

CHAPTER 45

ACCOUNTING AND INTERNAL CONTROLS

Authority

N.J.S.A. 5:12-63(c) and (f), 69, 70(g), (j), (l) through (n), 99 and 101.

Source and Effective Date

R.1997 d.374, effective August 15, 1997.
See: 29 N.J.R. 2629(b), 29 N.J.R. 4139(b).

Executive Order No. 66(1978) Expiration Date

Chapter 45, Accounting and Internal Controls, expires on August 15, 2002.

Chapter Historical Note

Chapter 45, Accounting And Internal Controls, was adopted as R.1978 d.178, effective May 25, 1978. See: 10 N.J.R. 212(a), 10 N.J.R. 306(d). Chapter 45 was amended by R.1975 d.172, effective June 19, 1975. See: 7 N.J.R. 343(a); R.1979 d.336, effective August 22, 1978. See: 11 N.J.R. 307(a), 11 N.J.R. 530(d); R.1980 d.504, effective on November 18, 1980. See: 12 N.J.R. 447(b), 13 N.J.R. 48(a); R.1981 d.272, effective August 16 and September 10, 1981. See: 13 N.J.R. 47(c), 13 N.J.R. 628(a), 13 N.J.R. 541(a); R.1981 d.437, effective November 16, 1981. See: 13 N.J.R. 534(b), 13 N.J.R. 848(b); R.1982 d.171, effective June 7, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 582(a); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.206, effective July 6, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 710(d); R.1982 d.171, effective June 7, 1982 (operative July 15, 1982). See: 13 N.J.R. 534(b), 14 N.J.R. 582(a), 14 N.J.R. 848(b); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.293, effective September 7, 1982. See: 14 N.J.R. 559(a), 14 N.J.R. 983(b); R.1982 d.329, effective October 4, 1982. See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c); R.1983 d.112, effective March 29, 1983. See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Chapter 45 was readopted pursuant to Executive Order 66(1978) as R.1983 d.125, effective April 7, 1983. See: 15 N.J.R. 240(a), 15 N.J.R. 699(a). Chapter 45 was amended by R.1983 d.239, effective June 30, 1983. See: 14 N.J.R. 1052(a), 15 N.J.R. 1040(b); R.1983 d.300, effective August 1, 1983. See: 14 N.J.R. 1053(a), 15 N.J.R. 1259(a); R.1984 d.135, effective April 16, 1984. See: 16 N.J.R. 361(a), 16 N.J.R. 927(a); R.1984 d.623, effective January 21, 1985. See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b); R.1984 d.624, effective January 21, 1985 (operative September 30, 1985). See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a), 17 N.J.R. 1917(b); as R.1985 d.41, effective February 19, 1985. See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c); R.1985 d.229, effective May 20, 1985 (operative December 1, 1985). See: 17 N.J.R. 181(a), 17 N.J.R. 1327(a); R.1985 d.493, effective October 7, 1985 (operative December 1, 1985). See: 17 N.J.R. 1254(a), 17 N.J.R. 2456(a); R.1986 d.36, effective February 18, 1986 (operative March 1, 1986). See: 17 N.J.R. 2970(a), 18 N.J.R. 428(b); R.1986 d.77, effective April 7, 1986. See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b); R.1986 d.212, effective June 16, 1986. See: 17 N.J.R. 2969(a), 18 N.J.R. 1312(a); R.1986 d.240, effective July 7, 1986. See: 17 N.J.R. 2747(a), 18 N.J.R. 1402(c); R.1986 d.302, effective October 6, 1986. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1986 d.308, effective August 4, 1986. See: 18 N.J.R. 1096(a), 18 N.J.R. 1614(b); R.1986 d.365, effective September 8, 1986. See: 18 N.J.R. 935(b), 18 N.J.R. 1839(b); R.1987 d.277, effective July 6, 1987 (operative November 1, 1987). See: 18 N.J.R. 1929(a), 19 N.J.R. 1237(a), 19 N.J.R. 1656(a); R.1987 d.302, effective July 20, 1987. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1987 d.395, effective October 5, 1987. See: 19 N.J.R. 54(b), 19 N.J.R. 1826(b); R.1987 d.428, effective November 2, 1987. See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a); R.1987 d.457, effective November 16, 1987. See: 19 N.J.R. 1290(a), 19 N.J.R. 2202(a);

R.1988 d.34, effective January 19, 1988. See: 19 N.J.R. 1890(a), 20 N.J.R. 205(a).

Pursuant to the Executive Order 66(1978), Chapter 45 was readopted as R.1988 d.178, effective March 24, 1988. See: 20 N.J.R. 382(a), 20 N.J.R. 930(a). Petition for Rulemaking: proposing new rule, N.J.A.C. 19:45-1.26A, regarding the redemption of checks and counterchecks by authorized agents for casino licensees. See: 21 N.J.R. 3677(b).

Pursuant to Executive Order No. 66(1978), Chapter 45 was readopted as R.1993 d.147, effective March 5, 1993. See: 25 N.J.R. 277(a), 25 N.J.R. 1519(a).

Pursuant to Executive Order No. 66(1978), Chapter 45 was readopted as R.1997 d.374, effective August 15, 1997. See: Source and Effective Date.

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SUBCHAPTER 1. GENERAL PROVISIONS

19:45-1.1 Definitions

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

"Access control" means a system or device used by a casino licensee to grant a patron exclusive authority to initiate the transmission of electronic credits to the electronic transfer credit meter of a slot machine in accordance with the provisions of N.J.A.C. 19:45-1.37A and may include, without limitation, the use of an access card with a magnetically coded strip, a coded key pad system or any other means of access control approved by the Commission.

"Annuity jackpot trust check" means a check issued by an annuity jackpot trust, as defined in N.J.S.A. 5:12-2.2, in payment of winnings from an annuity jackpot. An annuity jackpot trust check shall be made payable only to the person presenting the check and shall not contain any other endorsements.

"Asset number" means a unique number permanently assigned to a slot machine and a slot cash storage box for purposes of tracking that machine and storage box while owned by a casino licensee.

"Automated coupon redemption machine" means any mechanical, electrical or other device which operates independently of a slot machine and which, upon insertion of a valid casino coupon or currency, dispenses an amount of coin or slot tokens equivalent to the face value of the coupon or currency, and which immediately upon exchange cancels the coupon.

"Authorized instrument" means a cash equivalent, a casino check, a casino affiliate check, an annuity jackpot trust check or a replacement check.

"Bank" is defined in N.J.A.C. 19:45-1.25.

"Cage cashier" is defined in N.J.A.C. 19:45-1.15.

"Cage supervisor" means any person holding a license as required by the casino licensee's approved jobs compendium which allows that person to supervise personnel and functions within the cashier's cage.

"Cash" means currency or coin.

Administrative correction.

See: 28 N.J.R. 4805(a).

Amended by R.1997 d.134, effective March 17, 1997.

See: 28 N.J.R. 2531(a), 29 N.J.R. 928(a).

Added (b)4xiv.

Amended by R.1997 d.427, effective October 6, 1997.

See: 28 N.J.R. 5060(a), 29 N.J.R. 4307(b).

Added (b)4xv.

Amended by R.1997 d.447, effective October 20, 1997.

See: 29 N.J.R. 2811(a), 29 N.J.R. 4560(a).

In (b)8, inserted "and the soft count room or hard count room"; and inserted (b)8v.

Amended by R.1998 d.18, effective January 5, 1998.

See: 29 N.J.R. 3432(b), 30 N.J.R. 112(b).

In (a), amended N.J.A.C. references; in (b), rewrote the second sentence; in (b)4, rewrote the second sentence and added the third sentence; deleted existing (b)4i through (b)4xiv; inserted new (b)4i through (b)4iv; recodified (b)5 as (b)4v; recodified (b)6 through (b)8 as (b)5 through (b)7; rewrote (b)7i through (b)7iv; deleted (b)9 and (b)10; deleted (d) and recodified existing (e) as (d); deleted (f); and added new (e) through (g).

Amended by R.1998 d.113, effective March 2, 1998.

See: 29 N.J.R. 4671(a), 30 N.J.R. 869(a).

Added (h).

Amended by R.1998 d.164, effective April 6, 1998.

See: 29 N.J.R. 2632(a), 30 N.J.R. 1304(a).

In (b), rewrote the introductory paragraph and 1xiii.

Amended by R.1998 d.371, effective July 20, 1998.

See: 29 N.J.R. 4672(a), 30 N.J.R. 2639(b).

In (b), rewrote the introductory paragraph and 4.

Case Notes

Casino Control Act does not confer private cause of action in favor of losing players. *Miller v. Zoby*, 250 N.J.Super. 568, 595 A.2d 1104 (A.D.1991), certification denied 606 A.2d 366, 127 N.J. 553.

Credit transaction may not be bifurcated with casino personnel receiving payment of counter check at off-site location and counter check then being released when funds are received at cashiers' cage. *Petition of Adamar of New Jersey, Inc.*, 222 N.J.Super. 464, 537 A.2d 704 (A.D.1988).

Commission need not accept relationship between casino applicant and parent company in licensing determination; licensing requirement of "meaningful contribution" to training program invalid as vague and as improper rulemaking. In re *Application of Playboy-Elsinore Associates*, 203 N.J.Super. 477 (App.Div.1985).

No "state action" involved in search of casino patron and drug seizure; implication of exclusionary rule. *State v. Sanders*, 185 N.J.Super. 258 (App.Div.1982).

Violations; corporate responsibility; penalties. *Div. of Gaming Enforcement v. Sterr*, 8 N.J.A.R. 449 (1986).

19:45-1.11A Jobs compendium submission

(a) Each applicant for a casino license shall, pursuant to N.J.S.A. 5:12-70j and 99a(2) and (3), prepare and maintain a jobs compendium consistent with the requirements of this section detailing job descriptions and lines of authority for all personnel engaged in the operation of the hotel, casino and casino simulcasting facility. Unless otherwise directed by the Commission, a jobs compendium shall be submitted to the Commission for approval at least six months prior to the projected date of issuance of a certificate of operation. The Commission shall review each jobs compendium and shall determine whether the job descriptions and tables of organization contained therein conform to the licensing or registration and chain-of-command requirements of the Act and the Commission's regulations. If the Commission finds

any insufficiencies, it shall specify the same in writing to the casino license applicant, who shall make appropriate alterations. When the Commission determines a submission to be adequate with respect to licensing or registration and chain-of-command, it shall notify the casino license applicant accordingly. No casino licensee shall commence gaming operations unless and until its jobs compendium is approved by the Commission.

(b) A jobs compendium shall include the following sections, in the order listed:

1. An alphabetical table of contents listing the position title and job code for each job description included in (b)3 below and the page number on which the corresponding job description may be found;

2. A table of organization for each department and division, including all positions regardless of whether the positions require a license or registration, and illustrating, by position title, direct and indirect lines of authority within the department or division. Each page of a table of organization shall specify the following:

- i. The date of its submission;
- ii. The date of the previously submitted table of organization which it supersedes; and
- iii. A unique title or other identifying designation for that table of organization.

3. A description of each employee position which accurately corresponds to the position title as listed in the table of organization and in the alphabetical table of contents. Each position description shall be contained on a separate page, organized by departments or divisions, and shall include, at a minimum, the following:

- i. Position title and corresponding department;
- ii. Salary range;
- iii. Job duties and responsibilities;
- iv. Detailed descriptions of experiential or educational requirements;
- v. Projected number of employees in the position;
- vi. Equal employment opportunity class or subclass;
- vii. Proposed registration or license rank consistent with the requirements of the Act and the Commission's rules;
- viii. The date of submission of each employee position job description and the date of any prior job description it supersedes; and
- ix. The date of submission and page number of each table of organization on which the employee position title is included.

(c) Except as otherwise provided in (d) below, any amendment to a previously approved jobs compendium,

including any amendment to a table of organization, may be implemented by the casino licensee without the prior approval of the Commission, provided that:

1. The amendment is immediately recorded in the jobs compendium maintained by the licensee on its premises; and

2. The amendment is submitted to the Commission by the end of the business day on the date of implementation, including at a minimum, the following:

i. A detailed cover letter listing by department each position title to which modifications have been made, a brief summary of each change, instructions regarding any changes in page numbers and the date of implementation; and

ii. The proposed changes to the information required by (b) above, including the corresponding job descriptions and tables of organization, contained on pages which may be used to substitute for those sections of the jobs compendium previously approved by the Commission.

(d) A casino licensee shall not be required to comply with the filing requirements of (c) above for amendments to job descriptions for the following positions:

1. Positions which do not require a license or registration;

2. Positions which require a casino service employee registration, provided that the casino licensee files with the commission a notice of any addition, deletion or amendment to any position that requires casino service employee registration. Such notice shall include the title, department, job code, salary grade and table of organization on which that position is identified.

(e) Notwithstanding any other requirement of this section, each casino shall submit a complete and up-to-date jobs compendium in accordance with (a) above to the Commission 18 months after its receipt of a certificate of operation and every two years thereafter, unless otherwise directed by the Commission.

