

**SUBCHAPTER 3. EXPIRATION OF GAMING-RELATED OBLIGATIONS  
OWED TO PATRONS**

19:45-3.1 Expiration of gaming-related obligations owed to patrons; date of expiration; payment to casino revenue fund

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(a) Whenever a casino licensee owes a specific amount of money to a patron as the result of a gaming transaction due to the failure of the patron to claim the money or redeem a representation of gaming debt, regardless of whether the identity of the patron is known, the casino licensee shall maintain a record of the obligation in accordance with internal controls as approved by the Commission.

(b) Any money that is owed to a patron by a casino licensee as a result of a gaming transaction that occurred prior to April 8, 2009, must be claimed before April 8, 2010, or the obligation of the casino licensee to pay the patron will expire. Fifty percent of the total value of such gaming debts that expire shall be paid to the Casino Revenue Fund, and 50 percent shall be retained by the casino licensee.

1. Each casino licensee shall provide reports to the Commission's Financial Division detailing the money it owes to patrons as of April 8, 2009, and April 8, 2010, as a result of gaming transactions. These reports shall be provided in electronic format no later than April 9, 2009, and April 9, 2010, respectively.

2. The Commission shall invoice each casino licensee for the money payable to the Casino Revenue Fund pursuant to (b) above in two installments, with each invoice being issued at least 30 days prior to the date that the payment is due.

i. The first invoice shall be for 25 percent of the total value of all gaming debts owed to patrons as of April 8, 2009, as a result of gaming transactions that occurred prior to April 8, 2008.

ii. The second invoice shall be for 50 percent of the total value of all gaming debts owed to patrons as of April 8, 2010, as a result of gaming transactions that occurred prior to April 8, 2009, minus a credit for the payment made in accordance with (b)2i above.

(c) Any money that is owed to a patron by a casino licensee as a result of a gaming transaction that occurs on or after April 8, 2009, must be claimed within one year of the date of the gaming transaction, or the obligation of the casino licensee to pay the patron will expire. Twenty-five percent of the total value of such gaming debts that expire shall be paid to the Casino Revenue Fund, and seventy-five percent shall be retained by the casino licensee to be used exclusively for marketing purposes.

1. Commencing in May 2010, each casino licensee shall, on or before the 20<sup>th</sup> day of each calendar month, report in a format prescribed by the Commission's Financial Division, the total value of the gaming debts owed to its patrons that expired during the preceding calendar month.

2. Each casino licensee shall, together with the monthly report required by (c)1 above, make a payment to the Casino Revenue Fund equal to 25 percent of the total value of the gaming debts owed to its patrons that expired during the preceding month, as stated on the report.

(d) Failure to make any payment to the Casino Revenue Fund required by (b) or (c) above by the date that the payment is due shall result in the imposition of penalties and interest as prescribed in the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq.

(e) Notwithstanding the provisions of (b)1 and (c)1 above, each casino licensee shall separately report any gaming debt that is subject to a complaint for forfeiture by the Division of Gaming Enforcement pursuant to N.J.S.A. 5:12-71.3(c)

(f) Each gaming voucher issued by a casino licensee shall comply with the requirements of N.J.A.C. 19:45-1.54(b), and each keno ticket issued by a casino licensee shall comply with the requirements of N.J.A.C. 19:47-15.4(c). Any other representation of gaming debt issued by a casino licensee shall be a document in a form approved by the Commission and shall include, without limitation, the following information:

1. The date of the gaming transaction;
2. The type of gaming transaction;
3. The amount of money owed to the patron as a result of the gaming transaction; and
4. A conspicuous notice that the representation of gaming debt must be redeemed within one year of its date of issuance or the obligation of the casino licensee to pay the patron will expire.

(g) Each casino licensee shall post signage in its establishment, in locations as approved by the Commission, advising its patrons that:

1. Gaming vouchers issued prior to April 8, 2009, must be redeemed before April 8, 2010, or the obligation of the casino licensee to pay the patron will expire. Such signage may be removed on or after July 1, 2010.
2. Gaming vouchers issued on or after April 8, 2009, must be redeemed within one year of their date of issuance or the obligation of the casino licensee to pay the patron will expire. Such signage may be removed on or after May 1, 2010.

(h) Nothing shall preclude a casino licensee from, in its discretion, issuing a cash complimentary to a patron to compensate the patron for a gaming debt that has expired.

Adopted, effective: 12/21/09