

iii. Current casino and casino key employee personnel files; and

iv. A record of any original book, record or document destroyed, identifying the particular book, record or document, the period of retention and the date of destruction.

2. The following original books, records and documents shall be retained by a casino licensee for a minimum of five years:

i. Gaming-related documents not otherwise specified in (c)3 below, including, without limitation, records concerning gaming-related casino service industries;

ii. Personnel files of terminated casino and casino key employees; and

iii. Any other original book, record or document not otherwise specified in this subsection.

3. The following original books, records and documents shall be retained by a casino licensee for a minimum of four years from the date of the actual filing of the gross revenue tax return pursuant to N.J.A.C. 19:54-1.7 for the tax year in which the book, record or document was generated:

i. Casino cage documents;

ii. Documentation supporting the calculation of table game win;

iii. Except as otherwise provided in (c)6 and 8 below, documentation supporting the calculation of slot machine win;

iv. Suspicious gaming vouchers and unverified gaming vouchers;

v. Documentation supporting the calculation of poker revenue;

vi. Documents associated with the accounting and reconciliation of assets contained within the keno drawers, including the reporting of overages and shortages, keno fill slips, keno credit slips, keno count sheets and reports generated by the keno computer system;

vii. Documentation supporting the calculation of the provision for uncollectible patron checks pursuant to N.J.A.C. 19:54-1.6; and

viii. Suspicious gaming voucher reports; unscanned gaming voucher transfer forms; unverified gaming voucher transfer forms; gaming voucher receipts; unverified gaming voucher logs; unverified gaming voucher log summary reports; and all documents associated with investigations of unverified gaming vouchers conducted pursuant to N.J.A.C. 19:45-1.54(d)13 and 14.

4. The following original books, records and documents shall be retained by a casino licensee for a minimum of three years:

i. Hotel income audit documents, including, without limitation, telephone call records and charges;

ii. Non-gaming hotel-related documents, including, without limitation, records concerning hotel guests; records concerning banquets; food and beverage documents; records of retail stores, accounts receivable and other records of transactions in which the casino licensee is a vendor; and entertainment records;

iii. Payroll records, except as provided in (c)1 above;

iv. Signature cards of terminated employees;

v. Marketing department records;

vi. Security incident reports;

vii. Insurance department records relating to guest claims and copies of arrest records;

viii. Credit union records;

ix. Hotel-related documents which pertain to the purchasing department and accounts payable department;

x. Patron gaming records;

xi. Records concerning junkets;

xii. Petty cash documentation;

xiii. General ledgers and supporting journals; and

xiv. Accounts receivable documents from store rentals and travel wholesalers.

5. The following original books, records and documents shall be retained by a casino licensee for a minimum of one year:

i. Complimentary settled guest checks;

ii. Card and dice transaction and inventory reports;

iii. Returned check aging reports, except for year-end reports;

iv. Vendor registration forms;

v. Register tapes and room service checks;

vi. Files and workpapers used to prepare budgets;

vii. Records generated by the mailroom;

viii. Advertising records;

ix. Slot department daily activity logs;

x. Surveillance employee duty logs including, but not limited to, those required pursuant to N.J.A.C. 19:45-1.10(d), VCR/tape logs, surveillance department visitor logs, and equipment malfunction reports;