(f) Each casino licensee shall maintain on its premises a complete, updated copy of its jobs compendium which shall be made available for review upon the request of the Division or the Commission.

(g) Whenever required by this section, a casino licensee shall file three copies of a jobs compendium and three copies of an amendment to a jobs compendium with the Commission. A casino license applicant shall file four copies of a jobs compendium with the Commission and one copy with the Division. Each copy shall be in a format prescribed by the Commission, including a cover indicating the name of the casino licensee or applicant, the date of the submission and the label "Jobs Compendium Submission" or "Jobs Compendium Amendment" as appropriate.

(h) Each casino licensee shall submit to the Commission a list of employees who have received compensation of \$100,000 or more, including salary, bonuses, incentives, profit sharing or any other compensation as indicated on the employees' annual Internal Revenue Service Form W-2. Such list shall be submitted to the Commission by March 31 for the preceding tax year and shall include the following for each employee listed:

1. The name of the employee;

2. The license or casino service employee registration number, if applicable;

3. The position of the employee and the corresponding job code for such position;

4. The total amount of compensation received by the employee; and

5. Each form of compensation received, such as salary, bonuses, incentives or profit sharing, and the amount thereof.

(i) No provision of this section or any other Commission rule shall be construed so as to limit a casino licensee's discretion in utilizing a particular job title for any position in its jobs compendium.

New Rule, R.1986 d.240, effective July 7, 1986.

See: 17 N.J.R. 2747(a), 18 N.J.R. 1402(c).

Petition for Rulemaking: Job descriptions.

See: 20 N.J.R. 1002(c).

Amended by R.1989 d.169, effective March 20, 1989.

See: 20 N.J.R. 3120(b), 21 N.J.R. 780(a).

(b)2: deleted requirement concerning number of persons employed and added "date of submission" language. (b)3: added "at a minimum" to "Each job description . . ." and deleted iv and v. Existing vi through x redesignated iv through viii; added ix. (c)1: added "changes in page numbers" requirement; in (c)2, (b) above was (b)3 above. Added new (d) and changed existing (d) to (d)1, with changes; added (d)2.

Amended by R.1990 d.523, effective November 5, 1990.

See: 22 N.J.R. 2253(a), 22 N.J.R. 3391(b).

Deleted requirement that a casino licensee file job compendium with Division of Gaming Enforcement.

Administrative Correction to section heading.

See: 25 N.J.R. April 5, 1993.

Amended by R.1994 d.140, effective March 21, 1994.

See: 26 N.J.R. 114(a), 26 N.J.R. 1379(a).

Amended by R.1996 d.249, effective June 3, 1996.

See: 28 N.J.R. 1360(b), 28 N.J.R. 3008(a).

19:45-1.12 Personnel assigned to the operation and conduct of gaming

(a) Each casino licensee shall be required to employ the personnel herein described in the operation of its casino and casino simulcasting facility, regardless of the position titles assigned to such personnel by the casino licensee in its approved jobs compendium. Functions described in this section shall be performed only by persons holding the appropriate license required by the casino licensee's approved jobs compendium to perform such functions, or by persons holding the appropriate license required by the casino licensee's approved jobs compendium to supervise persons performing such functions, subject to the limitations imposed by N.J.A.C. 19:45-1.11(a).

1. Each casino licensee shall at all times maintain a level of staffing that ensures the proper operation and effective supervision of all authorized games and simulcast wagering in the casino and casino simulcasting facility.

2. Each casino licensee shall be required to employ a person referred to herein as a casino manager. The casino manager shall be the executive assigned the responsibility and authority for the supervision and management of the overall operation of a casino licensee's casino games department including, without limitation, the hiring and terminating of all casino personnel and the creation of high employee morale and good customer relations, all in accordance with the policies and practices established by the casino licensee's board of directors or non-corporate equivalent.

i. In the absence of the casino manager and the assistant casino manager, should the establishment have an assistant casino manager, a table games shift manager, slot shift manager or keno shift supervisor, as applicable, who is employed within the casino games department shall be designated by the casino licensee as the person responsible for the overall operation of the casino games department and such person shall have the authority of a casino manager.

ii. Notwithstanding the foregoing, if a casino licensee chooses, pursuant to N.J.A.C. 19:45-1.11(b)4, to establish an independent slot department or an independent keno department, the independent slot department shall be supervised and managed by a slot department manager in accordance with (h)5 below, and the independent keno department shall be supervised and managed by a keno manager in accordance with (k)3 below.

(b) The following personnel shall be used to operate the table games in an establishment:

1. Casino clerk shall be the person located at a desk in the pit to prepare documentation required for the operation of table games including, without limitation, Requests for Fills, Requests for Credits, Counter Checks and documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions.

2. Dealers shall be the persons assigned to each craps, mini-craps, mini-dice, baccarat, blackjack, spanish 21, roulette, minibaccarat, red dog, sic bo, big six, casino war, pai gow, pai gow poker, caribbean stud poker, let it ride poker, three card poker, fast action hold 'em, colorado hold 'em poker and poker table to directly operate and conduct the game.

3. Stickperson shall be the dealer assigned to each craps table to control the dice and may be responsible for the proposition wagers made at the craps table. At the casino licensee's option, a stickperson may also be as-

signed to a mini-craps table, in addition to the required dealer, to control the dice and may be responsible for the proposition wagers made at the mini-craps table.

4. Boxperson shall be the first level supervisor assigned the responsibility of directly participating in and supervising the operation and conduct of the craps game.

5. Floorperson shall be the second level supervisor assigned the responsibility for directly supervising the operation and conduct of a craps game, and the first level supervisor assigned the responsibility for directly supervising the operation and conduct of a baccarat, blackjack, spanish 21, roulette, mini-craps, mini-dice, sic bo, minibaccarat, red dog, casino war, pai gow, pai gow poker, big six, caribbean stud poker, let it ride poker, three card poker, fast action hold 'em, colorado hold 'em poker or poker game.

6. Pit boss shall be the third level supervisor assigned the responsibility for the overall supervision of the operation and conduct of a craps game and the second level supervisor assigned the responsibility for the overall supervision of the operation and conduct of a blackjack, spanish 21, roulette, mini-craps, mini-dice, minibaccarat, big six, sic bo, red dog, casino war, pai gow, pai gow poker, caribbean stud poker, let it ride poker, three card poker, fast action hold 'em, colorado hold 'em poker or baccarat game.

7. Poker shift supervisor shall be licensed as a casino key employee and shall be the supervisor assigned and present during a shift with the responsibility for directly supervising all activities related to the operation and conduct of poker. A poker shift supervisor may also supervise table games other than poker in lieu of a pit boss in accordance with the provisions of this section.

8. Table games shift manager shall be the supervisor assigned to each shift with the responsibility for the supervision of table games conducted in the casino and casino simulcasting facility.

(c) Each casino licensee shall maintain the following minimum levels of staffing:

1. One casino clerk shall be assigned to the entire casino facility;

2. One dealer shall be assigned to each blackjack, spanish 21, roulette, minibaccarat, sic bo, red dog, pai gow, pai gow poker, big six, mini-craps, mini-dice, casino war, caribbean stud poker, let it ride poker, three card poker, fast action hold 'em, colorado hold 'em poker and poker table;

3. Three dealers shall be assigned to each craps and baccarat table;

4. One boxperson shall be assigned to each craps game;

5. One floorperson shall supervise:

i. Not more than four blackjack, spanish 21, roulette, pai gow poker, minibaccarat (using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2), mini-dice, sic bo, red dog, casino war, caribbean stud poker, let it ride poker, three card poker, fast action hold 'em, colorado hold 'em poker or big six tables, or any combination thereof; or

ii. Not more than two minibaccarat tables if either table uses the dealing procedure in N.J.A.C. 19:47-7.7(c)3; or

iii. Not more than one blackjack, roulette, pai gow poker, mini-dice, sic bo, red dog, casino war, caribbean stud poker, let it ride poker, three card poker, fast action hold'em or big six table, and one minibaccarat table which uses the optional dealing procedure in N.J.A.C. 19:47-7.7(c)3;

iv. Not more than two craps tables; or

v. Not more than one craps table and one blackjack, spanish 21, roulette, minibaccarat (using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2), mini-dice, sic bo, red dog or big six table; or

vi. Not more than one mini-craps table; or

vii. Not more than one baccarat or pai gow table; or

viii. As to the game of poker:

(1) If the poker shift supervisor is supervising only poker tables, not more than eight poker tables or, if no floorperson assigned to poker by a casino licensee has any responsibilities for seating players, not more than 10 poker tables; or

(2) If the poker shift supervisor is supervising both poker tables and table games other than poker, not more than four poker tables;

6. One pit boss shall supervise not more than 16 gaming tables; and

7. One poker shift supervisor shall supervise all open poker tables; provided, however, that the poker shift supervisor may supervise a total of not more than 16 poker tables and table games other than poker (in lieu of a pit boss) if fewer than 16 poker tables are open.

(d) Notwithstanding the provisions of (c)5 above:

1. If a casino licensee has six or fewer poker tables open for gaming activity, no poker floorperson shall be required and the poker tables may be supervised by the poker shift supervisor, provided that the poker shift supervisor is not supervising any other table games; and

2. If a casino licensee has at least one but fewer than four poker tables open for gaming activity, the poker shift supervisor may supervise any combination of not more than four poker tables and table games other than poker (in lieu of a pit boss) and no floorperson shall be required to supervise the poker tables provided that the floorperson supervision requirements for games other than poker are satisfied.

(e) Notwithstanding the provisions of (c) above, a casino licensee may implement a plan for revised supervision by floorpersons, poker shift supervisors or pit bosses. In any plan for revised supervision:

1. One floorperson may supervise not more than six blackjack (none of which shall offer the streak wager permitted under N.J.A.C. 19:47-2.22), spanish 21, roulette, minibaccarat (using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2), mini-dice, sic bo, red dog or big six tables, or any combination thereof;

2. One pit boss may supervise not more than 24 gaming tables;

3. One poker shift supervisor may supervise a total of not more than 24 poker tables and gaming tables other than poker (in lieu of a pit boss), provided that:

i. The poker shift supervisor is supervising all poker tables which are open to the public; and

ii. One floorperson may supervise not more than six poker tables;

4. One floorperson may supervise two craps tables and one additional blackjack, spanish 21, roulette, minibaccarat (using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2), mini-dice, sic bo, red dog or big six table; and

5. One floorperson may supervise one craps table and two additional blackjack, spanish 21, roulette, minibaccarat (using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2), mini-dice, sic bo, red dog or big six tables, or any combination thereof.

(f) The casino manager or table games shift manager shall notify the Commission and the Division no later than 24 hours in advance of implementing or changing any plan for revised supervision, provided, however, that notice may be provided less than 24 hours in advance in circumstances which are emergent or may otherwise not reasonably be anticipated. Such notice shall include, without limitation, the following information:

1. The pit number and configuration of any pit affected;

2. The type, location and table number of any table affected;

3. The standard staffing level required for the gaming table or tables and the proposed variance therefrom;

4. The start date and time, and the duration, of the revised supervision; and

5. The basis for the decision to revise the number of supervisory personnel, which shall include any relevant factors which demonstrate that proper operation and effective supervision of the affected gaming tables will be maintained, including, as applicable, a showing:

i. That the revised supervision is justified by a reduced volume of play at the specified times and gaming tables in the casino or casino simulcasting facility;

ii. That the particular dealers or supervisors assigned to the affected tables possess a degree of skill and experience indicative of sufficient ability to operate the affected tables with revised supervision, in which case a record of the personnel assigned to such tables during the period or revised supervision shall be maintained;

iii. That a reduced number of gaming tables will be operating in the affected pits, which are in a configuration to ensure proper supervision and operation; or

iv. Any other facts or circumstances which establish that a revision in the number of supervisory personnel is appropriate.

(g) The Commission may, at any time upon 12 hours notice, direct that the plan for revised supervision shall be terminated and that the licensee shall maintain standard staffing levels as defined in (c) above.

(h) The following personnel shall be used to maintain and operate the slot machines and bill changers in an establishment:

1. Slot mechanics shall be the persons assigned the responsibility for repairing and maintaining slot machines and bill changers in proper operating condition and participating in the filling of payout reserve containers.

2. Slot attendants shall be the persons assigned the responsibility for the operation of slot machines and bill changers, including, but not limited to, participating in manual jackpot payouts and filling payout reserve containers. At the discretion of the casino licensee, slot attendants may also accept currency and coupons from patrons in exchange for currency obtained from an imprest fund issued by the cashiers' cage, the master coin bank or a slot booth in accordance with internal control procedures approved by the Commission.

3. Slot supervisors shall be the first level supervisors assigned the responsibility for directly supervising the operation of slot machines and bill changers.

4. Slot shift manager shall be the second level supervisor with the responsibility for the overall supervision of the slot machine and bill changer operation for each shift.

