

CHAPTER 45

ACCOUNTING AND INTERNAL CONTROLS

Authority

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

Source and Effective Date

R.1993 d.147, effective March 5, 1993.
See: 25 N.J.R. 277(a), 25 N.J.R. 1519(a).

Executive Order No. 66(1978) Expiration Date

Chapter 45, Accounting and Internal Controls, expires on August 15, 1997.

Chapter Historical Note

All provisions of this chapter became effective May 25, 1978 as R.1978 d.178. See: 10 N.J.R. 212(a), 10 N.J.R. 306(d).

1975 Revisions: Amendments became effective June 19, 1975 as R.1975 d.172. See: 7 N.J.R. 343(a).

1978 Revisions: Amendments became effective August 22, 1978 as R.1979 d.336. See: 11 N.J.R. 307(a), 11 N.J.R. 530(d).

1980 Revisions: Amendments became effective on November 18, 1980 as R.1980 d.504. See: 12 N.J.R. 447(b), 13 N.J.R. 48(a).

1981 Revisions: Amendments became effective August 16, 1981 as R.1981 d.272. See: 13 N.J.R. 47(c), 13 N.J.R. 628(a), 13 N.J.R. 541(a). Further amendments became effective September 10, 1981 as R.1981 d.272. Further amendments became effective October 13, 1981 as R.1981 d.437. See: 13 N.J.R. 534(b), 13 N.J.R. 848(b). See: 13 N.J.R. 47(c), 13 N.J.R. 628(a). Further amendments became effective November 16, 1981 as R.1981 d.437. See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

1982 Revisions: Amendments became effective June 7, 1982 as R.1982 d.171. See: 13 N.J.R. 534(b), 14 N.J.R. 582(a). Further amendments became effective June 21, 1982 as R.1982 d.189. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c). Further amendments became effective July 6, 1982 as R.1982 d.206. See: 13 N.J.R. 534(b), 14 N.J.R. 710(d). Further amendments became effective June 7, 1982 (operative July 15, 1982), as R.1982 d.171. See: 13 N.J.R. 534(b), 14 N.J.R. 582(a), 14 N.J.R. 848(b). Further amendments became effective June 21, 1982, as R.1982 d.189. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c). Further amendments became effective September 7, 1982 as R.1982 d.293. See: 14 N.J.R. 559(a), 14 N.J.R. 983(b). Further amendments became effective October 4, 1982 as R.1982 d.329. See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c).

1983 Revisions: Amendments became effective March 29, 1983 as R.1983 d.112. See: 15 N.J.R. 257(a), 15 N.J.R. 627(b). This chapter was readopted pursuant to Executive Order 66(1978) effective April 7, 1983 as R.1983 d.125. See: 15 N.J.R. 240(a), 15 N.J.R. 699(a). Amendments became effective June 30, 1983 as R.1983 d.239. See: 14 N.J.R. 1052(a), 15 N.J.R. 1040(b). Further amendments became effective August 1, 1983 as R.1983 d.300. See: 14 N.J.R. 1053(a), 15 N.J.R. 1259(a).

1984 Revisions: Amendments became effective April 16, 1984 as R.1984 d.135. See: 16 N.J.R. 361(a), 16 N.J.R. 927(a).

1985 Revisions: Amendments became effective January 21, 1985 as R.1985 d.623. See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b). Further amendments became effective January 21, 1985 (operative September 30, 1985) as R.1984 d.624. See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a), 17 N.J.R. 1917(b). Further amendments became effective February 19, 1985 as R.1985 d.41. See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c).

Further amendments became effective February 19, 1985 as R.1985 d.41. See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c). Further amendments became effective May 20, 1985 (operative December 1, 1985) as R.1985 d.229. See: 17 N.J.R. 181(a), 17 N.J.R. 1327(a). Further amendments became effective October 7, 1985 (operative December 1, 1985) as R.1985 d.493. See: 17 N.J.R. 1254(a), 17 N.J.R. 2456(a).

1986 Revisions: Amendments became effective February 18, 1986 (operative March 1, 1986) as R.1986 d.36. See: 17 N.J.R. 2970(a), 18 N.J.R. 428(b). April 7, 1986 as R.1986 d.77. See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b). Further amendments became effective June 16, 1986 as R.1986 d.212. See: 17 N.J.R. 2969(a), 18 N.J.R. 1312(a). Further amendments became effective July 7, 1986 as R.1986 d.240. See: 17 N.J.R. 2747(a), 18 N.J.R. 1402(c). Further amendments became effective August 4, 1986 as R.1986 d.308. See: 18 N.J.R. 1096(a), 18 N.J.R. 1614(b). Further amendments became effective September 8, 1986 as R.1986 d.365. See: 18 N.J.R. 935(b), 18 N.J.R. 1839(b). Further amendments became effective October 6, 1986 as R.1986 d.302. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a).

1987 Revisions: Amendments became effective July 6, 1987 (operative November 1, 1987) as R.1987 d.277. See: 18 N.J.R. 1929(a), 19 N.J.R. 1237(a), 19 N.J.R. 1656(a). July 20, 1987 as R.1987 d.302. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a). Further amendments became effective October 5, 1987 as R.1987 d.395. See: 19 N.J.R. 54(b), 19 N.J.R. 1826(b). Further amendments became effective November 2, 1987 as R.1987 d.428. See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a). Further amendments became effective November 16, 1987 as R.1987 d.457. See: 19 N.J.R. 1290(a), 19 N.J.R. 2202(a).

1988 Revisions: Amendments became effective January 19, 1988 as R.1988 d.34. See: 19 N.J.R. 1890(a), 20 N.J.R. 205(a). This chapter was readopted pursuant to the Executive Order 66(1978) 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).

1993 Revisions: Pursuant to Executive Order No. 66, Chapter 45 was readopted by R.1993 d.147. See: Source and Effective Date. Per Casino Control Commission request, a chapter expiration date of August 15, 1997, has been set, rather than the five-year expiration date pursuant to Executive Order No. 66(1978).

CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. GENERAL PROVISIONS

19:45-1.1	Definitions
19:45-1.1A	Gaming day
19:45-1.2	Accounting records
19:45-1.3	Licensee's system of internal controls
19:45-1.4	Records regarding ownership
19:45-1.5	Forms, records and documents
19:45-1.6	Standard financial and statistical reports
19:45-1.7	Annual audit and other reports
19:45-1.8	Retention, storage and destruction of books, records and documents
19:45-1.9	Complimentary services or items
19:45-1.9A	Procedures for transportation expense reimbursements
19:45-1.9B	Procedures for complimentary cash and noncash gifts
19:45-1.9C	Alternative reporting procedures; accessible complimentaries database
19:45-1.10	Closed circuit television system; surveillance department control; surveillance department restrictions
19:45-1.11	Casino licensee's organization
19:45-1.11A	Jobs compendium submission
19:45-1.12	Personnel assigned to the operation and conduct of gaming and slot machines
19:45-1.12A	(Reserved)

- 19:45-1.13 Firearms; possession within casino or casino simulcast-ing facility
- 19:45-1.14 Cashiers' cage; satellite cages; master coin bank; coin vaults
- 19:45-1.14A Simulcast counter
- 19:45-1.15 Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vault
- 19:45-1.15A Accounting controls within the simulcast counter
- 19:45-1.16 Drop boxes and slot cash storage boxes
- 19:45-1.17 Drop boxes; transportation to and from gaming tables; slot cash storage boxes, transportation to and from bill changers; storage
- 19:45-1.18 Procedure for accepting cash and coupons at gaming tables
- 19:45-1.19 Acceptance of tips or gratuities from patrons
- 19:45-1.20 Table inventories
- 19:45-1.21 Procedure for opening tables for gaming
- 19:45-1.22 Procedure for distributing gaming chips, coins and plaques to gaming tables
- 19:45-1.23 Procedure for removing gaming chips, coins and plaques from gaming tables
- 19:45-1.24 Procedure for acceptance, accounting for and redemption of patron cash deposits
- 19:45-1.24A Procedures for accepting, verifying and accounting for wire transfers; wire transfer fees
- 19:45-1.24B Procedure for sending funds by wire transfer
- 19:45-1.25 Procedure for exchange of checks submitted by gaming or simulcast wagering patrons; repurchase of cash equivalents
- 19:45-1.25A Procedure for exchange of slot counter checks by slot patrons
- 19:45-1.26 Substitution, redemption and consolidation of patron checks
- 19:45-1.26A Acceptance of payments toward outstanding patron checks
- 19:45-1.27 Procedures for granting credit, and recording checks exchanged, redeemed or consolidated
- 19:45-1.27A Patron request for suspension of credit privileges
- 19:45-1.28 Procedure for depositing checks received from gaming patrons
- 19:45-1.29 Procedure for collecting and recording checks returned to the casino after deposit
- 19:45-1.30 Procedure for shift changes at gaming tables
- 19:45-1.31 Procedure for closing gaming tables
- 19:45-1.32 Count rooms; characteristics
- 19:45-1.33 Procedure for opening, counting and recording contents of drop boxes and slot cash storage boxes and the recording of keno revenue
- 19:45-1.34 Slot booths
- 19:45-1.35 Accounting controls for slot booths and change machines
- 19:45-1.36 Slot machines and bill changers; coin and slot token containers; slot cash storage boxes; entry authorization logs
- 19:45-1.36A Slot machines; hopper storage areas
- 19:45-1.37 Slot machines and bill changers; identifications; signs, meters
- 19:45-1.38 Slot machines and bill changers; authorized locations; movements
- 19:45-1.39 Progressive slot machines
- 19:45-1.39A Progressive slot machines interconnected in more than one casino
- 19:45-1.39B Table game progressive payout wagers
- 19:45-1.40 Jackpot payouts of cash or slot tokens that are not paid directly from the slot machine
- 19:45-1.40A Jackpot payouts of merchandise or other things of value
- 19:45-1.40B Jackpot payouts in the form of an annuity
- 19:45-1.40C Multi-casino slot system jackpot payouts of cash
- 19:45-1.40D Inspection of slot machine jackpots
- 19:45-1.41 Procedure for filling payout reserve containers of slot machines and hopper storage areas
- 19:45-1.41A Procedures governing the removal of coin, slot tokens and slugs from a slot machine hopper
- 19:45-1.42 Removal of slot drop buckets, slot drop boxes and slot cash storage boxes; unsecured currency; meter readings
- 19:45-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes
- 19:45-1.44 (Reserved)
- 19:45-1.45 Signature
- 19:45-1.46 Procedure for control of coupon redemption and other complimentary distribution programs
- 19:45-1.46A Procedures and requirements for the use of an automated coupon redemption machine
- 19:45-1.46B Procedures and requirements for a bill changer which can accept coupons
- 19:45-1.47 Keno booths; satellite keno booths
- 19:45-1.48 Accounting controls for the operation of keno booths and keno work stations
- 19:45-1.49 Keno drawer fill procedures
- 19:45-1.50 Keno drawer credit procedures
- 19:45-1.51 Keno computer system
- 19:45-1.52 Payment of table game progressive payout wagers

SUBCHAPTER 1. GENERAL PROVISIONS

19:45-1.1 Definitions

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

“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.

“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 and position endorsement as required by the casino licensee's approved jobs compendium which allows that person to supervise personnel and functions within the cashiers' cage.

“Cash” means currency or coin.

"Cash equivalents" means:

1. Certified checks, cashiers checks, treasurers checks, recognized travelers checks or recognized money orders, any of which are made payable to the casino licensee, "bearer" or "cash";
2. Certified checks, cashiers checks, treasurers checks or recognized money orders, any of which are made payable to the presenting patron and endorsed in blank, provided, however, that no such instrument shall be accepted as a cash equivalent if the instrument was originally made payable to any person other than the presenting patron; and
3. Recognized credit cards presented pursuant to N.J.A.C. 19:45-1.25(i).

"Cash equivalent value of any merchandise or thing of value" is defined in N.J.A.C. 19:45-1.40A.

"Cashiers' cage" is defined in N.J.A.C. 19:45-1.14.

"Casino Accounting Department" (accounting department) is defined in N.J.A.C. 19:45-1.11.

"Casino clerk (Pit clerk)" is defined in N.J.A.C. 19:45-1.12.

"Casino supervisor" means a person employed in the operation of a casino or of the authorized games in a casino simulcasting facility in a supervisory capacity or empowered to make discretionary decisions which regulate casino operations, including but not limited to, boxpersons, floorpersons, pit bosses, poker shift supervisors, casino shift managers, the assistant casino manager, and the casino manager.

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

"Check credit slip" is defined in N.J.A.C. 19:45-1.25.

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

"Chief executive officer" means the natural person located at a casino hotel facility who is ultimately responsible for the daily conduct of an applicant's or casino licensee's hotel and gaming business, regardless of the applicant's or casino licensee's form of business association or the particular title which the person holds.

"Closer" means the original of the Table Inventory Slip upon which each table inventory is recorded at the end of each shift.

"Coin vault" is defined in N.J.A.C. 19:45-1.14.

"Commission inspector" means any authorized representative of the Commission.

"Compensation" means direct or indirect payments for services performed including, but not limited to, salary,

wages, bonuses, deferred payments, and overtime and premium payments.

"Complimentary distribution program" is defined in N.J.A.C. 19:45-1.46.

"Complimentary services or items" is defined in N.J.A.C. 19:45-1.9.

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

"Coupon" means a document which is issued in accordance with the coupon redemption and complimentary distribution programs in N.J.A.C. 19:45-1.46(a), and includes a match play coupon.

"Credit Slip" is known as a "Credit" and is defined in N.J.A.C. 19:45-1.23.

"Drop box" is defined in N.J.A.C. 19:45-1.16.

"Fill Slip" is known as a "Fill" and is defined in N.J.A.C. 19:45-1.22.

"Gaming chips and plaques" is defined in N.J.A.C. 19:46-1.1 and 19:46-1.2, respectively, of the Gaming Equipment Regulation.

"Handle" means the total amount of coins, slot tokens, including foreign slot tokens, or currency placed into a slot machine by a patron to play a slot machine.

"Hopper fill" is defined in N.J.A.C. 19:45-1.41.

"Hopper storage area" is defined in N.J.A.C. 19:45-1.36A.

"Identification Credentials" means a valid credit card, driver license, passport or other form of identification credential which contains, at a minimum, the patron's signature. A personal reference does not constitute an identification credential.

"Imprest basis" means the basis on which cashiers' cage and slot booth funds are replenished from time to time in exactly the amount of the net of expenditures made from the funds and amounts received. A review is made by a higher authority of the propriety of the expenditures before the replenishment.

"Incompatible function" means a function, for accounting control purposes, that places any person or department, in a position to both perpetrate and conceal errors or irregularities in the normal course of his duties. Anyone recording transactions and having access to assets ordinarily is in a position to perpetrate errors or irregularities. Persons may have incompatible functions if such persons are members of departments which have supervisors not independent of each other.

"Jackpot" means any money, merchandise or thing of value to be paid to a patron as the result of a specific combination(s) of characters indicated on a slot machine.

"Jackpot Payout Receipt" is defined in N.J.A.C. 19:45-1.40.

"Jackpot Payout Slip" is defined in N.J.A.C. 19:45-1.40.

"Keno booth" is defined in N.J.A.C. 19:45-1.47.

"Keno drawer" is defined in N.J.A.C. 19:45-1.48.

"Keno drop" means the sum of the total amount of currency, coin, gaming chips, coupons and slot tokens wagered on keno tickets.

"Keno payout" means the currency, coin or casino check paid to a player in exchange for a winning keno ticket.

"Keno request" is defined in N.J.A.C. 19:47-15.1.

"Keno ticket" is defined in N.J.A.C. 19:47-15.1.

"Keno win or loss" means the amount of currency, coin, gaming chips, coupons and slot tokens wagered by patrons at keno less the amount of currency and coin collected by patrons for winning keno wagers.

"Keno work station" is defined in N.J.A.C. 19:45-1.47.

"Master coin bank cashier" is defined in N.J.A.C. 19:45-1.15.

"Master Game Report (Stiff Sheet)" means a record of the computation of the win or loss or, for the game of poker, the poker revenue, for each gaming table, each game, and each shift.

"Match play coupon" means a coupon with a fixed, stated value that is issued, utilized and redeemed pursuant to N.J.A.C. 19:45-1.18 and 1.46, and the stated value of which, when presented by a patron with gaming chips which are equal in value to the stated value of the coupon, is included in the amount of the patron's wager in determining the payout on any winning bet at an authorized game.

"Opener" means the duplicate copy of the table inventory slip upon which each table inventory is recorded at the end of each shift and serves as the record of each table inventory at the beginning of the next succeeding shift.

"Pari-mutuel window net" means the total amount of credit vouchers issued and wagers placed on simulcast horse races at a pari-mutuel window less the total amount of simulcast payouts at the same pari-mutuel window. Pari-mutuel window net shall be calculated by the totalisator.

"Patron cash deposit" means an amount of cash, cash equivalents, complimentary cash gifts, slot tokens, prize tokens, gaming chips or plaques deposited with a casino licensee by a patron for his or her subsequent use pursuant to N.J.A.C. 19:45-1.24.

"Patron check" means a Counter Check, a Slot Counter Check or a replacement check.

"Payout" is defined in N.J.A.C. 19:45-1.40 and 19:45-1.40A.

"Poker revenue" means the total amount of rake charged to patrons at the poker tables pursuant to N.J.A.C. 19:47-14.14. The poker revenue is determined by adding the amount of cash, coupons, the amount recorded on the Closer, the totals of amounts recorded on the Credits and issuance copies of Counter Checks removed from a drop box, and subtracting the amount on the Opener and the total of amounts recorded on Fills removed from a drop box.

"Propriety" means the quality of being proper; conforming to sections of this chapter.

"Rake" is defined in N.J.A.C. 19:47-14.1.

"Replacement check" is defined in N.J.A.C. 19:45-1.26.

"Request for Fill" is defined in N.J.A.C. 19:45-1.22.

"Request for Credit" is defined in N.J.A.C. 19:45-1.23.

"Request for Jackpot Payout Slip" is defined in N.J.A.C. 19:45-1.40.

"Returned check" is defined in N.J.A.C. 19:45-1.29.

"Security department member" means any person employed by a casino licensee or its agent to provide physical security in an establishment.

"Shift" means the regular, daily work period of a group of employees administering and supervising the operation of table games, slot machines, simulcast counter, keno booths, cashiers' cage and satellite cages, working in relay with another such succeeding or preceding group of employees or specific times, as approved by the Commission, during the day that all drop boxes attached to gaming tables are removed, expeditiously transported to the count room, and replaced with empty ones.

"Signature" is defined in N.J.A.C. 19:45-1.45.

"Simulcast count sheet" is defined in N.J.A.C. 19:45-1.15A(b).

"Simulcast handle" means the amount of currency, coin, gaming chips, slot tokens and coupons wagered by patrons on a simulcast horse race, less the value of cancelled or refunded tickets.

"Slot booth" is defined in N.J.A.C. 19:45-1.34.

"Slot cashier" is defined in N.J.A.C. 19:45-1.35.

"Slot cash storage box" is defined in N.J.A.C. 19:45-1.16.

"Slot counter check" is defined in N.J.A.C. 19:45-1.25A.

"Slot drop bucket" is defined in N.J.A.C. 19:45-1.36.

"Slot drop box" is defined in N.J.A.C. 19:45-1.36.

"Slot machine drop" means the amount of coins, slot tokens, and foreign slot tokens, in a slot drop bucket or a slot drop box, and the amount of cash and coupons in a slot cash storage box.

"Slot Machine Win" means the amount determined by subtracting the hopper fills, other than initial hopper fills and initial fills of hopper storage areas, and cash payouts pursuant to N.J.A.C. 19:45-1.40 from the slot machine drop.

"Table game drop" means the sum of the total amount of currency, coin, coupons other than match play coupons and 50 percent of the total amount of match play coupons, and the total amounts recorded on issuance copies of Counter Checks removed from a drop box.

"Table game win or loss" means the amount of gaming chips and plaques and cash won from patrons at gaming tables less the amount of gaming chips, plaques and coins won by patrons at gaming tables other than poker tables and the amount paid to patrons in cash or by casino check for progressive payout wagers in accordance with N.J.A.C. 19:45-1.39B and 1.52. The table game win or loss is determined by adding the amount of cash, total amount of coupons other than match play coupons and 50 percent of the total amount of match play coupons, the amount recorded on the Closer, the totals of amounts recorded on the Credits, and issuance copies of Counter Checks removed from a drop box, and subtracting the amount recorded on the Opener, the total of amounts recorded on Fills removed from a drop box, and the amount of any progressive payout wagers paid pursuant to N.J.A.C. 19:45-1.39B and 1.52.

"Theoretical slot machine payout percentage" means the sum of the number of coins expected to be paid by a slot machine automatically and the number of coins expected to be paid manually as a result of jackpots divided by the expected number of coins to be played in a slot machine.

"Travel Disbursement Voucher" is defined in N.J.A.C. 19:45-1.9A.

"Verbalize" means to orally express something in words.

"Wire transfer" means a transfer of funds by means of the Federal Reserve Bank wire system in accordance with the requirements of 12 CFR 210.25 et seq. and the Commission's rules.

Amended by R.1981 d.437, effective November 16, 1981.
See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

"Cash equivalent" and "identification credentials" added.
Amended by R.1983 d.112, effective March 29, 1983.
See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Originally filed as an emergency adoption (R.1983 d.37) on January 27, 1983. Readopted as R.1983 d.112. Added "or items" to definition of "complimentary services." Deleted definition of junket.
Amended by R.1984 d.623, effective January 21, 1985.
See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b).

Added the word "coupons" to the definition "change person".
Amended by R.1985 d.41, effective February 19, 1985.
See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c).

"Cash equivalent" substantially amended.
Amended by R.1986 d.77, effective April 7, 1986.
See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b).

Added definition "casino check".
Amended by R.1987 d.302, effective July 20, 1987.
See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a).

Definitions amended.
Petition for Rulemaking: Slot machine bill changer system.
See: 19 N.J.R. 1110(a).

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

Deleted definition for "Affiliate".
Amended by: R.1988 d.387, effective August 15, 1988.
See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).
Amended by R.1989 d.233, effective May 1, 1989.
See: 20 N.J.R. 3012(a), 21 N.J.R. 1152(b).

Added definitions for "cage supervisor" and "wire transfer".
Amended by R.1989 d.611, effective December 18, 1989.
See: 21 N.J.R. 2953(a), 21 N.J.R. 3931(b).

Added "Travel Disbursement Voucher".
Amended by R.1990 d.2, effective January 2, 1990.
See: 21 N.J.R. 2954(a), 22 N.J.R. 63(a).

In "Casino check": stylistic changes, adding phrase "or for winnings payoffs."

In "Slot machine": deleted language regarding a special token to be exchanged for merchandise or thing of value.

Amended by R.1991 d.152, effective March 18, 1991.
See: 22 N.J.R. 3708(b), 23 N.J.R. 885(a).

Added "Automated coupon redemption machine" and "change machine".

Amended by R.1991 d.229, effective May 6, 1991.
See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).

Added definitions of "master coin bank cashier," "slot cashier" and "slot counter check."

Amended by R.1991 d.230, effective May 6, 1991.
See: 22 N.J.R. 3325(a), 23 N.J.R. 1461(a).

Added definitions: "Asset number," "Location number" and "Manufacturer's serial number."

Amended by R.1991 d.301, effective June 17, 1991.
See: 23 N.J.R. 191(a), 23 N.J.R. 1963(b).

Added definitions for "bank," "check," and "checking account" with N.J.A.C. references.

Amended by R.1991 d.381, effective August 5, 1991.
See: 23 N.J.R. 1302(a), 23 N.J.R. 2323(a).

Added definition of "Chief executive officer".
Amended by R.1992 d.233, effective June 1, 1992.
See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

Added definition of "coin vault".
Amended by R.1992 d.360, effective September 21, 1992.
See: 24 N.J.R. 2137(a), 24 N.J.R. 3336(a).

Hopper storage area provisions 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.
Amended by R.1993 d.75, effective February 16, 1993.

See: 24 N.J.R. 2536(a), 24 N.J.R. 4243(a), 25 N.J.R. 717(a).

Added definition of "coupon"; amended definition of "Table game drop".

Administrative correction to definition of "slot counter check."

See: 25 N.J.R. 1519(b).

Amended by R.1993 d.144, effective April 5, 1993.

See: 24 N.J.R. 2692(b), 25 N.J.R. 1520(a).

Added definition of complimentary distribution program.

Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

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.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.31, effective January 18, 1994.

See: 25 N.J.R. 4866(a), 26 N.J.R. 486(a).

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.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

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

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

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

See: 25 N.J.R. 5906(a), 26 N.J.R. 1380(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.471, effective September 19, 1994.

See: 26 N.J.R. 2212(a), 26 N.J.R. 3891(c).

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).

Administrative Correction.

See: 27 N.J.R. 382(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).

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

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

Amended definition of "Table game win or loss".

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

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

Added definition of "Annuity jackpot trust check".

Amended by R.1996 d.31, effective January 16, 1996.

See: 27 N.J.R. 3921(a), 28 N.J.R. 281(a).

Amended definitions of "Table game drop" and "Table game win or loss".

Amended by R.1996 d.314, effective July 15, 1996.

See: 28 N.J.R. 1612(a), 28 N.J.R. 3622(a).

Amended by R.1996 d.350, effective August 5, 1996.

See: 28 N.J.R. 2348(a), 28 N.J.R. 3816(a).

19:45-1.1A Gaming day

(a) The "gaming day" for a casino licensee on a calendar day which has not been approved for extended hours of operation pursuant to N.J.S.A. 5:12-97(a) shall commence at 10:00 A.M. or the actual time when the casino opens to the public, whichever is later, and shall terminate:

1. At 4:00 A.M. on the next calendar day, if the next calendar day is a weekday which is not a holiday;
2. At 6:00 A.M. on the next calendar day, if the next calendar day is a Saturday, Sunday or State or Federal holiday;

3. In accordance with (b) below, if the next calendar day has been approved by the Commission for extended hours of casino operation pursuant to N.J.S.A. 5:12-97(a); or

4. When the casino actually closes if such time is earlier than the time specified in (a)1 through 3 above.

(b) The "gaming day" for a casino licensee on a calendar day which has been approved for extended hours of operation pursuant to N.J.S.A. 5:12-97(a) shall commence and terminate, and the end of the gaming day for the previous calendar day shall terminate, at those times set forth in the approved system of internal procedures and administrative and accounting controls of each casino licensee. Each casino licensee may establish a gaming day for slot machines which is different from its gaming day for table games and different from its gaming day for the game of keno; provided, however, that no gaming day shall be longer than 24 hours.