- xi. Any document, except for a document specified in (c)3ii through vi above, for which the casino licensee can demonstrate that the information contained thereon is duplicative or less than that recorded on another document retained in accordance with (c)1 through 4 above;
- xii. Daily operating reports generated by multi-casino progressive slot systems;
- xiii. Logs of all multi-casino progressive slot system events and problems; and
- xiv. With the exception of cashed pari-mutuel tickets and credit vouchers, the original books, records and documents related to the revenues and expenses of casino simulcasting, including, but not limited to, all reports generated by the totalisator and all records maintained in accordance with N.J.A.C. 19:45-1.2(c)10, shall be retained by a casino licensee or a hub facility for a minimum of one year.
6. The following original books, records and documents shall be retained by a casino licensee for a minimum of six months:
- i. Except as provided in (c)11xxiv below, coupons entitling patrons to cash, slot tokens, gaming chips, plaques, simulcasting wagers, progressive wager coupons or match play coupons, including unused, voided and redeemed coupons;
 - ii. Gaming vouchers redeemed at any location other than a slot machine pursuant to N.J.A.C. 19:45-1.54, and which have been verified and electronically cancelled by the gaming voucher system;
 - iii. Voided gaming vouchers;
 - iv. Redeemed or voided keno tickets;
 - v. The following hotel income audit documents: Cashier reports, room tally reports, over/short reports, rate variations and missing check reports;
 - vi. Load count arrival forms;
 - vii. Credit card settled guest checks pertaining to restaurant and bar charges;
 - viii. Room charge settled guest checks pertaining to restaurant and bar charges;
 - ix. Credit card vouchers used to settle guest checks in restaurants and bars;
 - x. Guest check control sheets used to control the issuance and return of guest checks to cashiers, bartenders and food servers;
 - xi. Credit applications with unused lines of credit;
 - xii. Zeroed-out countercheck envelopes;
 - xiii. Emergency drop box approval forms; and
 - xiv. Solicited resumes or employment applications, provided that such documents pertain to persons who were not hired by the casino licensees.
7. The following original books, records and documents shall be retained by a casino licensee for a minimum of 90 days:
- i. Coin bag tags, provided that the information contained thereon is duplicative or less than that recorded on another document; and
 - ii. Documents relating to promotions, such as entry forms and game tickets.
8. The following original books, records and documents shall be retained by a casino licensee for a minimum of 30 days:
- i. Hotel cashier envelopes.
9. The following original books, records and documents shall be retained by a casino licensee for a minimum of seven days and may be destroyed without the notice required by (f) below unless the Commission or Division directs otherwise pursuant to (g) below:
- i. Pari-mutuel tickets and credit vouchers which have been cashed, cancelled or refunded in the casino licensee's casino simulcasting facility;
 - ii. Gaming vouchers redeemed at slot machines pursuant to N.J.A.C. 19:45-1.54, and which have been verified and electronically cancelled by the gaming voucher system;
 - iii. Contribution invoices sent to casino licensees participating in a multi-casino progressive slot system; and
 - iv. Jackpot activity reports generated by a multi-casino progressive slot system.
10. The following original books, records and documents do not have to be retained by a casino licensee for any minimum period of time, but may be destroyed only upon notice in accordance with (f) and (g) below:
- i. Any serially pre-numbered form required by Commission rules that is blank or unused, unless otherwise specified by this section; and
 - ii. Any original book, record or document that has been copied and stored on a microfilm, microfiche or other media system approved by the Commission.
11. The following original books, records and documents do not have to be retained by a casino licensee for any minimum period of time and may be destroyed without the notice required by (f) below:
- i. Parking ticket stubs;
 - ii. Coat check tickets;

- iii. Housekeeping reports;
- iv. Maintenance department records;
- v. Patron mailing lists;
- vi. Blank entry forms;
- vii. Bellman and baggage forms;
- viii. Cash settled guest checks;
- ix. Food credit and complimentary beverage coupons;
- x. Drink chits;
- xi. Food and beverage order slips;
- xii. Bottle sales slips;
- xiii. Showroom starter slips;
- xiv. Communication department records;
- xv. Unsolicited resumes or letters requesting employment;
- xvi. Register tapes, provided that the information contained thereon is duplicative or less than that recorded on another document retained in accordance with (c)3 above;
- xvii. Survey questionnaires regarding service in the casino hotel;
- xviii. Records of hours worked by persons employed in gaming-related positions in an abstract or other readily accessible format;
- xix. Any blank or unused form except as provided in (c)8i above, unless otherwise specified by this section;
- xx. Keno requests;
- xxi. Laundry charges;
- xxii. Slot machine meter reports generated by a multi-casino progressive slot system;
- xxiii. Handle pull or play reports generated by a multi-casino progressive slot system; and
- xxiv. Any coupon issued and mailed or otherwise given to a patron and subsequently returned unused to the sender, provided that all reconciliations required pursuant to N.J.A.C. 19:45-1.46 and the casino licensee's approved internal controls have been conducted and resolved, and that any coupons with unresolved discrepancies are retained in accordance with (c)6i above.