5. If a casino licensee chooses to establish an independent slot department pursuant to N.J.A.C. 19:45-1.11(b)4, the slot department manager shall be the executive assigned the responsibility and authority for the supervision and management of the overall operation of the casino licensee's slot machines and bill changers including, without limitation, the hiring and terminating of all slot department personnel and the creation of high employee morale and good customer relations, all in accordance with the policies and practices established by the casino licensee's board of directors or non-corporate equivalent. In the absence of the slot department manager, the slot shift manager shall have the authority of the slot department manager.

(i) The following personnel shall, at a minimum, be used to operate a simulcast counter in a casino simulcasting facility:

1. Casino pari-mutuel cashiers shall be assigned the responsibility of generating, and issuing to patrons, pari-mutuel tickets and credit vouchers, conducting credit card and debit card cash transactions, making simulcast payouts to patrons, and redeeming credit vouchers for patrons. At the discretion of a casino licensee, a casino pari-mutuel cashier ("vault cashier") may, alternatively, be assigned the responsibility to control the currency and coin in the simulcast vault, as provided in N.J.A.C. 19:45-1.14A and 1.15A. A vault cashier on a shift shall not perform any other functions of a casino pari-mutuel cashier on the same shift; and

2. Simulcast counter shift supervisor shall be the first level supervisor assigned the responsibility for directly supervising the operation and conduct of the simulcast counter;

(j) The following personnel, at a minimum, shall be used at keno:

1. Keno writer shall be the person assigned the responsibility to generate keno tickets, redeem coupons, conduct credit card and debit card cash transactions, accept wagers and issue keno payouts at a keno booth, roving keno work station or satellite keno booth.

2. Keno shift supervisor shall be the supervisor assigned to each shift with the responsibility for directly supervising all activities at a keno booth, roving keno work stations and satellite keno booths.

3. If a casino licensee chooses to establish an independent keno department pursuant to N.J.A.C. 19:45-1.11(b)4, the keno manager shall be the executive assigned the responsibility and authority for the supervision and management of the overall operation of the game of keno by the casino licensee, including, without limitation, the hiring and terminating of all keno personnel in accordance with the policies and practices established by the casino licensee.

(k) Nothing in this section shall be construed to limit a casino licensee from utilizing personnel in addition to those described herein nor shall anything in this section be construed to limit the discretion of the Commission to order the utilization of additional personnel by the casino licensee necessary for the proper conduct and effective supervision of gaming in an establishment.

Amended by R.1982 d.206, effective July 6, 1982.

See: 13 N.J.R. 534(b), 14 N.J.R. 710(d).

Added 10 to (a).

Amended by R.1986 d.308, effective August 4, 1986.

See: 18 N.J.R. 1096(a), 18 N.J.R. 1614(b).

(a)5iv added.

Amended by R.1987 d.395, effective October 5, 1987.

See: 19 N.J.R. 54(b), 19 N.J.R. 1826(b).

Added text to (a)5iv "or a combination . . .".

Petition for Rulemaking: Personnel assignments.

See: 20 N.J.R. 1002(c).

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective April 11, 1988 (expires July 10, 1988).

See: 20 N.J.R. 769(a).

Amended by: R.1988 d.387, effective August 15, 1988.

See: 20 N.J.R. 765(a), 20 N.J.R. 2090(a).

Added "and bill changers".

Amended by R.1989 d.169, effective March 20, 1989.

See: 20 N.J.R. 3120(b); 21 N.J.R. 780(a).

(a)7: added assistant casino manager proviso; deleted (a)8 and renumbered existing 9 and 10 as 8 and 9. In (d), added "appropriate license and position endorsement required by . . . jobs compendium" language.

Amended by R.1990 d.323, effective July 2, 1990.

See: 21 N.J.R. 3080(a), 22 N.J.R. 2039(a).

Revised (a)6i to elaborate on supervisory duties of the pit boss.

Amended by R.1991 d.381, effective August 5, 1991.

See: 23 N.J.R. 1302(a), 23 N.J.R. 2323(a).

Added new subsection (a), recodifying (a)-(c) as (b)-(d); deleted (d).

Stylistic revisions throughout new subsection (c).

Amended by R.1991 d.532, effective November 4, 1991.

See: 23 N.J.R. 2231(a), 23 N.J.R. 3348(a).

Added "red dog" game to (b)2; (b)5ii; (b)5iv; and (b)6i-ii.

Amended by R.1991 d.615, effective December 16, 1991.

See: 23 N.J.R. 2922(a), 23 N.J.R. 3820(b).

Revised (b)2, added Sic bo.

Amended by R.1992 d.120, effective March 16, 1992.

See: 24 N.J.R. 56(a), 24 N.J.R. 972(a).

Revised (b)5 regarding first level supervisor responsibilities, deleting (b)5i-iii structurally. Added new (c)-(g), recodifying existing (c)-(d) as (h)-(i). In (g), added expiration date of September 16, 1992 for (d), (e) and (f).

Amended by R.1992 d.334, effective September 8, 1992.

See: 24 N.J.R. 2136(a), 24 N.J.R. 3098(b).

Moved "baccarat" to (c)3 from (c)2 to correct text to conform with provisions that three dealers be present for baccarat.

Amended by R.1992 d.335, effective September 8, 1992.

See: 24 N.J.R. 1249(b), 24 N.J.R. 3098(c).

Moved language from subsection (d) to end of subsection (a) regarding staffing level requirements.

Deleted (g), which had set a September 16, 1992 expiration date for subsections (d), (e) and (f).

Notice of Temporary Adoption of New Rules and Amendments.

See: 24 N.J.R. 1517(a).

New rules and amendments for the game of pai gow poker.

Amended by R.1992 d.406, effective October 19, 1992.

See: 24 N.J.R. 569(a), 24 N.J.R. 3742(a).

Pai gow poker provisions added on permanent basis.

Amended by R.1992 d.411, effective October 19, 1992.

See: 24 N.J.R. 558(a), 24 N.J.R. 3753(a).

Pai gow added.

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.

Administrative Correction.

See: 25 N.J.R. 2507(a).

Amended by R.1993 d.319, effective July 6, 1993.

See: 25 N.J.R. 1673(a), 25 N.J.R. 2911(a).

Amended by R.1994 d.141, effective March 21, 1994.

See: 25 N.J.R. 5906(a), 26 N.J.R. 1380(a).

Temporary Amendment: Double Down Stud.

See: 26 N.J.R. 4445(a).

Amended by R.1995 d.11, effective January 3, 1995.

See: 26 N.J.R. 4174(a), 27 N.J.R. 144(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.1995 d.306, effective June 19, 1995.

See: 27 N.J.R. 1162(a), 27 N.J.R. 2455(a).

Amended by R.1995 d.371, effective July 17, 1995.

See: 27 N.J.R. 1370(a), 27 N.J.R. 2706(a).

Amended by R.1995 d.430, effective August 7, 1995.

See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).

Added Caribbean stud poker.

Amended by R.1995 d.534, effective October 2, 1995.

See: 27 N.J.R. 2119(a), 27 N.J.R. 3795(b).

Amended by R.1995 d.623, effective December 4, 1995.

See: 27 N.J.R. 3596(a), 27 N.J.R. 4912(b).

Amended by R.1995 d.652, effective December 18, 1995.

See: 27 N.J.R. 3595(b), 27 N.J.R. 5043(a).

Administrative Correction to (c)5i.

See: 28 N.J.R. 2404(a).

Amended by R.1996 d.356, effective August 5, 1996.

See: 28 N.J.R. 2352(b), 28 N.J.R. 3818(b).

Amended by R.1996 d.439, effective September 16, 1996.

See: 28 N.J.R. 2809(a), 28 N.J.R. 4236(a).

Amended by R.1996 d.443, effective September 16, 1996.

See: 27 N.J.R. 3597(a), 28 N.J.R. 4235(b).

Amended by R.1996 d.532, effective November 18, 1996.

See: 28 N.J.R. 3907(a), 28 N.J.R. 4899(a).

Amended by R.1997 d.130, effective March 17, 1997.

See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).

In (i), inserted reference to slot games department; in (i)1, added responsibilities of the vault cashier.

Amended by R.1997 d.133, effective March 17, 1997.

See: 29 N.J.R. 110(a), 29 N.J.R. 921(a).

In (b)3, added second sentence.

Amended by R.1997 d.134, effective March 17, 1997.

See: 28 N.J.R. 2531(a), 29 N.J.R. 928(a).

In (b)2, (b)5, (b)6, (c)2 and (c)5i, added reference to three card poker.

Amended by R.1997 d.215, effective May 19, 1997.

See: 29 N.J.R. 542(a), 29 N.J.R. 2468(b).

In (b)7, inserted last sentence; in (c)7 and (e)3, inserted "(in lieu of a pit boss)"; subdivided (d); in (d)1, inserted "poker" preceding "floorperson" and deleted second sentence relating to assignment of floorperson when seven or more poker tables opened; added (d)2; and made nonsubstantive changes throughout section.

Administrative correction.

See: 29 N.J.R. 3270(b).

In (b)5, (b)6 and (c)2, inserted reference to mini-craps.

Amended by R.1997 d.427, effective October 6, 1997.

See: 28 N.J.R. 5060(a), 29 N.J.R. 4307(a).

Inserted references to mini-dice throughout.

Amended by R.1998 d.18, effective January 5, 1998.

See: 29 N.J.R. 3432(b), 30 N.J.R. 112(b).

Rewrote (a)1; added (a)2 through (a)2ii; amended (b)8; deleted (b)9; amended (f) and (h); rewrote (h)5 and added N.J.A.C. reference; deleted (i)3; amended (j)2; rewrote (j)3; and deleted (l).

Amended by R.1998 d.148, effective March 16, 1998.

See: 30 N.J.R. 36(a), 30 N.J.R. 1059(a).

Inserted "conducting credit card and debit card cash transactions" in (i)1 and (j)1.

Amended by R.1998 d.371, effective July 20, 1998.

See: 29 N.J.R. 4672(a), 30 N.J.R. 2639(b).

In (b) and (c), inserted references to fast action hold 'em throughout.

Amended by R.1999 d.29, effective January 19, 1999.

See: 30 N.J.R. 30(a), 31 N.J.R. 144(a).

In (b) and (c), inserted references to casino war and fast action hold 'em.

Amended by R.1999 d.42, effective February 1, 1999.

See: 30 N.J.R. 4034(a), 31 N.J.R. 454(a).

In (c)5, inserted "(using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2)" following "minibaccarat" and inserted a reference to casino war in i, added a new ii and recodified former ii through v as iii through vi; and in (e)1, inserted "(using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2)" following "minibaccarat".

Amended by R.1999 d.247, effective August 2, 1999.

See: 31 N.J.R. 842(a), 31 N.J.R. 2248(a).

In (c)5, inserted a new iii, and recodified former iii through vi as iv through vii.

Amended by R.2000 d.2, effective January 3, 2000.

See: 30 N.J.R. 4149(a), 32 N.J.R. 71(a).

Inserted references to spanish 21 and casino war throughout; and in (c)5i and (e)1, inserted "(using only the dealing procedures in N.J.A.C. 19:47-7.7(c)1 or 2)" following "minibaccarat".

Amended by R.2001 d.24, effective January 16, 2001.

See: 32 N.J.R. 3754(a), 33 N.J.R. 287(a).

In (e)1, inserted "(none of which shall offer the streak wager permitted under N.J.A.C. 19:47-2.22)" preceding ", spanish 21".

Amended by R.2001 d.77, effective March 5, 2001.

See: 32 N.J.R. 4381(a), 33 N.J.R. 842(a).

Rewrote (c); and added (e)4 and 5.

Amended by R.2001 d.288, effective August 20, 2001.

See: 32 N.J.R. 4240(a), 33 N.J.R. 2824(a).

In (b)2, (b)5, (b)6, (c)2 and (c)5, added references to colorado hold 'em poker.

Case Notes

Examination of casino clerk responsibilities. Playboy-Elsinore Associates v. Strauss, 189 N.J.Super. 185 (Law Div.1983).

19:45-1.12A Internal control procedures for access badge system and issuance of temporary license credentials

Each casino licensee shall establish procedures and a control plan for readily identifying each employee of a casino licensee who is permitted, during the normal course of performing his or her duties or during emergencies, to have access to one or more restricted areas, and for issuing temporary license credentials and access badges. These procedures and control plan shall be submitted, reviewed and modified in conformance with the provisions of N.J.A.C. 19:45-1.3.

See: 27 N.J.R. 1775(a), 28 N.J.R. 1399(a).
 Amended by R.1996 d.357, effective August 5, 1996.
 See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).
 Amended by R.1996 d.591, effective December 16, 1996.
 See: 28 N.J.R. 4412(a), 28 N.J.R. 5208(a).
 In (h) deleted reference to persons authorized to enter the cage, satellite cages, master coin bank, or coin vaults.
 Amended by R.1997 d.131, effective March 17, 1997.
 See: 28 N.J.R. 4572(a), 29 N.J.R. 919(a).
 Added (j) and (k).
 Amended by R.1999 d.379, effective November 1, 1999.
 See: 30 N.J.R. 4147(b), 31 N.J.R. 3527(a).
 In (a), inserted a new 5, and recodified former 5 as 6.