New Rule, R.1992 d.110, effective March 2, 1992.

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

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

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

19:45-1.2 Accounting records

(a) Each casino licensee shall maintain complete, accurate, and legible records of all transactions pertaining to the revenues and costs for each establishment.

(b) General accounting records shall be maintained on a double entry system of accounting with transactions recorded on the accrual basis. Detailed, supporting, subsidiary records sufficient to meet the requirements of (c) below shall also be maintained in accordance with the requirements of this chapter.

1. The Commission shall periodically prescribe a uniform chart of accounts and accounting classification in order to insure consistency, comparability, and effective disclosure of financial information.

i. The chart of accounts shall provide the classifications necessary to prepare the standard financial statements required by N.J.A.C. 19:45-1.6.

ii. The prescribed chart of accounts shall be the minimum level of detail to be maintained for each accounting classification by the licensee.

iii. The licensee shall not use other than the prescribed chart of accounts but may, with the permission of the Commission, expand the level of detail for some or all accounting classifications and/or alter the account numbering system. In such instances, the licensee shall provide to the Commission, upon request, a cross-reference from the licensee's to the prescribed chart of accounts.

(c) The detailed, supporting, and subsidiary records shall include, but not necessarily be limited to:

1. Records of all patron checks initially accepted by the licensee, deposited by the licensee, returned to the

licensee as "uncollected", and ultimately written-off as uncollectible.

(i) If an independent certified public accountant who was previously engaged as the principal accountant to audit the casino licensee's financial statements resigns or is dismissed as the casino licensee's principal accountant, or another independent certified public accountant is engaged as principal accountant, the casino licensee shall file a report with the Commission and the Division within 10 days following the end of the month in which such event occurs, setting forth the following:

1. The date of such resignation, dismissal or engagement.
2. Whether in connection with the audits of the two most recent years preceding such resignation, dismissal, or engagement there were any disagreements with the former accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of the former accountant would have caused him to make reference in connection with his report to the subject matter of disagreement, including a description of each such disagreement. The disagreements to be reported include those resolved and those not resolved.
3. Whether the principal accountant's report on the financial statements for any of the past two years contained an adverse opinion or disclaimer of opinion or was qualified. The nature of such adverse opinion, disclaimer of opinion, or qualification shall be described.
4. The casino licensee shall request the former accountant to furnish to the casino licensee a letter addressed to the Commission, with a copy furnished to the Division, stating whether he agrees with the statements made by the casino licensee in response to (i) of this section. Such letter shall be filed with the Commission as an exhibit to the report required by (i) of this section.

Amended by R.1981 d.272, effective September 10, 1981.

See: 13 N.J.R. 47(c), 13 N.J.R. 628(a).

Amended by R.1991 d.470, effective September 16, 1991.

See: 23 N.J.R. 2006(a), 23 N.J.R. 2868(b).

In subsections (b), (d) and (g), deleted "fiscal" from text to update rule.

Amended by R.1992 d.500, effective December 21, 1992.

See: 24 N.J.R. 3225(a), 24 N.J.R. 4563(a).

In (h), added copy requirements, including proxy and registration statements.

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 at (c)1 and 2.

Amended by R.1996 d.29, effective January 16, 1996.

See: 27 N.J.R. 4176(a), 28 N.J.R. 282(a).

(e)2 required reported deviations to be material.

19:45-1.8 Retention, storage and destruction of books, records and documents

(a) All original books, records and documents pertaining to the casino licensee's operations and approved hotel shall be:

1. Prepared and maintained in a complete, accurate and legible form;

2. Retained on the site of the approved hotel building or at another secure location approved in accordance with (d) below for the time period specified in (c) below;

3. Held immediately available for inspection by agents of the Commission and Division during all hours of operation;

4. Organized and indexed in such a manner so as to provide immediate accessibility to agents of the Commission and Division; and

5. Destroyed only after:

- i. Expiration of the minimum retention period specified in (c) below, except that the Commission may, upon the written petition of any casino licensee and for good cause shown, permit such destruction at an earlier date; and

- ii. Written notice to the Commission and Division in accordance with (f) below.

(b) For the purposes of this section, "books, records and documents" shall be defined as any book, record or document pertaining to, prepared in or generated by the operation of a casino, a casino simulcasting facility or an approved hotel including, but not limited to, all forms, reports, accounting records, ledgers, subsidiary records, computer generated data, internal audit records, correspondence and personnel records. This definition shall apply without regard to the medium through which the record is generated or maintained, for example, paper, magnetic media or encoded disk.

(c) All original books, records and documents shall be retained by a casino licensee in accordance with the following schedules. For purposes of this subsection, "original books, records or documents" shall not include copies of originals, except for copies which contain original comments or notations or parts of multi-part forms.

1. The following original books, records and documents shall be retained indefinitely unless destruction is requested by the casino licensee and approved by the Commission:

- i. Corporate records required by N.J.A.C. 19:45-1.4;

- ii. Records of corporate investigations and due diligence procedures;

- iii. Current casino employee personnel files; and

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

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

i. All gaming-related documents, including, without limitation, casino cage documents; records concerning junkets; and records concerning gaming-related casino service industries;

ii. Accounts receivable documents from store rentals and travel wholesalers; petty cash documentation and general ledgers and supporting journals;

iii. Personnel files of terminated casino employees; and

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

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

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

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

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

iv. Signature cards of terminated employees;

v. Marketing department records;

vi. Security incident reports;

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

viii. Credit union records;

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

x. Patron gaming records; and

xi. Any gaming-related document for which the casino licensee can demonstrate that the information contained thereon is duplicative or less than that recorded on another document retained in accordance with (c)1 and 2 above.

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

i. Complimentary settled guest checks;

ii. Card and dice transaction and inventory reports;

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

iv. Vendor registration forms;

v. Register tapes and room service checks;

vi. Files and workpapers used to prepare budgets;

vii. Records generated by the mailroom;

viii. Advertising records; and

ix. With the exception of cashed pari-mutuel tickets and credit vouchers, the original books, records and documents related to the revenues and expenses of casino simulcasting, including, but not limited to, all reports generated by the totalisator and all records maintained in accordance with N.J.A.C. 19:45-1.2(c)10, shall be retained by a casino licensee or a hub facility for a minimum of one year.

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

i. Coupons entitling patrons to cash, slot tokens, gaming chips or plaques or simulcasting wagers, or match play coupons, including unused, voided and redeemed coupons;

ii. The following hotel income audit documents: Cashier reports, room tally reports, over/short reports, rate variations and missing check reports;

iii. Load count arrival forms;

iv. Credit card settled guest checks pertaining to restaurant and bar charges;

v. Room charge settled guest checks pertaining to restaurant and bar charges;

vi. Credit card vouchers used to settle guest checks in restaurants and bars;

vii. Guest check control sheets used to control the issuance and return of guest checks to cashiers, bartenders and food servers;

viii. Credit applications with unused lines of credit;

ix. Surveillance employee duty logs, VCR/tape logs, and equipment malfunction reports;

x. Zeroed-out countercheck envelopes; and

xi. Emergency drop box approval forms.

6. The following original books, records and documents shall be retained by a casino licensee for a minimum of 90 days:

i. Surveillance department visitor logs;

ii. Coin bag tags, provided that the information contained thereon is duplicative or less than that recorded on another document; and

iii. Documents relating to promotions, such as entry forms and game tickets.

7. The following original books, records and documents shall be retained by a casino licensee for a minimum of 30 days:

i. Hotel cashier envelopes; and

ii. Cashed pari-mutuel tickets and credit vouchers shall be retained by a casino licensee for a minimum of 30 days from the date on which they are cashed, canceled or refunded in the casino licensee's casino simulcasting facility.

8. The following original books, records and documents do not have to be retained by a casino licensee for any minimum period of time, but may be destroyed only upon notice in accordance with (f) and (g) below:

i. Any serially pre-numbered form required by Commission rules that is blank or unused, unless otherwise specified by this section; and

ii. Any original book, record or document that has been copied and stored on a microfilm, microfiche or other media system approved by the Commission.

9. The following original books, records and documents do not have to be retained by a casino licensee for any minimum period of time, and may be destroyed without notice otherwise required by (f) below:

i. Parking ticket stubs;

ii. Coat check tickets;

iii. Housekeeping reports;

iv. Maintenance department records;

v. Patron mailing lists;

vi. Blank entry forms;

vii. Bellman and baggage forms;

viii. Cash settled guest checks;

ix. Food credit and complimentary beverage coupons;

x. Drink chits;

xi. Food and beverage order slips;

xii. Bottle sales slips;

xiii. Showroom starter slips;

xiv. Communication department records;

xv. Unsolicited resumes or letters requesting employment;

xvi. Register tapes, provided that the information contained thereon is duplicative or less than that recorded on another document retained in accordance with (c)3 above;

xvii. Survey questionnaires regarding service in the casino hotel;

xviii. Records of hours worked by persons employed in gaming-related positions in an abstract or other readily accessible format;

xix. Any blank or unused form except as provided in (c)8i above, unless otherwise specified by this section;

xx. Keno requests; and

xxi. Laundry charges.

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

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

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

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

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

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

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

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

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

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

(h) The casino licensee may utilize the services of a disposal company for the destruction of any books, records or documents except those related to credit. Any cash complimentary coupons to be destroyed by a disposal company shall be cancelled with a void stamp, hole punch or similar device, or must contain a clearly marked expiration date which has expired.

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

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

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

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

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

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

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

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

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

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

Simulcast provisions added.

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

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

Record retention schedule revised at (c).

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

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

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

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

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

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

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

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

19:45-1.9 Complimentary services or items

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

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

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

2. Internal controls for transportation expense reimbursement programs shall be subject to the requirements of N.J.A.C. 19:45-1.9A; and

3. Nothing herein shall be deemed to require a casino licensee to identify in its submission the terms or conditions pursuant to which a complimentary service or item may be granted, except as otherwise provided in (f)3 below, or to obtain Commission approval of any limits or conditions which may be placed on the authority of its employees to approve or issue complimentary services or items, except as otherwise provided in N.J.A.C. 19:45-1.9B; provided, however, that each casino licensee shall be required to maintain a written record of all such terms, limits or conditions and the specific employees to whom they apply.

(c) All complimentary services or items shall be recorded as follows:

1. A complimentary service or item provided directly to patrons in the normal course of a licensee's business shall be recorded at an amount based upon the full retail price normally charged for such service or item by the licensee;

2. A complimentary service or item not offered for sale to patrons in the normal course of a licensee's business but provided directly by the licensee shall be recorded at an amount based upon the actual cost to the licensee of providing such service or item;

3. A complimentary service or item provided directly or indirectly to a patron on behalf of a licensee by a third party not affiliated with the licensee shall be recorded at an amount based upon the actual cost to the licensee of having the third party provide such service or item;

4. A complimentary service or item provided directly or indirectly to a patron on behalf of a licensee by a third party who is affiliated with the licensee shall be recorded by the licensee in accordance with the provisions of this section as if the affiliated third party were the licensee.

(d) The licensee shall accumulate both the dollar amount of and number of persons provided with each category of complimentary services or items.

1. A quarterly report shall be filed with the Commission regarding the complimentary services or items provided.

2. The complimentary services shall, at a minimum, be separated into categories for rooms, food, beverage, travel and other services.

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 and slot machines

(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, and subject to the limitations imposed by N.J.A.C. 19:45-1.11(a). Each casino licensee shall at all times maintain a level of staffing which ensures the proper operation and effective supervision of all table games in the casino and casino simulcasting facility.

(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, and Counter Checks.

2. Dealers shall be the persons assigned to each craps, mini-craps, baccarat, blackjack, roulette, minibaccarat, red dog, sic bo, big six, pai gow, pai gow poker, caribbean stud poker, let it ride 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.

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, roulette, mini-craps, sic bo, minibaccarat, red dog, pai gow, pai gow poker, big six, caribbean stud poker, let it ride 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, roulette, mini-craps, minibaccarat, big six, sic bo, red dog, pai gow, pai gow poker, caribbean stud poker, let it ride 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.

8. Casino 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. In the absence of the casino manager and the assistant casino manager, should the establishment have an assistant casino manager, the casino shift manager shall have the authority of a casino manager.

9. Casino manager shall be the executive assigned the responsibility and authority for the supervision and management of the overall operation of casino licensee's table games 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.

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

1. One casino clerk shall be assigned to not more than 24 gaming tables;

2. One dealer shall be assigned to each blackjack, roulette, minibaccarat, sic bo, red dog, pai gow, pai gow poker, big six, mini-craps, caribbean stud poker, let it ride 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, roulette, pai gow poker, minibaccarat, sic bo, red dog, caribbean stud poker, let it ride poker or big six tables, or any combination thereof; or

ii. Not more than two craps tables; or

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

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

v. 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 if less than 16 poker tables are open.

(d) Notwithstanding the provisions of (c)5 above, if a casino licensee has six or less poker tables open for gaming activity, no 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. Once the casino licensee has opened seven or more poker tables for gaming activity, in addition the poker shift supervisor required by (c)7 above, floorpersons shall be assigned pursuant to the provisions of c(5)iv above regardless whether the poker shift supervisor is supervising table games other than poker.

(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, roulette, minibaccarat, sic bo, red dog or big six tables, or any combination thereof;

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

3. One poker shift supervisor may supervise a total of not more than 24 poker tables and gaming tables other than poker, 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.

(f) The casino manager or 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 of 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 operate the slot department 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. In the absence of the slot department manager, the slot shift manager shall have the authority of the slot department manager.

5. 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.

(i) The following personnel of the casino accounting, slot or table games department 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, making simulcast payouts to patrons, and redeeming credit vouchers for patrons;

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;

3. Simulcast counter manager shall be the executive assigned the responsibility and authority for the supervision and management of the overall operations of the simulcast counter, including without limitation, the hiring and termination of all simulcast counter 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.

(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, accept wagers and issue keno payouts at a keno booth or satellite keno booth.

2. Keno supervisor shall be the supervisor assigned to each shift with the responsibility for directly supervising all activities at a keno booth.

3. 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. Nothing in these rules shall preclude the keno manager from also having the responsibility to manage one of the following additional functions: the table games department, the slot department, the simulcast counter or an independent slot machine cage department pursuant to N.J.A.C. 19:45-1.11(b)9, provided that the reporting lines and span of control of the keno manager have been approved by the Commission.

(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.

(l) Notwithstanding (i) above, the simulcast counter manager may be the casino key employee responsible for the operation of an independent slot machine cage department pursuant to N.J.A.C. 19:45-1.11(b)9 or may also be the keno manager pursuant to (j)3 above; provided that the casino accounting department is not responsible for the operation and conduct of the simulcast counter.

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).

Case Notes

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

19:45-1.12A (Reserved)

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

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

Section was "Personnel assigned to the operation and conduct of low limit table games".

19:45-1.13 Firearms; possession within casino or casino simulcasting facility

(a) No person, including the security department members, shall possess or be permitted to possess any pistol or firearm within a casino or casino simulcasting facility without the express written approval of the Commission provided that employees and agents of the Division may possess such pistols or firearms at the discretion of the director of the Division.

(b) To obtain approval for the possession of a pistol or firearm within a casino or casino simulcasting facility, a person shall be required to demonstrate that:

1. He has received an adequate course of training in the possession and use of such pistol or firearm;
2. He is the holder of a valid license for the possession of such pistol or firearm; and
3. There is a compelling need for the possession of such pistol or firearm within the casino or casino simulcasting facility.

(c) Each casino licensee shall cause to be posted in a conspicuous location at each entrance to the casino and casino simulcasting facility a sign that may be easily read stating: "By law, no person shall possess any pistol or firearm within the casino or casino simulcasting facility without the express written permission of the Casino Control Commission."

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.

19:45-1.14 Cashiers' cage; satellite cages; master coin bank; coin vaults

(a) Each establishment shall have on or immediately adjacent to the gaming floor a physical structure known as a cashiers' cage ("cage") to house the cashiers and to serve as the central location in the casino for the following:

1. The custody of the cage inventory comprising currency including patrons' deposits, coin, patron checks, gaming chips and plaques, and of forms, documents, and records normally associated with the operation of a cage;
2. The approval, exchange, redemption, and consolidation of patron checks received for the purposes of gambling in conformity with this chapter;
3. The receipt, distribution, and redemption of gaming chips and plaques in conformity with this chapter;
4. The issuance, receipt and reconciliation of imprest funds used by slot attendants in the acceptance of currency and coupons from patrons in exchange for currency in conformity with this chapter; and

5. Such other functions normally associated with the operation of a cage.

(b) Each establishment shall have within the cage or in such other area as approved by the Commission a physical structure known as a master coin bank to house master coin bank cashiers. The master coin bank shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein and serve as the central location in the casino for the following:

1. The custody of currency, coin, prize tokens, slot tokens, forms, documents and records normally generated or utilized by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;
2. The exchange of currency, coin, coupons, prize tokens and slot tokens for supporting documentation;
3. The responsibility for the overall reconciliation of all documentation generated by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;
4. The receipt of coin and slot tokens from the hard count room in conformity with this chapter; and
5. Such other functions normally associated with the operation of the master coin bank.

(c) The cage shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein; such design and construction shall be, at a minimum, as effective as the following:

1. Fully enclosed except for openings through which materials such as gaming chips and plaques, slot tokens and prize tokens, patron checks, cash, records, and documents can be passed to service the public, gaming tables, and slot booths;
2. Manually triggered silent alarm systems for the cage, its ancillary office space and any related casino vault, which systems shall be connected directly to the monitoring rooms of the closed circuit television system and the casino security department office;
3. Double door entry and exit system that will not permit a person to pass through the second door until the first door is securely locked. In addition:
 - i. The first door adjacent to the casino floor of the double door entry and exit system shall be controlled by the casino security department. The second door of the double door entry and exit system shall be controlled by the cashiers' cage;
 - ii. The system shall have closed circuit television coverage which shall be monitored by the casino security department or surveillance department;
 - iii. Any entrance to the cage that is not a double door entry and exit system shall be an alarmed emergency exit door only.

4. Separate locks on each door of the double door entry and exit system, the keys to which shall be different from each other.

(d) Each master coin bank located outside the cage shall meet all the requirements of (c) above.

(e) Each establishment may have separate areas for the storage of coin, prize tokens and slot tokens ("coin vaults") in locations outside the cage or master coin bank, as approved by the Commission.

(f) Each coin vault shall be designed, constructed and operated to provide maximum security for the materials housed and activities performed therein, and shall include at least the following:

1. A fully enclosed room, located in an area not open to the public;
2. A metal door with one key that shall be maintained and controlled by the main bank or master coin bank, which shall establish a sign-in and sign-out procedure for removal and replacement of that key;
3. An alarm device that signals the monitors of the casino licensee's close circuit television system whenever the door to the coin vault is opened; and
4. Closed circuit television cameras capable of accurate visual monitoring and taping of any activities in the coin vault.

(g) Each establishment may also have one or more "satellite cages" separate and apart from the cashiers' cage, but in or adjacent to the casino or casino simulcasting facility, established to maximize security, efficient operations, or patron convenience and comfort and designed and constructed in accordance with N.J.A.C. 19:45-1.14(c). Subject to Commission approval, a satellite cage may perform any or all of the functions of the cashiers' cage. The functions which are conducted in a satellite cage shall be subject to the applicable accounting controls set forth in this chapter.

(h) Each casino licensee shall file with the Commission and Division the names of all persons authorized to enter the cage, any satellite cages, the master coin bank and any coin vaults; all persons possessing the combination or keys to the locks securing the entrance to the cage, any satellite cages, master coin bank and coin vaults; as well as all persons possessing the ability to operate alarm systems for the cage, any satellite cages, master coin bank and coin vaults.

(i) Notwithstanding (b) above, each casino licensee may, with prior Commission approval, operate its cashiers' cage without the master coin bank specified by that subsection, provided that the main bank serves as the central location in the casino for the transactions enumerated in (b)1 through 5 above, and, provided further, that the references therein and elsewhere in the rules of the Commission to:

1. "Master coin bank cashiers" shall apply instead to the main bank cashiers assigned the duties and performing the functions that would otherwise be assigned to or performed by master coin bank cashiers; and

2. The "master coin bank" shall apply instead to the main bank, but only insofar as it is authorized to perform master coin bank functions.

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 subsection (b), recodify existing (b)-(c) as (c)-(d). Recodified existing (d) as new (e), adding text regarding master coin bank. Amended by R.1992 d.233, effective June 1, 1992.

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

Deleted existing subsection (c) and recodified existing (d) and (e) with no change in text. Added new subsections (d)-(f) and recodified existing subsection (e) as new subsection (g), adding references to coin vaults to text.

Amended by R.1992 d.358, effective September 21, 1992.

See: 24 N.J.R. 2136(b), 24 N.J.R. 3335(a).

Coin vaults may have single lock, in place of double locks.

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 requirements added at (b).

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.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.469, effective August 21, 1995.

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

Added (i).

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.357, effective August 5, 1996.

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

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; and

3. 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 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).

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 in a minimum amount approved by the Commission.

(c) Except as otherwise authorized by N.J.A.C. 19:45-1.14(i), the cashiers' 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, 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 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. 19:46-1.2(e);

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; and

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

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 odds 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. 19:46-1.2(e);
 - iii. Receive Requests for Fills in exchange for the issuance of a Fill, the disbursal of gaming chips and coin to a security department member and the disbursal of gaming plaques to a security department member in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.2(e);
 - iv. Receive gaming chips from the general cashiers, main bank cashiers and cage supervisors 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; and
 - vi. 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;
 - 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 from slot supervisors or casino accounting supervisors pursuant to N.J.A.C. 19:45-1.42; and
 - xiv. Prepare Unsecured Bill Changer Currency Reports in accordance with N.J.A.C. 19:45-1.42(f).
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 and general cashiers, 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 in exchange for proper documentation.
- (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.

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)1vii 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)1xii; 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)1xiii; 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.357, effective August 5, 1996.
See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).

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 collection for the issuance of credit vouchers;
3. In payment of winning or properly cancelled or refunded pari-mutuel tickets;
4. In payment for credit vouchers; or
5. In exchanges with the cashiers' cage, a satellite cage or simulcast vault.

(b) A "simulcast count sheet" shall be completed and signed by the simulcast shift supervisor at the simulcast vault 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 simulcast shift supervisor in the simulcast vault.

(c) The casino pari-mutuel cashier assigned to the pari-mutuel window shall count the simulcast inventory in the presence of the simulcast shift supervisor at the simulcast vault 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 from the simulcast vault 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;
3. The total amount of each denomination of currency, coin, gaming chips, slot tokens and coupons in the drawer;
4. The total of any exchanges;
5. The total amount in the drawer; and
6. The signature of the casino pari-mutuel cashier;

(f) The simulcast shift supervisor shall compare the pari-mutuel window net for the shift as generated by the terminal and if it agrees with the simulcast count sheet total plus the simulcast inventory, shall agree the count to the simulcast count sheet and sign the simulcast count sheet attesting to the accuracy.

(g) If the pari-mutuel window net for the shift as generated by the RMC does not agree with the simulcast count sheet total plus the simulcast inventory, the simulcast shift supervisor shall record any overage or shortage. If the count does not agree, the casino pari-mutuel cashier and the simulcast shift supervisor shall attempt to determine the cause of the discrepancy in the count. If the discrepancy cannot be resolved by the casino pari-mutuel cashier and the simulcast shift supervisor, such discrepancy shall immediately be reported to the simulcast counter manager, or casino accounting department supervisor in charge at such time, the security department and the Division verbally. If the discrepancy is \$250.00 or more, a security department member will then complete the standard security report in writing, as approved by the Division, and immediately forward a copy to the Commission and the Division.

New Rule, R.1993 d.37, effective January 19, 1993.
See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

19:45-1.16 Drop boxes and slot cash storage boxes

(a) Each gaming table in a casino or casino simulcasting facility shall have attached to it a secure metal container known as a "drop box" in which shall be deposited all cash,

coupons exchanged at the gaming table for gaming chips and plaques, match play coupons, issuance copies of Counter Checks exchanged at the gaming table for gaming chips and plaques, duplicate Fill and Credit Slips, Requests for Credit forms, Requests for Fill forms, and Table Inventory forms. Each drop box shall have:

1. Two separate locks securing the contents placed into the drop box, the keys to which shall be different from each other;
2. A separate lock securing the drop box to the gaming table, the key to which shall be different from each of the keys to locks securing the contents of the drop box;
3. A slot opening through which currency, coins, coupons, forms, records, and documents can be inserted into the drop box;
4. A mechanical device that will automatically close and lock the slot opening upon removal of the drop box from the gaming table; and

5. Permanently imprinted or impressed thereon, and clearly visible from a distance of 20 feet, a number corresponding to a permanent number on the gaming table to which it is attached and a marking to indicate game and shift, except that emergency drop boxes may be maintained without such number or marking, provided the word "emergency" is permanently imprinted or impressed thereon and, when put into use, are temporarily marked with the number of the gaming table and identification of the game and shift, and provided further, that the casino licensee obtains the express written approval of the Commission before placing an emergency drop box into use.

