain crimes of misrepresenting oneself as member or veteran of US Armed Forces or organized militia

A-1219wGR/S-1054 (Chaparro, McKnight/Stack) – Requires owner notification of rabies testing protocol prior to testing of owner’s animal for rabies

A-1229wGR/S-2161 (Schaer, Mosquera, Tucker, Lampitt, Vainieri Huttle, Quijano, Wimberly, Pintor Marin, Jasey/Turner, Singleton) – Requires DCA to make information on homeless prevention programs and services available on its Internet website

A-1293/S-3977 (Greenwald, Burzichelli, Mukherji/Greenstein, Gopal) – Establishes advisory council for the brewery, cidery, meadery, and distillery industries in NJ and provides for funding through certain alcoholic beverage tax receipts

A-1663/S-1842 (Quijano, Vainieri Huttle, Karabinchak/Cryan, Scutari) – Establishes “New Jersey Nonprofit Security Grant Program”

A-2186/S-1599 (Mukherji, Chaparro, McKnight/Codey, Pou) – Establishes Statewide database of beds in shelters for the homeless

A-2360/S-3285 (Chaparro, Karabinchak, Johnson/Greenstein, Stack) – Requires electric public utility to charge residential rate for service used by residential customer for electric vehicle charging at charging stations within certain designated parking spaces

A-2685wGR/S-4209 (Armato, Mazzeo, Mukherji/Stack) – Concerns information on property condition disclosure statement

A-2772/S-1040 (Downey, Houghtaling, Benson/Gopal) – Authorizes certain Medicaid recipients residing on post-secondary school campus to participate remotely in meetings of non-medical nature regarding Medicaid benefits

A-2877/S-1149 (Dancer, Vainieri Huttle, Reynolds-Jackson/Ruiz) – Requires registration of certain vacant and abandoned properties with municipalities and provides enforcement tools related to maintenance of these properties

A-3007/S-3127 (Lampitt, Dunn, Benson/Lagana, Gopal) – Requires institutions of higher education to provide students with access to mental health care programs and services and to establish a hotline to provide information concerning the availability of those services

A-3392/S-1219 (Reynolds-Jackson, Timberlake, Jasey/Turner, Beach) – Requires student representative be appointed to each board of education of school district and board of trustees of charter school that includes grades nine through 12

A-3804/S-1590 (Armato, Murphy, S. Kean/Beach, A.M. Bucco) – Designates 9-1-1 operators or dispatchers as 9-1-1 first responder dispatchers

A-3870/S-2807 (Karabinchak, Johnson, Mukherji/Greenstein, Pou) – “Defense Against Porch Pirates Act”; amends theft statute

A-3950wGR/S-3180 (Verrelli, Benson, Zwicker/Greenstein, Turner) – Prohibits employer use of tracking device in vehicle operated by employee under certain circumstances

A-4002wGR/S-2257 (Caputo, Dancer, Murphy/Gopal, Sarlo) – Allows deduction of promotional gaming credit from gross revenue on sports wagering

A-4232/S-4231 (Houghtaling, Dancer, Wirths/Oroho, Smith) – Creates program in Department of Agriculture for deer fencing on certain farmland

A-4238/S-2561 (Chiaravalloti, Schaer, Benson/Gopal, Singer) – Establishes minimum Medicaid reimbursement rate for adult medical day care services

A-4241/S-2894 (Downey, Vainieri Huttle, Murphy/Pou) – Requires DHS to conduct biennial survey of SNAP experience

ACS for A-4253/S-3233 (Conaway, Pinkin, Jimenez/Cryan) – Requires certain electronic medical programs to include demographic data entry feature; requires laboratories to record certain patients' demographic information; requires certain hospitals and laboratories to implement cultural competency training program

A-4366/S-2801 (Taliaferro, Sumter, Mukherji/Pou, Greenstein) – Requires Police Training Commission to contract with crisis intervention training center to provide mental health training to police officers and establish curriculum specific to persons experiencing economic crisis or substance use disorder