19:45-1.14A Simulcast counter

(a) The casino simulcasting facility shall contain a physical structure known as a simulcast counter to house the casino pari-mutuel cashiers and to serve as the central location in the casino simulcasting facility for the following:

1. The custody of the simulcast counter inventory including, without limitation, currency and coin and the forms and documents normally associated with the operation of a simulcast counter;
2. The receipt of currency, coin, gaming chips, coupons and slot tokens for simulcast wagering;
3. The issuance of cash to patrons upon the presentation of a recognized credit or debit card in accordance with N.J.A.C. 19:45-1.25(i); and
4. Such other functions normally associated with the operation of a simulcast counter.

(b) The simulcast counter shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein; such design and construction shall, at a minimum, include the following:

1. One or more numbered pari-mutuel windows, each of which shall contain a pari-mutuel machine and a cashier's drawer, in which shall be deposited all currency, coins, gaming chips, slot tokens, coupons and duplicate slips evidencing exchanges with the cashiers' cage, satellite cage or simulcast vault, or a self-service pari-mutuel machine;
2. A work area containing at least one remote management console ("RMC") and terminal to generate reports on pari-mutuel wagering, which shall be used only by the simulcast shift supervisor or above, and casino pari-mutuel cashiers, who shall only be allowed access under the direct supervision of the simulcast supervisor or above; and
3. A simulcast vault, which shall be secured by a lock, the key to which shall be maintained and controlled by the simulcast shift supervisor or above, and which shall contain a supply of currency and coin under the control of a vault cashier, simulcast shift supervisor or above to be utilized for the pari-mutuel window inventories and to

replenish the pari-mutuel window inventories, when necessary.

(c) The simulcast counter may be contiguous to a satellite cage or keno booth, with ingress and egress thereto, provided that the simulcast counter and satellite cage or keno booth are functionally segregated.

(d) A casino simulcasting facility may contain one or more ancillary simulcast counters to house casino pari-mutuel cashiers. An ancillary simulcast counter shall comply with all of the provisions of N.J.A.C. 19:55-4.4 and (a) and (b) above; provided however, that the requirements of a separate facsimile machine, direct dial-up telephone line, RMC, simulcast vault and simulcast shift supervisor for the ancillary simulcast counter, or any of them, may be waived if, considering, among any other relevant factors, the number of pari-mutuel windows in the ancillary simulcast counter, the proximity of the ancillary simulcast counter to the simulcast counter, and the span of authority and responsibility of the supervisor, the Commission determines that any such requirement is not necessary to the maintenance of adequate supervision of the simulcast wagering operations.

New Rule, R.1993 d.37, effective January 19, 1993.
 See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).
 Amended by R.1994 d.33, effective January 18, 1994 (operative February 22, 1994).
 See: 25 N.J.R. 4737(a), 26 N.J.R. 489(a).
 Amended by R.1995 d.652, effective December 18, 1995.
 See: 27 N.J.R. 3595(b), 27 N.J.R. 5043(a).
 Amended by R.1997 d.130, effective March 17, 1997.
 See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).
 In (b)3, added reference to the vault cashier.
 Amended by R.1998 d.148, effective March 16, 1998.
 See: 30 N.J.R. 36(a), 30 N.J.R. 1059(a).
 Added a new (a)3 and recodified former (a)3 as (a)4.

19:45-1.15 Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults

(a) The assets for which the general cashiers are responsible shall be maintained on an imprest basis. At the end of each shift, the cashiers assigned to the outgoing shift shall record on a Cashiers' Count Sheet the face value of each cage inventory item counted and the total of the opening and closing cage inventories and shall reconcile the total closing inventory with the total opening inventory.

(b) At the opening of every shift, in addition to the imprest funds normally maintained by the general cashiers, each casino licensee shall have on hand in the cage or readily available thereto, a reserve cash bankroll adequately funded to pay winning patrons.

(c) Except as otherwise authorized by N.J.A.C. 19:45-1.14(i), the cashier's cage and any satellite cage shall be physically segregated by personnel and function as follows:

1. General cashiers shall operate with individual imprest inventories of cash and, at the discretion of the

casino licensee, slot tokens, and such cashiers' functions shall include, but are not limited to, the following:

i. Receive cash, cash equivalents, patron checks, gaming chips, complimentary cash gifts, casino checks, casino affiliate checks, annuity jackpot trust checks, redemption receipts, slot tokens and gaming plaques from patrons for check consolidations, total or partial redemptions or substitutions;

ii. Receive gaming chips, slot tokens and prize tokens from patrons or authorized employees pursuant to N.J.A.C. 19:46-1.5(j) or 1.35(h) in exchange for cash;

iii. Receive cash, cash equivalents, casino checks, casino affiliate checks and annuity jackpot trust checks from patrons in exchange for currency, slot tokens or coin;

iv. Receive gaming checks for non-gaming purposes from patrons in exchange for cash;

v. Receive cash, cash equivalents, casino checks, casino affiliate checks, annuity jackpot trust checks, slot tokens, prize tokens and gaming chips from patrons in exchange for Customer Deposit Forms;

vi. Receive gaming plaques from patrons in exchange for cash or Customer Deposit Forms in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);

vii. Receive Customer Deposit Forms from patrons in exchange for cash or slot tokens;

viii. Receive coupons from patrons in exchange for currency, slot tokens or coin, in conformity with N.J.A.C. 19:45-1.46(j);

ix. Receive checks from check cashiers to be returned to patrons for check redemptions, partial redemptions, consolidations or substitutions;

x. Receive Wire Transfer Acknowledgment Forms in accordance with N.J.A.C. 19:45-1.24A for the purpose of completing Customer Deposit Forms;

xi. Receive from check, chip bank, master coin bank and reserve cash cashiers documentation with signatures thereon, required to be prepared for the effective segregation of functions in the cashiers' cage;

xii. Receive Voucher forms in accordance with N.J.A.C. 19:45-1.9A for the processing of travel expense reimbursements;

xiii. Exchange Slot Counter Checks in accordance with N.J.A.C. 19:45-1.25A;

xiv. Prepare Jackpot Payout Slips in accordance with N.J.A.C. 19:45-1.40;

xv. Prepare Hopper Fill Slips in accordance with N.J.A.C. 19:45-1.41;

xvi. Receive slot tokens from, and transmit slot tokens and prize tokens to, the master coin bank in exchanges supported by proper documentation;

xvii. Prepare forms for the completion of payments for table game progressive payout wagers pursuant to N.J.A.C. 19:45-1.52;

xviii. Prepare patron credit files and verify information therein supporting patron credit applications in accordance with N.J.A.C. 19:45-1.27; and

xix. Prepare redemption receipts in accordance with N.J.A.C. 19:45-1.26(j).

2. Check cashiers (also known as "check bank cashiers") shall not have access to cash, gaming chips and plaques, except in accordance with (d) below, and such cashiers' functions may include the following:

i. Receive the original and redemption copies of Counter Checks and Slot Counter Checks;

ii. Receive from general cashiers checks accepted for total or partial Counter Check and Slot Counter Check redemptions;

iii. Receive checks from general cashiers for Counter Check and Slot Counter Check consolidations;

iv. Receive personal checks from general cashiers for Counter Check and Slot Counter Check substitutions;

v. Prepare bank deposit slips or supporting documentation for checks to be deposited;

vi. Receive Wire Transfer Acknowledgment Forms in accordance with N.J.A.C. 19:45-1.24A for the purpose of redeeming Counter Checks and Slot Counter Checks or accepting payment on returned Counter Checks and Slot Counter Checks; and

vii. Receive from general, chip bank and reserve cash cashiers documentation with signatures thereon, required for the effective segregation of functions in the cashiers' cage.

3. Chip bank cashiers shall not have access to currency or cash equivalents, but shall operate with a limited inventory of \$0.50 and \$0.25 cent coins which may only be used to facilitate odd payoffs or vigorish bets, except in accordance with (d) below. Such cashiers' functions may include the following:

i. Receive gaming chips and coin removed from gaming tables from a security department member in exchange for the issuance of a Credit;

ii. Receive gaming plaques removed from gaming tables from a security department member in exchange for the issuance of a credit in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);

iii. Receive Requests for Fills in exchange for the issuance of a Fill, the dispersal of gaming chips and coin to a security department member and the dispersal of gaming plaques to a security department member in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);

iv. Receive gaming chips from the general cashiers, main bank cashiers, master coin bank cashiers, cage supervisors and personnel assigned to a non-cage employee redemption site in exchange for proper documentation;

v. Receive from general, check bank and reserve cash cashiers documentation with signatures thereon, required for the effective segregation of functions in the cashiers' cage;

vi. Receive proper documentation from chippersons in exchange for imprest inventories of gaming chips, to be used in conformity with this chapter; and

vii. Such other functions as approved by the Commission.

4. Reserve cash ("main bank") cashiers' functions shall include, but are not limited to, the following:

i. Receive cash, cash equivalents, issuance copies of Slot Counter Checks, original copies of Jackpot Payout Slips, personal checks received for non-gaming purposes, slot tokens, prize tokens, gaming chips and plaques from general cashiers in exchange for cash;

ii. Receive cash from the coin and currency count rooms;

iii. Receive checks and supporting documentation from check cashiers for deposit if such deposit is not made by the check cashier;

iv. Prepare the overall cage reconciliation and accounting records;

v. Prepare the daily bank deposit for cash and checks;

vi. Issue, receive and reconcile imprest funds used by slot attendants and chippersons;

vii. Exchange currency for coupons and currency from slot attendants;

viii. Receive from general, chip and check bank cashiers, documentation with signatures thereon, required to be prepared for the effective segregation of functions in the cashiers' cage;

ix. Be responsible for the reserve cash bankroll;

x. Receive gaming chips, slot tokens and coupons from the simulcast vault or casino pari-mutuel cashiers; and

xi. Exchange currency, coin, slot tokens, gaming chips and coupons with the keno booth in exchange for proper documentation;

xii. Perform the functions enumerated in (c)5 below of master coin bank cashiers, but only to the extent that the casino licensee has obtained, pursuant to N.J.A.C. 19:45-1.14(i), prior Commission approval to operate its cashiers' cage without the master coin bank specified by N.J.A.C. 19:45-1.14(b);

xiii. Receive unsecured currency and unsecured coupons from slot department representatives or casino accounting department representatives pursuant to N.J.A.C. 19:45-1.42;

xiv. Prepare Unsecured Bill Changer Currency/Coupon Reports in accordance with N.J.A.C. 19:45-1.42(f);

xv. Receive slot tokens, prize tokens and gaming chips from personnel assigned to a non-cage employee redemption site in exchange for proper documentation;

xvi. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed in accordance with N.J.A.C. 19:45-1.41A(d)4; and

xvii. Perform exchanges with the master coin bank supported by proper documentation in accordance with approved internal controls.

5. Master coin bank cashiers' functions shall include, but are not limited to, the following:

i. Receive currency, coin, slot tokens, prize tokens, gaming chips, and coupons from slot cashiers in exchange for proper documentation;

ii. Receive coin and slot tokens from the hard count room;

iii. Provide slot cashiers with currency, coin, prize tokens and slot tokens in exchange for proper documentation;

iv. Issue, receive and reconcile imprest funds used by slot attendants;

v. Exchange currency for coupons and currency from slot attendants;

vi. Prepare the daily bank deposit of excess cash and coins;

vii. Prepare Jackpot Payout Slips in accordance with N.J.A.C. 19:45-1.40;

viii. Prepare Hopper Fill Slips in accordance with N.J.A.C. 19:45-1.41;

ix. Receive slot tokens and prize tokens from cage supervisors, general cashiers, main bank cashiers and personnel assigned to a non-cage employee redemption site, and transmit slot tokens to general cashiers in exchanges supported by proper documentation;

x. Exchange currency, coin, slot tokens, gaming chips and coupons with the keno booth and simulcast counter in exchange for proper documentation;

xi. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed in accordance with N.J.A.C. 19:45-1.41A(d)4; and

xii. Perform exchanges with the main bank supported by proper documentation in accordance with approved internal controls.

(d) Notwithstanding the requirements of N.J.A.C. 19:45-1.15(c) or any other Commission rule to the contrary, a casino licensee may consolidate the functions of the chip bank cashier with the functions of the check cashier, upon Commission approval of the casino licensee's internal control procedures for the consolidated cashier functions.

(e) Signatures attesting to the accuracy of the information contained on the Cashiers' Count Sheet shall be, at a minimum, of the following cashiers after preparation of the Cashiers' Count Sheet:

1. The general cashiers assigned to the incoming and outgoing shifts;
2. The check cashiers assigned to the incoming and outgoing shifts;
3. The chip bank cashiers assigned to the incoming and outgoing shifts;
4. The reserve cash cashiers assigned to the incoming and outgoing shifts;
5. The master coin bank cashiers assigned to the incoming and outgoing shifts; and
6. The slot cashiers assigned to the incoming and outgoing shifts.