(b) Each bill changer in a casino shall have contained in it a secure metal container known as a "slot cash storage box" in which shall be deposited all cash and coupons inserted into the bill changer. Each slot cash storage box shall:

1. Have two separate locks securing the contents of the slot cash storage box, the keys to which shall be different from each other, and shall also comply with the requirements of N.J.A.C. 19:45-1.36;
2. Have a slot opening through which currency and coupons can be inserted into the slot cash storage box;
3. Have a mechanical arrangement or device that prohibits removal of currency and coupons from the slot opening whenever the slot cash storage box is removed from the bill changer;
4. Be fully enclosed, except for such openings as may be required for the operation of the bill changer or the slot cash storage box; provided, however, that the location and size of such openings shall not affect the security of the slot cash storage box, its contents or the bill changer, and shall be approved by the Commission and the Division; and

5. Have an asset number that is permanently imprinted, affixed or impressed on the outside of the slot cash storage box which corresponds to the asset number of the slot machine to which the bill changer has been attached. In lieu of the asset number, a casino licensee may develop and maintain, with prior Commission approval, a system for assigning a unique identification number to its slot cash storage boxes, which system ensures that each slot cash storage box can readily be identified, either manually or by computer, when in use with, attached to, and removed from a particular bill changer. Each such unique identification number shall be permanently imprinted, affixed or impressed on the outside of each slot cash storage box that does not otherwise bear an asset number. The asset number or unique identification number must be conspicuous and clearly visible to persons involved in removing or replacing the slot cash storage box in the bill changer and through the casino licensee's closed circuit camera coverage system. The size and location of the asset number or unique identification number are subject to prior approval by the Commission. In addition, emergency slot cash storage boxes may be maintained without such numbers, provided the word "emergency" is permanently imprinted, affixed or impressed thereon, and when put into use, are temporarily marked with the asset number of the slot machine to which the bill changer is attached, and provided further, that the casino obtains the express written approval of the Commission before placing an emergency slot cash storage box into use.

(c) The key utilized to unlock the drop boxes from the gaming tables shall be maintained and controlled by the security department.

(d) The key to one of the locks securing the contents of a drop box and to one of the locks securing the contents of a slot cash storage box shall be maintained and controlled by the accounting department. The key to the second lock securing the contents of the drop boxes and slot cash storage boxes shall be maintained and controlled by Commission inspectors.

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. 769(a), 20 N.J.R. 2090(a).

Merged (b) in (a); added new (b) and amended (c) and (d), concerning slot cash storage boxes.

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

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

In (b)4: added "asset" to define number.

Amended by R.1992 d.359, effective September 21, 1992.

See: 24 N.J.R. 1472(b), 24 N.J.R. 3335(b).

Requirement for separate compartment for cash box eliminated, under specified circumstances.

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

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

Simulcast provision added.

Amended by R.1993 d.75, effective February 16, 1993.

See: 24 N.J.R. 2536(a), 24 N.J.R. 4343(a), 25 N.J.R. 717(a).

In (a), added coupons exchanged at the gaming table for chips and plaques. In (a)3, added coupons. In (a)5 and (b)5, deleted "inspector".

Amended by R.1993 d.143, effective April 5, 1993.
See: 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

In (b)5, added new text regarding a system of assigning unique identification numbers to its slot cash storage boxes, in lieu of asset numbers.

Amended by R.1994 d.69, effective February 7, 1994.
See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

Amended by R.1994 d.137, effective March 21, 1994.
See: 25 N.J.R. 5902(a), 26 N.J.R. 1373(b).

Amended by R.1996 d.358, effective August 5, 1996.
See: 28 N.J.R. 1946(a), 28 N.J.R. 3822(a).

19:45-1.17 Drop boxes, transportation to and from gaming tables; slot cash storage boxes, transportation to and from bill changers; storage

(a) Each casino licensee shall place on file with the Commission and the Division a schedule setting forth the specific times at which the drop boxes will be brought to or removed from the gaming tables and slot cash storage boxes will be brought to or removed from the bill changers. Each casino licensee shall also maintain and make available to the Commission and the Division upon request, the names and license numbers of all employees participating in the transportation of such drop boxes and slot cash storage boxes. No drop box shall be brought to or removed from any gaming table and no slot cash storage box shall be brought to or removed from any bill changer at other than the time specified in such schedule except with the express written approval of a Commission inspector.

(b) All drop boxes removed from the gaming tables shall be transported directly to and secured in the count room by one security department member and one casino supervisor, at a minimum.

(c) All slot cash storage boxes removed from bill changers shall be transported directly to and secured in the count room by a Commission inspector, a casino security department member and a member 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, at a minimum; provided, however, that a slot cash storage box removed from a bill changer in order to service the bill changer may be temporarily stored in the corresponding double-locked base of the slot machine (the compartment of the slot machine containing the slot drop bucket or slot drop box) attached to the bill changer, and shall be replaced and relocked in the bill changer when the repairs are completed. If the repairs cannot be completed and the slot cash storage box cannot be replaced in the bill changer by the end of the repair person's shift, or if the bill changer must be removed from the casino floor, the slot cash storage box shall be removed from the locked slot compartment and transported to the count room in accordance with N.J.A.C. 19:45-1.38.

(d) Except as provided in (e) below, all drop boxes not attached to a gaming table and all slot cash storage boxes

not contained in a bill changer, including emergency drop boxes and emergency slot cash storage boxes which are not actively in use, shall be stored in the count room or other secure area outside the count room approved by the Commission, in an enclosed storage cabinet or trolley and secured in such cabinet or trolley by a separately keyed, double locking system. The key to one lock shall be maintained and controlled by the security department and the key to the second lock shall be maintained and controlled by a Commission inspector.

(e) Drop boxes, when not in use during a shift, may be stored on the gaming tables provided that there is adequate security as approved by the Commission. If adequate security is not provided during this time, the drop boxes shall be stored as required in (d) above.

Petition for Rulemaking: To construct and utilize storage cabinets outside of the count room for the purpose of storing empty unused emergency drop boxes.

See: 19 N.J.R. 664(b).

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(a).

Amended by R.1987 d.457, effective November 16, 1987.

See: 19 N.J.R. 1290(a), 19 N.J.R. 2202(a).

Added text to (c) "except emergency drop boxes which are not actively in use"; and "Emergency drop boxes" and added text in (d) "except that emergency"

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. 769(a), 20 N.J.R. 2090(a).

Added text referring to slot cash storage boxes and transportation to and from bill changers.

Amended by R.1992 d.359, effective September 21, 1992.

See: 24 N.J.R. 1472(b), 24 N.J.R. 3335(b).

Employee names and license numbers to be maintained on any transport of drop boxes or slot cash storage boxes.

Petition for Rulemaking: To repeal requirement that a Commission inspector be part of the team of persons who collect slot cash storage boxes from bill changers.

See: 25 N.J.R. 1783(b).

Amended by R.1994 d.297, effective June 20, 1994.

See: 26 N.J.R. 1440(a), 26 N.J.R. 2594(a).

Amended by R.1994 d.422, effective August 15, 1994.

See: 26 N.J.R. 2213(a), 26 N.J.R. 3464(b).

Amended by R.1994 d.574, effective November 21, 1994.

See: 26 N.J.R. 3606(b), 26 N.J.R. 4639(a).

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

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

19:45-1.18 Procedure for accepting cash and coupons at gaming tables

(a) Whenever cash or a coupon is presented by a patron at a gaming table for exchange for gaming chips or plaques:

1. The cash or coupon shall be spread on the top of the gaming table by the dealer or boxperson accepting it in full view of the patron who presented it and the casino supervisor assigned to such gaming table;

2. The amount of the cash or coupon shall be verbalized by the dealer or boxperson accepting it in a tone of voice calculated to be heard by the patron who presented

it and the casino supervisor assigned to such gaming table; and

3. Immediately after an equivalent amount of gaming chips or plaques has been given to the patron, the cash or coupon shall be taken from the top of the gaming table and placed by the dealer or boxperson into the drop box attached to the gaming table.

(b) Whenever a match play coupon and an equivalent amount of gaming chips are presented as a wager by a patron, pursuant to N.J.A.C. 19:45-1.46(j)4, at an authorized game in which a match play coupon may be used:

1. The coupon shall be placed underneath the gaming chips in the patron's betting area, or in craps, underneath the gaming chips for the patron's wager on the Pass or Don't Pass Line, in such a way that the type and value of the coupon is visible at all times;

2. Only one match play coupon may be used with the wager;

3. If the wager wins, it shall be paid in accordance with the terms and conditions of the coupon; and

4. Whether the wager wins or loses, the coupon shall be deposited by the dealer into the drop box attached to the gaming table at the time the winning wager is paid or the losing wager is collected.

(c) A casino licensee may, in its discretion, require a coupon to be cancelled upon acceptance by the dealer or boxperson, in a manner approved by the Commission, so as to preclude its subsequent use.

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

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

(a)3: added "except . . . denominations."

Amended by R.1993 d.75, effective February 16, 1993.

See: 24 N.J.R. 2536(a), 24 N.J.R. 4243(a), 25 N.J.R. 717(a).

In (a), added "coupon". Added (b).

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

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

Amended by R.1994 d.298, effective June 20, 1994.

See: 26 N.J.R. 1441(a), 26 N.J.R. 2594(b).

Administrative Correction.

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

19:45-1.19 Acceptance of tips or gratuities from patrons

(a) No casino key employee or boxperson, floorperson, or any other casino employee who serves in a supervisory position shall solicit or accept, and no other casino employee shall solicit, any tip or gratuity from any player or patron of the casino or casino simulcasting facility where he or she is employed. The casino licensee shall not permit any practices prohibited by (a) of this section.

(b) All tips and gratuities allowed dealers in the casino and casino simulcasting facility shall be:

1. Immediately deposited in a transparent locked box reserved for that purpose. If non-value chips are received at a roulette or pokette table, the marker button indicating their specific value shall not be removed until after a dealer, in the presence of a casino supervisor, has expeditiously converted them into value chips which shall then be immediately deposited in a transparent locked box reserved for that purpose;

2. Accounted for; and

3. Placed in a common pool for distribution pro rata among all dealers with the distribution based upon the number of hours each dealer has worked.

(c) All tips and gratuities allowed casino pari-mutuel cashiers shall be:

1. Immediately deposited in a transparent locked box reserved for that purpose;

2. Accounted for; and

3. Placed in a pool for distribution pro rata among the casino pari-mutuel cashiers with the distribution based upon the number of hours each cashier has worked.

(d) All tips and gratuities allowed keno writers shall be:

1. Immediately deposited into a transparent locked box reserved for that purpose;

2. Accounted for; and

3. Distributed to each keno writer on a pool basis in a manner to be determined by the casino licensee.

(e) Upon receipt from a patron of a tip or gratuity, a dealer, casino pari-mutuel cashier or keno writer shall extend his or her arm in an overt motion, and deposit such tip or gratuity in the locked box reserved for such purpose.

(f) In determining the number of hours which an employee has worked for purposes of tip pool distribution, a casino licensee may, in its discretion, establish standards for distribution which include hours of vacation time, personal leave time or any other authorized leave of absence in the number of hours worked by each employee. Any such standards shall apply uniformly to all employees, except that the casino licensee may establish different standards for full-time or part-time employees.

Amended by R.1984 d.624, effective January 21, 1985.

See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a).

Substituted "boxperson, floorperson" for "boxman, floorman".

Amended by R.1992 d.453, effective November 16, 1992.

See: 24 N.J.R. 2140(a), 24 N.J.R. 4279(b).

In (b)1, added reference to pokette; deleted text regarding receptacle attached to rim of roulette wheel; stipulated "casino" supervisor and changed "are immediately deposited" to "shall then be immediately deposited".

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

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

Simulcast and tips to pari-mutuel cashiers provisions added.

Amended by R.1993 d.320, effective July 6, 1993.

See: 25 N.J.R. 1674(a), 25 N.J.R. 2913(a).

Amended by R.1995 d.285, effective June 5, 1995.
See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).

19:45-1.20 Table inventories

(a) Whenever a gaming table in a casino or casino simulating facility is opened for gaming, operations shall com-

mence with an amount of gaming chips, coins and plaques to be known as the "table inventory" and no casino licensee shall cause or permit gaming chips, coins or plaques to be added to, or removed from, such table inventory during the gaming day except:

1. In exchange for cash, coupons, or issuance copies of Counter checks presented by casino patrons in conformity with the provisions of N.J.A.C. 19:45-1.18 and 1.25;

2. In payment of winning wagers and collection of losing wagers made at such gaming table;

3. In exchange for gaming chips or plaques received from a patron having an equal aggregate face value;

4. In conformity with the Fill and Credit Slip procedures described in N.J.A.C. 19:45-1.22 and 1.23;

5. In conformity with N.J.A.C. 19:47-3.3 and 7.3, coin may be used for the purpose of marking baccarat vigorish;

6. In conformity with N.J.A.C. 19:47-14.14, the rake collected from patrons playing the game of poker shall always be placed in the table inventory container; and

7. In conformity with a table inventory return device utilized in the game of caribbean stud poker pursuant to N.J.A.C. 19:46-1.13G, the gaming chips wagered on the progressive payout shall always be placed in the table inventory container.

(b) Whenever a gaming table is not open for gaming activity, the table inventory and the Table Inventory Slip prepared in conformity with the procedures set forth in N.J.A.C. 19:45-1.31 shall be stored in a separate, locked clear container which shall be clearly marked on the outside with the game and the gaming table number to which it corresponds. The information on the Table Inventory Slip shall be visible from the outside of the container. All containers shall be stored either in the cashiers' cage or secured to the gaming table, provided that there is adequate security, as approved by the Commission.

(c) The keys to the locked containers containing the table inventories shall be maintained and controlled by the casino department in a secure place and shall at no time be made accessible to any cashiers' cage personnel or to any person responsible for transporting such table inventories to or from the gaming tables.

Amended by R.1989 d.97, effective February 21, 1989.
See: 20 N.J.R. 2647(b), 21 N.J.R. 460(a).

Added (a)5.

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): added "Whenever . . . gaming activity, the . . ." to beginning of subsection.

Amended by R.1993 d.37, effective January 19, 1993.
See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Simulcast provisions added.

Amended by R.1993 d.75, effective February 16, 1993.
See: 24 N.J.R. 2536(a), 25 N.J.R. 717(a).

In (a)1, added "coupons".

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: Caribbean Stud Poker.
See: 26 N.J.R. 3464(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 (a)7 regarding Caribbean stud poker.

19:45-1.21 Procedure for opening tables for gaming

(a) Whenever gaming tables are to be opened for gaming activity, the locked container with the table inventory and the Table Inventory Slip, if not already attached to the gaming tables, shall be transported directly from the cashiers' cage to the gaming table by a security department member.

(b) Immediately prior to opening the gaming table for gaming, the casino supervisor assigned to such table shall unlock the container after assuring that it is the proper container for that table.

(c) The dealer or boxman assigned to the gaming table shall count the contents of the container in the presence of the casino supervisor assigned to such table and shall agree the count to the Opener removed from the container.

(d) Signatures attesting to the accuracy of the information recorded on the Opener shall be placed on such Opener by the dealer or boxman assigned to the table and the casino supervisor that observed the dealer or boxman count the contents of the container.

(e) Any discrepancy between the amount of gaming chips, coins, and plaques counted and the amount of the gaming chips, coins and plaques recorded on the Opener shall immediately be reported to the casino manager, assistant casino manager, or casino shift manager in charge at such time, the security department and Commission inspector verbally. Security will then complete the standard security report in writing, as approved by the Division, and immediately forward a copy to the Commission inspector and the Division.

(f) After the count of the contents of the container and the signing of the Opener, such slip shall be immediately deposited in the drop box attached to the gaming table by the dealer or boxman after the opening of such table.

19:45-1.22 Procedure for distributing gaming chips, coins and plaques to gaming tables

(a) A Request for Fill ("Request") shall be prepared by a casino supervisor, or a casino clerk, to authorize the preparation of a Fill Slip ("Fill") for the distribution of gaming chips, coins and plaques to gaming tables. The Request shall be a two-part form, at a minimum, and access to the Request shall, prior to use, be restricted to casino supervisors and casino clerks.

(b) On the original and duplicate Request, the following information, at a minimum, shall be recorded:

1. The date and time, or shift, of preparation;
2. The denomination of gaming chips, coins and plaques to be distributed to the gaming tables;

3. The total amount of each denomination of gaming chips, coins and plaques to be distributed to the gaming tables;

4. The game and table number to which the gaming chips, coins and plaques are to be distributed; and

5. The signature of the casino supervisor.

(c) After preparation of the Request the original copy of such Request shall be transported directly to the cashiers' cage.

(d) The duplicate copy of the Request shall be placed by the dealer or boxman in public view on the gaming table to which the gaming chips, coins and plaques are to be received. Such duplicate Request shall not be removed until the chips, coins and plaques are received at which time the Request and Fill are deposited in the drop box.

(e) If Fills are computer prepared and the input data required for preparation of a Fill is entered by, and ability to input is restricted to a casino supervisor and a casino clerk, and the printing of the Fill, which shall be in the cashiers' cage, is a direct result of such input, (a), (b), (c), and (d) above, may be ignored.

(f) A Fill shall be prepared by a chip bank cashier or, if computer prepared, by a chip bank cashier, a casino supervisor, or a casino clerk whenever gaming chips, coins and plaques are distributed to the gaming tables from the cashiers' cage.

(g) Fills shall be serially prenumbered forms, each series of Fills shall be used in sequential order, and the series numbers of all Fills received by a casino shall be accounted for by employees with no incompatible functions. All original and duplicate void Fills shall be marked "VOID" and shall require the signature of the preparer.

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

1. Each series of Fills 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 dispensers, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser.

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 fills, placing fills in the dispenser, and removing from the dispensers, each day, the triplicates remaining therein. These employees have no incompatible functions.

(i) For establishments in which Fills are computer-prepared, each series of Fills 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 machine-readable form, all information printed on the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of a Fill.

(j) On original, duplicate, and triplicate copies of the Fill, or in stored data, the preparer shall record, at a minimum, the following information:

1. The denomination of the gaming chips, coins and plaques being distributed;

2. The total amount of each denomination of gaming chips, coins and plaques being distributed;

3. The total amount of all denominations of gaming chips, coins and plaques being distributed;

4. The game and table number to which the gaming chips, coins and plaques are being distributed;

5. The date and shift during which the distribution of gaming chips, coins and plaques occurs; and

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

(k) The time of preparation of the Fill shall be recorded at a minimum, on the original and duplicate upon preparation.

(l) All gaming chips, coins and plaques distributed to the gaming tables from the cashiers cage shall be transported to the gaming tables from the cashiers' cage by a security department member who shall agree the Request to the Fill and sign the original copy of the Request, maintained at the cashiers' cage, before transporting the gaming chips, coins and plaques and the original and duplicate copies of the Fill for signatures.

(m) Signatures attesting to the accuracy of the information contained on the Fills shall be, at a minimum, of the following personnel at the following times:

1. The original and the duplicate:

i. The chip bank cashier upon preparation;

ii. The security department member transporting the gaming chips, coins and plaques to the gaming table upon receipt from the cashier of gaming chips, coins and plaques to be transported;

iii. The dealer or boxman assigned to the gaming table upon receipt at such table from the security department member of gaming chips, coins and plaques at such table; and

(g) At the end of the gaming day, the accounting department shall compare the duplicate and triplicate copies of the Wire Transfer Request Form to the original.

New Rule, R.1989 d.233, effective May 1, 1989.
See: 20 N.J.R. 3012(a), 21 N.J.R. 1152(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).

19:45-1.25 Procedure for exchange of checks submitted by gaming or simulcast wagering patrons; repurchase of cash equivalents

(a) Except as otherwise provided in this section, no casino licensee or any person licensed under the Casino Control Act, and no person acting on behalf of or under any arrangement with a casino licensee or other person licensed under the Casino Control Act, shall:

1. Cash any check, make any loan, or otherwise provide or allow to any person any credit or advance of anything of value or which represents value to enable any person to take part in gaming or simulcast wagering activity as a player; or

2. Release or discharge any debt which is uncollectible, either in whole or in part, which represents any losses incurred by any player in gaming or simulcast wagering activity without maintaining a written record of the deposit, check return and collection efforts as required by N.J.A.C. 19:45-1.28 and 19:45-1.29; or

3. Make any loan which represents any losses incurred by any player in gaming or simulcast wagering activity without receiving from said player in exchange therefore, a check in the amount of said loan, which check shall conform with the Casino Control Act and these regulations.

(b) No casino licensee or any person licensed under the Act, and no person acting on behalf of or under any arrangement with a casino licensee or other person licensed under the Act, may accept a check, other than a recognized travelers' check or other cash equivalent, a casino check, a casino affiliate check, or an annuity jackpot trust check from any person to enable such person to take part in gaming or simulcast wagering activity as a player, or may give cash or cash equivalents in exchange for such check unless the requirements of this section and N.J.A.C. 19:45-1.26, 19:45-1.27, 19:45-1.28, and 19:45-1.29 concerning check cashing, redeeming, consolidating, collecting and recording procedures are observed by the casino licensee and its employees and agents. For purposes of this chapter: the term "check" when used in connection with an exchange, redemption, substitution or consolidation by a patron shall mean any draft drawn by the patron which is a "cash item" as defined in Regulation J of the Board of Governors of the Federal Reserve System, 12 C.F.R. 210.2(e), and which is drawn on an account maintained in a "depository institution" as defined in Section 19(b) of the Federal Reserve Act, 12 U.S.C. §461(b), including share drafts and drafts

drawn on negotiable order of withdrawal accounts or similar accounts; the term "checking account" shall mean any account on which a "check" is drawn; and the term "bank" shall include any "depository institution" as defined in 12 U.S.C. §461(b). For purposes of this chapter, a check received from a person by cage cashiers may be presumed by the casino licensee not to be exchanged to enable such person to take part in gaming activity as a player, if the casino licensee shall cause to be posted at each general cashier station in the cashiers' cage a conspicuous sign that reads:

"By law, personal checks cannot be exchanged for currency or coin to be used for gaming or simulcasting wagering purposes."

(c) All checks sought to be exchanged in a casino by a patron shall be:

1. Drawn on a bank and payable on demand;
2. Drawn for a specific amount;
3. Made payable to the casino licensee; and
4. Currently dated, but not post dated.

(d) All checks sought to be exchanged at the cashiers' cage shall be:

1. Presented directly to the general cashier who shall:
 - i. Restrictively endorse the check "for deposit only" to the casino licensee's bank account;
 - ii. Initial the check;
 - iii. Date and time stamp the check;
 - iv. Record the junket number, if applicable;
 - v. Immediately exchange the check for currency and coin in an amount equal to the amount for which the check is drawn, not to exceed two hundred dollars (\$200.00) per patron per day, if such check is exchanged for the purpose of nongaming; and
 - vi. Forward redemption, consolidation and substitution checks to the Check Cashier and all non-gaming checks to the main bank cashier.

(e) Cash equivalents, casino checks, casino affiliate checks and annuity jackpot trust checks shall only be accepted at the cashiers' cage by general cashiers.

1. Prior to the acceptance of any cash equivalent from a patron, the general cashier shall determine the validity of such cash equivalent by performing the necessary verification for each type of cash equivalent and such other procedures as may be required by the issuer of such cash equivalent. Prior to the acceptance of any casino check, casino affiliate check or an annuity jackpot trust check from a patron, the general cashier shall comply with the requirements of (f) below.

2. In order to ensure the patron's identity, prior to the acceptance of a cash equivalent made payable to a presenting patron, a casino check, a casino affiliate check or an annuity jackpot trust check, the general cashier shall be required to examine the patron's identification credentials or verify that the patron's signature recorded on the cash equivalent, casino check, casino affiliate check or the annuity jackpot trust check and the patron's physical description agree with the information recorded in the patron's credit file prepared pursuant to N.J.A.C. 19:45-1.27. Each casino licensee shall maintain documentation supporting that examination or verification.

3. Any cash equivalent other than a travelers check or credit card and any casino check, casino affiliate check or annuity jackpot trust check which is accepted from a patron by a general cashier shall be:

i. Endorsed in blank by the patron (but in the case of a cash equivalent, only if the cash equivalent is made payable to the presenting patron); and

ii. Except as otherwise provided in (e)4ii below, restrictively endorsed "For Deposit Only" to the bank account of the casino licensee immediately upon acceptance by the general cashier and deposited no later than the next banking day following the date of the transaction.

4. A casino licensee may, in its discretion, allow a patron who has exchanged a cash equivalent (other than a travelers check or credit card) for currency, coin or a Customer Deposit Form to repurchase the cash equivalent for an equal amount of cash, gaming chips, plaques or slot tokens prior to the deposit of the cash equivalent by the casino licensee. If a casino licensee agrees to provide a patron with this repurchase option, the general cashier shall, prior to acceptance of the cash equivalent:

i. Immediately determine the validity of the cash equivalent by performing the verification required in (e)1 above; and

ii. In lieu of complying with the requirements of (e)3ii above, comply with the approved internal control procedures of the casino licensee for the processing of such transactions, which procedures shall include, at a minimum, the following:

(1) The creation of an audit trail which shall assure that no single employee is in a position to convert the cash equivalent to his or her personal use without detection;

(2) The establishment of a definite time limit on the repurchase rights of the patron, which time limit shall be no later than the end of the fifth calendar day following the date of acceptance of the cash equivalent; and

(3) Upon expiration of the time limit required by (e)4ii(2) above, the immediate restrictive endorsement of the cash equivalent "For Deposit Only" to the bank account of the casino licensee, and the deposit of the cash equivalent by no later than the next banking day.

(f) Prior to the acceptance of any casino check, casino affiliate check or annuity jackpot trust check from a patron, a general cashier shall determine the validity of such check by contacting the New Jersey casino licensee which issued the check or by confirming, in a manner approved by the Commission, the issuance of the check by the casino licensee affiliate or the annuity jackpot trust, as the case may be, and verifying the following information:

1. The date of the check;
2. The check number;
3. The name of the payee appearing on the check;
4. The amount of the check; and
5. That the check represents:
 - i. The return of a patron's deposit money;
 - ii. The redemption of the casino licensee's gaming chips; or
 - iii. The winnings from slot machine or keno payoffs;
 - iv. The winnings from simulcast wagering;
 - v. The winnings from table game progressive payouts;
 - vi. An annuity jackpot payment by an annuity jackpot trust pursuant to N.J.A.C. 19:45-1.40B; or
 - vii. A casino affiliate check.

(g) Each casino licensee shall maintain a casino check log and an annuity jackpot trust check log.

1. The general cashier of the casino licensee accepting a casino check or casino affiliate check shall document the verifications performed in (f) above in the casino check log and shall also record therein his or her name and license number and:

i. For a casino check, the name of the cashier providing such information and the date and time the information was obtained; or

ii. For a casino affiliate check, the name of the employee at the casino licensee affiliate providing such information, and the date and time the information was obtained.

2. The general cashier of the casino licensee accepting an annuity jackpot trust check shall document the verifications performed in (f) above in the annuity jackpot trust check log, and shall record therein the manner in which the information was obtained, including, if applicable, the name of any person providing the information and the date and time the information was obtained.