A-4434wGR/S-2716 (Greenwald, Lampitt, Mukherji/Beach, Ruiz) – Establishes Student Wellness Grant Program in DOE

A-4478/S2759 (Vainieri Huttle, Speight, Schepisi, DeCroce/Vitale, Madden) – Establishes additional requirements for DOH to assess sanctions and impose penalties on nursing homes; revises reporting requirements for nursing homes

A-4569/S-3535 (Reynolds-Jackson, Benson, Karabinchak/Turner) – Requires BPU, electric power suppliers, and gas suppliers to publish certain information related to filing of customer complaints

ACS for A-4655/S-3595 (Reynolds-Jackson, Wimberly, Carter/Turner) – Limits police presence at polling places and ballot drop boxes; prohibits electioneering within 100 feet of ballot drop box

A-4771/S-2951 (Downey, Armato, Mukherji/Gopal, Singleton) – Expands offenses eligible for expungement upon successful discharge from drug court

A-4856/S-3094 (Lampitt, Benson, Caputo/Ruiz, Beach) – Requires Internet websites and web services of school districts, charter schools, renaissance schools, and the Marie H. Katzenbach School for the Deaf to be accessible to persons with disabilities

A-5033wGR/S-3279 (Benson, Dancer, Verrelli/Gopal) – Authorizes motor vehicle dealers to sell motor vehicles online and obtain electronic signatures for motor vehicle transactions

ACS for A-5075wGR/S-4001 (Burzichelli, Dancer, Johnson/Sweeney, A.M. Bucco) – Removes Fire Museum and Fallen Firefighters Memorial from auspices of DEP and establishes museum as independent organization; makes \$200,000 supplemental appropriation

A-5160/S-3324 (DeAngelo, Conaway, Zwicker/Smith, Bateman) – Establishes minimum energy and water efficiency standards for certain products sold, offered for sale, or leased in the State

A-5294/S-3418 (Speight, Vainieri Huttle, Verrelli/Gopal, Madden) – Provides fast track hiring and advancement employment opportunities by State for persons with significant disabilities

A-5296/S-3426 (Speight, Vainieri Huttle, McKnight/T. Kean, Schepisi) – Provides for employment by State of certain persons with disabilities

A-5322/S-3433 (Mosquera, Vainieri Huttle, DePhillips/Cruz-Perez, T. Kean) – Provides for process to vacate and expunge certain arrests, charges, complaints, convictions, other dispositions, and DNA

records, associated with violations by certain human trafficking victims

A-5336wGR/S-3441 (Benson, Freiman, Vainieri Huttie/Diegnan, Madden) – Requires DHS to establish payment programs for purchase of transportation services from private sector and government transportation service providers

A-5439/S-3760 (Caputo, Dancer, Murphy/Gopal, Beach) – Changes deadline for New Jersey Racing Commission's annual report from end of calendar year to end of State fiscal year

A-5694/S-3783 (Houghtaling, Downey, Dancer/Gopal, Madden) – Permits dependents of military member to enroll in school district in advance of military member's relocation to district

A-5814/S-3851 (Swain, Tully, Benson/Lagana, Diegnan) – Creates Office of School Bus Safety in Department of Education; appropriates \$200,000

A-5864wGR/S-3939 (Speight, Pintor Marin, Chaparro, McKnight, DeAngelo, Bergen/Gopal, Cryan) – Allows law enforcement officers to review body worn camera recordings prior to creating initial report

A-5997/S-4084 (Coughlin, Lopez/Sweeney, O'Scanlon) – Removes requirement for Legislature, DOE, free public libraries, and historical societies to purchase "Manual of the Legislature of New Jersey"

A-6012/S-4076 (Moen, Murphy, Freiman/Sarlo, Gopal) – Appropriates \$500,000 for USS New Jersey Commissioning Committee to support commissioning of boat and assigned personnel