(f) At the end of each gaming day, at a minimum, a copy of the Cashiers' Count Sheets and related documentation shall be forwarded to the accounting department for agreement of opening and closing inventories, agreement of amounts thereon to other forms, records, and documents required by this chapter, agreement of transportation reimbursement disbursements with supporting documentation and recording of transactions.

(g) Coin vaults authorized pursuant to N.J.A.C. 19:45-1.14(e) shall be under the control of the casino accounting department or an independent slot machine cage department established pursuant to N.J.A.C. 19:45-1.11(b)9. The storage of coin, prize tokens or slot tokens in, or the removal of coin, prize tokens or slot tokens from, any coin vaults shall be properly documented, and the amount of coin, prize tokens and slot tokens in each coin vault shall be reconciled at the end of each gaming day.

(h) At least 10 percent of all bags of coins or slot tokens counted and bagged by each slot cashier, master coin bank cashier or main bank cashier outside of the count room shall be randomly selected and recounted by a slot cashier supervisor or cage supervisor, as applicable, through the use of a weighing device or a counting device. Unless otherwise approved by the Commission, the recount shall be performed prior to the end of the cashier's shift and shall be recorded on supporting documentation in a manner approved by the Commission. In the alternative, a casino licensee may develop internal control procedures as approved by the Commission which ensure that at least 10 percent of all bags of coins or slot tokens counted and bagged by each slot cashier, master coin bank cashier or main bank cashier outside of the count room shall be randomly selected and recounted. If a discrepancy greater than plus or minus \$1.00 for any denomination of bagged coins or greater than plus or minus one token for bagged slot token denominations of \$25.00 and below is found during the weighing of the sample bag, then the sample bag shall be opened and recounted by a counting machine provided, however, for slot token denominations greater than \$25.00, any discrepancy shall require a recount. Notwithstanding the foregoing, a representative of the Commission may direct a slot cashier, master coin bank cashier or main bank cashier to weigh or recount any bag of coins or slot tokens prepared outside of the count room on a random basis.

(i) The assets for which a chipperson are responsible shall be maintained on an imprest basis in accordance with internal control procedures approved by the Commission and which, at a minimum, shall provide documentation to the chip bank, main bank and chipperson for the receipt of the imprest inventory and any subsequent receipt of gaming chips and currency, and documentation to the main bank for the return of the chipperson's inventory at the end of his or her shift. The main bank shall be responsible for the return to the chip bank of any gaming chips remaining in the chipperson's possession at the end of his or her shift.

Amended by R.1982 d.171, effective June 7, 1982 (operative, July 15, 1982).

See: 13 N.J.R. 534(b), 14 N.J.R. 582(a) or 848(b).

(b)lvii added and vii and viii renumbered as viii and ix.

Amended by R.1982 d.329, effective October 4, 1982.

See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c).

Added new vi to (b) and recodified old vi-ix as vii-x. Added new ii to (b)3 and recodified old ii as new iii and added disbursal of gaming plaques.

Amended by R.1989 d.233, effective May 1, 1989.

See: 20 N.J.R. 3012(a), 21 N.J.R. 1152(b).

Added new subparagraph x to (b)1 and recodified old x as xi. Added new subparagraph vi to (b)2 and recodified old vi as vii.

Amended by R.1989 d.611, effective December 18, 1989.

See: 21 N.J.R. 2953(a), 21 N.J.R. 3931(b).

Added (b)lxii; in (d), added "agreement of transportation reimbursement disbursements . . . documentation".

Amended by R.1991 d.229, effective May 6, 1991.

See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).

Added new (b)lxiii; new (b)5 and (c)5-6. Added references to "Slot Counter Checks" throughout.

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (d): Stylistic revisions.

Amended by R.1992 d.233, effective June 1, 1992.

See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

Added new subsection (b), recodifying existing (b) as (c) and adding text as (e)4vii. Recodified existing (c)-(d) as (d)-(e), with no change in text. Added new subsection (f).

Amended by R.1992 d.258, effective June 15, 1992.

See: 24 N.J.R. 932(a), 24 N.J.R. 2296(b).

In (b)1, added new 1xiv. In (b)4i, added "original copies of Jackpot Payout Slips" to text. In (b)5, added new 5v.

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

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

Satellite cage added; simulcast provisions added.

Amended by R.1993 d.319, effective July 6, 1993.

See: 25 N.J.R. 1673(a), 25 N.J.R. 2911(a).

Temporary Amendment: Caribbean Stud Poker.

See: 26 N.J.R. 3464(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Temporary Amendment: Double Down Stud.

See: 26 N.J.R. 4445(a).

Amended by R.1995 d.40, effective January 17, 1995.

See: 26 N.J.R. 3825(a), 27 N.J.R. 382(b).

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

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

In (c)1 added a new xv and recodified the existing xv as xvi; and in (c)5 added a new viii, recodified the existing viii as ix and added a new x.

Amended by R.1995 d.351, effective July 3, 1995.

See: 27 N.J.R. 1172(a), 27 N.J.R. 2597(a).

Amended by R.1995 d.430, effective August 7, 1995.

See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).

Added receipt of casino checks, and annuity jackpot trust checks to cashier's functions.

Amended by R.1995 d.466, effective August 21, 1995.

See: 27 N.J.R. 2113(a), 27 N.J.R. 3219(a).

Added (c)1xvi.

Amended by R.1995 d.469, effective August 21, 1995.

See: 27 N.J.R. 1788(a), 27 N.J.R. 3225(a).

Added reference to N.J.A.C. 19:45-1.14(i) in (c) and added (c)4xi and (c)4xii.

Amended by R.1995 d.620, effective December 4, 1995.

See: 27 N.J.R. 3307(a), 27 N.J.R. 4909(a).

Amended by R.1995 d.653, effective December 18, 1995.

See: 27 N.J.R. 3598(a), 27 N.J.R. 5044(a).

Amended by R.1996, d.110, effective February 20, 1996.

See: 27 N.J.R. 3923(a), 28 N.J.R. 1224(b).

Amended by R.1996 d.157, effective March 18, 1996.

See: 27 N.J.R. 4170(a), 28 N.J.R. 1557(b).

Amended by R.1996 d.269, effective June 17, 1996.

See: 28 N.J.R. 1614(a), 28 N.J.R. 3175(a).

Amended by R.1996 d.375, effective August 5, 1996.

See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).

Amended by R.1996 d.417, effective September 3, 1996.

See: 28 N.J.R. 1498(a), 28 N.J.R. 4111(b).

Amended by R.1996 d.476, effective October 7, 1996.

See: 28 N.J.R. 3521(a), 28 N.J.R. 4517(b).

Amended by R.1997 d.131, effective March 17, 1997.

See: 28 N.J.R. 4572(a), 29 N.J.R. 919(a).

In (c)1i, added reference to redemption receipts and added (c)1xviii.

Amended by R.1997 d.132, effective March 17, 1997.

See: 28 N.J.R. 5160(a), 29 N.J.R. 923(a).

In (c)1vi, (c)3ii, and (c)3iii, amended N.J.A.C. reference.

Amended by R.1997 d.216, effective May 19, 1997.

See: 29 N.J.R. 325(a), 29 N.J.R. 2469(a).

Added (c)1xviii.

Amended by R.1997 d.217, effective May 19, 1997.

See: 29 N.J.R. 325(b), 29 N.J.R. 2470(a).

In (c)3iv, inserted "master coin bank cashiers"; added (c)4xvi; in (c)5x, inserted "and simulcast counter"; and added (c)5xii.

Petition for Rulemaking: Notice of Receipt of a Petition for Rulemaking.

See: 29 N.J.R. 2571(c).

Amended by R.1997 d.250, effective June 16, 1997.

See: 29 N.J.R. 745(a), 29 N.J.R. 2675(a).

In (c)1ii, inserted reference to authorized employees; in (c)3iv and (c)5ix, inserted reference to master coin bank cashiers and personnel assigned to a non-cage employee redemption site; inserted new (c)4xv; recodified former (c)4xv as (c)4xvi; and (c)5ix, inserted reference to main bank cashiers and personnel assigned to a non-cage employee redemption site.

Administrative correction.

See: 30 N.J.R. 709(b).

Amended by R.1998 d.235, effective May 18, 1998.

See: 30 N.J.R. 810(a), 30 N.J.R. 1851(a).

In (c)4, inserted a reference to unsecured coupons in xiii, and substituted a reference to Unsecured Bill Changer Currency/Coupon Reports for a reference to Unsecured Bill Changer Currency Reports in xiv.

Amended by R.1998 d.369, effective July 20, 1998.

See: 30 N.J.R. 298(a), 30 N.J.R. 2637(a).

In (c)xix, changed N.J.A.C. reference.

Amended by R.1999 d.379, effective November 1, 1999.

See: 30 N.J.R. 4147(b), 31 N.J.R. 3527(a).

In (c), inserted a new vi and recodified former vi as vii in 3, and added a reference to chippersons in 4vi; and added (i).

Amended by R.2000 d.335, effective August 21, 2000.

See: 32 N.J.R. 1919(a), 32 N.J.R. 3077(a).

In (b), substituted "adequately funded to pay winning patrons" for "in a minimum amount approved by the Commission" at the end.

Case Notes

Casino Control Act does not confer private cause of action in favor of losing players. *Miller v. Zoby*, 250 N.J.Super. 568, 595 A.2d 1104 (A.D.1991), certification denied 606 A.2d 366, 127 N.J. 553.

Credit transaction may not be bifurcated with casino personnel receiving payment of counter check at off-site location and counter check then being released when funds are received at cashiers' cage. *Petition of Adamar of New Jersey, Inc.*, 222 N.J.Super. 464, 537 A.2d 704 (A.D.1988).

Regulatory purpose to require all credit transactions be administered through cashier's cage: regulation requiring casino clerk to conduct credit transactions valid. *Playboy-Elsinore Associates v. Strauss*, 189 N.J.Super. 185 (Law Div.1983).

19:45-1.15A Accounting controls within the simulcast counter

(a) Whenever a casino pari-mutuel cashier begins a shift, he or she shall commence with an amount of currency and coin to be known as the "simulcast inventory," and no casino simulcasting facility shall cause or permit currency, coin, gaming chips, slot tokens or coupons to be added to, or removed from, such simulcast inventory during such shift except:

1. In collection of simulcast wagers;
2. In order to make change for a patron buying a pari-mutuel ticket;
3. In collection for the issuance of credit vouchers;
4. In payment of winning or properly cancelled or refunded pari-mutuel tickets;
5. In payment for credit vouchers; or

6. In exchanges with the cashiers' cage, a satellite cage or simulcast vault.

(b) A "simulcast count sheet" shall be completed and signed by the vault cashier or simulcast shift supervisor at the simulcast vault or other designated area as approved by the Commission, and the following information, at a minimum, shall be recorded thereon at the commencement of a shift:

1. The date, time and shift of preparation;
2. The denomination of currency and coin in the simulcast inventory issued to the casino pari-mutuel cashier;
3. The total amount of each denomination of currency and coin in the simulcast inventory issued to the casino pari-mutuel cashier;
4. The pari-mutuel window number to which the casino pari-mutuel cashier is assigned; and
5. The signature of the vault cashier or simulcast shift supervisor.

(c) The casino pari-mutuel cashier assigned to the pari-mutuel window shall count the simulcast inventory in the presence of the vault cashier or simulcast shift supervisor at the simulcast vault, or other designated area as approved by the Commission, and shall agree the count to the simulcast count sheet. The casino pari-mutuel cashier shall sign the count sheet attesting to the accuracy of the information recorded thereon.

(d) The simulcast inventory shall be placed in a cashier's drawer and transported directly to the appropriate pari-mutuel window by the casino pari-mutuel cashier.

(e) At the conclusion of a casino pari-mutuel cashier's shift, the cashier's drawer and its contents shall be transported directly to a designated area in the simulcast counter, where the casino pari-mutuel cashier shall count the contents of the drawer and record the following information, at a minimum, on the simulcast count sheet:

1. The date, time and shift of preparation;
2. The denomination of currency, coin, gaming chips, slot tokens and coupons in the drawer;

14. The exchange of currency for coin and slot tokens, currency for currency, or coin and slot tokens for currency between slot cashiers upon the preparation of appropriate documentation and in accordance with procedures approved by the Commission; and

15. The exchange with the master coin bank of coin, currency, slot tokens, prize tokens, gaming chips, gaming plaques, coupons, issuance copies of Slot Counter Checks and documentation upon the preparation of a Slot Booth Exchange Slip.

(b) Except for the transactions authorized by (a) above, a slot booth shall not obtain coin, currency, prize tokens or slot tokens, through exchange or otherwise, from any source other than the master coin bank or a coin vault approved pursuant to N.J.A.C. 19:45-1.14(e). An exchange with the master coin bank or coin vault must be accompanied by a Slot Booth Exchange Slip or by a Fill Slip authorizing the distribution of coins, prize tokens or slot tokens to the slot booth. A Slot Booth Exchange Slip shall be a two-part, serially prenumbered form signed by the master coin bank cashier, slot cashier, and each person transporting the funds.