3. A general cashier of the New Jersey casino which issue a casino check shall provide the information required by (f) above to the casino licensee accepting such check, and shall indicate that verification was requested by notating in the casino check log the following information:

- i. The date and time of the request;
- ii. The name of the casino requesting the information;
- iii. The name of the general cage cashier making the request;
- iv. The check number;
- v. The date of the check;
- vi. The name of the payee appearing on the check; and
- vii. The reason for the check as either:
 - (1) The return of a patron's deposit money;
 - (2) The redemption of the casino licensee's gaming chips;
 - (3) The winnings from slot machine payoffs;
 - (4) The winnings from simulcast wagering; or
 - (5) The winnings from table game progressive payouts; or
 - (6) A casino affiliate check.

4. Each casino licensee shall, upon request, provide to any other casino licensee a list, updated as necessary, of the name of each affiliate of that casino licensee which holds a gaming license in any jurisdiction, and the name and telephone number of a person at each such affiliate who can verify the issuance of a casino affiliate check by that affiliated casino.

(h) Prior to acceptance of a travelers check from a patron, the general cashier shall verify its validity by:

1. Requiring the patron to countersign the travelers check in his or her presence;
2. Comparing the countersignature with the original signature on the travelers check;
3. Examining the travelers check for any other signs of tampering, forgery or alteration; and

4. Performing any other procedures which the issuer of the travelers check requires in order to indemnify the acceptor against loss.

(i) A person may obtain cash at the cashiers' cage or slot booth to be used for gaming purposes by presenting a recognized credit card to a general cashier or slot cashier. Prior to the issuance of cash to a person, the general cashier or slot cashier shall verify through the recognized credit card company the validity of the person's credit card or shall verify through a recognized electronic funds transfer company which, in turn, verifies through the credit card company the validity of the person's credit card and shall obtain approval for the amount of cash the person has requested. The general cashier or slot cashier shall then prepare such documentation as required by the casino licensee to evidence such transactions and to balance the imprest fund prior to the issuance of the cash.

(j) The following procedures and requirements over Counter Checks shall be observed:

1. Counter Checks shall be serially prenumbered forms; each series of Counter Checks shall be used in sequential order, and the series numbers of all Counter Checks received by a casino licensee shall be accounted for by employees with no incompatible functions. The original and all copies of void Counter Checks shall be marked "VOID" and shall require the signature of the casino clerk.

2. For establishments in which Counter Checks are manually prepared:

i. Each series of Counter Checks shall be a five-part form, at a minimum, which consists of an original, a redemption copy, an accounting copy, an issuance copy and acknowledgment copy and shall be attached in a book that will permit an individual slip in the series and its copies to be written upon simultaneously, while still contained in the book, and that will allow the removal of the original and all duplicate copies.

ii. Access to the Counter Checks shall be maintained and controlled at all times by the casino clerks responsible for controlling of and accounting for the unused supply of Counter Checks, and the preparation of Counter Checks for a patron's signature.

3. For establishments in which Counter Checks are computer prepared, each series of Counter Checks shall be a four-part form, at a minimum, which consists of an original, a redemption copy, an issuance copy and accounting copy and shall be inserted in a printer that will: simultaneously print an original and duplicates and store, in machine readable form, all information printed on the original and duplicates; and discharge the original and duplicates. The stored data shall not be susceptible to change or removal by any personnel after preparation of a Counter Check.

(k) For each Counter Check exchanged at a gaming table, the casino clerk shall:

1. Verify the patron's identity by either:

i. Obtaining the patron's signature, on a form, which signature shall be compared to the original signature, or a computer generated facsimile thereof, contained within the patron's credit file. The casino clerk shall sign the form indicating that the signature of the patron on the form appears to agree with the signature on his credit file. Such form shall be attached to the accounting copy of the Counter Check exchanged by the patron prior to forwarding it to the accounting department in conformity with (p) below.

(1) After the patron's identity has been verified by the casino clerk as required above, the requirements for subsequent verification of the patron's identity during the same shift and in the same gaming pit may be satisfied by that casino clerk signing a form attesting to the patron's identity before each subsequent Counter Check is exchanged. The form shall include the patron's name and the serial number of the initial Counter Check exchanged by the patron. Such form shall be attached to the accounting copy of the Counter Check prior to forwarding it to the accounting department in conformity with (p) below; or

ii. Obtaining the attestation of a casino supervisor as to the identity of the patron. The casino supervisor shall sign a form attesting to the patron's identity and shall record his license number thereon. Such form shall be attached to the accounting copy of the Counter Check exchanged by the patron prior to forwarding it to the accounting department in conformity with (p) below.

2. Determine the patron's remaining credit limit from the cashiers' cage.

3. Prepare the Counter Check for a patron's signature by recording, at a minimum, on the face of the original and all duplicates of the Counter Check, with the exception of the acknowledgment copy which shall only have recorded on it the game and table number, or in stored data, the following information:

i. The name of the patron exchanging the Counter Check;

ii. The name of the patron's bank (required on the original copy only);

iii. The current date and time;

iv. The amount of the Counter Check expressed in numerals;

v. The game and table number;

vi. The signature of the casino supervisor authorizing acceptance of the check; and

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

4. Place an impression on the back of the original Counter Check a restrictive endorsement "for deposit only" to the casino licensee's bank account.

5. Present the original and all duplicate copies of the Counter Check to the patron for signature.

6. Receive the signed Counter Check directly from the patron; the issuance copy, which is the equivalent of a Check Credit Slip, of the Counter Check shall be immediately and directly given to the dealer or boxman. In no instance shall the chips or plaques be given to the patron prior to the receipt of the issuance copy of the Counter Check by the dealer or boxman.

i. The original, redemption, and acknowledgment copies of the Counter Check shall be expeditiously transported to the cashiers' cage where the original and redemption copies shall be maintained and controlled by the Check Bank Cashier;

ii. The accounting copy of the Counter Check shall be maintained and controlled at all times by the casino clerk; and

iii. The issuance copy of the Counter Check shall be deposited by the dealer or boxman in the drop box immediately after the issuance of chips or plaques to the patron.

(l) For establishments in which the Chip Bank Cashier receives the original, redemption and acknowledgment copies of the Counter Check the Chip Bank Cashier shall sign and time stamp the acknowledgment copy of the Counter Check and expeditiously return it to the casino clerk via a security department member or pneumatic tube system and shall transfer the original and redemption copies of the Counter Check to the Check Cashier in return for properly signed documentation.

(m) For establishments in which the Check Cashier receives the original, redemption and acknowledgment copies of the Counter Check directly from the casino clerk, whether through the use of the pneumatic tube system or transported by a security department member the Check Cashier shall:

1. Sign and time stamp the acknowledgment copy and shall transmit it to the casino clerk via a security department member or pneumatic tube system, and shall maintain the original and redemption copies of the Counter Check.

(n) The acknowledgment copy of the Counter Check returned to the casino clerk shall be agreed to the accounting copy and maintained and controlled by the casino clerk.

(o) If the total amount of chips or plaques possessed by a patron exceeds \$500, the casino licensee shall request the patron to apply all chips or plaques in his possession to the redemption of Counter Checks or Slot Counter Checks exchanged for purposes of gaming prior to exchanging such chips or plaques for cash or prior to departing from the casino or casino simulcasting facility areas.

(p) At the end of each gaming day, at a minimum, the following procedures and requirements shall be observed:

1. The original and all copies of void Counter Checks and the accounting and acknowledgment copies of the Counter Check shall be forwarded by a representative of the accounting or security department to the accounting department for agreement, on a daily basis, with the issuance copy of the Counter Check removed from the drop box or stored data.

2. The redemption copy of a Counter Check maintained and controlled in conformity with (k)6i above shall be forwarded to the accounting department subsequent to the redemption, consolidation or deposit of the original Counter Check for agreement with the accounting and issuance copies of the Counter Check or stored data.

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

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

(d)iv.: Added \$200.00 check limit per patron per day.

Added (e) and (f); renumbered (e)-(k) as (g)-(m).

Amended by 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).

(h) and (l) substantially amended.

Operative date changed from July 20, 1985.

Amended by R.1985 d.41, effective February 19, 1985.

See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c).

(e) amended.

Amended by R.1986 d.77, effective April 7, 1986.

See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b).

New (f)-(h) added; old (f)-(m) now (i)-(p).

Petition for Rulemaking: Verification procedures to be followed by the Casino prior to the acceptance of recognized travelers checks from a casino patron.

See: 20 N.J.R. 1489(a).

Amended by R.1988 d.304, effective July 5, 1988.

See: 20 N.J.R. 51(a), 20 N.J.R. 1572(a).

Added (e)1 concerning cashing of travelers checks.

Amended by R.1990 d.2, effective January 2, 1990.

See: 21 N.J.R. 2954(a), 22 N.J.R. 63(a).

In (f)5: deleted "either" from phrase and added new 5iii.

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

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

In (j)3, revised text read "accounting" copy; in (o), added "Slot Counter Checks."

Amended by R.1991 d.231, effective May 6, 1991.

See: 22 N.J.R. 3711(a), 23 N.J.R. 1463(a).

In (e): added text providing casino licensees with an additional method to verify patron identification."

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

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

In (i): added options of slot booth and slot cashier.

Amended by R.1991 d.301, effective June 17, 1991.

See: 23 N.J.R. 191(a), 23 N.J.R. 1963(b).

In (b): added rule text to describe expanded check exchanges procedures.

Amended by R.1992 d.13, effective January 6, 1992.

See: 23 N.J.R. 3087(a), 24 N.J.R. 110(a).

Added new (h)7iii; winnings from slot machine payoffs.

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)1.v.: added text defining "day" as used in subparagraph; in (p): stylistic revisions.

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.

Temporary Amendment: Caribbean Stud Poker.

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

Amended by R.1994 d.473, effective September 19, 1994.

See: 26 N.J.R. 2216(a), 26 N.J.R. 3893(a).

Administrative Correction.

See: 26 N.J.R. 4216(a).

Temporary Amendment: Double Down Stud.

See: 26 N.J.R. 4445(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.430, effective August 7, 1995.

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

Added (f)5v and (g)2vii(5).

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

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

Added casino checks and annuity jackpot trust checks in (b) and (e) through (g); added winnings from table game progressive payouts at (f)5v and (g)3vii(5); and renumbered existing (g)3 as (g)2 and inserted new (g)2.

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

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

Case Notes

Taxpayer did not realize income when gambling debt was forgiven. *Zarin v. C.I.R.*, 1990, 916 F.2d 110.

Regulation requiring on back of original countercheck a restrictive endorsement "for deposit only" to casino licensee's bank account does not require depository bank's name. *GNOC, Corp. v. Endico, C.A.2 (N.Y.)*1989, 876 F.2d 1076.

Common-law contract defenses of incapacity, duress, and unconscionability exist, in action to have casino markers declared void. *Lomomaco v. Sands Hotel Casino and Country Club*, 259 N.J.Super. 523, 614 A.2d 634 (L.1992).

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.

Casino operator's write-off of patron's indebtedness as bad debt without reasonable attempt to collect was properly disallowed. *Adamar of New Jersey, Inc. v. State, Dept. of Law and Public Safety, Div. of Gaming Enforcement*, 250 N.J.Super. 275, 593 A.2d 1237 (A.D. 1991).

Commission did not violate procedural due process when it considered regulations not cited in complaint. *Adamar of New Jersey, Inc. v. State, Dept. of Law and Public Safety, Div. of Gaming Enforcement*, 250 N.J.Super. 275, 593 A.2d 1237 (A.D.1991).

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).

Check not dated. *Resorts Intern. Hotel, Inc. v. Salomone*, 178 N.J. Super. 598, 429 A.2d 1078 (App. Div., 1981).

Former regulation concerning procedure for casino clerk exchange of counter checks at gaming tables valid. *Playboy-Elsinore Associates v. Strauss*, 189 N.J.Super. 185 (Law Div.1983).

19:45-1.25A Procedure for exchange of slot counter checks by slot patrons

(a) A casino licensee may offer credit to slot patrons pursuant to N.J.A.C. 19:45-1.27. Slot Counter Checks may be prepared by slot cashiers at slot booths and coin redemption locations and by general cashiers at the cashiers' cage in exchange for which patrons may receive any combination of coin, currency or slot tokens. For casino licensees which issue credit to slot players, the following procedures and requirements over Slot Counter Checks shall be observed:

1. Slot Counter Checks shall be serially prenumbered forms. Each series of Slot Counter Checks shall be used in sequential order; however, nothing in this subsection shall preclude a casino licensee from issuing Slot Counter Checks from the same numbering sequence used for the issuance of Counter Checks pursuant to N.J.A.C. 19:45-1.25. The series numbers of all Slot Counter Checks shall be accounted for by employees with no incompatible functions.

i. The original and all copies of voided Slot Counter Checks shall be marked "VOID" and shall require the signature of the preparer.

2. For establishments in which Slot Counter Checks are manually prepared:

i. Each series of Slot Counter Checks shall be a five-part form, at a minimum, which consists of an original, a redemption copy, an accounting copy, an issuance copy and acknowledgement copy and shall be attached in a book that will permit an individual slip in the series and its copies to be written upon simultaneously, while still contained in the book, and that will allow the removal of the original and all duplicate copies.

ii. Access to the Slot Counter Checks shall be maintained and controlled at all times by the general cashier or slot cashier responsible for control of and accounting for the unused supply of Slot Counter Checks, and the preparation of Slot Counter Checks for a patron's signature.

3. For establishment in which Slot Counter Checks are computer prepared, each series of Slot Counter Checks shall be a four-part form, at a minimum, which consists of an original, a redemption copy, an issuance copy and accounting copy and shall be inserted in a printer that will: simultaneously print an original and duplicates; store, in machine readable form, all information printed on the original and duplicates; and discharge the original and duplicates. The stored data shall not be susceptible to change or removal by any personnel after preparation of a Slot Counter Check.

(b) For each Slot Counter Check exchanged, in accordance with (a) above, the general cashier or slot cashier shall:

1. Verify the patron's identity by either:

i. Obtaining, at a minimum, the amount of the requested Slot Counter Check and the patron's signature on a form, which signature shall be compared to the original signature, or a computer generated facsimile thereof, contained within the patron's credit file. The general cashier or slot cashier shall sign the form indicating that the signature of the patron on the form appears to agree with the signature on his or her credit file. Such form shall be attached to the accounting copy of the Slot Counter Check exchanged by the patron and deposited into a locked accounting box for forwarding to the accounting department in conformity with (h) below.

(1) After the patron's identity has been verified by the general cashier or slot cashier as required above, the requirements for subsequent verification of the patron's identity may be satisfied by that general cashier or slot cashier signing a form attesting to the patron's identity before each subsequent Slot Counter Check is exchanged. The form shall include the patron's name and the serial number of the initial Slot Counter Check exchanged by the patron. Such form shall be attached to the accounting copy of the Slot Counter Check and deposited into a locked accounting box for forwarding to the accounting department in conformity with (h) below; or

ii. Obtaining the attestation of a slot supervisor as to the identity of the patron. The slot supervisor shall sign a form attesting to the patron's identity and shall record his or her license number thereon and the amount requested by the patron. Such form shall be attached to the accounting copy of the Slot Counter Check exchanged by the patron and deposited into a locked accounting box for forwarding to the accounting department in conformity with (h) below;

2. Determine the patron's remaining credit limit either from a check bank cashier or from a computer terminal located in an area as approved by the Commission;

3. Prepare the Slot Counter Check for the patron's signature by recording, at a minimum, on the face of the original and all duplicates of the Slot Counter Check, with the exception of the acknowledgement copy which shall only have recorded on it the location of preparation, or in stored data, the following information:

i. The name of the patron exchanging the Slot Counter Check;

ii. The name of the patron's bank (required on the original copy only);

iii. The current date and time;

iv. The amount of the Slot Counter Check expressed in numerals;

- v. The location of preparation of the Slot Counter Check;
 - vi. The signature of the cage supervisor or slot supervisor verifying that the Slot Counter Check was prepared for the correct amount and for the correct individual per the information recorded on the form referenced in (b)1 above; and
 - vii. The signature of the preparer or, if computer prepared, the identification code of the preparer;
4. Place an impression on the back of the original Slot Counter Check a restrictive endorsement "for deposit only" to the casino licensee's bank account;
 5. Present the original and all duplicate copies of Slot Counter Check to the patron for signature;
 6. Receive the signed original and all duplicate copies of the Slot Counter Check directly from the patron. The general cashier or slot cashier shall, if verification occurs in accordance with (b)1i above, compare the patron's signature on the signed Slot Counter Check to the form referenced in (b)1 above and sign the form referenced in (b)1 above if the signatures appear to agree. In no instance shall currency, coin or slot tokens be given to the patron prior to the receipt of the signed copy of the Slot Counter Check by the general cashier or slot cashier. Distribution of the Slot Counter Check copies shall be as follows:
 - i. The issuance copy of the Slot Counter Check, which shall serve as documentation of the exchange of currency, coin or slot tokens for the Slot Counter Check and shall be maintained by the general cashier or slot cashier in his or her imprest fund immediately after the issuance of currency, coin or slot tokens to the patron.
 - ii. The original, redemption, and acknowledgement copies of the Slot Counter Check, if not issued by the general cashier, shall be expeditiously transported to the cashiers' cage by a security department member or via a pneumatic tube system where the original and redemption copies shall be maintained and controlled by the check bank cashier. If the Slot Counter Check was issued by a general cashier, the general cashier shall expeditiously transport the original, redemption and acknowledgement copies of the Slot Counter Check to the check bank cashier where the original and redemption copies shall be maintained. The acknowledgement copy shall be returned to the general cashier or slot cashier in accordance with either (d) or (e) below; and
 - iii. The accounting copy of the Slot Counter Check shall be attached to the form referenced in (b)1 above by the general cashier or slot cashier and deposited into a locked accounting box for forwarding to the accounting department in conformity with (h) below.

(c) Nothing in this section shall preclude a casino licensee from issuing a Slot Counter Check to a patron directly at a slot machine, provided the casino licensee follows the procedures and requirements established below:

1. A slot supervisor shall obtain, at a minimum, the amount of the requested Slot Counter Check and the patron's signature, on a two-part form ("Request"), and transport both copies of the Request directly to the general cashier or slot cashier. The general cashier or slot cashier shall compare the patron's signature pursuant to (b)1i above.
2. Once the patron's signature has been verified in accordance with (b)1 above, the general cashier or slot cashier shall prepare the Slot Counter Check in accordance with (b)2, (b)3i through v and (b)4 above.
3. The general cashier or slot cashier shall obtain the signature of the slot supervisor responsible for obtaining the information on the Request referenced in (c)1 above on the Slot Counter Check. The general cashier or slot cashier shall sign the Slot Counter Check as the preparer of the Slot Counter Check, and present the original and all duplicate copies of the Slot Counter Check and the original and duplicate copy of the Request, and the currency, coin, and/or slot tokens in the amount of the Slot Counter Check to an accounting or casino security department representative.
4. The accounting or casino security department representative shall verify the currency, coin and/or slot tokens against the amount recorded on the Slot Counter Check and the Request. If in agreement, the accounting or casino security department representative shall sign the original and duplicate copy of the Request and return the duplicate copy of the Request to the general cashier or slot cashier.
5. The general cashier or slot cashier shall retain the duplicate copy of the Request as evidence of the funds and Slot Counter Check being received by the accounting or casino security department representative.
6. Once the currency, coin and/or slot tokens has been verified in accordance with (c)4 above, the funds shall be transported, along with the original and all copies of the Slot Counter Check and the original Request, to the patron by the accounting or casino security department representative in the presence of the slot supervisor referenced in (c)1 above.
7. The accounting or casino security department representative shall present the original and all duplicate copies of the Slot Counter Check to the patron for signature.
8. Upon receiving the signed original and all duplicate copies of the Slot Counter Check directly from the patron, the accounting or casino security department representative shall verify the patron's signature on the original Slot Counter Check against the patron's signature on the

original Request. If in agreement, the funds shall be immediately given to the patron. In no instance shall the funds be given to the patron prior to the receipt of the signed Slot Counter Check from the patron.

9. Once the patron has received the funds, the slot supervisor referenced in (c)1 above shall sign the back of the accounting copy of the Slot Counter Check as a witness to the transfer of funds to the patron in exchange for the signed Slot Counter Check from the patron. The slot supervisor shall immediately deposit the accounting copy of the Slot Counter Check with the original Request in a locked accounting box for forwarding to the accounting department in conformity with (h) below.

10. The accounting or casino security department representative shall immediately return the original, redemption, acknowledgment (manual mode only) and issuance copies of the Slot Counter Check to the general cashier or slot cashier who issued the funds. The general cashier or slot cashier shall attach the duplicate of the Request to the issuance copy of the Slot Counter Check and shall maintain them in his or her imprest fund for forwarding to the main bank or master coin bank at the end of his or her shift.

i. The original, redemption and acknowledgment (manual mode only) copies of the Slot Counter Check, if not issued by the general cashier, shall be expeditiously transported to the cashiers' cage by a security department member or via a pneumatic tube system where the original and redemption copies shall be maintained and controlled by the check bank cashier. If the Slot Counter Check was issued by a general cashier, the general cashier shall expeditiously transport the original, redemption and acknowledgment copies of the Slot Counter Check to the check bank cashier where the original and redemption copies shall be maintained and controlled by the check bank cashier. The acknowledgment copy shall be returned to the general cashier or slot cashier in accordance with either (d) or (e) below.

(d) For establishments in which the chip bank cashier receives the original, redemption and acknowledgment copies of the Slot Counter Check, the chip bank cashier shall sign and time stamp the acknowledgement copy of the Slot Counter Check and expeditiously return it to the general cashier or slot cashier via a security department member or pneumatic tube system and shall transfer the original and redemption copies of the Slot Counter Check to the check bank cashier in return for properly signed documentation.

(e) For establishments in which the check bank cashier receives the original, redemption and acknowledgment copies of the Slot Counter Check directly from the general cashier or slot cashier, whether directly through the use of the pneumatic tube system or transported by a security department member, the check bank cashier shall:

1. Sign and time stamp the acknowledgement copy and shall transmit it to the general cashier directly or to the slot cashier via a security department member or pneumatic tube system, and shall maintain the original and redemption copies of the Slot Counter Check.

(f) If there is no acknowledgement copy, the check bank cashier shall be responsible for consummating the transaction in the computer upon receipt of the original and redemption copies of the Slot Counter Check.

(g) Once the acknowledgement copy of the Slot Counter Check has been returned to the general cashier or slot cashier, it shall be attached to the issuance copy of the Slot Counter Check and forwarded to the main bank or master coin bank at the end of the cashier's shift.

(h) At the end of the gaming activity each day, at a minimum, the following procedures and requirements shall be observed:

1. The original and all copies of voided Slot Counter Checks and the accounting copy of the Slot Counter Check shall be picked up by a representative of the accounting department with no incompatible functions and returned to the accounting department for agreement, on a daily basis, with the issuance and acknowledgement copies of the Slot Counter Check received from the general cashiers or slot cashiers.

2. The redemption copy of a Slot Counter Check maintained and controlled in conformity with (b)6ii and (c)10i above shall be forwarded to the accounting department subsequent to the redemption, consolidation or deposit of the original Slot Counter Check for agreement with the accounting and issuance copies of the Slot Counter Check or stored data.

New Rule, R.1991 d.229, effective May 6, 1991.

See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(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.625, effective December 4, 1995.

See: 27 N.J.R. 3311(a), 27 N.J.R. 4914(a).

19:45-1.26 Substitution, redemption and consolidation of patron checks

(a) The drawer of an undeposited Counter Check or Slot Counter Check may use a personal check to substitute for or partially redeem such Counter Check or Slot Counter Check or to consolidate two or more undeposited Counter Checks or Slot Counter Checks if the personal check is drawn on an account which has been verified pursuant to N.J.A.C. 19:45-1.27, complies with the requirements of N.J.A.C. 19:45-1.25(b) and (c), and is deposited or redeemed in accordance with the requirements of N.J.S.A. 5:12-101 and this chapter.

Changed "of at least \$1,000" to "greater than \$1,000," and deleted "\$2,500" and replaced with "equal to \$5,000;"

Changed "Ninety banking days" to "Forty-five calendar days" and changed "of \$2,500 or more" to "greater than \$5,000."

Added new (d) and recodified (d) and (e) as (e) and (f).

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

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

Added provisions for presentment of patron's checks directly to the patron's bank for payment in (g).

Case Notes

Check not deposited within seven banking days from date of transaction. Resorts Intern. Hotel, Inc. v. Salomone, 178 N.J.Super. 598, 429 A.2d 1078, (App.Div., 1981).

19:45-1.29 Procedure for collecting and recording checks returned to the casino after deposit

(a) All dishonored checks returned by a bank ("returned checks") after deposit shall be returned directly to, and controlled by, accounting department employees and shall have no incompatible functions.

(b) No person other than one licensed in a separate collection section within the accounting department as a casino key employee or as a casino employee, and one who has no incompatible functions may engage in efforts to collect returned checks except that an attorney-at-law representing a casino licensee may bring action for such collection. Any verbal or written communication with patrons regarding collection efforts shall be documented in the collection section.

(c) Continuous records of all returned checks shall be maintained by accounting department employees with no incompatible functions. Such records shall include, at a minimum, the following:

1. The date of the check;
2. The name and address of the drawer of the check;
3. The amount of the check;
4. The date(s) the check was dishonored;
5. The Counter Check or Slot Counter Check serial number for Counter Checks or Slot Counter Checks; and
6. The date(s) and amount(s) of any collections received on the check after being returned by a bank, including the date(s) and amount(s) of any complimentary cash gifts applied as payment on the check after being returned by a bank.

(d) A check dishonored by a bank may be immediately redeposited if there is sufficient reason to believe the check will be honored the second time.

(e) Statements shall be sent to patrons, by accounting department employees with no incompatible functions, immediately upon initial receipt of a returned check or immediately upon receipt of a check returned for a second time if the check was immediately redeposited pursuant to (d)

above, and such statements shall include, but not be limited to, the following:

1. The name and address of the drawer;
2. The date of the check;
3. The amount of the check; and
4. The date(s) and amount(s) of any collections received on the check after being returned by the bank.