A-6020/S-4114 (Conaway, Jimenez, Vainieri Huttie/Codey) – Establishes requirements for certain tobacco product retailers to stock and sell nicotine replacement therapy products

A-6060/S-4272 (Tucker, Caputo, Mukherji/Cunningham) – Makes supplemental appropriation of \$8 million to DHS to increase reimbursement for funeral, burial, and crematory services provided to certain beneficiaries of Work First New Jersey and Supplemental Security Income programs

A-6073/S-4140 (Verrelli/Vitale) – Temporarily waives certain basic life support services crewmember requirements

A-6093/S-4201 (Stanley, Benson, Timberlake/Greenstein, Gopal) – Mandates periodic cancer screening examinations for firefighters enrolled in SHBP

A-6108wGR/S-4247 (DeAngelo, Egan, Houghtaling/Madden) – Updates licenses offered by and certain licensure requirements from Board of Examiners of Electrical Contractors

A-6132/S-4235 (Schaer, Greenwald, Conaway/Singer, Gopal) – Permits volunteer paramedics to operate within mobile intensive care units

A-6133/S-4251 (Bramnick, Mukherji, Downey/Scutari) – Allows certain persons not yet appointed as administrator of estate to pursue lawsuit for damages for wrongful death on behalf of deceased's survivors

A-6150/S-4119 (DeAngelo, Karabinchak, Wirths/Oroho, Pou) – Revises penalties for transfer of certain professional and occupational licenses

A-6159/S-4236 (Coughlin, McKnight/Vitale, Ruiz) – Revises and renames Office of Food Insecurity Advocate

A-6162/S-4246 (Benson, Stanley/Gopal) – Requires certain motor vehicle dealers to maintain certain

requirements for business premises

A-6205/S-4270 (Coughlin, McKeon/Pou) – Amends certain requirements concerning insurance holding companies

A-6206wGR/S-4260 (Wimberly/Diegnan, Oroho) – Codifies right of real estate broker-salespersons and salespersons to define relationship with broker as one between broker and independent contractor or employee and enforces current and previous written agreements addressing relationship

A-6207/S-4222 (Greenwald, Lampitt, Benson/Sweeney) – Eliminates requirement for DOE to set certain tuition rates for approved private schools for students with disabilities in certain cases

A-6208/S-4151 (Mosquera, DeAngelo, Armato/Greenstein, Cruz-Perez) – Appropriates \$60,940,361 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for farmland preservation purposes

A-6209/S-4154 (Freiman, Spearman, Egan/Turner, Oroho) – Appropriates \$18 million from constitutionally dedicated CBT revenues to State Agriculture Development Committee for county planning incentive grants for farmland preservation purposes

A-6210/S-4150 (Taliaferro, Moriarty, Burzichelli/Cruz-Perez, Greenstein) – Appropriates \$4.5 million from constitutionally dedicated CBT revenues to State Agriculture Development Committee for municipal planning incentive grants for farmland preservation purposes

A-6211/S-4149 (Houghtaling, Reynolds-Jackson, Downey/Cruz-Perez, Greenstein) – Appropriates \$440,240 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for grants to certain nonprofit organizations for farmland preservation purposes

A-6212/S-4148 (Jimenez, Swain, Timberlake/Codey, Corrado) – Appropriates \$54.5 million from constitutionally dedicated CBT revenues for recreation and conservation purposes to DEP for State capital and park development projects

A-6213/S-4155 (Kennedy, Carter, Tully/Bateman, Smith) – Appropriates \$49.932 million from constitutionally dedicated CBT revenues to DEP for State acquisition of lands for recreation and conservation purposes, including Blue Acres projects, and Green Acres Program administrative costs