(c) Each slot booth shall be designed and constructed to provide at all times maximum security for the materials housed therein and for the activities performed therein. At a minimum, each slot cashier window shall be equipped with an electrical system, approved by the Commission, which enables a slot cashier or other authorized person in the booth to transmit a signal that is audibly and visually reproduced in each of the following locations whenever an emergency exists:

1. The monitoring rooms required by N.J.A.C. 19:45-1.10; and
2. The casino security department of the casino licensee.

Amended by R.1982 d.171, effective June 7, 1982 (operative July 15, 1982).

See: 13 N.J.R. 534(b), 14 N.J.R. 582(a).

(a)5 added; (a)5-7 renumbered as 6-8.

Petition for Rulemaking: Request amendment to subsection (a).

See: 18 N.J.R. 1966(a).

Amended by R.1988 d.224, effective May 16, 1988.

See: 20 N.J.R. 516(a), 20 N.J.R. 1099(c).

Subsection (a) substantially amended.

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective August 27, 1990 (expires November 25, 1990).

See: 22 N.J.R. 2542(a).

Temporary Amendment of accounting and internal controls pursuant to the automated coupon redemption machine experiment.

See: 22 N.J.R. 3638(c).

Amended by R.1991 d.152, effective March 18, 1991.

See: 22 N.J.R. 3708(b), 23 N.J.R. 885(a).

In (a), added 9.

Amended by R.1991 d.229, effective May 6, 1991.

See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).

In (a): added new paragraph 7, recodifying existing 7-10. as 8-11., with no change in text.

Amended by R.1991 d.300, effective June 17, 1991.

See: 23 N.J.R. 397(a), 23 N.J.R. 1964(a).

Added new (a)10, recodifying 10-11 as 11-12.

Administrative Correction.

See: 23 N.J.R. 2165(a).

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (b): revised text to "... at all times ..." from "during gaming activity ...".

Deleted subsection (c) regarding slot booth construction.

Amended by R.1992 d.233, effective June 1, 1992.

See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

In (a)12, added reference to "master coin break" and N.J.A.C. 19:45-1.14(e) regarding an approved coin vault.

Amended by R.1993 d.492, effective October 4, 1993.

See: 25 N.J.R. 3107(b), 25 N.J.R. 4618(a).

Amended by R.1994 d.265, effective June 6, 1994.

See: 25 N.J.R. 5893(a), 26 N.J.R. 2463(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Amended by R.1995 d.593, effective November 20, 1995.

See: 27 N.J.R. 3312(a), 27 N.J.R. 4730(a).

Amended by R.1995 d.623, effective December 4, 1995.

See: 27 N.J.R. 3596(a), 27 N.J.R. 4912(b).

Amended by R.1996 d.122, effective March 4, 1996.

See: 27 N.J.R. 1775(a), 28 N.J.R. 1399(a).

Amended by R.1996 d.419, effective September 3, 1996.

See: 28 N.J.R. 1615(a), 28 N.J.R. 4113(a).

Amended by R.1996 d.439, effective September 16, 1996.

See: 28 N.J.R. 2809(a), 28 N.J.R. 4236(a).

Amended by R.1998 d.125, effective March 2, 1998.

See: 29 N.J.R. 5058(a), 30 N.J.R. 870(a).

In (a)3, added currency for currency as a type of exchange.

19:45-1.35 Accounting controls for slot booths and change machines

(a) The assets for which the slot cashiers are responsible shall be supplied from the main bank or master coin bank. Each slot cashier shall operate with an individual imprest inventory. At the end of each shift, the slot cashier assigned to the outgoing shift shall record on a Slot Cashiers' Count Sheet the face value of each slot booth inventory item counted and the total opening and closing slot booth inventories and shall reconcile the total closing inventory with the total opening inventory.

(b) Signatures attesting to the accuracy of the information contained on the Slot Cashiers' Count sheet shall be, at a minimum, of the following cashiers after preparation of the Slot Cashiers' Count sheet:

1. The cashier assigned to the outgoing shift; and
2. The cashier assigned to the incoming shift.

(c) At the end of each gaming day, at a minimum, a copy of the Slot Cashiers' Count Sheets for the previous gaming day shall be forwarded to the accounting department for agreement of opening and closing inventories, agreement of amount thereon to other records and documents required by this regulation, and recording of transactions.

(d) The slot booth inventory may be used to supply changepersons with an imprest inventory of coin, currency and slot tokens, provided that such inventory shall only be used to accept any combination of currency, coin, gaming chips, slot tokens, prize tokens or coupons presented by a patron in exchange for an equivalent amount of any combi-

nation of currency, coin or slot tokens. The slot booth inventory may also be used to provide a changeperson with coin, currency and slot tokens in exchange for an equal amount of any combination of coin, currency, coupons, prize tokens or gaming chips. The exchange of coupons shall be in accordance with N.J.A.C. 19:45-1.46(j). If a changeperson's inventory is obtained from a location other than a slot booth, the location and the procedures for the issuance and maintenance of the inventory shall be approved by the Commission.

(e) The slot booth inventory may be used to supply automated coupon redemption machines with an imprest inventory of coin or slot tokens.

(f) Change machines shall be governed by the accounting and internal control procedures required by this section, which shall be submitted to the Commission for review and approval.

(g) The slot booth inventory may be used to supply slot attendants with an imprest inventory of currency to be used in the exchange of currency and coupons presented by a patron.

Amended by R.1984 d.623, effective January 21, 1985.
See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b).

(d) amended.

Petition for Rulemaking: Request amendment to subsection (a).

See: 18 N.J.R. 1966(a).

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective August 27, 1990 (expires November 25, 1990).

See: 22 N.J.R. 2542(a).

Temporary Amendment of accounting and internal controls pursuant to the automated coupon redemption machine experiment.

See: 22 N.J.R. 3638(c).

Amended by R.1991 d.152, effective March 18, 1991.

See: 22 N.J.R. 3708(b), 23 N.J.R. 885(a).

Added (e).

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (c): revised text to read, "At the end of each gaming day, at a minimum . . ."

Amended by R.1993 d.492, effective October 4, 1993.

See: 25 N.J.R. 3107(b), 25 N.J.R. 4618(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Amended by R.1995 d.623, effective December 4, 1995.

See: 27 N.J.R. 3596(a), 27 N.J.R. 4912(b).

Amended by R.1996 d.357, effective August 5, 1996.

See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).

Petition for Rulemaking.

See: 33 N.J.R. 3223(a), 33 N.J.R. 3696(b).

19:45-1.36 Slot machines and bill changers; coin and slot token containers; slot cash storage boxes; entry authorization logs

(a) Each slot machine located in a casino shall have the following coin, prize token or slot token containers, the location, design and security of which shall be subject to the approval of the Commission after review by the Division pursuant to N.J.A.C. 19:46-1.20:

1. At least one but no more than three types of containers, each to be known as a payout reserve container ("hopper"), in which coins, prize tokens or slot tokens are retained by the slot machine to automatically pay jackpots, to dispense change as directed by a bill changer connected to the slot machine or to automatically replenish another hopper in the slot machine with coins, slot tokens or prize tokens; provided however, that:

i. Coins or slot tokens inserted into the coin acceptor of the slot machine shall be retained in a separate hopper, known as an "all-purpose hopper," that shall:

(1) Accept coin or slot tokens of the same denomination, and only such coin or slot tokens;

(2) Be capable of paying out or dispensing only coin or slot tokens of the same denomination as jackpots or as change; and

(3) Be designed to divert accepted coins or slot tokens that exceed the capacity of the hopper from the hopper to the slot drop bucket or, if applicable, the slot drop box;

ii. Prize tokens shall be retained only in a separate hopper, known as a "payout-only hopper," that shall be:

(1) Filled with prize tokens of the same denomination exclusively through a hopper fill or an automatic deposit by a reserve hopper pursuant to (a)1iii below;

(2) Capable of retaining and making jackpot payouts only of prize tokens of the same denomination; and

(3) Incapable of making change or of accepting any coin or slot token upon insertion thereof into the slot machine's coin acceptor;

iii. Coins, slot tokens or prize tokens may also be retained in a separate hopper, known as a "reserve hopper," that shall be:

(1) Filled with either coin, slot tokens or prize tokens of the same denomination, and only such coin, slot tokens or prize tokens, exclusively through a hopper fill or an automatic deposit by another reserve hopper pursuant to this subparagraph;

(2) Capable of automatically depositing coins, slot tokens or prize tokens into a separate and appropriate hopper in the slot machine when the separate hopper is empty, or when the coin, slot tokens or prize tokens in the separate hopper reach a predetermined level approved pursuant to N.J.A.C. 19:45-1.41(a); and

(3) Incapable of paying out jackpots, dispensing change or of accepting any coin or slot token upon insertion thereof into the slot machine's coin acceptor;

2. In addition to the malfunctioning storage media device, the system contains a backup storage media device not utilized in the normal operation of the system, which backup device shall immediately and automatically replace the malfunctioning device, to permit a complete and prompt recovery of all information in the event of an additional malfunction; and

3. Continued use of the malfunctioning system would not limit the ability to perform a complete and prompt recovery of all information and would not otherwise harm or affect the normal operation of the progressive payout wager.

(m) Whenever a casino licensee seeks to install a modification to any computer that controls a progressive payout wager system, including, but not limited to, a new or modified computer program (software or firmware) or hardware design, the installation shall occur only after advance written notice of at least three business days to the MIS department of the casino licensee and to designated representatives of the Commission and Division. The written notice shall:

1. Be provided by an authorized representative of the casino games department of the casino licensee or manufacturer or servicing vendor other than the person who will perform the actual installation; and

2. Include, at a minimum, the following:

i. If the modification involves computer programs:

(1) A list of each computer program (software or firmware) to be modified or replaced, including the version number and version date, if applicable, and the date each modification was approved by the Commission pursuant to N.J.A.C. 19:46-1.20; and

(2) A list of each new computer program to be installed, if any, including the version number and version date, if applicable, and the date each new program was approved by the Commission pursuant to N.J.A.C. 19:46-1.20;

ii. If the modification involves hardware design, a list of each type of hardware being modified or replaced, including the date that each modified or new type of hardware was approved by the Commission pursuant to N.J.A.C. 19:46-1.20;

iii. The date of and estimated time needed to complete the installation; and

iv. The name of the person authorized to perform the installation.

(n) If an installation notice contains all the required elements set forth in (e)6 or (m) above, the Commission shall approve the installation. Any installation authorized pursuant to this section shall be performed in the presence of a representative of the MIS department of the casino licensee and a Commission inspector. Following the completion of the installation, the computer that controls the

progressive payout wager system shall generate a record of the installation or, if the computer does not have the capability to generate such a record, the casino licensee shall otherwise create such record of the installation as the Commission may require. In the event the Commission determines that testing by the casino licensee is required, the Commission shall also approve the scope and results of such testing.

New Rule, R.1995 d.430, effective August 7, 1995.

See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).

Amended by R.1996 d.315, effective July 15, 1996.

See: 28 N.J.R. 1947(a), 28 N.J.R. 3623(a).

Amended by R.1996 d.440, effective September 16, 1996.

See: 28 N.J.R. 2537(a), 28 N.J.R. 4241(b).

Administrative correction.

See: 29 N.J.R. 2184(a).

Amended by R.1999 d.281, effective August 16, 1999.

See: 31 N.J.R. 1171(a), 31 N.J.R. 2372(a).

In (g), substituted a reference to table game progressive payouts for gaming tables in the second sentence, and added the last sentence.

Amended by R.2001 d.402, effective November 5, 2001.

See: 33 N.J.R. 2633(a), 33 N.J.R. 3762(a).

Rewrote the section.

19:45-1.40 Jackpot payouts of cash or slot tokens that are not paid directly from the slot machine.

(a) Whenever a patron wins a jackpot of coins or slot tokens that is not totally and automatically paid directly from the slot machine, a Request for Jackpot Payout Slip ("Request") shall be prepared after the preparer observes the combinations on the slot machine and determines the appropriate amount of the payout, based on the winning combinations. If the manual jackpot is less than \$10,000, the preparer of the Request shall be a slot attendant or a slot attendant supervisor. If the manual jackpot is \$10,000 or more, the preparer of the Request shall be a slot attendant supervisor. The Request shall be, at a minimum, a one-part form or the information required on it maintained in stored data, access to which, prior to use or input, shall be restricted to slot attendants and slot attendant supervisors.