(f) Patrons to whom statements are sent shall be advised of a return address and department to which replies shall be sent.

(g) Employees with no incompatible functions shall receive directly and shall initially record all collections.

(h) Copies of statements and other documents supporting collection efforts shall be maintained and controlled by accounting department employees.

(i) A record of all collection efforts shall be recorded and maintained by the collection area within the accounting department.

(j) After reasonable collection efforts, returned checks may be considered uncollectible for accounting purposes and charged to the casino licensee's allowance for uncollectible patrons' checks. A check which is unenforceable pursuant to section 101 of the Act shall not be charged to the allowance account for the purpose of computing the maximum provision allowed pursuant to section 24 of the Act. Any patron's indebtedness, in excess of \$1,000, may only be considered uncollectible for accounting purposes and charged to the allowance for uncollectible patrons' checks account after the following information has been included in the patron's credit file:

1. Documentation of the casino licensee's collection department efforts to collect the patron's outstanding checks and the reason why such collection efforts were unsuccessful; and/or
2. A letter from an attorney representing the casino documenting the efforts to collect the patron's outstanding checks and the reasons why such collection efforts were unsuccessful or were not pursued further.

(k) Listings of uncollectible checks shall be approved in writing by, at a minimum, the chief executive officer, a casino key employee approved by the Commission and the controller or the person to whom the controller directly reports. All such uncollectible checks and listings shall be maintained and controlled by accounting department employees. A continuous trial balance of all uncollectible checks shall be maintained by employees of the accounting department. The continuous trial balance shall be adjusted for any subsequent collections.

Amended by R.1981 d.437, eff. November 16, 1981.

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

(b): added "in a separate . . . department," and "any verbal . . . section."

(i): added.

Renumbered (i) as (j) without change in text.

Amended by R.1984 d.624, effective January 21, 1985.

See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a).

(j) substantially amended; (k) added.

Petition for Rulemaking: Procedure for collecting and recording checks returned to the casino after deposit.

See: 19 N.J.R. 664(b).

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

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

In (c)5: added "Slot Counter Check" to text.

Amended by R.1994 d.65, effective February 7, 1994.

See: 25 N.J.R. 5114(a), 26 N.J.R. 826(a).

Amended by R.1994 d.471, effective September 19, 1994.

See: 26 N.J.R. 2212(a), 26 N.J.R. 3891(c).

Amended by R.1996 d.30, effective January 16, 1996.

See: 27 N.J.R. 4177(a), 28 N.J.R. 283(a).

Amended (e) and (j)1.

Amended by R.1996 d.70, effective February 5, 1996.

See: 27 N.J.R. 4178(a), 28 N.J.R. 900(a).

Case Notes

Commission did not violate procedural due process when it considered regulations not cited in complaint. *Adamar of New Jersey, Inc. v. State, Dept. of Law and Public Safety, Div. of Gaming Enforcement*, 250 N.J.Super. 275, 593 A.2d 1237 (A.D.1991).

Extending credit to patron in substantial debt to casino and to other casinos violated regulations. *Adamar of New Jersey, Inc. v. State, Dept. of Law and Public Safety, Div. of Gaming Enforcement*, 250 N.J.Super. 275, 593 A.2d 1237 (A.D.1991).

Casino operator violated regulation by sending debt collection statements directly to its vice-president instead of to patron and failing to report immediately patron's checks returned for insufficient funds. *Adamar of New Jersey, Inc. v. State, Dept. of Law and Public Safety, Div. of Gaming Enforcement*, 250 N.J.Super. 275, 593 A.2d 1237 (A.D.1991).

Use of reserve by casino to calculate provision for uncollectible patron checks; statutes prohibiting underreporting of revenues. *Division of Gaming Enforcement v. Trump Plaza Associates*, 94 N.J.A.R.2d (CCC) 102.

Casino violated statute by discharging casino credit debt of a patron. *Division of Gaming Enforcement v. Boardwalk Regency Corporation*, 94 N.J.A.R.2d (CCC) 73.

19:45-1.30 Procedure for shift changes at gaming tables

(a) Whenever gaming tables are to remain open for gaming activity at the conclusion of a shift, the gaming chips, coins and plaques remaining at the gaming tables at the time of the shift change shall be counted by either the dealer or boxman assigned to the outgoing shift and the dealer or boxman assigned to the incoming shift or the dealer or boxman assigned to the gaming table at the time of a drop box shift change which does not necessarily coincide with an employee shift change. The count shall be observed by the casino supervisor assigned to the gaming table of the outgoing shift or the casino supervisor assigned to the table game at the time of the drop box shift change.

(b) The gaming chips, coins and plaques counted shall be recorded on Table Inventory Slips by the casino supervisor assigned to the gaming table of the outgoing shift or the casino supervisor assigned to the gaming table at the time of a drop box shift change.

(c) Table Inventory Slips shall be two-part forms, at a minimum, and on the original of the slip ("Closer") and the duplicate of the slip ("Opener"), the casino supervisor shall record the following:

1. The date and identification of the shift ended;
2. The game and table number;
3. The total value of each denomination of gaming chips, coins and plaques remaining at the gaming table; and
4. The total value of all denominations of gaming chips, coins and plaques remaining at the gaming table.

(d) Signature attesting to the accuracy of the information recorded on the Table Inventory Slips shall be of either the dealer or boxman and the casino supervisor assigned to the incoming and the outgoing shifts of the dealer or boxman and the casino supervisor assigned to the gaming tables at the time of a drop box shift change.

(e) Upon meeting the signature requirements as described in (d) above, the Closer shall be deposited in the drop box that is attached to the gaming table immediately prior to the change of shift and the Opener shall be deposited in drop box that is attached to the gaming table immediately following the change of shift.

19:45-1.31 Procedure for closing gaming tables

(a) Whenever gaming activity at a gaming table is concluded, the gaming chips, coins and plaques remaining at the gaming table shall be counted by the dealer or boxman assigned to the gaming table and observed by a casino supervisor assigned to the gaming table.

(b) The gaming chips, coins and plaques counted shall be recorded on a Table Inventory Slip by the casino supervisor assigned to the gaming table.

(c) The Table Inventory Slips shall be two-part forms, at a minimum, and on the original copy of the slip ("Closer") and the duplicate of the slip ("Opener"), the casino supervisor shall record the following:

1. The date and identification of the shift ended;
2. The game and table number;
3. The total value of each denomination of gaming chips, coins and plaques remaining at the gaming table; and
4. The total value of all denominations of gaming chips, coins and plaques remaining at the gaming table.

12/4/96 TP

(12/3/96 JPH)

FILING INSTRUCTIONS

NEW JERSEY ADMINISTRATIVE CODE UPDATE SERVICE

Title 19, Subtitle K. Casino Control Commission/ Casino Reinvestment Development Authority

Supplement September 16, 1996

NOTE TO SUBSCRIBER: The previous update to Title 19K was Supplement August 19, 1996. Please be certain that those pages are filed in your Title volume(s) before inserting this update. The enclosed pages contain the legally adopted text of all rule changes published in the New Jersey Register as of September 16, 1996.

Remove the following pages:

- ✓ vii through x
- ✓ 40-1 through 40-6.1
- ✓ 41-1 through 41-4
- ✓ 41-13 through 41-18
- ✓ 45-1 through 45-6.1
- ✓ 45-11 through 45-14
- ✓ 45-27 through 45-42
- ✓ 45-49 through 45-56
- ✓ 45-67 through 45-76
- ✓ 45-81 through 45-84.1
- ✓ 45-95 through 45-104
- ✓ 45-109 through 45-112
- ✓ 46-5 through 46-6.1
- ✓ 46-35 through 46-36
- ✓ 47-71 through 47-74.1
- ✓ 51-1 through 51-6
- ✓ 54-3 through 54-4
- ✓ I-3 through I-4
- ✓ I-7 through I-10
- ✓ D-1 through D-8
- ✓ T1-1 through T1-3
- ✓ T2-1 through T2-3

Insert the following pages:

- ✓ vii through xi
- ✓ 40-1 through 40-6.1
- ✓ 41-1 through 41-4
- ✓ 41-13 through 41-18
- ✓ 45-1 through 45-6.2
- ✓ 45-11 through 45-14.1
- ✓ 45-27 through 45-42.3
- ✓ 45-49 through 45-56
- ✓ 45-67 through 45-76.1
- ✓ 45-81 through 45-84.1
- ✓ 45-95 through 45-104.1
- ✓ 45-109 through 45-112.1
- ✓ 46-5 through 46-6.1
- ✓ 46-35 through 46-37
- ✓ 47-71 through 47-74.1
- ✓ 51-1 through 51-6.1
- ✓ 54-3 through 54-4.1
- ✓ I-3 through I-4.1
- ✓ I-7 through I-10.1
- ✓ D-1 through D-8
- ✓ T1-1 through T1-3
- ✓ T2-1 through T2-2

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TITLE 19K

(d) Signatures attesting to the accuracy of the information recorded on the Table Inventory Slips at the time of closing gaming tables shall be of the dealer or boxman and the casino supervisor assigned to the gaming table who observed the dealer or boxman count the contents of the Table Inventory.

(e) Upon meeting the signature requirements, described in (d) above, the Closer shall be deposited in the drop box attached to the gaming table immediately prior to the closing of the table.

(f) Upon meeting the signature requirements described in (d) above, the Opener and the gaming chips and plaques remaining at the table shall be placed in the container specified in N.J.A.C. 19:45-1.20, after which the container shall be locked and either transported directly to the cashiers' cage by a security department member or secured to the gaming table provided that there is adequate security, as approved by the Commission. If the locked containers are transported to the cashiers' cage, a cage cashier shall determine that all locked containers have been returned, or if the locked containers are secured to the gaming table, a casino representative shall account for all the locked containers.

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

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

(f): "commission" was "chairman".

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

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

In (a): stylistic revisions; In (f): recodified subsection (g) as part of subsection (f), deleting phrase "At the end of each gaming day ...".

19:45-1.32 Count room; characteristics

(a) Except as provided in (d) below, each casino licensee shall have immediately adjacent to the cashier's cage a room, to be known as the "count room," specifically designated, designed and used for counting the contents of drop boxes, slot cash storage boxes, slot drop buckets and slot drop boxes.

(b) The count room shall be designed and constructed to provide maximum security for the materials housed therein and for the activities conducted therein. Each casino licensee shall design and construct a count room with, at a minimum, the following security measures:

1. A metal door installed on each entrance and exit;
2. Each entrance and exit door shall be equipped with:
 - i. Two separate locks;
 - ii. An alarm device, approved by the Commission, which audibly signals the monitoring rooms required by N.J.A.C. 19:45-1.10 and the casino security department whenever a door to the count room is opened at times other than those times for which the casino licensee has provided prior notice pursuant to N.J.A.C. 19:45-1.33(b) or 1.43(b); and

iii. A light system, approved by the Commission, which illuminates one or more lights in the monitoring rooms required by N.J.A.C. 19:45-1.10, at each count room door, and at such other locations as the Commission may require, for purposes of maintaining constant surveillance on whether each count room door is open or closed;

3. Each lock required by (b)2i above shall be controlled by a key which is different from:

- i. The key to the other lock on that door;
- ii. The keys to the locks securing the contents of each drop box, slot cash storage box, and slot drop box; and
- iii. The keys to the locks of each slot drop bucket compartment;

4. The key to one of the locks required by (b)2i above shall be maintained and controlled by the casino security department in a secure area within the casino security department, access to which may be gained only by a security supervisor, and the key to the other lock shall be maintained and controlled by a Commission inspector; and

5. The casino security department shall establish a sign-out procedure for all keys removed from the security department.

(c) Located within the count room shall be:

1. A table constructed of clear glass or similar material for the emptying, counting, and recording of the contents of drop boxes and slot cash storage boxes which shall be known as the "count table";

2. Closed circuit television cameras and microphone wired to monitoring rooms capable of, but not limited to, the following:

- i. Effective and detailed audio-video monitoring of the entire count process;
- ii. Effective, detailed video-monitoring of the interior of the count room, including storage cabinets or trolleys used to store drop boxes and slot cash storage boxes; and
- iii. Audio-video taping of the entire count process and any other activities in the count room.

(d) Each casino licensee may count the contents of slot drop buckets and slot drop boxes in a different room, to be known as the "hard count room," from that used for counting the contents of drop boxes and slot cash storage boxes, in which event the latter room shall be known as the "soft count room." In all other respects the hard count room shall comply with the requirements of this section, except that the hard count room need not contain the audio equipment required by (c)2i and (c)2iii above. In addition, the hard count room shall contain a fixed-door type or

hand-held metal detector to inspect all persons exiting the hard count room.

(e) In addition to the light system required by (b)2iii above, each hard count room shall contain a separate light system or other device approved by the Commission which shall provide a continuous visual signal at the count room door, the Commission booth and such other locations as the Commission may require whenever any access door to the count room is open while the system is activated. The light system or device shall:

1. Maintain the visual signal until the system is reset or deactivated; and
2. Be designed so as to permit its activation, deactivation or resetting only by the Commission.

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(a).

Amended by 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).

Added text in (d) "In addition, the . . . the count room." Correction deferred operative date from September 1, 1987 to November 1, 1987. 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. 769(a), 20 N.J.R. 2090(a).

Added slot cash storage boxes.

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

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

"Casino" changed to "casino licensee."

Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

Amended by R.1993 d.493, effective October 4, 1993.

See: 25 N.J.R. 2855(a), 25 N.J.R. 4622(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.1996 d.122, effective March 4, 1996.

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

19:45-1.33 Procedure for opening, counting and recording contents of drop boxes and slot cash storage boxes and the recording of keno revenue

(a) The contents of the drop boxes and slot cash storage boxes shall be counted and recorded in the count room in conformity with this section.

(b) Each casino licensee shall place on file with the Commission and the Division the specific times during which the contents of drop boxes removed from gaming tables and contents of slot cash storage boxes are to be counted and recorded, which, at a minimum, shall be once each gaming day for drop boxes. Slot cash storage boxes shall be removed from bill changers in accordance with N.J.A.C. 19:45-1.42(a) and shall be counted and recorded, at a minimum, once a week.

(c) The opening, counting and recording of the contents of drop boxes and slot cash storage boxes shall be performed in the presence of a Commission inspector by at least three employees with no incompatible functions ("count team"). To gain entrance to the count room, the Commission inspector shall present an official identification card containing his or her photograph issued by the Commission.

(d) All persons present in the count room during the counting process, except representatives of the Commission and the Division, shall wear as outer garments, only a full-length, one-piece pocketless garment with openings only for the arms, feet, and neck.

(e) No person shall:

1. Carry a pocketbook or other container unless it is transparent; or

2. Remove his hands from or return them to a position on or above the count table unless the backs and palms of his hands are first held straight out and exposed to the view of other members of the count team and the closed circuit television camera.

(f) Immediately prior to opening the drop boxes or slot cash storage boxes, the doors to the count room shall be securely locked and, except as required by (i)1 below, no person shall be permitted to enter or leave the count room, except during normal work break or in an emergency, until the entire counting, recording, and verification process is completed. During a work break or in the event of an emergency, or to permit slot cash storage boxes to be secured in the count room for the count of the contents, the counting and recording process shall be discontinued unless the appropriate number of personnel as described in (c) above is present.

(g) Immediately prior to the commencement of the count, one count team member shall notify the person assigned to the closed circuit television monitoring station in the establishment that the count is about to begin, after which such person shall make an audio-video recording, with the time and date inserted thereon, of the entire counting process which shall be retained by the surveillance department for at least five days from the date of recordation unless otherwise directed by the Commission or the Division.

(h) Procedures and requirements for conducting the count shall be as follows:

1. As each drop box or slot cash storage box is placed on the count table, one count team member shall verbalize, in a tone of voice to be heard by all persons present and to be recorded by the audio recording device, the game, table number, and shift marked thereon for drop boxes, or the asset or unique identification number marked thereon for slot cash storage boxes;

2. In full view of the closed circuit television cameras located in the count room, the contents of each drop box or slot cash storage box shall be emptied on the count table and either manually counted separately on the count table or counted on a currency or coupon counting machine which has been approved by the Commission and is located in a conspicuous location on, near or adjacent to the count table;

3. Immediately after the contents of a drop box or slot cash storage box are emptied onto the count table, the inside of the drop box or slot cash storage box shall be held up to the full view of a closed circuit television camera and shall be shown to at least one other count team member and the Commission inspector to assure all contents of the drop box or slot cash storage box have been removed, after which the drop box or slot cash storage box shall be locked and placed in the storage area for drop boxes or slot cash storage boxes;

4. The contents of each drop box or slot cash storage box shall be segregated by a count team member into separate stacks on the count table by each denomination of coin, currency and coupon, and by type of form, record or document, except that the Commission may permit the utilization of a machine to sort currency or coupons automatically by denomination;

5. Each denomination of coin, currency and coupon shall be counted separately by one count team member who shall place individual bills, coins and coupons of the same denomination on the count table in full view of a closed circuit television camera, after which the coin, currency and coupons shall be counted by a second count team member who is unaware of the result of the original count and who, after completing this count, shall confirm the accuracy of the total, either verbally or in writing, with that reached by the first count team member, except that the Commission may permit a casino licensee to perform aggregate counts by denomination of all currency and coupons collected in substitution of the second count by drop box or slot cash storage box, if the Commission is satisfied that the original counts are being performed automatically by a machine that counts and automatically records the amount of currency or coupons, and that the accuracy of the machine has been suitably tested and proven. The Commission will permit the utilization of currency and coupon counting machines if prior to the start of the count, in the presence of a Commission inspector, the count room supervisor shall:

i. Verify that the counting machine has a zero balance on its terminal unit display panel and has a receipt printed which denotes "-0- cash or coupons on hand" and "-0- notes or coupons in machine," or some other means to indicate that the machine has been cleared of all currency and coupons.

ii. Visually check the counting machine to be sure there are no bills or coupons remaining in the various compartments of the machine.

iii. Supervise a count team member who shall randomly select a drop box or slot cash storage box and place the entire contents of the drop box or slot cash storage box into the first counting machine, which shall count the currency or coupons by denomination and produce a print out of the total amount of currency or coupons by denomination. Any soiled or off-sorted bills or coupons shall be re-fed into the machine and manual adjustments made to the total. Coins or tokens shall also cause manual adjustments to be made to the total. The total as recorded on the counting machine and any adjustments thereto shall not be shown to anyone until completion of the final verification process.

iv. Supervise a second count team member, independent of the team member performing the initial count by machine, who shall manually count and summarize the currency and coupons of the drop box or slot cash storage box counted in (h)5iii above. The total shall be posted and maintained separately from the total posted in (h)5iii above. This total shall not be shown to anyone until completion of the final verification process.

v. Supervise the second count team member passing the currency or coupons to a count team member, who is unaware of the results of the manual count. The count team member shall count the contents of the drop box slot cash storage box counted in (h)5iii above using a second counting machine. Such machine shall produce a printout of the total amount of currency or coupons contained in the drop box or slot cash storage box. Any soiled or off-sorted bills or coupons shall be re-fed into the machine and manual adjustments made to the total. Coins or tokens shall also cause manual adjustments to be made to the total. The total as recorded on the counting machine and any adjustments thereto shall not be shown to anyone until completion of the final verification process.

vi. Following the completion of the test procedures, compare the totals from the test receipts of both counting machines, as computed in (h)5iii and (h)5v, to the manual total computed in (h)5iv. If the three totals compared above are in agreement, the count room supervisor will sign and date the test receipts and forward them to the Accounting Department at the end of the count process.

vii. If the three totals do not agree, appropriate repairs shall be made to the counting machine and the procedures in (h)5i through (h)5vi shall be repeated until all totals are in agreement. The Commission shall not permit the counting machine to be used until these totals are in agreement.

6. Any coupon deposited in a drop box or a slot cash storage box shall be counted and included in the calculation of table game win or loss in accordance with (h)8

below or on the slot win report, without regard to the validity of the coupon.

7. Any coupon which has not already been cancelled upon acceptance or during the count shall be cancelled prior to the conclusion of the count, in a manner approved by the Commission.

8. As the contents of each drop box are counted, one count team member shall record on a Master Game Report or supporting documents, by game, table number, and shift, the following information:

- i. The amount of each denomination of currency counted;
- ii. The amount of all denominations of currency counted;
- iii. The amount of coin counted;
- iv. The total amount of currency and coin counted;
- v. The total amount of each denomination of coupons other than match play coupons;
- vi. The total amount of all denominations of coupons other than match play coupons;
- vii. The total amount of each denomination of match play coupons;
- viii. 50 percent of the total amount of all denominations of match play coupons;
- ix. The amount of the Opener;
- x. The amount of the Closer;
- xi. The serial number and amount of each Counter Check;
- xii. The amount of all Counter Checks counted;
- xiii. The serial number and amount of each Fill;
- xiv. The amount of all Fills;
- xv. The serial number and amount of each Credit;
- xvi. The amount of all Credits; and
- xvii. The table game win or loss or, for poker, the poker revenue.

9. After the contents of each drop box are counted and recorded, one member of the count team shall record by game and shift on the Master Game Report, the total amount of currency, coin and coupons, Table Inventory Slips, Counter Checks, Fills, and Credits counted, and win or loss, together with such additional information as may be required on the Master Game Report by the Commission or the casino licensee.

10. Notwithstanding the requirements of (h)8 and (h)9 above, if the casino licensee's system of internal controls provides for the recording on the Master Game Report or supporting documents of Fills, Credits, Counter Checks and Table Inventory Slips by cage cashiers prior to commencement of the count, a count team member shall compare for agreement the totals of the amounts recorded thereon to the Fills, Credits, Counter Checks and Table Inventory Slips removed from the drop boxes.

11. As the contents of each slot cash storage box are counted, one count team member shall record on the Slot Cash Storage Box Report or supporting documentation the following information:

- i. The asset number of the bill changer to which the slot cash storage box contents correspond or, if a casino licensee utilizes slot cash storage boxes with a unique identification number, the number shall be recorded along with the asset number of the slot machine;
- ii. The amount of each denomination of currency counted;
- iii. The amount of all denominations of currency counted;
- iv. The total amount of currency counted for each slot machine denomination;
- v. The total dollar amount of each denomination of coupon;
- vi. The total dollar amount of all denominations of coupons; and
- vii. Any additional information as may be required on the Slot Cash Storage Box Report by the Commission.

12. Notwithstanding the requirements of (h)8, 9 and 11 above, if the casino licensee's system of internal controls provides for the count team functions to be comprised only if counting and recording currency, coin and coupons, accounting department employees shall perform all other counting, recording and comparing duties required by this section.

13. After preparation of the Master Game Report or Slot Cash Storage Box Report, each count team member shall sign the reports attesting to the accuracy of the information recorded thereon.

(i) After the contents of all drop boxes or all slot cash storage boxes have been counted:

1. All cash and coupons shall be presented in the count room by a count team member to a main bank cashier or cage supervisor who, prior to having access to the information recorded on the Master Game Report or the Slot Cash Storage Box Report and in the presence of a count team member and the Commission inspector, shall recount, either manually or mechanically, the cash and coupons presented and attest by signature on the Master Game Report and Slot Cash Storage Box Report, if applicable, the amounts of cash and coupons counted, after which the Commission inspector shall sign the report evidencing his or her presence during the count and the fact that both the cashier or cage supervisor and count team have agreed on the total amounts of cash and coupon counted. A casino licensee may, in its discretion, present the main bank cashier or cage supervisor with the cash and coupons obtained from the count of the drop boxes and the count of the slot cash storage boxes either:

i. At the same time, in which event the cash and coupons shall be presented immediately after both counts have been concluded; provided, however, that the casino licensee shall set forth in its approved system of internal controls the procedures for segregating and securing the cash and coupons from the first count that is concluded until presented to the main bank cashier or cage supervisor after the conclusion of the second count; or

ii. Separately, in which event the cash and coupons from each count shall be presented immediately after the conclusion of the count; provided, however, that if the cash and coupons from the first count that is concluded are presented while the second count is in progress:

(1) There shall be no cash or coupons on the count table from a box that has not already been counted at least once; and

(2) All count room employees shall be required to step away from the count table until the presentation is completed and the cash and coupons from the first count are removed from the count room.

2. The Master Game Report, after signing, and the Requests for Fills, the Fills, the Requests for Credits, the Credits, the issuance copies of the Counter Checks, the Table Inventory Slips and coupons removed from drop boxes shall be transported directly to the accounting department and shall not be available to any cashiers' cage personnel. All coupons shall be received and processed by the accounting department in the manner set forth in N.J.A.C. 19:45-1.46(l).

3. The Slot Cash Storage Box Report, after signing, and any coupons removed from the slot cash storage boxes shall be transported directly to the accounting department and shall not be available to any cashiers' cage personnel. The Accounting Department shall record the figures from the Slot Cash Storage Box Report on the Slot Win Report and calculate the total drop for that gaming day. All coupons shall be received and processed by the accounting department in the manner set forth in N.J.A.C. 19:45-1.46(l).

4. If the casino licensee's system of internal control does not provide for the forwarding from the cashiers' cage of the originals of the Fills, Credits, Requests for Credits, and the Requests for Fills, and the issuance copies of the Counter Checks, directly to the accounting department, the originals of all such slips recorded, or to be recorded, on the Master Game Report shall be transported from the count room directly to the accounting department.

(j) In addition to the procedures for conducting the count by the count team set forth under (h)4, 5 and 13 above, and the procedures for conducting the recount by a main bank cashier or cage supervisor set forth under (i)1 above, in the

event of a variance attributable to intermixed denominations of cash or coupons, an adjustment shall be made to the Master Game Report or Slot Cash Storage Box Report which shall reflect the amount, type (cash or coupon) and source (identified to a gaming table or slot machine) of such variance; however:

1. If the source of the variance is a gaming table and the gaming table to which the adjustment should be made can not be identified, the adjustment shall be deemed to be from the drop box of a predesignated blackjack table(s); or

2. If the source of the variance is a slot machine and the slot machine to which the adjustment should be made can not be identified, the adjustment shall be deemed to be from the slot cash storage box of a predesignated \$.25 slot machine(s) or a predesignated slot machine(s) with the lowest denomination counted that day.