(d) A casino licensee may petition the Commission at any time for approval of a facility off the site of the approved hotel building to be used to generate or store original books, records and documents. Such petition shall include:

1. A detailed description of the proposed off-site facility, including security and fire safety systems; and

2. The procedures pursuant to which Commission and Division agents will be able to gain access to the original books, records and documents retained at the off-site facility.

(e) A casino licensee may petition the Commission for approval of a microfilm, microfiche or other suitable media system for the copying and storage of original books, records and documents. Such a system shall be approved if it contains the following elements to the satisfaction of the Commission:

1. A system that provides for the processing, preservation and maintenance of books, records and documents in a form which makes them readily available for review and copying on the site of the approved hotel building or other site approved by the Commission;

2. A system of inspection and quality control which ensures that microfilm, microfiche or other media when displayed on a reader (viewer) or reproduced on paper exhibit a high degree of legibility and readability;

3. A reader-printer available for use by the Commission or Division on the site of the approved hotel building or other site approved by the Commission which permits the ready location, reading and reproduction of any book, record or document being stored on microfilm, microfiche or other media; and

4. A detailed index of all microfilmed, microfiched or other stored data maintained and arranged in such a manner as to permit the immediate location of any particular book, record or document.

(f) A casino licensee shall, except as otherwise provided in (c) above, notify the Commission and the Division in writing at least 15 days prior to the scheduled destruction of any original book, record or document. Such notice shall list each type of book, record and document scheduled for destruction, including a description sufficient to identify the books, records and documents included; the retention period; and the date of destruction. Each casino licensee shall retain this record of destruction in accordance with (c)1 above.

(g) The Commission or the Division may prohibit the destruction of any original book, record or document by so notifying the casino licensee in writing within 15 days of receipt of the notice of destruction pursuant to (f) above or, in the case of a book, record or document governed by (c)9 above, within the seven-day retention period. Such original book, record or document may thereafter be destroyed only upon notice from the Commission or Division, or by order of the Commission upon the petition of the casino licensee or by the Commission on its own initiative.

(h) The casino licensee may utilize the services of a disposal company for the destruction of any books, records or documents except those related to credit. Any cash compli-

mentary coupons to be destroyed by a disposal company shall be cancelled with a void stamp, hole punch or similar device, or must contain a clearly marked expiration date which has expired.

(i) Nothing herein shall be construed as relieving a casino licensee from meeting any obligation to prepare or maintain any book, record or document required by any other Federal, state or local governmental body, authority or agency.

Amended by R.1983 d.112, effective March 29, 1983.
See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Originally filed as an emergency adoption (R.1983 d.37) on January 27, 1983. Readopted as R.1983 d.112. Repealed section on junkets which are now codified at N.J.A.C. 19:49.

New Rule, R.1985 d.51, effective February 19, 1985.

See: 16 N.J.R. 3303(a), 17 N.J.R. 481(a).

Amended by R.1992 d.361, effective September 21, 1992.

See: 24 N.J.R. 2348(b), 24 N.J.R. 3332(a).

Revised to meet statutory changes regarding records retention, storage and destruction. Eliminate current petition process for records destruction and off-site record generation or storage. In (a)2: revised text to reference new text at (c) and (d). Added (a)5. At (b): added final sentence regarding the medium. Added new subsection (c). Recodified (c) as new (d), deleting existing (d). Deleted existing (c)1, recodifying (c)2 as new (c)1 and recodifying existing (c)5 as (c)2, with no change in text. Deleted existing (f) and added (f)-(h), recodifying existing (g) as (i), with no change in text.

Amended by R.1993 d.37, effective January 19, 1993.

See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Simulcast provisions added.

Amended by R.1993 d.110, effective March 1, 1993.

See: 24 N.J.R. 3694(b), 25 N.J.R. 1008(b).