(b) The following information, at a minimum, shall be on the Request or maintained in stored data:

1. The date and time of the jackpot;

2. The asset number of the slot machine on which the jackpot was registered;

3. The winning combination of characters constituting the jackpot;

4. The amount of the jackpot payout awarded pursuant to (b)3 above that was not paid to the winning patron directly by the slot machine;

5. The method of payment requested by the patron (cash, slot tokens or casino check);

6. The signature or identification code of the preparer; and

7. The following additional signatures or identification codes shall be required if the slot machine or the progressive meter is reset prior to the patron being paid or if payment is made directly to the patron by a slot cashier, master coin bank cashier or general cashier:

i. The signature or identification code of the casino security department member attesting to the characters constituting the jackpot and the amount of the jackpot payout that was not paid to the winning patron directly by the slot machine; and

ii. The signature or identification code of the slot shift manager attesting to the characters constituting the jackpot and the amount of the jackpot payout that was not paid to the winning patron directly by the slot machine when the jackpot amount is \$25,000 or more.

(c) Following preparation, the Request shall be immediately transported by the preparer or the information maintained in stored data shall be available to a slot booth, the master coin bank or the cashiers' cage where it will serve to authorize the preparation of a Jackpot Payout Slip ("Payout") by a slot cashier, master coin bank cashier or general cashier.

(d) If the winning patron will not be paid before the slot machine or progressive meter is reset, the preparer of the Request required by (a) above shall also prepare a Jackpot Payout Receipt ("Receipt"). The Receipt shall be, at a minimum, a two-part form, and shall contain the following information:

1. The date and time of the jackpot;
2. The asset number of the slot machine on which the jackpot was registered;
3. The winning combination of characters constituting the jackpot;
4. The amount of the jackpot payout that was not paid to the winning patron directly by the slot machine or, if the jackpot is an annuity jackpot with a cash payout option offered pursuant to N.J.A.C. 19:45-1.40B, the face amount of the jackpot displayed on the slot machine or progressive meter or provided by the slot system operator pursuant to N.J.A.C. 19:45-1.40C, stated in numbers and in words;
5. The signature of the winning patron on the original form only; and
6. The signature of the preparer indicating that the information on the Receipt is correct and agrees with the information on the Request or as maintained in the stored data required by (a) above.

(e) Upon preparation, the Receipt shall be distributed as follows:

1. The original shall be immediately delivered to the slot cashier, master coin bank cashier or general cashier by the preparer or a casino security department member along with the Request if manually generated in accordance with (c) above; and

2. The duplicate shall be immediately presented to the winning patron who shall be required to present the duplicate Receipt before being paid the jackpot in accordance with the procedures set forth in this section.

(f) Payouts shall be serially prenumbered forms, each series of which shall be used in sequential order, and the series of numbers of all Payouts received by a casino shall be accounted for by employees independent of the cashiers' cage and the slot department. All original and duplicate void Payouts shall be marked "VOID" and shall require the signature of the preparer. Notwithstanding the above, a serially prenumbered combined jackpot payout hopper fill form may be utilized in conjunction with N.J.A.C. 19:45-1.41(b), as approved by the Commission, provided that the combined form shall be used in a manner which otherwise complies with the procedures and requirements established by this section.

(g) For establishments in which Payouts are manually prepared, the following procedures and requirements shall be observed:

1. Each series of Payouts shall be a three-part form, at a minimum, and shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser; and

2. Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of Payouts, placing Payouts in the dispensers, and removing from the dispensers each day the triplicates remaining therein. These employees shall have no incompatible functions.

(h) For establishments in which Payouts are computer prepared, each series of Payouts shall be a two-part form, at a minimum, and shall be inserted in a printer that will: simultaneously print an original and a duplicate and store, in a machine-readable form, all information printed on the original and duplicate, other than the serial number of any casino check issued to the patron who won the jackpot for which the slip was prepared; and discharge the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of a Payout.

(i) On Payout originals, duplicates, triplicates, or in stored data, the preparer shall record, or if computerized, the printer shall print, at a minimum, the following information:

1. The asset number of the slot machine on which the jackpot was registered;

2. The winning combination of characters constituting the jackpot;

3. The date on which the jackpot occurred;

4. The amount indicated on the Request pursuant to (b)4 above that is to be paid from cashiers' cage, master coin bank or slot booth funds, provided, however, that this amount may, in the casino licensee's discretion, be rounded up to the nearest denomination of coin or token or to the nearest whole dollar as long as any funds paid in excess of the actual amount recorded pursuant to (b)4 above are not deducted from gross revenue and are reported and adjusted by the casino licensee once each month, at a minimum, in a manner approved by the Commission;

5. The location from which the amount is to be paid; and

6. The signature or, if computer prepared, identification code of the preparer.

(j) The time of preparation of the payment and the serial number of any casino check issued incident to the jackpot payment shall be recorded, at a minimum, on the original and duplicate upon preparation of the Payout.

(k) All cash or slot tokens paid or any casino check issued to a patron as a result of winning a jackpot shall be:

1. Distributed by the slot cashier, general cashier or master coin bank cashier directly to the patron in accordance with the procedures in (l) below; or

2. Disbursed by a slot cashier, general cashier or master coin bank cashier to:

i. A slot attendant or slot attendant supervisor, if the manual jackpot is less than \$10,000 or to a slot attendant supervisor if the manual jackpot is \$10,000 or more who shall transport the cash, slot tokens or casino check directly to the patron in accordance with (m) below; or

ii. A casino security department member who shall transport the cash, slot tokens or casino check to a slot attendant or slot attendant supervisor if the manual jackpot is less than \$10,000 or to a slot attendant supervisor if the manual jackpot is \$10,000 or more for payment to the patron in accordance with (m) below.

(l) Whenever the winning patron is paid directly by the slot cashier, general cashier or master coin bank cashier, the following procedures shall be followed:

1. The cashier shall prepare or generate a Payout in accordance with (i) and (j) above;

2. If a casino security department member has not signed the Request, the cashier shall summon a casino

security department member and provide him or her with the Request. The casino security department member shall proceed to the slot machine identified on the Request and shall verify that the winning characters on the slot machine and the amount to be paid match those which appear on the Request and sign the Request. If the jackpot amount is \$25,000 or more, a slot shift manager shall similarly verify that the winning characters of the slot machine and the amount to be paid match those which appear on the Request and sign the Request. The Request shall then be immediately returned to the cashier by the casino security department member;

3. After the cashier determines that all required signatures verifying the characters of the slot machine and the amount to be paid have been placed on the Request, if the amount being paid is less than \$10,000, the cashier shall pay the winning patron in the presence of the casino security department member and the slot attendant or slot attendant supervisor who signed the Request in accordance with this section, or if the amount being paid is \$10,000 or more but less than \$25,000, the cashier shall pay the winning patron in the presence of the casino security department member and the slot attendant supervisor who signed the Request in accordance with this section. If the amount being paid by the cashier is \$25,000 or more, the cashier shall pay the winning patron in the presence of the casino security department member, the slot attendant supervisor, and the slot shift manager who signed the Request in accordance with this section. All casino personnel required by this section to witness the payment shall sign the duplicate Payout attesting to the accuracy of the information on the Payout and the disbursement of the payment to the patron;

4. If a Receipt was issued and all the required verifications of the characters were completed in accordance with (b) above, the cashier shall summon a casino security department member and a slot attendant or slot attendant supervisor if the manual jackpot is less than \$10,000, a casino security department member and slot attendant supervisor if the manual jackpot is \$10,000 or more and if the jackpot is \$25,000 or more, a slot shift manager shall also be summoned. The patron shall be required to present the duplicate Receipt to the cashier and sign it in his or her presence in order to receive payment. The cashier shall compare the duplicate Receipt to the original Receipt and, if in agreement, make the payment to the winning patron. All casino personnel required by this section to witness the payment shall sign the duplicate Payout attesting to the accuracy of the information on the Payout and the disbursement of the payment to the patron;

5. Once payment has been made and all required signatures obtained, the cashier shall give the duplicate Payout to the casino security department member, who shall as expeditiously as possible deposit it into a locked accounting box at the casino security podium or other location as approved by the Commission; and

6. The cashier shall attach the Request, if applicable, and the original and duplicate Receipt, if applicable, to the original Payout. If the disbursement is made from a slot booth all forms shall be forwarded by the end of the gaming day to the master coin bank for reimbursement. If the disbursement is made from the cashiers' cage, all forms shall be forwarded by the end of the gaming day to the main bank for reimbursement.

(m) Whenever a winning patron will be paid by a slot attendant or slot attendant supervisor, the following procedures shall be followed:

1. The slot cashier, general cashier or master coin bank cashier shall prepare or generate a Payout in accordance with (i) or (j) above;

2. The cashier shall disburse the cash, slot tokens or casino check to the slot attendant or slot attendant supervisor. The casino employee receiving the payment shall verify the amount to be paid to the patron and sign the original and duplicate Payout attesting to the accuracy of the information on the Payout and the receipt of the payment from the cashier. The cashier shall retain the original Payout and the duplicate Payout shall be transported with the payment by the casino employee;

3. If a casino security department member has not signed the Request, the slot attendant or slot attendant supervisor shall provide the duplicate Payout to the casino security department member who shall verify that the winning characters of the slot machine and the amount to be paid match those which appear on the duplicate Payout. If the jackpot amount is \$25,000 or more and the slot shift manager has not signed the Request, the slot shift manager shall similarly verify that the winning characters of the slot machine and the amount to be paid match those which appear on the duplicate Payout;

4. Once the verifications required by (m)3 above have been completed, if the payment is less than \$10,000, the slot attendant or slot attendant supervisor shall pay the winning patron in the presence of the casino security department member who verified the winning characters and the amount to be paid, if the payment is \$10,000 or more but less than \$25,000, the payment shall be made by a slot attendant supervisor in the presence of the casino security department member who verified the winning characters and the amount to be paid, and if the payment is \$25,000 or more, the payment shall be made in the presence of the casino security department member and the slot shift manager who verified the winning characters and the amount to be paid. Once the patron has been paid, all casino personnel required by this section to witness the payment shall sign the duplicate Payout attesting to the verification of the characters, the accuracy of the information on the Payout and the disbursement of the payment to the winning patron;

5. If a Receipt was issued and all the required verifications of the characters were completed in accordance with (b) above, the cashier shall give the slot attendant or slot attendant supervisor the original Receipt along with the duplicate Payout in accordance with (m)2 above to be transported with the payment. The patron shall be required to present the duplicate Receipt to the slot attendant or slot attendant supervisor and sign it in his or her presence in order to receive the payment. The slot attendant or slot attendant supervisor shall compare the duplicate Receipt to the original Receipt and if in agreement make the payment to the winning patron;

6. Once the patron has been paid and all necessary signatures have been obtained on the duplicate Payout in accordance with (m)4 above, a casino security department member shall as expeditiously as possible deposit the duplicate Payout into a locked accounting box at the security podium or other location as approved by the Commission;

7. The slot attendant or slot attendant supervisor shall immediately return the original and duplicate Receipt, if applicable, to the slot booth, cashiers' cage or master coin bank; and

8. The cashier shall attach the Request, if applicable, and the original and duplicate Receipt, if applicable, to the original Payout. If the disbursement is made from a slot booth all forms shall be forwarded by the end of the gaming day to the master coin bank for reimbursement. If the disbursement is made from the cashiers' cage, all forms shall be forwarded by the end of the gaming day to the main bank for reimbursement.

(n) Nothing in this section shall preclude the use of a computerized data storage system, as approved by the Commission, that electronically records the information required on a Request.

(o) At the end of each gaming day, at a minimum, all forms required by this section shall be forwarded as follows:

1. The original Payout with the attached Request, if applicable, and the original and duplicate Receipt, if applicable, shall be forwarded to the accounting department, which, as reasonably practicable after receipt, shall confirm that the information required to appear thereon pursuant to (b), (d) and (i) above agrees with the information required to appear on the triplicate Payout or in stored data pursuant to (i) above; and

2. The duplicate Payout shall be collected from the locked accounting boxes located at the security podium or other approved location by an accounting department employee and returned to the accounting department, which, as reasonably practicable after receipt, shall record the information therefrom on the Slot Win Sheet and shall confirm that the information required to appear on the duplicate Payout pursuant to (i) above agrees with:

i. The meter reading recorded on the Slot Meter Sheet; and

ii. The information required to appear on the triuplicate Payout or in stored data pursuant to (i) above.

(p) No casino licensee shall offer a jackpot of prize tokens unless that jackpot is totally and automatically paid directly from the slot machine.

Amended by R.1980 d.437, effective November 16, 1981.

See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

(e)3: deleted "time of the jackpot" and substituted "shift during which the jackpot occurred" therefor.

(f) added.

Renumbered (f)-(i) as (g)-(j) without change in text.

Amended by R.1986 d.398, effective October 6, 1986.

See: 18 N.J.R. 1360(a), 18 N.J.R. 2059(b).

Manual jackpot changed to \$1,200 from \$600.00.

Amended by R.1987 d.302, effective July 20, 1987.

See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a).

Added text "of cash or tokens to be exchanged for cash".

Amended by R.1989 d.34, effective January 17, 1989.

See: 20 N.J.R. 2050(b), 21 N.J.R. 175(b).