A-6214/S-4153 (Danielsen, Zwicker, Conaway/Greenstein, Smith) – Appropriates \$80,539,578 from constitutionally dedicated CBT revenues and various Green Acres funds to DEP for local government open space acquisition and park development projects

A-6215/S-4152 (Stanley, Murphy, Jasey/Smith, Greenstein) – Appropriates \$14,687,510 to DEP from constitutionally dedicated CBT revenues for grants to certain nonprofit entities to acquire or develop lands for recreation and conservation purposes

A-6246/S-4295 (Karabinchak/Sweeney) – Concerns changes in control of hotels and disruptions of hotel services

A-6257/S-4311 (McKnight/Sweeney, Singleton) – Imposes surcharge on casino hotel occupancies to fund public safety services

A-6262/S-4314 (Burzichelli, Reynolds-Jackson, Mukherji/Sweeney, Oroho, T. Kean) – Permits PERS retiree to return to employment in NJ Legislature after retirement under certain circumstances

A-6263/S-4315 (Burzichelli, Reynolds-Jackson, Mukherji/Sweeney, Oroho, T. Kean) – Appropriates \$2 million to Legislative Services Commission

Governor Murphy pocket vetoed the following bills:

S-73/A-4580 (Bateman, Sarlo/Zwicker, Thomson, McKnight) – Establishes requirements for sale of cottage food products

S-995/A-6172 (Sweeney, A.M. Bucco/Downey, McKnight) – Requires DOLWD and DHS to conduct assessment of community rehabilitation programs and community businesses

S-1934/A-1158 (Sweeney, Pou, Cryan/Freiman, Lopez, Murphy) – Authorizes use of disability benefits for transportation provided by transportation network companies

S-2679/A-1979 (Beach, Smith/Stanley, Lopez, Kennedy) – Requires paint producers to implement or participate in paint stewardship program

S-2768/A-4664 (Singleton, Ruiz/Reynolds-Jackson, Stanley, Sumter) – Authorizes State Chief Diversity Officer to conduct disparity study concerning utilization of minority-owned and women-owned businesses in State procurement process

S-3458/A-6245 (Lagana, Gopal/Coughlin, Jimenez, Mukherji) – Revises out-of-network arbitration process

S-3529/A-5442 (Addiego, Diegnan/DeAngelo, Dancer, Dunn) – Clarifies that member of SPRS may receive accidental disability benefit under certain circumstances

S-3715/A-5804 (Cryan/Quijano, Mukherji) – Modifies certain definitions related to transient accommodation taxes and fees

S-4189/A-6112 (Vitale, Cruz-Perez/Lopez) – Permits PERS retiree to return to elective public office after retirement under certain circumstances

A-1073/S-3432 (Speight, Pintor Marin, McKnight, Timberlake/Ruiz, O'Scanlon) – Establishes requirements to screen certain people who are pregnant and who have given birth for preeclampsia

A-1269/S-3490 (Greenwald, Giblin, Calabrese/Cruz-Perez, Beach) – Eliminates one percent tax on purchasers of Class 4A commercial property transferred for consideration in excess of \$1 million

A-4958/S-3740 (Tully, Armato, Zwicker/Lagana, Oroho) – Provides temporary exemption under sales and use tax for winterizing certain small business operations

A-5334/S-3442 (Lopez, Mazzeo, Stanley/Diegnan, T. Kean) – Requires DOT, NJT, and DHS to study and implement transportation mobility and accessibility improvements for persons with autism and developmental disabilities

A-5484/S-3817 (Dancer, Caputo, Houghtaling/Lagana) – Requires New Jersey Racing Commission to adopt procedures to enforce internal controls; requires annual audit

A-6033/S-4194 (Bramnick/Sweeney, T. Kean) – Classifies golf caddies as independent contractors for purposes of State employment laws

A-6157/S-4202 (Speight, Moen/Ruiz, Beach) – Prohibits circumventing intergovernmental transfer process for law enforcement officers in certain circumstances