Record retention schedule revised at (c).

Amended by R.1994 d.137, effective March 21, 1994.

See: 25 N.J.R. 5902(a), 26 N.J.R. 1373(b).

Amended by R.1994 d.138, effective March 21, 1994.

See: 25 N.J.R. 5905(a), 26 N.J.R. 1376(a).

Amended by R.1995 d.285, effective June 5, 1995.

See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).

Amended by R.1996 d.123, effective March 4, 1996.

See: 27 N.J.R. 4993(a), 28 N.J.R. 1403(b).

Amended by R.1996 d.438, effective September 16, 1996.

See: 28 N.J.R. 3243(a), 28 N.J.R. 4235(a).

Amended by R.1996 d.562, effective December 2, 1996.

See: 28 N.J.R. 3900(a), 28 N.J.R. 5082(a).

Amended by R.1998 d.124, effective March 2, 1998.

See: 29 N.J.R. 4743(a), 30 N.J.R. 868(a).

In (c)4, rewrote xv; in (c)5, inserted a new ix and xi and recodified former ix as xi.; and in (c)6, added xii.

Amended by R.2005 d.101, effective April 4, 2005.

See: 36 N.J.R. 4880(a), 37 N.J.R. 1086(a).

Rewrote (c).

Amended by R.2005 d.266, effective August 15, 2005.

See: 36 N.J.R. 4115(a), 37 N.J.R. 3065(a).

Rewrote (c).

Amended by R.2005 d.354, effective October 17, 2005.

See: 37 N.J.R. 1136(a), 37 N.J.R. 4040(a).

In (b), added “, a multi-casino progressive slot system”; rewrote (c).

Amended by R.2006 d.275, effective July 17, 2006.

See: 38 N.J.R. 1420(a), 38 N.J.R. 3066(c).

Rewrote (c)9 through 11; in (f) inserted “, except as otherwise provided in (c) above,”; and in (g), deleted “the” preceding “receipt”, inserted “the” preceding “notice”, and inserted “or, in the case of a book, record or document governed by (c)9 above, within the seven-day retention period” at the end of the first sentence.

Amended by R.2008 d.13, effective January 7, 2008.

See: 39 N.J.R. 3289(a), 40 N.J.R. 206(a).

In the introductory paragraph of (c), inserted the comma following “copies”; rewrote (c)3iv; in (c)3vi, deleted “and” from the end; in (c)3vii, substituted “; and” for a period at the end; and added (c)3viii.

Amended by R.2008 d.371, effective December 15, 2008.

See: 40 N.J.R. 4757(a), 40 N.J.R. 7001(b).

In the introductory paragraph of (c)6, substituted “original” for “originals”; in (c)6i, substituted “Except as provided in (c)11xxiv below, coupons” for “Coupons” and “, plaques,” for “or plaques or”; in (c)11xxii, deleted “and” from the end; in (c)11xxiii, substituted “; and” for a period at the end; and added (c)11xxiv.

19:45-1.9 Complimentary services or items

(a) A complimentary service or item is a service or item provided directly or indirectly by a licensee at no cost or at a reduced price.

(b) No casino licensee may offer or provide any complimentary services, gifts, cash or other items of value to any person except as authorized by N.J.S.A. 5:12-102(m). Each casino licensee shall, pursuant to the provisions of N.J.S.A. 5:12-99a(2) and N.J.A.C. 19:45-1.3, prepare and maintain internal controls for the authorization and issuance of complimentary services and items, including cash and noncash gifts issued pursuant to N.J.S.A. 5:12-102(m) and N.J.A.C. 19:45-1.9B. Such internal controls shall include, without limitation, the procedures by which the casino licensee delegates to its employees the authority to approve the issuance of complimentary services and items and the procedures by which conditions or limits, if any, which may apply to such authority are established and modified, including limits based on relationships between the authorizer and recipient, and shall further include effective provisions for audit purposes. Notwithstanding the foregoing:

1. Internal controls for complimentary distribution programs shall be subject to the requirements of N.J.A.C. 19:45-1.46;