Added text to (b) "Notwithstanding the above . . .".

Amended by R.1991 d.230, effective May 6, 1991.

See: 22 N.J.R. 3325(a), 23 N.J.R. 1461(a).

In (e)1: added "asset" to define number.

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (j): stylistic revisions.

Amended by R.1992 d.258, effective June 15, 1992.

See: 24 N.J.R. 932(a), 24 N.J.R. 2296(b).

In (a), added text regarding general cashier or master coin bank cashier. Throughout text, replaced "payout" with "jackpot payout slips."

Added new (e)5, recodifying 5.-6. as 6.-7. In new (e)6, deleted reference to slot booth number and added "location."

In (g): added "casino check issued" and references to general cashier and master coin bank cashier.

In (h)1i. and 2i and (i): added reference to general cashier and master coin bank cashier.

In (j)1: added procedures for jackpot slip if prepared by the master coin bank. Added new (j)2, recodifying (j)2 as 3.

Notice of Receipt of Petition for Rulemaking: to amend Jackpot Payouts of Cash rule to increase dollar threshold of the jackpot payout

limits and to increase the authority of slot personnel to attest to and pay jackpots.

See: 24 N.J.R. 2084(c).

Amended by R.1993 d.292, effective June 21, 1993.

See: 25 N.J.R. 917(a), 25 N.J.R. 2702(b).

Amended by R.1993 d.491, effective October 4, 1993.

See: 25 N.J.R. 2227(b), 25 N.J.R. 4615(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Amended by R.2000 d.336, effective August 21, 2000.

See: 31 N.J.R. 2527(a), 32 N.J.R. 3077(a).

In (d), rewrote 4.

Amended by R.2001 d.403, effective November 5, 2001.

See: 33 N.J.R. 2635(a), 33 N.J.R. 3763(a).

Inserted references to jackpot payouts not paid directly by the slot machines in (b)4, (b)7i, (b)7ii and (d)4; rewrote (i)4.

Law Review and Journal Commentaries

Casinos. Steven P. Bann, 133 N.J.L.J. No. 14, 54 (1993).

19:45-1.40A Jackpot payouts of merchandise or other things of value; cash jackpot payouts offered together with or as an alternative to jackpot payouts of merchandise or other things of value

(a) This section shall apply to all jackpot payouts of merchandise or other things of value, including all annuity jackpots offered pursuant to N.J.A.C. 19:45-1.40B, except where such annuity jackpots are specifically exempted herein. If, pursuant to (m) below, a slot machine jackpot offers a winning patron both a cash payout and a payout of merchandise or other thing of value or the option to choose between a cash payout and a payout of merchandise or other thing of value, any cash payout shall be made in accordance with the provisions of N.J.A.C. 19:45-1.40 and any payout of merchandise or other thing of value shall be made in accordance with this section; provided, however, that an annuity jackpot with a cash payout option shall also be subject to the requirements of N.J.A.C. 19:45-1.40B.

iv. A statement that the patron is under no obligation to accept the cash buyout option in lieu of continuing to receive the annual annuity payments;

v. A statement that the patron shall have until 5:00 P.M. of the 30th day following the date of the offer, expressed as a date certain (which in no event shall be later than December 1, 2000), within which to exercise the cash buyout option and to inform the trust administering the annuity jackpot by returning the original signed offer in a manner specified therein;

vi. A statement that once the cash buyout option has been exercised through the return of the signed offer, the method of payment cannot be changed; and

vii. A statement that if the patron fails to accept the offer within the time period set forth therein, the patron shall continue to receive his or her annuity jackpot payments as originally scheduled.

3. Upon receipt of a signed offer from a qualified winner electing to accept the cash buyout option and requesting that he or she be paid the remainder of his or her annuity jackpot in the form of a single cash payment, the trust administering the annuity jackpot shall, within 60 days of the date of the offer, issue a check to the winning patron in an amount equal to the present value of the remaining annuity jackpot payments as of the date of the offer. The single cash payment made to a qualified winner who exercises a cash buyout option shall not be included in the total of all sums paid out as winnings for purposes of determining gross revenue.

(m) Notwithstanding any other provision of this chapter to the contrary, a casino licensee or group of casino licensees may, at any time between July 1, 1999 and November 1, 2000, offer a cash buyout option to any patron who won, after October 21, 1998 but before the effective date of this subsection, an annuity jackpot that was payable over a period of at least 10 years. If a casino licensee or group of casino licensees offers a cash buyout option to any winner of a particular slot machine game or multi-casino progressive slot system pursuant to this subsection, then the casino licensee or group of casino licensees shall make the same offer to all winners of the same slot machine game or multi-casino progressive slot system who are subject to this subsection. Any cash buyout option offered pursuant to this subsection shall be made and administered in accordance with the provisions of (l) above.

New Rule, R.1990 d.238, effective May 7, 1990.

See: 22 N.J.R. 624(a), 22 N.J.R. 1381(a).

Prior N.J.A.C. 19:45-1.40B, "Inspection of slot machine jackpots," recodified to N.J.A.C. 19:45-1.40D.

Amended by R.1991 d.184, effective April 1, 1991.

See: 22 N.J.R. 3455(a), 23 N.J.R. 1025(b).

In (a): added internal citation reference.

In (b)2: deleted (b)2i.-iii. and revised text to include reference to U.S. Treasury Bonds and specify annuity jackpot requirements.

In (b)5: added language regarding "30 days of receipt" filing requirement.

Added new subsections (c)-(d), recodifying existing (c)-(d) as (e)-(f) with textual revisions. In new (f), expanded check processing requirements.

In new (f)3, added language including the source of payment.

Recodified existing (e)-(g) as (g)-(i) with no change in text.

Recodified existing (h) as (j).

Amended by R.1991 d.584, effective December 2, 1991.

See: 22 N.J.R. 3455(a), 23 N.J.R. 3655(b).

Adopted outstanding portions of 1.40B. In (b)5: added text regarding filing of annual audit within 30 days of receipt with the Commission and the Division. In (f): added new text regarding the depositing of checks. Added new text at subsection (j)2i.

Administrative Correction to (b), (d) and (f), adding amended text.

See: 23 N.J.R. 3819(a).

Amended by R.1994 d.405, effective August 1, 1994.

See: 26 N.J.R. 1996(a), 26 N.J.R. 3187(c).

Administrative Correction.

See: 26 N.J.R. 4788(a).

Amended by R.1997 d.79, effective February 18, 1997.

See: 28 N.J.R. 5169(a), 29 N.J.R. 592(a).

In (f), substituted "monies" for "checks" and "shall be deposited in" for "shall be restrictively endorsed 'for deposit only' to"; inserted new (f)4; and recodified former (f)4 as (f)5.

Amended by R.2000 d.336, effective August 21, 2000.

See: 31 N.J.R. 2527(a), 32 N.J.R. 3077(a).

In (a), added 1 through 3; and added (l) through (m).

Amended by R.2001 d.88, effective March 19, 2001.

See: 32 N.J.R. 3913(a), 33 N.J.R. 1018(c).

In (a)1ii, substituted "the United States Treasury Constant maturity rate for 20-year" for "the composite interest rate for long-term (over 10 years)" and added ", plus one-half of one percent"; in (l)1, substituted "be eight and one-half percent" for "equal the composite interest rate for long-term (over 10 years) United States government securities for the week ending prior to the date of the offer as identified in the applicable H.15 Statistical Release issued by the Federal Reserve Board".

Case Notes

Annuity payment to slot machine winner is not cash, but rather, is "other thing of value" and thus is not deductible. In re Resolution of New Jersey Casino Control Com'n Concerning Adoption of Amendments to N.J.A.C. 19:45-19:45-1.40(A) and 19:45-1.40(B) and Adoption of N.J.A.C. 19:45-1.40(A) and (B), 262 N.J.Super. 572, 621 A.2d 536 (A.D.1993), certification denied 134 N.J. 474, 634 A.2d 522.

19:45-1.40C Multi-casino slot system jackpot payouts of cash

(a) Any slot machine jackpot payout of cash or slot tokens which will be included in the calculation of gross revenue by two or more casino licensees as part of a multi-casino progressive slot system shall be subject, except as otherwise provided in this section, to any procedural or documentation requirement established in N.J.A.C. 19:45-1.40. All forms utilized in the preparation or payment of a multi-casino progressive slot system jackpot shall be clearly identified as forms used for such purpose.

(b) For establishments in which Jackpot Payout Slips ("Payouts") are manually prepared, a separate series of Multi-Casino Jackpot Payout Slips ("Multi-Casino Payouts") shall be used in lieu thereof and shall be subject to the following additional procedures and requirements:

1. Each series of Multi-Casino Payouts shall be a four-part form, at a minimum, and shall be inserted in a locked dispenser that will:

i. Permit an individual Multi-Casino Payout in the series and its copies to be written upon simultaneously while still locked in the dispenser; and

ii. Discharge the original, duplicate and triplicate while the quadruplicate remains in a continuous, unbroken form in the dispenser;

2. The duplicate and triplicate Multi-Casino Payouts shall be treated like a duplicate Payout under N.J.A.C. 19:45-1.40, except that:

i. The amount of the Multi-Casino Payout shall not be included in the daily calculation of the Slot Win Sheet but shall be reported as a periodic adjustment in a manner approved by the Commission; and

ii. At the end of each gaming day, at a minimum, the triplicate Multi-Casino Payout shall be forwarded by the accounting department to the casino licensee or group of casino licensees approved to operate the slot system ("slot system operator") for comparison and agreement with the combined system readings and reports, and for calculation of tax deductions and cash reimbursements, if applicable; and

3. The quadruplicate Multi-Casino Payout shall be treated like a triplicate Payout under N.J.A.C. 19:45-1.40.

(c) For establishments in which Payouts are computer prepared, a separate series of Multi-Casino Payouts shall be used in lieu thereof and shall be subject to the following additional procedures and requirements:

1. Each series of Multi-Casino Payouts shall be a three-part form, at a minimum, and shall be inserted in a printer which shall:

i. Simultaneously print an original, duplicate and triplicate Multi-Casino Payout while the computer stores, in machine-readable form, all information printed on the Multi-Casino Payout; and

ii. Discharge the original, duplicate and triplicate;

2. Stored data shall not be susceptible to change or removal by any personnel after preparation of a Multi-Casino Payout; and

3. The duplicate and triplicate Multi-Casino Payout shall be treated like a duplicate Payout under N.J.A.C. 19:45-1.40, except that:

i. The amount of the Multi-Casino Payout shall not be included in the daily calculation of the Slot Win Sheet but shall be reported as a periodic adjustment in a manner approved by the Commission; and

ii. At the end of each gaming day, at a minimum, the triplicate Multi-Casino Payout shall be forwarded by the accounting department to the slot system operator for comparison and agreement with the combined system readings and reports, and for calculation of tax deductions and cash reimbursements, if applicable.

(d) If a multi-casino slot machine system will not permit slot department personnel employed by the casino licensee where the jackpot is won to determine from the slot machine or the progressive display the actual amount of the jackpot payout of cash or slot tokens won by the patron, the following additional requirements shall apply:

1. The slot cashier who is responsible for preparing the Multi-Casino Payout shall request the slot system operator to provide documentation of the actual amount of the jackpot payout of cash or slot tokens won by the patron;

2. The slot system operator shall provide, in a form and manner approved by the Commission, documentation of the actual amount of the jackpot payout to the slot cashier, who shall use the documentation in the preparation of the Multi-Casino Payout and attach the documentation to the original Multi-Casino Payout; and

3. The documentation required by (d)1 above shall include the winning jackpot amounts which should be displayed on the slot machine or the progressive meter on the floor of the casino.

(e) Prize tokens shall not be available as a Multi-Casino Payout.

New Rule—19:45-1.40C.

Experimental 90-day implementation of new rule, pursuant to N.J.S.A. 5:12-69(e), 5:12-70(f), (l) and (m), effective March 23, 1990 (expires June 21, 1990).

See: 22 N.J.R. 841(a).

New Rule, R.1990 d.238, effective May 7, 1990.

See: 22 N.J.R. 624(a), 22 N.J.R. 1381(a).

Notice of Receipt of Petition for Rulemaking.

See: 22 N.J.R. 2190(b).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

19:45-1.40D Inspection of slot machine jackpots

(a) Prior to the payment of any slot machine jackpot of greater than \$45,000 pursuant to N.J.A.C. 19:45-1.40, any jackpot of merchandise or a thing of value with a cash equivalent value of greater than \$45,000 pursuant to N.J.A.C. 19:45-1.40A, or any manual jackpot where there is evidence of a malfunction, a casino licensee shall notify the Division that a winning combination has been registered and permit the Division to inspect any slot machine, progressive equipment or related equipment involved.

1. Upon notification by the casino licensee, the Division shall advise the casino licensee whether the Division will conduct an inspection. Unless there is evidence of a malfunction or unless otherwise directed by the Division pursuant to its authority under the Act, the casino licensee may award payment of the jackpot to the winning patron prior to completion of the inspection.