(k) The originals and copies of the Master Game Report, the Slot Cash Storage Box Report, Counter Checks, Requests for Fills, Fills, Request for Credits, Credits, Table Inventory Slips and the test receipts from the currency counting equipment shall, on a daily basis, in the accounting department be:

1. Compared for agreement with each other, on a test basis if the originals are received from the count room, by persons with no recording responsibilities and, if applicable, to triplicates or stored data;

2. Reviewed for the appropriate number and propriety of signatures on a tests basis;

3. Accounted for by series numbers, if applicable;

4. Tested for proper calculation, summarization, and recording;

5. Subsequently recorded; and

6. Maintained and controlled by the accounting department as a permanent accounting record.

(l) The keno computer system shall have the capability of generating a report which lists, by keno work station, the keno drop, total amount won by patrons and keno win or loss for each gaming day. This report shall be audited by a casino accounting department employee. Once the audit procedures have been completed, the casino accounting department employee shall sign the report and either attach the report to the Master Game Report for that gaming day or record the appropriate figures from the report onto the Master Game Report.

(m) If there is a difference between the keno win or loss as represented in the report referenced in (k) above and the figures reported as a result of the reconciliation of the keno drawer pursuant to N.J.A.C. 19:45-1.48(l), the casino licensee shall be required to pay gross revenue tax pursuant to N.J.S.A. 5:12-24 on the larger figure unless the casino

licensee can adequately explain and document the reason for said difference. No adjustments to gross revenue shall be permitted without approval from the Commission.

Amended by R.1981 d.437, effective November 16, 1981.
See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

(j)1: added "if the originals room."

Amended by R.1985 d.495, effective October 7, 1985.

See: 17 N.J.R. 1752(a), 17 N.J.R. 2457(a).

Subsection (h) substantially amended.

Petition for Rulemaking. Request amendment to subsection (b).

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

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(a).

Amended by R.1987 d.428, effective November 2, 1987.

See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a).

Added text to (h)5; and added text to (j) "and the test receipts from the currency counting equipment".

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. 769(a), 20 N.J.R. 2090(a).

Substantially amended to include procedure for opening slot cash storage boxes.

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

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

In (h)1: changed "casino" number to "asset" 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 (i)3: added "gaming" to describe day.

Amended by R.1992 d.475, effective December 7, 1992.

See: 24 N.J.R. 3253(a), 24 N.J.R. 4418(a).

In (h)9: changed "casino number" to "asset number".

Amended by R.1993 d.75, effective February 16, 1993.

See: 24 N.J.R. 2536(a), 24 N.J.R. 4243(a), 25 N.J.R. 717(a).

In (h)2, added in full view of the closed circuit television camera located in the court room. Throughout (h), added "coupon". In (h), added 6 and 7; 6-11 recodified as 8-13. In 8, added v and vi. In (i)2, added coupons to be processed pursuant to 19:45-1.46(l).

Amended by R.1993 d.143, effective April 5, 1993.

See 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

In (h)1 and 9i, added new text regarding the utilization of a unique identification number.

Amended by R.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

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

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

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

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

Amended by R.1996 d.31, effective January 16, 1996.

See: 27 N.J.R. 3921(a), 28 N.J.R. 281(a).

Amended (h)6 and 8.

Amended by R.1996 d.360, effective August 5, 1996.

See: 28 N.J.R. 2357(a), 28 N.J.R. 3823(b).

Amended by R.1996 d.398, effective August 19, 1996.

See: 28 N.J.R. 2536(b), 28 N.J.R. 3975(a).

19:45-1.34 Slot booths

(a) Each establishment may have on or immediately adjacent to the gaming floor one or more physical structures, each to be known as a slot booth, to house one or more slot cashiers and to serve as the central location in the casino or, when there are multiple slot booths, in that portion of the casino, for the following:

1. The custody of the slot booth inventory comprising currency, coin, slot tokens, forms, documents, and records normally associated with the operation of a slot booth;

2. The exchange by patrons of coin for currency or slot tokens;

3. The exchange by patrons of currency for coin or slot tokens;

4. The exchange by patrons of gaming chips, prize tokens or slot tokens for currency, slot tokens or coin;

5. The exchange by patrons of coupons for currency, coin or slot tokens in conformity with N.J.A.C. 19:45-1.46(j);

6. The exchange by patrons of signed Slot Counter Checks for currency, coin or slot tokens, or any combination thereof, in conformity with N.J.A.C. 19:45-1.25A;

7. The issuance of Hopper Fills in conformity with N.J.A.C. 19:45-1.41;

8. The issuance of Payouts in conformity with N.J.A.C. 19:45-1.40; and

9. The issuance of coin or slot tokens to automated coupon redemption machines in exchange for proper documentation; and

10. The issuance of cash to patrons upon the presentation of a recognized credit card in accordance with N.J.A.C. 19:45-1.25(I);

11. The issuance, receipt and reconciliation of imprest funds used by slot attendants in the acceptance of currency and coupons from patrons in exchange for currency in conformity with this chapter; and

12. The exchange with the master coin bank of any coin, currency, slot tokens, prize tokens, chips, plaques, coupons, issuance copies of Slot Counter Checks and documentation and the related preparation of a Slot Booth Exchange Slip, which shall be a two-part, serially prenumbered form signed by the master coin bank cashier, slot cashier, and the security department member responsible for transporting the funds. Except for the exchanging of coin, currency, prize tokens and slot tokens with changepersons and the exchanging of coupons and currency with slot attendants, the slot booth shall not be allowed to obtain coin, currency, prize tokens or slot tokens, from other than patrons, 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 a slot booth. An exchange with a changeperson or slot attendant must be documented in accordance with the procedures approved by the Commission.

(b) 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: N.J.R. July 15, 1991.

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).

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 combination 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).

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:

1. At least one but no more than two 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 or to dispense change as directed by a bill changer connected to the slot machine; provided, however, that:

i. Coins or slot tokens shall be retained in a separate hopper, known as an "all-purpose hopper," that is designed to accept coin or slot tokens of the same denomination, and only such coin or slot tokens, upon insertion thereof into the slot machine's coin acceptor, and that is capable of paying out or dispensing only coin or slot tokens of the same denomination as jackpots or as change; provided, however, that any coins or slot tokens that are accepted by the coin acceptor and that exceed the capacity of the hopper shall be diverted to the slot drop bucket, and if applicable, the slot drop box;

ii. Prize tokens shall be retained only in a separate hopper, known as a "payout-only hopper," that is capable of retaining and making jackpot payouts only of prize tokens of the same denomination, and that is incapable of making change or of accepting any coin or slot token upon insertion thereof into the slot machine's coin acceptor, which shall divert coins or slot tokens that it has accepted to the slot drop bucket or any applicable slot drop box;

iii. No slot machine shall have more than one all-purpose hopper unless each hopper accepts the same denomination of coin or slot token;

iv. Notwithstanding (a)1ii above, coins or slot tokens of the same denomination that are placed in a payout-only hopper exclusively through hopper fills may be retained in that hopper to make payouts to winning patrons, subject to the Division's inspection and the Commission's approval of the machine as part of the review of that machine and of the internal controls therefor;

v. Unless both hoppers on slot machines with multiple hoppers either each contain the same denomination of coin, slot tokens or prize tokens, or are connected to win meters that satisfy the requirements of N.J.A.C. 19:45-1.37(b)4i and 19:46-1.26(c)5i or 19:45-1.37(b)4ii and 19:46-1.26(c)5ii, each automatic pay jackpot of coins, slot tokens or prize tokens that is made from a multiple hopper slot machine on a round of play shall be paid out only on the round of play when the winning combination is hit and only from one, but not both, of the machine's hoppers for any winning combination that is hit on that round, and no casino licensee shall offer or provide a jackpot at such slot machine that will be paid out from both hoppers for any winning combination that is hit on the same round; and

vi. Prize tokens shall not be placed in or retained by a payout-only hopper that retains coins or slot tokens pursuant to (a)liv above;

2. A container, known as a slot drop bucket or slot drop box, to collect coins or slot tokens that are retained by the slot machine and are not used to make change or automatic jackpot payouts. Each slot drop bucket or slot drop box shall be identified by a number which corresponds to the asset number of the slot machine, and which is permanently imprinted on or affixed to the outside of the slot drop bucket or slot drop box in numerals. The number must be conspicuous and clearly visible to persons involved in removing or replacing the slot drop bucket or slot drop box in the slot machine and through the casino licensee's closed circuit camera coverage system. The size and location of the number are subject to prior approval by the Commission; and

3. On those slot machines to which a bill changer is attached, a container known as a slot cash storage box, in which currency and coupons accepted by the bill changer are retained.

(b) A slot drop bucket shall be housed in a locked compartment separate from any other compartment of the slot machine. The compartment shall have two locks, the keys to which shall be different from each other and from the keys utilized to secure all other compartments of the slot machine. One key to the compartment shall be maintained and controlled by a Commission inspector. The second key to the compartment shall be maintained and controlled by the casino security department in a secure area within that department, access to which may be gained only by a casino security department supervisor.

3. Any coins or slot tokens in any of the slot machine's hoppers or in the corresponding hopper storage area shall be removed, transported, and counted with the slot drop bucket or slot drop box; provided, however, that a slot machine may be removed from the casino with coins or slot tokens contained therein so long as:

i. Removal of the coins or the slot tokens, or any combination thereof, is precluded by mechanical or electrical difficulty;

ii. The casino licensee records in a slot machine movement log whether coins or slot tokens remain in the slot machine that is removed from the casino, and also records in that log the nature of the mechanical or electrical difficulty, the date and time that the coins or slot tokens are removed from the slot machine and transported to the count room, the date and time that the slot machine is removed from the casino, and the date and time that the slot machine is opened; and

iii. The removal and transportation to the count room of the coins or slot tokens is completed immediately after the slot machine is opened; and

4. Any prize tokens in a payout-only hopper or in a corresponding hopper storage area shall be removed, transported and counted in accordance with procedures and internal controls submitted to and approved by the Commission pursuant to N.J.A.C. 19:45-1.3.

(e) Prior to removing a bill changer from the gaming floor, the slot cash storage box shall be removed and transported to the count room and all meters except the cash box meter shall be read and recorded in conformity with the procedures set forth in N.J.A.C. 19:45-1.42. A bill changer may be removed from the casino with currency or coupons contained therein when removal of the slot cash storage box is precluded by mechanical or electrical difficulty. If currency or coupons remain in a bill changer when it is removed from the casino, this fact and the date and time that the slot cash storage box or, if necessary, currency or coupons are removed from the bill changer and transported to the count room shall be recorded in the machine movement log.

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. 769(a), 20 N.J.R. 2090(a).

Added location and movements of slot machines.

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

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

In (a)1: added N.J.A.C. reference for location number; in (c)1: added "asset" to define number.

Amended by R.1992 d.121, effective March 16, 1992.

See: 23 N.J.R. 2920(a), 24 N.J.R. 974(a).

Rule text amended to eliminate requirement the Commission Inspector sign the machine movement log approving movement of individual slot machines and/or bill changers. Deleted (c)5, recodifying existing 6 as new (c)5, with text changes.

Amended by R.1992 d.360, effective September 21, 1992.

See: 24 N.J.R. 2137(a), 24 N.J.R. 3336(a).

Hopper storage area provisions added.

Administrative Correction to (c)4.

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

Amended by R.1993 d.319, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

Amended by R.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(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.1996 d.122, effective March 4, 1996.

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

19:45-1.39 Progressive slot machines

(a) This section shall apply to any slot machine with a "progressive meter(s)" that increases as the machine is played.

(b) Unless otherwise authorized by the Commission, each progressive machine in a casino shall have the following identifying features:

1. A mechanical, electrical or electronic device, to be known as a "progressive meter(s)", visible from the front of the machine which increments at a set rate of progression with coins placed into the machine, and which advises the player of the amount which can be won if the progressive jackpot combination appears;

2. A mechanical, electrical or electronic device, to be known as a "progressive jackpot meter" that is visible without opening the door and that continuously and automatically records the number of times a progressive jackpot is hit;

3. A separate key and key switch to reset the "progressive meter(s)" or such other separate reset mechanism as may be approved by the Commission;

4. A separate key locking the compartment housing the progressive meter(s) or other means by which to preclude any unauthorized alterations to the progressive meters.

(c) Unless otherwise authorized by the Commission, each progressive slot machine connected to a common progressive display unit shall:

1. Be the same denomination and have the same probability of hitting the combination that will award the progressive jackpot as every other machine connected to such display unit;

2. Require that the same number of coins be inserted to entitle the player to a chance at winning the progressive jackpot and each coin shall increment the meter(s) by the same rate of progression as every other machine connected to such display unit; and

3. Have its microprocessor or other control unit that controls the common display unit housed in a location which would allow dual key control of the Commission and the casino licensee, or with such other key controls as the Commission may approve.

(d) Every casino seeking to utilize a progressive slot machine connected to a common progressive display unit shall submit to the Commission for approval the location and manner of installing the common progressive display unit.

(e) No progressive slot machine shall be placed on the casino floor until the casino licensee has submitted to the Commission and the Commission has approved the following:

1. The initial and reset amounts at which the "progressive meter(s)" will be set;
2. The proposed system for controlling the keys and access codes to these machines; and
3. The proposed rate of progression for each machine;

(f) No progressive meter(s) shall be turned back to a lesser amount unless:

1. The amount indicated has been actually paid to a winning patron;
2. The progressive jackpot amount won by the patron has been recorded in accordance with an approved system of internal controls;
3. The time limit for the progressive jackpot established pursuant to (i) below has expired; or
4. The change is necessitated by a slot machine or meter(s) malfunction, in which case an explanation must be entered on the Progressive Slot Summary required in (k) below and the Commission inspector must preapprove the resetting in writing.

(g) Once an amount appears on a progressive meter(s), the probability of hitting the combination that will award the progressive jackpot may not be decreased unless the progressive jackpot has been won by a patron or the time limit for offering the progressive jackpot established pursuant to (i) below has expired.

(h) If the "progressive meter(s)" progresses without a payout until the meter(s) return to zero because of digital limitations on the meter(s), some means must be utilized to clearly advise the patrons of the value of the undisplayed digit.

(i) A casino licensee may, at any time, establish a time limit of not less than 30 days for the offering of a progressive jackpot by providing notice of the time limit in accordance with N.J.A.C. 19:45-1.37(a)4. Upon the expiration of such time limit, the casino licensee may reduce the amount on the progressive jackpot meter, remove the progressive slot machine from the gaming floor, or decrease the probability of hitting the combination that will award the progressive jackpot. A casino licensee may also establish a payout limit for a progressive jackpot by providing notice of the payout limit in accordance with N.J.A.C. 19:45-1.37(a)4 prior to the time the payout limit is registered on the progressive meter.

(j) Slot machines which are linked to offer the same progressive jackpot shall have the same probability of hitting the combination that will award that jackpot, provided, however, that the probability may vary among such machines when necessary to enable a casino licensee to institute a change in the probability which is otherwise permitted by this section, if the change is completed expeditiously in accordance with procedures that have been filed with and approved by the Commission.

(k) The amount indicated on the "progressive meter(s)" and "in meter" on each slot machine shall be recorded on a Progressive Slot Summary, at a minimum, once each gaming day and each summary shall be signed by the preparer. Supporting documents shall be maintained to explain any reduction in the registered amount from the previous entry and shall indicate the date, asset number of the slot machine, and the amount of the reduction.

(l) Except as otherwise authorized by this section, a progressive slot machine removed from the gaming floor shall be returned to or replaced on the gaming floor within five gaming days. The amount on the progressive meter(s) on the returned or replacement machine shall not be less than the amount on the progressive meter(s) at the time of removal. If the machine is not returned or replaced, then the progressive meter(s) amount at the time of removal shall, within five days of the slot machine's removal, be added to a slot machine approved by the Commission which machine offers the same or a greater probability of winning the progressive jackpot, and accepts a denomination of coin or slot token not greater than the denomination accepted by the slot machine which was removed. Any time limit for the offering of a progressive jackpot shall be extended by the number of days during which the progressive jackpot was not offered as the result of any action taken by a casino licensee pursuant to this subsection.

(m) Progressive slot machines may have payout-only hoppers from which prize tokens may be paid as jackpots; provided, however, that prize tokens shall not be available as a payout on a winning progressive jackpot combination.

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

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

Section substantially amended.

Amended by R.1983 d.300, effective August 1, 1983.

See: 14 N.J.R. 1053(a), 15 N.J.R. 1259(a).

In (f), added requirement that jackpot amount has been recorded with a system of internal controls.

Notice of Receipt of petition for rulemaking: Progressive slot machines.

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

Administrative Correction.

See: 23 N.J.R. 714(b).

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

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

In (j): added "asset" to define number.

Amended by R.1992 d.58, effective February 3, 1992.

See: 23 N.J.R. 1306(a), 24 N.J.R. 487(a).

Allows casinos to establish time limit of not less than 30 days for offering of a progressive jackpot.

Administrative Correction to (f)4.

See: 24 N.J.R. 649(b).

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

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

In (k) and (l): added "gaming" to describe day.

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).

19:45-1.39A Progressive slot machines interconnected in more than one casino

(a) Two or more casino licensees may, with the prior approval of the Commission, operate a multi-casino progressive slot system in which certain progressive slot machines are interconnected in the participating casinos.

(b) Any multi-casino progressive slot system approved by the Commission shall be operated in accordance with all relevant requirements of the Act and the Commission's regulations governing casino licensees and the conduct of gaming. Any casino licensee seeking approval to participate in a multi-casino progressive slot system shall submit for Commission approval a system of accounting and internal controls specifying the manner in which participating casino licensees will satisfy the requirements of the Act and the Commission's regulations concerning the operation of slot machines.

(c) A casino licensee may, with the prior approval of the Commission, designate one or more casino key employees to represent the interests of the casino licensee in the operation and control of a multi-casino progressive slot system. Any designated representative shall only be permitted to exercise the duties and responsibilities he or she is authorized to perform for the casino licensee pursuant to N.J.A.C. 19:45-1.11; provided, however, a designated representative may also communicate information and directions concerning the operation and control of the system to or from other employees of the casino licensee who are authorized to exercise responsibility for such matters.

19:45-1.39A: 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).

19:45-1.39B Table game progressive payout wagers

(a) This section shall apply to any table game with a progressive payout wager approved by the Commission. If a casino licensee offers a table game with a progressive payout wager, it may be offered individually at each gaming table or the casino licensee may connect the progressive wager among two or more tables so that the progressive amount increments for all wagers at these two or more tables.

(b) Except as provided in this subsection, each table which offers a progressive payout wager shall have the following features:

1. A mechanical, electrical or electronic device to be known as an "in-meter" that continuously and automatically counts the number of gaming chips wagered by patrons on the progressive payout;

2. A mechanical, electrical or electronic device to be known as a "progressive meter," visible from the front of the gaming table, which increments at a set rate of progression when gaming chips are wagered and accepted for the progressive payout and which prominently displays the amount which can be won if the outcome which awards the entire progressive payout is achieved; provided, however, that more than one gaming table may be connected to a common progressive display unit if:

i. A casino licensee elects to connect two or more tables to the same progressive payout wager pursuant to (d) below; and

ii. The display unit is visible to every player at each of the connected tables.

3. A mechanical, electrical or electronic device to be known as a "progressive payout meter" that continuously and automatically records the number of times each progressive payout wager is won;

4. A separate key and key switch to reset or alter the amount on the "progressive meter" or such other separate mechanism as may be approved by the Commission; and

5. A separate key locking the compartment housing the component which operates the progressive meter or other means by which to preclude any unauthorized or unintentional alterations to the progressive meter.

(c) A casino licensee may use a percentage of each progressive payout wager that is accepted at a table to fund a portion of the reset amount for the progressive meter. If a reset fund is established by a casino licensee pursuant to this subsection, each table shall have the following features in addition to those specified in (b) above:

1. A mechanical, electrical or electronic device to be known as a "reset meter" which increments at a set rate of progression when gaming chips are wagered and accepted for the progressive payout and which records the amount which shall be transferred to the progressive meter, inclusive of any reset amount funded by the casino licensee, when the entire amount on the progressive meter is won by a player;

2. A separate key and key switch to reset or alter the amount on the reset meter or such other separate mechanism as may be approved by the Commission; and

3. A separate key locking the compartment housing the component which operates the reset meter or some other mechanism which precludes any unauthorized or unintentional alterations to the reset meter.

(d) If a casino licensee elects to connect two or more tables for a progressive payout wager, the following shall be required:

1. The same denomination gaming chip shall be wagered at all gaming tables connected;
2. The same number of gaming chips shall be wagered to entitle a player to a chance at winning the progressive payout wager, and each gaming chip shall increment the meter by the same rate of progression at all tables connected;
3. The same progressive payouts shall be offered and the probability of hitting those payouts be the same at the connected tables; and
4. A device which shall either automatically or manually lockout all progressive meters if a patron has won a progressive payout wager.

(e) No table game with a progressive payout wager shall be placed in a casino or casino simulcasting facility until the casino licensee has submitted and obtained Commission approval of the following:

1. The authorized game and outcome which will award the progressive payout wager;
2. The initial and reset amounts at which the progressive meter will be set;
3. The proposed rate of progression for each progressive meter and reset meter, if applicable, and the procedure by which any change to the rate of progression will be made, which shall include, at a minimum, prior notice to, and approval by, the Commission;
4. The procedures governing the reset switch or mechanism referenced in (b) and, if applicable, (c) above which shall, at a minimum, preclude the dealer from resetting or altering the amount on the progressive or reset meter;
5. The procedures for operating all the equipment associated with the table game progressive wager including the lockout feature referenced in (d) above; and
6. Such other procedures or features that may be required by the Commission as a result of the operation of the specific table game progressive wager.

(f) No progressive meter shall be turned back to a lesser amount unless:

1. The amount has been actually paid to a winning patron;
2. The progressive payout amount won by the patron has been recorded in accordance with an approved system of internal controls;
3. The time limit for the progressive payout established pursuant to (g) below has expired; or

4. The change is necessitated by a table or meter malfunction, in which case an explanation must be entered on the Table Game Progressive Summary required in (i) below and the Commission shall preapprove the resetting in writing.

(g) When a casino licensee decides to permanently remove the offer of a table game progressive payout, with approval from the Commission, a time limit of not less than 30 days shall be established and notice of the time limit shall be provided at each table. Upon the expiration of such time limit, the casino licensee may remove the gaming table from the casino or casino simulcasting facility or establish another time limit of not less than 30 days.

(h) Once the time limit in accordance with (g) above has expired, the amount on any progressive meters shall be documented in accordance with procedures approved by the Commission. The initial or reset amount may be retained by the casino licensee and deducted from the ending amount on any meters and the remaining portion shall be paid to the Casino Revenue Fund. If a reset meter is utilized in accordance with (c) above, the entire amount on the reset meter, less the reset amount funded by the casino licensee, shall be paid to the Casino Revenue Fund.

(i) The amount indicated on the "progressive payout meter," "progressive meter," "in-meter" and, if applicable, "reset meter" on each gaming table offering a progressive payout wager shall be recorded on a Table Game Progressive Summary, at a minimum, once each gaming day and each summary shall be signed by the preparer. Supporting documents shall be maintained to explain any reduction in the registered amount from the previous entry and shall indicate the date, number of the table, the amount of the reduction and the reason for the reduction. On a daily basis, a copy of this summary shall be forwarded to casino accounting.

(j) Except as otherwise authorized by this section, any gaming table offering a progressive payout wager may only be removed from the casino or casino simulcasting facility for a period not to exceed five gaming days. The amount on the progressive meter and, if applicable, reset meter upon the return or replacement of the gaming table shall not be less than the amount at the time of removal. Any time limit for the offering of a progressive payout pursuant to (g) above shall be extended by the number of days during which the progressive payout was not offered as the result of any action by a casino licensee pursuant to this subsection.

(k) Each gaming table offering a progressive payout wager shall have such other devices, equipment, features and capabilities as may be required by the Commission for the game after the prototype model is examined by the Commission.

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).

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 to be paid to the winning patron;
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:

6. The time of preparation of the Hopper Fill shall be recorded at a minimum, on the original and duplicate upon preparation.

7. All coins, slot tokens or prize tokens distributed from a slot booth, master coin bank or the cashiers' cage to a slot machine or its corresponding hopper storage area shall, during their transportation directly to the machine and until their deposit into the appropriate hopper, remain in pre-wrapped secured bags; provided, however, that:

i. A casino security department member shall transport the pre-wrapped secured bags containing loose coin, slot tokens or prize tokens directly to the slot machine or its corresponding hopper storage area, accompanied by the duplicate Hopper Fill for signature;

ii. The secured bags in which prize tokens are transported shall have sufficient identifying features, approved by the Commission, to distinguish those bags and their contents from the secured bags in which coins or slot tokens are transported; and

iii. The casino security department member shall observe the deposit of the coins, slot tokens or prize tokens in the appropriate slot machine hopper or the slot machine's corresponding hopper storage area, and the closing and locking of the slot machine or its corresponding hopper storage area by the slot mechanic or slot attendant before obtaining the signature of the slot mechanic or attendant on the duplicate copy of the Hopper Fill.

8. A slot mechanic who participates in filling a slot machine hopper shall inspect the slot machine and determine if the empty hopper resulted from a machine malfunction. A slot attendant participating in a hopper fill shall review the Machine Entry Authorization Log and alert a slot mechanic to inspect the slot machine if the entries in the log indicate a consistent malfunction problem.

9. Signatures attesting to the accuracy of the information contained on the Hopper Fill shall be, at a minimum, of the following personnel at the following times:

i. The original:

(1) The slot cashier, master coin bank cashier or general cashier—upon preparation; and

(2) The security department member transporting the coins, slot tokens or prize tokens to the slot machine—upon receipt from the cashier of the coins, slot tokens or prize tokens to be transported; and

ii. The duplicate:

(1) The slot cashier, master coin bank cashier or general cashier—upon preparation;

(2) The security department member transporting the coins, slot tokens or prize tokens to the slot

machine—upon receipt from the cashier of coins, slot tokens or prize tokens to be transported; and

(3) The slot mechanic or attendant—after depositing the coins, slot tokens or prize tokens in the appropriate hopper of the slot machine and closing and locking the slot machine.

10. Upon meeting the signature requirements as described in (b)9 above, the security department member shall maintain and control the duplicate and the slot cashier, master coin bank or general cashier shall maintain and control the original of the Hopper Fill Slip.

11. At the end of each gaming day, at a minimum, the original and duplicate Hopper Fill Slip shall be forwarded as follows:

i. The original Hopper Fill Slip shall be forwarded, in exchange for coin, currency or credit, to the master coin bank if prepared by a slot cashier or to the main bank if prepared by a general cashier. All original Hopper Fill Slips received or prepared by the master coin bank or received by the main bank shall then be forwarded to the accounting department, which, as reasonably practicable after receipt, shall confirm that the information on the original Hopper Fill agrees with the information on the triplicate or in stored data.

ii. The duplicate Hopper Fill Slip shall be forwarded directly to the accounting department, which, as reasonably practicable after receipt, shall record the information from the Hopper Fill Slip on the Slot Win Sheet, and shall confirm that the information recorded on the Hopper Fill Slip agrees with the meter readings recorded on the Slot Meter Sheet and with the information on the triplicates or in stored data.

(c) Each slot machine hopper may be filled from its corresponding hopper storage area as follows:

1. Whenever a slot machine's hopper requires coin, slot tokens or prize tokens, a slot attendant or mechanic, after confirming that the hopper storage area contains the necessary coin, slot tokens or prize tokens to replenish the hopper to be filled, may, in the presence of a member of the security department, transfer the necessary coin, slot tokens or prize tokens from that slot machine's hopper storage area directly to the appropriate hopper of the corresponding slot machine. The security department member shall observe the deposit of the coins, slot tokens or prize tokens in the appropriate slot machine hopper and the closing and locking of the slot machine and its corresponding hopper storage area by the slot mechanic or attendant.

2. After transferring the coins, slot tokens or prize tokens to the slot machine's appropriate hopper, the slot attendant or mechanic shall make the entries required on the slot machine's log, which, at a minimum, shall include the following:

- i. The date and time of the transfer;
- ii. The type of hopper in the slot machine to which the coins, slot tokens or prize tokens were transferred;
- iii. The amount of coins, slot tokens or prize tokens that were placed in that hopper; and
- iv. The name and license number of the slot attendant or slot mechanic who made the transfer.

(d) Hopper storage areas shall be filled by using Hopper Fill Slips, in accordance with the procedures in (b) above.

(e) Each casino licensee shall submit and have approved internal controls for detecting and removing prize tokens from the all-purpose hoppers of its slot machines. Each casino licensee so removing a prize token shall count it, for purposes of calculating its gross revenue pursuant to N.J.S.A. 5:12-24, as cash received from gaming operations for the face amount of the prize token.

Amended by R.1981 d.437, effective November 16, 1981.
See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

(e)2: deleted "time of distribution" and substituted "shift during which coins are distributed" therefor. (f) added. Renumbered (f) as (g). (h) added. Renumbered (g)-(i) as (i)-(k) without change in text.
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 in (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 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 (k): stylistic revisions.
Amended by R.1992 d.255, effective June 15, 1992.
See: 23 N.J.R. 2921(a), 24 N.J.R. 2297(a).

Stylistic revisions throughout. In (a): revised to read that Hopper Fill Slips "shall be prepared, in accordance with procedures approved by the Commission." In (b): added text to specify that the slot booth cashier is the preparer of the Hopper Fill Slips. Added new (e)7. In (j), deleted reference to "cage" cashier maintaining and controlling the original.

Amended by R.1992 d.361, effective September 21, 1992.
See: 24 N.J.R. 2137(a), 24 N.J.R. 3336(a).

Revised to meet statutory changes regarding records retention, storage and destruction. Eliminates current petition process for records destruction and off-site record generation or storage. Revised section. Administrative correction to (c).
See: 25 N.J.R. 1230(a).

Amended by R.1993 d.631, effective December 6, 1993.
See: 25 N.J.R. 4474(a), 25 N.J.R. 5522(a).
Administrative Correction.

See: 26 N.J.R. 1538(c).
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.351, effective July 3, 1995.
See: 27 N.J.R. 1172(a), 27 N.J.R. 2597(a).

Extended the section to general cashiers and master coin bank cashiers; substituted "preparer" for "slot cashier" throughout; and rewrote (b)11i.

19:45-1.41A Procedures governing the removal of coin, slot tokens and slugs from a slot machine hopper

(a) Except as provided in N.J.A.C. 19:45-1.38(d), and (b) through (d) below, no coin, slot tokens, or slugs shall be removed from a slot machine hopper.

(b) If a slot machine malfunctions during a payout and the slot machine cannot be repaired in a timely manner, coin and slot tokens may be removed from a slot machine's hopper in order to complete the slot machine paid jackpot. The coin or slot tokens shall be removed from the slot machine hopper by a slot attendant, slot mechanic or supervisor thereof for slot machines which accept coin or slot tokens in denominations less than \$25.00, or a slot department supervisor for slot machines which accept slot tokens in denominations of \$25.00 or more. The removal of the coin or slot tokens shall be documented on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j). Nothing in this section shall preclude a casino licensee from preparing a Jackpot Payout Slip for the amount of coin or slot token owed the patron provided that the payout is completed in accordance with N.J.A.C. 19:45-1.40 and a notation is made on the Jackpot Payout Slip indicating the reason for the slip.

(c) If coin or slot tokens are inserted by a patron and are neither registered nor returned to the patron by the slot machine, a member of the slot department in accordance with (b) above may remove the coin or slot tokens from the slot machine hopper and return them to the patron. The removal of the coin or slot tokens shall be documented on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j). Under no circumstances shall a casino licensee remove more coin or slot tokens than the maximum number of coin or slot tokens which can be wagered on one handle pull of the slot machine.

(d) Whenever slugs are found in a slot machine's hopper the following procedures and requirements shall be followed:

1. A slot attendant, slot mechanic or supervisor thereof shall, for slot machine denominations less than \$25.00, or a slot department supervisor for slot machine denominations of \$25.00 or more, immediately remove the slugs from the slot machine hopper and place the slugs into an envelope or container. The individual who found the slugs shall record the asset number and denomination of the slot machine, the quantity of slugs found, the date the slugs were found, and his or her signature on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j). The envelope or container may be maintained inside the slot machine until the number of slugs in the envelope or container is nine. When the number of slugs in the envelope or container reaches nine or at such other times as may be necessary, the slot attendant, slot mechanic or slot supervisor shall complete a three-part Slug Report which contains, at a minimum, the following:

- i. The date and time;
- ii. The asset number of the slot machine from which the slugs were removed;
- iii. The denomination of the slot machine;
- iv. The denomination and quantity of slugs;

- v. A brief description of the slugs; and
 - vi. The signature of the slot attendant, slot mechanic or slot department supervisor completing the Slug Report.
2. Upon completion of the Slug Report required by (d)1 above, the slot attendant, slot mechanic or slot department supervisor shall remove the envelope or container, seal the envelope or container and transport it with the Slug Report to the Master Coin Bank or other location as approved by the Commission. The individual accepting receipt of the slugs shall sign all three parts of the Slug Report. The slot department member shall deliver the original copy of the Slug Report to the Commission's Principal Inspector and the triplicate to the Division's in-house office. The duplicate Slug Report shall remain with the slugs until their destruction.
 3. If more than nine slugs are found at any one time in a slot machine's hopper, the slot department member shall place the slugs into the envelope or container and immediately complete the Slug Report required by (d)1 above. The slugs shall be immediately transported in accordance with (d)2 above. The slot department member shall inspect the slot machine and coin mechanism to determine if there is a malfunction. The results of this inspection shall be documented on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j).
 4. All slugs shall be destroyed in accordance with procedures submitted to and approved by the Commission and the Division.

New Rule, R.1994 d.423, effective August 15, 1994.
 See: 26 N.J.R. 1620(a), 26 N.J.R. 3465(c).
 Amended by R.1994 d.504, effective October 3, 1994.
 See: 26 N.J.R. 4089(a).

19:45-1.42 Removal of slot drop buckets, slot drop boxes and slot cash storage boxes; unsecured currency; meter readings

(a) For each slot machine and attached bill changer on the gaming floor, the slot drop bucket, slot drop box and slot cash storage box shall be removed at least once a week on specific days and at times designated by the casino licensee on a schedule which shall be filed with the Commission and the Division. No slot drop bucket, slot drop box or slot cash storage box shall be emptied or removed from its compartment at other than the times specified on such schedule except with the express approval of the Commission. Prior to emptying or removing any slot drop bucket, slot drop box or slot cash storage box, a casino licensee shall notify the Commission and the surveillance department of the transportation route that will be utilized.

1. All slot drop boxes which are not attached to a slot machine or temporarily stored in the base of a slot machine pursuant to (c)2ii below, including emergency slot drop boxes which are not actively in use, shall be stored in the count room or other secure area outside the

count room approved by the Commission, in an enclosed storage cabinet or trolley and secured in such cabinet or trolley by a separately keyed, double locking system. The key to one lock shall be maintained and controlled by the security department and the key to the second lock shall be maintained and controlled by the Commission.

(b) Slot drop buckets, slot drop boxes and slot cash storage boxes shall be removed from their compartments in a slot machine or bill changer, in the presence of a Commission inspector, by at least three employees, two of whom shall be members of the casino security department, and one of whom shall be a member 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.

(c) Procedures and requirements for removing slot drop buckets, slot drop boxes and slot cash storage boxes from the casino shall be as follows:

1. The slot drop bucket, slot drop box or slot cash storage box shall be removed from its compartment and an empty slot drop bucket, slot drop box, or slot cash storage box shall be placed into the compartment, and if applicable, a unique identification number shall be assigned and recorded for the slot cash storage box, either upon its insertion or removal, after which the compartment shall be closed and locked;

2. All slot drop buckets, slot drop boxes and slot cash storage boxes removed from compartments shall be transported directly to, and secured in the count room by the personnel required by N.J.A.C. 19:45-1.17(c), for the counting of their contents; provided, however, that:

- i. A slot cash storage box removed from a bill changer in order to service the bill changer may be temporarily stored in the corresponding double-locked base of the slot machine (the compartment of the slot machine containing the slot drop bucket or slot drop box) attached to the bill changer, and shall be replaced and relocked in the bill changer when the repairs are completed. If the repairs cannot be completed and the slot cash storage box cannot be replaced in the bill changer by the end of the repair person's shift, or if the bill changer must be removed from the casino floor, the slot cash storage box shall be removed from the locked slot compartment and transported to the count room in accordance with N.J.A.C. 19:45-1.38; and

- ii. A full or inoperable slot drop box shall be replaced with an empty emergency slot drop box, and may be stored in its corresponding double-locked slot machine base until no later than the next scheduled slot drop box pickup; and

3. Except for members of the casino accounting department or independent slot machine cage department participating in the emergency removal of a slot cash storage box or slot drop box, casino security department employees and representatives of the Commission and Division,

all persons participating in the removal of slot drop buckets, slot drop boxes and slot cash storage boxes shall wear as outer garments only a full-length, one-piece pocketless garment with openings only for the hands, feet and neck.

(d) In addition to complying with the procedures included in (b) and (c) above, a casino licensee shall submit to the Commission for approval its procedures detailing how the slot drop bucket, slot drop box and slot cash storage box for each slot machine and attached bill changer on the gaming floor will be emptied or removed from its compartment when the casino is open to the public for 24 hours. Such submission shall include at least the following:

1. How patrons will be notified that a slot machine will be closed for emptying or removing slot drop buckets, slot drop boxes or slot cash storage boxes;
2. How patrons will be removed from slot aisles;
3. How the area will be secured while the slot drop buckets, slot drop boxes or slot cash storage boxes are emptied or removed; and
4. How the compartments in which the full slot drop buckets, slot drop boxes or slot cash storage boxes are transported, will be secured while they are in the casino.

(e) Whenever currency is found inside a bill changer but outside the slot cash storage box ("unsecured currency"), a slot supervisor or casino accounting supervisor shall complete a form which includes the asset number or, pursuant to N.J.A.C. 19:45-1.16(b), other unique identification number of the slot cash storage box in the bill changer in which the unsecured currency was found, the date the unsecured currency was found and the total dollar amount of the unsecured currency. The slot supervisor or casino accounting supervisor and a member of the casino security department shall then sign the form as evidence of the total dollar amount being transported; place the form and the unsecured currency into an envelope or container, unless the form is printed on the front of the envelope in which the currency is being placed; seal the envelope or container using a method approved by the Commission, which method shall provide evidence of any tampering; and transport the envelope or container directly to the cashiers' cage.

(f) Upon receipt of the sealed envelope or container from the slot supervisor or casino accounting supervisor, a main bank cashier or cage supervisor shall immediately prepare an Unsecured Bill Changer Currency Report.

(g) Unsecured Bill Changer Currency Reports shall be serially prenumbered forms. Each series of Unsecured Bill Changer Currency Reports shall be used in sequential order and shall be accounted for by employees independent of the cashiers' cage and slot department. All original and duplicate void Unsecured Bill Changer Currency Reports shall be marked "VOID" and shall require the signature of the preparer. All copies of void Unsecured Bill Changer Currency Reports shall be forwarded to the accounting department at the end of the gaming day.

(h) For establishments in which Unsecured Bill Changer Currency Reports are manually prepared, the following procedures and requirements shall be observed:

1. Each series of Unsecured Bill Changer Currency Reports shall be a three-part form, at a minimum, and shall be inserted into 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 Unsecured Bill Changer Currency Reports, placing Unsecured Bill Changer Currency Reports in the dispensers, and removing from the dispensers the triplicates remaining therein.

(i) For establishments in which Unsecured Bill Changer Currency Reports are computer prepared, each series of Unsecured Bill Changer Currency Reports shall be a two-part form, at a minimum, and shall be generated by a computer system that will: simultaneously print an original and duplicate and store, in machine-readable form, all information printed on the original and duplicate; and discharge the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of the Unsecured Bill Changer Currency Report.

(j) On the original, duplicate and triplicate or, if applicable, in stored data, the main bank cashier or cage supervisor shall record, at a minimum, the following information:

1. The date and time of preparation;
2. The asset number or, pursuant to N.J.A.C. 19:45-1.16(b), other unique identification number of the slot cash storage box in the bill changer from which the unsecured currency was removed;
3. The denomination(s) of unsecured currency;
4. The total dollar amount of the unsecured currency; and
5. The signature or, if computer prepared, identification code of the preparer.

(k) The original and duplicate copies of the Unsecured Bill Changer Currency Report shall be presented to the slot supervisor or casino accounting supervisor and the casino security representative for signature.

1. Upon meeting the signature requirements, the main bank cashier or cage supervisor shall transport the unsecured currency along with the original and duplicate copies of the Unsecured Bill Changer Currency Report to the main bank.

i. If the Unsecured Bill Changer Currency Report was prepared by a cage supervisor, the main bank cashier shall:

(1) Sign the original and duplicate copies of the Unsecured Bill Changer Currency Report;

(2) Retain the original Unsecured Bill Changer Currency Report and the unsecured currency; and

(3) Return the duplicate Unsecured Bill Changer Currency Report to the cage supervisor who shall attach the form referenced in (e) above to the duplicate and expeditiously deposit the duplicate with the attached form into the locked accounting box located in the cashiers' cage.

ii. If the Unsecured Bill Changer Currency Report was prepared by the main bank cashier, the main bank cashier shall:

(1) Retain the original Unsecured Bill Changer Currency Report and the unsecured currency;

(2) Attach the form referenced in (e) above to the duplicate Unsecured Bill Changer Currency Report; and

(3) Return the duplicate Unsecured Bill Changer Currency Report and attached form to the casino security representative who shall expeditiously deposit the duplicate with the attached form into a locked accounting box maintained in a location approved by the Commission.

2. The main bank cashier shall then either:

i. Add the value of the unsecured currency to the main bank's accountability and retain the original of the Unsecured Bill Changer Currency Report until the end of the gaming day; or

ii. Maintain the unsecured currency and the original Unsecured Bill Changer Currency Report until both are collected by a count room supervisor and immediately transported to the count room where:

(1) The currency shall be counted with the contents removed from the corresponding slot cash storage box and recorded on the Slot Cash Storage Box Report; and

(2) The original Unsecured Bill Changer Currency Report shall be forwarded to the accounting department in accordance with N.J.A.C. 19:45-1.33(i).

(l) At the end of the gaming day, at a minimum, the original and duplicate copy of the Unsecured Bill Changer Currency Report shall be forwarded as follows:

1. If, pursuant to (k)1 above, the main bank cashier has retained possession of the original, the cashier shall forward the original directly to the accounting department for agreement with the triplicate or stored data; and

2. The duplicate with the attached form shall be forwarded directly to the accounting department for recording on the Slot Cash Storage Box Report and Slot Win Sheet, and agreement with the triplicate or stored data; provided, however, that no additional recording of the unsecured currency shall be required if the currency has been transported to the count room, counted and recorded pursuant to (k)2 above.

(m) The duplicate copy of the Unsecured Bill Changer Currency Report shall be attached to the Slot Cash Storage Box Report as supporting documentation. A notation shall be made on the duplicate Unsecured Bill Changer Currency Report indicating whether the dollar amount of the unsecured currency has been added to the Slot Cash Storage Box Report and Slot Win Sheet in accordance with (k)2 above or (l)2 above.

(n) Notwithstanding the requirements of (e) through (m) above, when unsecured currency is found during the collection of slot cash storage boxes, a casino licensee shall transport the unsecured currency directly to the soft count room. The completion of the form required by (e) above shall be performed by a count team member and a member of the casino security department. The envelope or container shall be transported with the slot cash storage boxes to the count room pursuant to N.J.A.C. 19:45-1.17(c). The unsecured currency shall be counted and recorded with the contents removed from the corresponding slot cash storage box. The form prepared pursuant to (e) above shall be forwarded to the accounting department with the Slot Cash Storage Box Report pursuant to N.J.A.C. 19:45-1.33(i).

(o) Accounting department employees with no incompatible functions shall, at least once a week, read and record on a Slot Meter Sheet the numbers on the in-meter, drop meter, jackpot meter, manual jackpot meter, cash box meter, if applicable, and coupon meters in accordance with internal controls approved by the Commission. In lieu of manual meter readings, a casino licensee may have a computer system, as approved by the Commission, record any of the required meter readings. The computer shall store in machine readable form all information required by this section and such stored data shall not be susceptible to change or removal by any personnel. If a bill changer does not contain a cash box meter pursuant to N.J.A.C. 19:45-1.37(e)1, a casino licensee shall be required to read and record or have an approved computer system record the bill meter readings each time the slot cash storage box is removed. Accounting department employees shall periodically read and record on a Slot Meter Sheet the numbers on the bill meters in accordance with a schedule established by the casino licensee and approved by the Commission, but in no event shall the casino licensee be required to read and record the bill meters more than once a week. These procedures shall be performed in conjunction with the removal and replacement of the slot drop buckets, slot drop boxes or slot cash storage boxes prior to opening the slot machines for patron play.

(p) After preparation of the Slot Meter Sheet each employee involved with its preparation shall sign the Slot Meter Sheet attesting to the accuracy of the information contained thereon after which the sheet shall be forwarded directly to the accounting department for comparison to the Slot Win Sheet and calculation of slot machine statistics.

(q) Whenever there is a variance of \$25.00 or more between the cash box meter reading that is recorded on the Slot Meter Sheet pursuant to (o) above or a reading from a computer system approved pursuant to N.J.A.C. 19:45-1.37(e)1 and the total amount of cash and coupons removed from the bill changer's slot cash storage box, the casino licensee's accounting department shall, as expeditiously as possible, read and record on a Slot Meter Sheet the bill meters and value coupon meter, and shall remove the slot cash storage box and count the contents in accordance with N.J.A.C. 19:45-1.33. The meter readings from the bill meters and value coupon meter shall be compared to the total amount of cash and coupons removed from the slot cash storage box for the period from the last date the bill meters and value coupon meter were read to verify the variance. The casino licensee shall be required to file an incident report with the casino controller, Commission and Division whenever there is a variance of \$25.00 or more. The incident report shall include, at a minimum, the following:

1. The date of the meter reading;
2. The date the report was filed;
3. The amount of the variance, by denomination;
4. The asset number of the bill changer involved;
5. An indication as to the cause of the variance, if available;
6. An indication as to whether the bill meters and value coupon meter confirmed the variance; and
7. The signature and license number of the preparer.

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(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 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. 769(a), 20 N.J.R. 2090(a).

Added the removal of slot storage boxes.

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

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

In (a): revised text and added final phrase regarding the emptying or removing of any slot drop bucket or slot cash storage box. In (b): added new (b)1ii, revising old (b)1ii deleted (b)2ii, recodifying (b)2i into text of subparagraph (b)2. Revised text at (b)1i, adding phrase "When the casino is not open to the public, the" to beginning of subparagraph and adding "accounting department members" to identify employees. In (c): stylistic revisions; added new subsection (d), recodifying (d)-(e) as (e)-(f).

Amended by R.1992 d.154, effective April 6, 1992.

See: 24 N.J.R. 57(a), 24 N.J.R. 1379(a).

In (b)-(c), added "casino" to define "security department member". In (c)1iii, added reference to "casino security department employees".

Amended by R.1992 d.432, effective November 2, 1992.

See: 24 N.J.R. 2695(a), 24 N.J.R. 4068(c).

Staffing requirements for removal changed in (b).

Amended by R.1993 d.36, effective January 19, 1993.

See: 24 N.J.R. 4026(a), 25 N.J.R. 348(b).

Meters to be read by casino accountants; (g) added procedure for variation of \$25.00 or more.

Administrative correction to (b)1ii.

See: 25 N.J.R. 1519(b).

Amended by R.1993 d.143, effective April 5, 1993.

See 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

In (c): added text regarding the utilization of a unique identification number.

Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

Amended by R.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

Amended by R.1994 d.79, effective February 22, 1994.

See: 25 N.J.R. 4873(a), 26 N.J.R. 1110(b).

Amended by R.1994 d.297, effective June 20, 1994.

See: 26 N.J.R. 1440(a), 26 N.J.R. 2594(a).

Amended by R.1994 d.344, effective July 5, 1994.

See: 26 N.J.R. 1621(a), 26 N.J.R. 2804(a).

Amended by R.1994 d.422, effective August 15, 1994.

See: 26 N.J.R. 2213(a), 26 N.J.R. 3464(b).

Amended by R.1994 d.574, effective November 21, 1994.

See: 26 N.J.R. 3606(b), 26 N.J.R. 4639(a).

Amended by R.1995 d.624, effective December 4, 1995.

See: 27 N.J.R. 1789(a), 27 N.J.R. 4915(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.357, effective August 5, 1996.

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

19:45-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes

(a) The opening, counting and recording of the contents of slot drop buckets and slot drop boxes (the "hard count") shall be performed in the count room required pursuant to N.J.A.C. 19:45-1.32 by at least three employees of the casino licensee (the "count team"). Except as otherwise provided in (i) below, the hard count shall be performed in the presence of a Commission inspector. To gain entrance to the count room, a Commission inspector shall present an official identification card issued by the Commission which contains his or her photograph.

(b) The contents of slot drop buckets and slot drop boxes shall be counted and recorded immediately after removal from their slot machine compartments. Each casino licensee shall file with the Commission and the Division the specific times during which the contents of slot drop buckets and slot drop boxes shall be counted and recorded.

(c) All members of the count team present in the count room during the counting process shall be required to wear a full-length, one-piece, pocketless outer garment with no openings other than for the hands, feet and neck.

(d) No person shall carry a pocketbook or other container into the count room at any time unless it is transparent.

(e) No person other than a Commission inspector or Division representative shall be permitted to enter or leave the count room during the hard count, except in an emergency or for a normal work break, until the hard count is completed. All persons exiting the count room shall be inspected with a metal detector by a casino security depart-

ment employee in the presence of a Commission inspector. The counting and recording process shall be discontinued and all coin and slot tokens shall be secured during any work break or emergency where the minimum number of count room personnel required by (a) above are not present or are not capable of performing their responsibilities.

(f) Immediately prior to opening and counting the contents of the slot drop buckets and slot drop boxes, the doors to the count room shall be securely locked and a count team member shall notify the surveillance department employee assigned to the closed circuit television monitoring room required by N.J.A.C. 19:45-1.10 that the count is about to begin. The surveillance department shall also be notified prior to any person entering or exiting the count room after the hard count has begun.

(g) The surveillance department shall monitor and make a video recording, with the time and date inserted thereon, of the entire hard count, including any entrance to or exit from the count room by any person during the hard count and all metal detector inspections performed by casino security. The video recording shall be retained by the surveillance department for at least five days from the date of recordation unless otherwise directed by the Commission or the Division.

(h) No prize tokens, coins or slot tokens shall be removed from the count room after the commencement of the hard count until the hard count has been completed and the prize tokens, coins or slot tokens have been recounted and accepted by a main bank cashier or master coin bank cashier in accordance with (j)4 below.

(i) Procedures and requirements for conducting the hard count shall be as follows:

1. Prior to the first slot drop bucket or slot drop box being emptied and counted, employees of the casino licensee shall:

i. Provide the name and the employee license number of each person present in the count room at the inception of the hard count to the Commission inspector observing the hard count;

ii. Check, in the presence of the Commission inspector, the accuracy of all weighing and counting equipment, with the exception of coin or slot token wrapping machines, to insure proper calibration for each denomination of coin and slot token; and

iii. Complete and sign a calibration report.

2. All slot tokens in denominations of \$25.00 or more shall be counted or weighed at the beginning of the hard count, in the presence of the Commission inspector. The casino licensee may count or weigh other denominations of coins or slot tokens at the same time, provided that the high denomination slot token count proceeds to completion without interruption, except as otherwise provided herein. The Commission inspector shall, independently of the casino licensee, record on a countdown sheet the total amount of each slot token in a denomination of \$25.00 or more which is counted or weighed. The inspector shall compare the totals on his or her countdown sheet with the amounts of those slot tokens recorded by the hard count team on the Slot Win Sheet, and verify

that the amounts are in agreement and are correct, and if not, shall either satisfactorily account for any discrepancies, if possible, or document the incident and promptly report it to the Division. At the conclusion of the hard count, the inspector shall recompare the totals on the countdown sheet with the final totals determined by the casino licensee.

3. Before each slot drop bucket or slot drop box is emptied, one count team member shall hold it up in full view of the closed circuit television camera and the count team member recording the count so as to permit proper recording of the number contained thereon.

4. The contents of each slot drop bucket or slot drop box shall be emptied, counted and recorded separately and such procedures shall at all times be conducted in full view of the closed circuit television cameras located in the count room.

5. The contents of each slot drop bucket or slot drop box shall be emptied separately into either a machine that automatically counts the coins or slot tokens or a scale that automatically weighs the coin or slot tokens; provided, however, that any prize tokens or foreign slot tokens shall be manually counted and separately recorded on the Slot Win Sheet.

6. Immediately after the contents of each slot drop bucket or slot drop box are emptied into either the counting machine or scale, the inside of the slot drop bucket or slot drop box shall be held up to the full view of the closed circuit television camera and shall be shown to at least one other count team member and the Commission inspector, if present, to assure that all contents of the slot drop bucket or slot drop box have been removed.

7. As the contents of each slot drop bucket or slot drop box are counted by the counting machine or weighed by the scale, one member of the count team shall record the following information on the Slot Win Sheet or a supporting document:

i. The asset number of the slot machine to which the slot drop bucket or slot drop box contents corresponds, if not preprinted thereon;

ii. The number of coins or slot tokens, or the weight of the coins or slot tokens contained in the slot drop bucket or slot drop box; provided, however, that if the value of the coins or slot tokens is not converted into dollars and cents until after the counting process is completed, the conversion shall be calculated and the dollar value of the drop shall be entered by denomination on the Slot Win Sheet;

iii. The number and dollar of each denomination of prize token issued by any casino licensee, and the total dollar value of all prize tokens issued by any casino licensee; and

iv. The number and dollar value of each denomination of foreign slot token and the total dollar value of all foreign slot tokens.

8. A Commission inspector may, at any time, require the accuracy of any weighing, wrapping or counting equipment, or the amount of any previously weighed, wrapped or counted coin or slot tokens, to be checked or rechecked.

9. After all slot tokens in denominations of \$25.00 or more have been counted, wrapped or placed in racks, and then secured in a manner approved by the Commission, the Commission inspector may leave the count room to perform other functions as required by the Commission. Upon leaving the count room, the inspector shall:

i. Notify the surveillance department of his or her departure; and

ii. Test and activate the light system or other approved device at the count room door required by N.J.A.C. 19:45-1.32(d).

10. No person shall enter or leave the count room during the hard count when a Commission inspector is not present except in an emergency.

11. After the contents of all the slot drop buckets and slot drop boxes are counted or weighed and recorded, each count team member shall sign the Slot Win Sheet or other document as approved by the Commission attesting to their involvement in the hard count.

12. After the contents of all the slot drop buckets and slot drop boxes are counted or weighed and recorded, any count team member not required to remain pursuant to (i)11ii below may be permitted to exit the count room if the following requirements are satisfied:

i. The Slot Win Sheet or other approved document must be signed by each count team member exiting the count room, in accordance with (i)10 above;

ii. At least three count team members must remain in the count room until the verification process is completed;

iii. The surveillance department must be notified prior to any count team members exiting the count room;

iv. All activity in the count room shall be discontinued during any period when a count team member is exiting the count room; and

v. A casino security department employee shall check all count team members leaving the count room with a metal detector, in the presence of a Commission inspector, at a location approved by the Commission and Division.

13. At the conclusion of the hard count, any slugs that have been found shall be delivered to a representative of the Division together with a copy of the Slug Report. The Slug Report shall be a three-part form, at a minimum, which shall include the date, the total number of slugs received and the signature of the preparer, and shall be distributed as follows:

i. Original to Commission inspector;

ii. First copy maintained by hard count supervisor; and

iii. Second copy to Division.

14. Each prize token issued by any casino licensee that is removed from a slot drop bucket or a slot drop box and counted pursuant to this section shall be counted, for purposes of calculating gross revenue pursuant to N.J.S.A. 5:12-24, as cash received by the casino licensee from gaming operations for the face amount of the prize token, and, notwithstanding the prohibition on prize tokens activating slot machine play, no adjustment to the amount recorded on the Slot Win Sheet in accordance with (i)7iii above shall be allowed.

(j) Procedures and requirements at the conclusion of the hard count shall be as follows:

1. Approximately 15 minutes prior to the end of the hard count, if a Commission inspector is not present, an inspector shall be notified that the hard count is about to be completed.

2. Upon reentering the count room, the Commission inspector shall:

i. Examine the light system or other approved device to ascertain whether any person has entered or exited the count room during the period of his or her absence, and if so, either satisfactorily account for those events, if possible, or document the incident and promptly report it to the Division; and

ii. Compare the original list of count team members with the persons present at the conclusion of the hard count, ascertain whether the identities of the persons in the count room remained unchanged during the hard count, and if not, either satisfactorily account for any changes in personnel, if possible, or document the incident and promptly report it to the Division.

3. At least one count team member shall sign the Slot Win Sheet attesting to the accuracy of the information recorded thereon.

4. Any prize tokens, foreign slot tokens, wrapped coins, wrapped slot tokens, bagged coins or bagged slot tokens removed from the slot drop buckets and slot drop boxes shall be recounted in the count room by a main bank cashier or master coin bank cashier, in the presence of a count team member and the Commission inspector, prior to the cashier having access to the information recorded on the Slot Win Sheet. Any bagged coins or bagged slot tokens shall be recounted on a random sample basis as follows:

i. The main bank cashier or master coin bank cashier shall randomly select, at a minimum, 10 percent of all bagged coins and bagged slot tokens. The sample bags selected shall then be weighed by the cashier in the presence of a Commission inspector.

ii. 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 a sample bag, then the sample bag shall be opened and recounted by a counting machine in the presence of the Commission inspector provided, however, for slot token denominations greater than \$25.00, any discrepancy shall require a recount. If more than one sample bag has a discrepancy and the problem cannot be resolved, then the Commission inspector may require that the scales be recalibrated and that all bagged coins and bagged slot tokens be recounted.

5. The inspector shall then compare the amounts of the slot tokens, foreign slot tokens and prize tokens listed on his or her countdown sheet with the amounts of each of those tokens shown on the Slot Win Sheet, and verify that the amounts are in agreement and are correct, and if not, either satisfactorily account for any discrepancies, if possible, or document the incident and promptly report it to the Division.

6. The cage cashier or master coin bank cashier shall then attest by signature on the Slot Win Sheet to the accuracy of the amount of coin, prize tokens, foreign slot tokens and slot tokens received from the slot machines. The inspector shall then sign the Slot Win Sheet evidencing the inspector's presence and the fact that the inspector, the cashier and count team have agreed on the total amount of coin, prize tokens, foreign slot tokens and slot tokens counted. The coins, prize tokens, foreign slot tokens and slot tokens thereafter shall remain in the custody of cage cashiers or master coin bank cashiers.

7. A casino security department employee, in the presence of the Commission inspector, shall:

- i. Inspect all persons with a metal detector upon their exiting the count room; and
- ii. Conduct a thorough inspection of the entire count room and all equipment located therein, for unsecured coins, foreign slot tokens, prize tokens and slot tokens.

8. The Slot Win Sheet and supporting documents shall be transported directly to the accounting department and shall not be available, except for signing, to any cashiers' cage or slot personnel.

9. The preparation of the Slot Win Sheet shall be completed by accounting department employees who shall:

- i. Compare for agreement, for each slot machine, the number of coins or slot tokens counted and recorded by the count team to the drop meter reading recorded on

the Slot Meter Sheet; provided, however, that the accounting department, in making the comparison, shall account for any prize tokens and foreign slot tokens that were counted pursuant to this section after being improperly accepted by the coin acceptor and diverted to the slot drop bucket or slot drop box;

ii. Record, for each machine, the Hopper Fills to each slot machine;

iii. Record, for each slot machine, the Payouts and compare for agreement Payouts to the manual jackpot meter reading recorded on the Slot Meter Sheet;

iv. Calculate and record the win or loss for each slot machine;

v. Explain and report for corrections of apparent meter malfunctions to the slot department all significant differences between meter readings and amounts recorded; and

vi. Calculate statistics by slot machine.

10. The Slot Win Sheet, the Slot Meter Sheet, Payouts, and Hopper Fills shall be:

i. Compared for agreement with each other and, if applicable, to triplicates or stored data on a test basis;

ii. Reviewed for the appropriate number and propriety of signatures on a test basis;

iii. Accounted for by series numbers;

iv. Tested for proper calculation, summarization, and recording;

v. Subsequently recorded; and

vi. Maintained and controlled by accounting department employees.

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

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

(i)5: deleted "(and the value ... counted)" and added "and/or the value ... Slot Win Report."

Amended by 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).

Added text in (g) " , after which such ... or the division." Added new (j)2 and renumbered 2-4 as 3-5. Correction deferred operative date from September 1, 1987 to November 1, 1987.

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(a).

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

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

In (i)5: added "asset" before number, revising from "casino" number.

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

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

In (j): revised text from "slot cashier" to "master coin bank cashier."

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

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

In (f): stylistic revisions; in (i)6, amended text regarding required documents; added new (i)7, recodifying prior 7 as 8; in (j): added new (j)1, recodifying prior 1 as 2 and recodifying existing 2-5 as 3-6. Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

Administrative Correction.

See: 25 N.J.R. 2913(b).

Amended by R.1993 d.493, effective October 4, 1993.

See: 25 N.J.R. 2855(a), 25 N.J.R. 4622(a).
 Amended by R.1994 d.282, effective June 6, 1994.
 See: 26 N.J.R. 1209(b), 26 N.J.R. 2476(c).
 Amended by R.1994 d.344, effective July 5, 1994.
 See: 26 N.J.R. 1621(a), 26 N.J.R. 2804(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.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.314, effective July 15, 1996.
 See: 28 N.J.R. 1612(a), 28 N.J.R. 3622(a).

19:45-1.44 (Reserved)

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(a).
 Amended by R.1988 d.224, effective May 16, 1988.
 See: 20 N.J.R. 516(a), 20 N.J.R. 1099(c).

(b) 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 April 11, 1988 (expired 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. 769(a), 20 N.J.R. 2090(a).

Added (b)6 and 7.

Amended by R.1992 d.210, effective May 18, 1992.

See: 24 N.J.R. 58(a), 24 N.J.R. 1906(a).

In (b)7: deleted the requirement to record "the number and" total value of each denomination.

Amended by R.1993 d.143, effective April 5, 1993.

See: 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

Added new (b)8 regarding the recodification of the unique identification number on the slot cash storage box and the asset number of the appropriate slot machine.

Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

Amended by R.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(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).

Administrative Correction.

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

Administrative Correction.

See: 27 N.J.R. 382(a).

Repealed by R.1995 d.624, effective December 4, 1995.

See: 27 N.J.R. 1789(a), 27 N.J.R. 4915(a).

Section was "Computer recordation and monitoring of slot machines".

19:45-1.45 Signature

(a) Signatures shall:

1. Comply with either of the following requirements:

i. Be, at a minimum, the signer's first initial, last name and Commission license number, written by the signer, and be immediately adjacent to or above the clearly printed or preprinted title of the signer; or

ii. Be the employee's identification number or other computer identification code issued to the employee by the casino licensee, if the document to be signed is authorized by the Commission to be generated by computer, and such method of signature is approved or required by the Commission;

2. Signify that the signer has prepared forms, records, and documents and/or authorized, observed, and/or participated in a transaction to a sufficient extent to attest to the accuracy of the information recorded thereon, in conformity with this regulation and the casino licensee's system of internal accounting control; and

3. Signify that the signer required by this chapter to count or observe gaming chips and plaques has counted or observed the count of such chips and plaques and such count was made by breaking down stacks of chips to the extent necessary.

(b) Signature records shall be prepared for each person required by the rules of the Commission to sign records and documents and shall include specimens of signatures, titles of signers and the date the signature was obtained. Such signature records shall be filed alphabetically by last name either on a company-wide or departmental basis. The signature records shall be adjusted on a timely basis to reflect changes of personnel.

(c) Signature records shall be securely stored in the accounting department.

(d) This section shall apply to any signature required in a casino licensee's approved system of internal procedures and administrative and accounting controls, including, without limitation, procedures required by N.J.A.C. 19:46.

Amended by R.1981 d.272, effective August 6, 1981.

See: 13 N.J.R. 47(c), 13 N.J.R. 541(a).

(a)4: delete "except in counts required under sections 19:45-1.21, 19:45-1.30 and 19:45-1.31 of this regulation".

(b): delete "or initial forms" after "regulation to sign", and delete "and initials" after "specimens of signatures".

Amended by R.1988 d.468, effective October 3, 1988.

See: 20 N.J.R. 1069(a), 20 N.J.R. 2468(a).

Added (d).

Amended by R.1994 d.223, effective May 2, 1994.

See: 26 N.J.R. 912(b), 26 N.J.R. 1853(a).

Amended by R.1995 d.372, effective July 17, 1995.

See: 27 N.J.R. 1533(a), 27 N.J.R. 2707(a).

19:45-1.46 Procedure for control of coupon redemption and other complimentary distribution programs

(a) For the purposes of this chapter, a complimentary distribution program is a contest or promotion pursuant to which complimentary services or items are provided directly or indirectly by a casino licensee to the public without regard to the identity or level of gaming activity of the individual recipients. The procedures contained in (c) through (n) below shall apply to casino licensees offering coupon redemption complimentary distribution programs which entitle patrons to use match play coupons or to redeem coupons for complimentary cash, gaming chips, slot tokens or simulcast wagers issued in connection with bus and other complimentary distribution programs. No match play coupons, complimentary cash, gaming chips or slot tokens may be distributed, or complimentary simulcast wagers accepted, by a casino licensee under any coupon redemption complimentary distribution program that does not comply with the requirements of this section. Detailed procedures controlling complimentary distribution programs regulated by (c) through (n) below shall be prepared prior to implementation and maintained by the casino accounting department.

ii. The total dollar amount of coin or slot tokens received from the security department representative referenced in (h)lvii above and counted by a master coin bank cashier or a slot cashier, other than the slot cashier who removed the coins from the machine;

iii. Any additional information as may be required by the Commission to reconcile the coupons removed from the automated coupon redemption machine; and

iv. The signature of the master coin bank cashier or slot cashier who received and counted the coupons and/or coin or slot tokens.

(i) The slot cashier shall:

1. Prepare the form referenced in (h) above by recording the information in (h)li through v above;

2. Sign the form;

3. Obtain the signature of the security department representative who witnessed the removal of coupons and/or coin or slot tokens;

4. Place the triplicate copy of the form in the automated coupon redemption machine for subsequent forwarding, at the end of the gaming day, to accounting;

5. Transport the coupons, coin or slot tokens removed from the automated coupon redemption machine, and the original and duplicate copy of the form referenced in (h) above, directly to a slot booth or master coin bank, in the presence of the security department representative; and

6. Present the duplicate copy of the form referenced in (h) above to the security department representative.

(j) The security department representative shall accompany the slot cashier to the slot booth or master coin bank, and shall immediately deposit the duplicate copy of the form into a locked accounting box maintained at the security podium.

(k) A master coin bank cashier or a slot cashier, other than the slot cashier who removed the coupons and any coin or slot tokens from the automated coupon redemption machine, shall:

1. Count the coupons and coin or slot tokens and record such amounts on the original copy of the form;

2. Reconcile the amount(s) counted to the amount(s) recorded in accordance with (h)liv and v above;

3. Sign the original form attesting to the reconciliation; and

4. Retain the original copy of the form for subsequent forwarding to accounting at the end of the gaming day.

(l) Any coupon accepted by an automated coupon redemption machine shall be cancelled by the machine immediately upon exchange, in a manner approved by the Com-

mission, so that the coupon is not redeemable in accordance with N.J.A.C. 19:45-1.34(a) or acceptable by another automated coupon redemption machine or a bill changer.

(m) Whenever coins or slot tokens are distributed to an automated coupon redemption machine, a serially prenumbered three-part form, at a minimum shall be prepared by a slot cashier. Each series of forms shall be used in sequential order, and the series numbers of all slips received by a casino shall be accounted for by employees with no incompatible functions. All original, and duplicate and triplicate copies of void forms shall be marked "VOID" and shall require the signature of the preparer. The slot cashier shall:

1. Record the following information on the original and all copies of the form:

i. The date and time of preparation;

ii. The automated coupon redemption machine asset identification number;

iii. The number of bags and the dollar amount of each bag to be distributed; and

iv. The total dollar amount of the fill.

2. Present the original and all copies of the form to the master coin bank cashier;

3. Obtain the signature of the master coin bank cashier who prepared the coins or slot tokens for distribution to the automated coupon redemption machine;

4. Present the original copy of the form to the master coin bank cashier;

5. Transport the duplicate and triplicate copies of the form, along with the funds, to the automated coupon redemption machine, in the presence of the security department representative;

6. Sign the duplicate and triplicate copies of the form and obtain the signature of the security department representative on such copies;

7. Present the duplicate copy of the form to the security department representative; and

8. Place the triplicate copy of the form in the automated coupon redemption machine until forwarded to accounting at the end of the gaming day.

(n) A security department representative shall:

1. Escort the slot cashier to the automated coupon redemption machine and observe the filling of the machine;

2. After meeting the signature requirements in (m)6 above, immediately place the duplicate copy of the form into a locked accounting box at the security podium.

(o) At the end of each gaming day, at a minimum, the original, duplicate and triplicate copies of the forms referenced in (h), (i), (j), (k), (m) and (n) above shall be forwarded to the accounting department for agreement and shall be used to reconcile each automated coupon redemption machine in a manner as approved by the Commission.

(p) Notwithstanding this section, in addition to accepting coupons, an automated coupon redemption machine may accept currency provided the procedures governing the control and reconciliation of coupons and currency removed from the machine are submitted to the Commission for approval.

(q) Prize tokens shall not be dispensed from automated coupon redemption machines.

New Rule, R.1991 d.152, effective March 18, 1991.
See: 22 N.J.R. 3708(b), 23 N.J.R. 885(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 (h) and (o): stylistic revisions.
Amended by R.1993 d.142, effective April 5, 1993.
See 24 N.J.R. 278(a), 25 N.J.R. 1522(a).

In (f): added text regarding location of automated coupon machines.
Amended by R.1994 d.69, effective February 7, 1994.
See: 25 N.J.R. 4471(a), 26 N.J.R. 829(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).

19:45-1.46B Procedures and requirements for a bill changer which can accept coupons

(a) Each bill changer which can accept coupons shall be able to establish the dollar value and validity of each coupon inserted therein by interpreting the coded information which must be contained on the coupon pursuant to (b) below.

(b) In addition to complying with the requirements of N.J.A.C. 19:45-1.46, each coupon which can be accepted by a bill changer shall contain encoded data that identifies the dollar value of the coupon and such other information as the Commission may require. Each coupon shall also contain a unique code or other security measure, which can be interpreted only by the bill changer, to ensure that the coupon is valid.

(c) The methods by which a bill changer and each coupon which can be accepted therein will comply with the requirements of (a) and (b) above shall be submitted to and approved by the Commission before any such bill changer or coupon may be used by a casino licensee.

(d) Unless the slot machine to which the bill changer is attached contains the coupon meters identified in N.J.A.C. 19:45-1.37(e)3 and 19:46-1.26(d), a bill changer which can accept coupons shall be equipped with mechanical, electrical or electronic devices as follows:

1. A "numerical coupon meter" that continuously, automatically and separately counts the total number of all coupons accepted by the bill changer; and

2. A "value coupon meter" that continuously, automatically and separately counts the total dollar value of all coupons accepted by the bill changer.

(e) Each coupon accepted by a bill changer shall be deposited and stored in the bill changer's slot cash storage box. Each such coupon shall be counted as part of the slot cash storage box drop in accordance with the count procedures in N.J.A.C. 19:45-1.33.

(f) Each coupon accepted by a bill changer shall be cancelled in a manner approved by the Commission which shall prevent the acceptance of the cancelled coupon by any bill changer, any automated coupon redemption machine or any other form of authorized redemption. The coupon shall be cancelled by the bill changer immediately upon acceptance, or pursuant to N.J.A.C. 19:45-1.33(h)7, in the count room prior to the conclusion of the count.

(g) Unless otherwise authorized by the Commission, any coupon which can be accepted by a bill changer shall be accounted for and controlled pursuant to N.J.A.C. 19:45-1.46.

New Rule, R.1994 d.69, effective February 7, 1994.
See: 25 N.J.R. 4471(a), 26 N.J.R. 829(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).

19:45-1.47 Keno booths; satellite keno booths

(a) Keno gaming operations shall only be conducted in a separate and distinct area approved by the Commission, although a casino licensee may conduct the same keno game or different keno games in separate approved areas. Any area designated for keno gaming activity shall be located:

1. On the casino floor;
2. Adjacent to the casino or casino simulcasting facility, provided, however, that the location from which patrons place wagers is on the casino floor; or
3. In a casino simulcasting facility.

(b) Any area designated for keno shall contain a physical structure known as a keno booth to house the keno writers and to serve as the central location for the following:

1. The custody of the keno booth inventory, including currency, coin, coupons, gaming chips, slot tokens, and forms and documents normally associated with the operation of a keno booth;
2. The exchange by patrons of coupons for currency, coin or keno tickets in conformity with N.J.A.C. 19:45-1.46(j);
3. The receipt of currency, coin, gaming chips, coupons and slot tokens for wagering at the game of keno;
4. The payment of winning wagers at the game of keno; and

5. Such other functions normally associated with the operation of a keno booth.

(c) The keno booth shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein, and shall include the following:

1. Separate work stations which shall include:

i. Manually triggered silent alarm systems connected directly to the monitoring rooms of the closed circuit television system, the security department office and the on-site office of the Division;

ii. A computer terminal which shall be used to issue keno tickets and calculate payouts for winning keno tickets; and

iii. An area for the storage of a keno drawer.

2. A segregated area for the storage of the keno computer equipment. The location and security of the keno computer equipment shall be approved by the Commission. Nothing herein shall preclude a casino licensee from storing its keno computer equipment in another segregated and secure area of the casino hotel facility, provided that the location of and the security measures for such area have been approved by the Commission.

(d) In addition to the requirements in (c) above, a keno booth may contain the following:

1. A segregated and secure area for the storage of locked keno drawers pursuant to N.J.A.C. 19:45-1.48; and

2. A segregated and secure area, maintained on an imprest basis by the keno supervisor, which may be used to establish opening keno inventories and complete keno fills and keno credits pursuant to the requirements of this chapter.

i. The casino licensee shall submit for review and approval procedures governing how this area will be maintained on an imprest basis. In addition, each keno supervisor shall prepare a count sheet to record the opening and closing balance for their shift which shall be signed by both the incoming and outgoing keno supervisor.

(e) If a keno booth is designed so as to be immediately adjacent to the cashiers' cage or a satellite cage and access to the keno booth is through the cashiers' cage or satellite cage, the casino security department escort otherwise required by N.J.A.C. 19:45-1.48, 1.49 and 1.50 for the transportation of keno drawers and keno fills and credits shall not be required.

(f) A casino licensee may, in its discretion, operate one or more satellite keno booths. All the provisions of this subchapter governing the operation of a keno booth shall

apply to a satellite keno booth with the exception of the following:

1. The keno games for which wagers are accepted at a satellite keno booth must be the same keno games for which wagers are accepted at the keno booth;

2. The only keno computer equipment which may be located at a satellite keno booth shall be the computer terminals used by the keno writers to issue keno tickets and calculate payouts of winning keno tickets;

3. A satellite keno booth may not contain a separate area for the storage of currency and coin pursuant to (d) above; and

4. A satellite keno booth may operate without the presence of a keno supervisor; however, a keno writer at a satellite keno booth may not redeem a winning keno ticket for \$1,500 or more unless a keno supervisor is present pursuant to N.J.A.C. 19:47-15.6(b).

New Rule, R.1995 d.285, effective June 5, 1995.

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

19:45-1.48 Accounting controls for the operation of keno booths and keno work stations

(a) Whenever a keno work station is opened for gaming, the keno work station shall commence operation with an amount of currency and coin to be known as the "keno inventory." No casino licensee shall cause or permit currency or coin to be added to, or removed from, such keno inventory during the gaming day except:

1. In exchange for a keno ticket purchased by a patron;

2. In order to make change for a patron buying a keno ticket;

3. In receipt of a coupon from a patron in exchange for currency, coin or a keno ticket in conformity with N.J.A.C. 19:45-1.46(j);

4. In payment of a winning or voided keno ticket in conformity with the provisions of N.J.A.C. 19:47-15.6; or

5. In conformity with the keno fill and keno credit procedures described in N.J.A.C. 19:45-1.49 and 1.50.

(b) Whenever a keno work station is opened for gaming activity, the keno inventory shall be stored in a lockable container known as a "keno drawer." For a given shift, each keno writer shall have his or her own keno drawer and no other person shall operate out of the drawer of that keno writer. Nothing herein shall preclude a keno writer from working at multiple keno work stations throughout the gaming day provided the keno writer appropriately logs on and off each computer terminal and continues to operate from his or her assigned keno drawer.

(c) Keno drawers shall be prepared by a main bank cashier, master coin bank cashier, cage supervisor or keno supervisor.

(d) The keys to the keno drawers containing the keno inventories shall be maintained and controlled in a secure place approved by the Commission. Each key shall be signed-in and signed-out in accordance with procedures approved by the Commission.

(e) Immediately prior to opening a keno work station for gaming, the keno writer assigned to such work station shall:

1. If the drawer is not already in the keno booth or satellite keno booth, transport the keno drawer, in the presence of a casino security department member, to the appropriate keno work station where the drawer shall be counted in accordance with the requirements of (h) below; or

2. If the drawer is in the keno booth or satellite booth, count the drawer in accordance with the requirements of (h) below.

(f) Nothing in this section shall preclude a casino licensee from developing approved internal control procedures pursuant to which the keno drawers for a shift are delivered to the keno booth by a member of the casino security department, provided the casino security department does not have access to the keys to the keno drawers.

(g) Each keno drawer which is prepared shall contain a form in addition to the currency and coin. The form shall be, at a minimum, a two-part form with the preparer of the drawer maintaining the duplicate as a balancing item and the original being sent with the currency and coin. The preparer shall record, at a minimum, the following information on the original and duplicate form:

1. The date and time of preparation of the keno drawer;
2. The keno work station location number;
3. The total amount of each denomination of currency and coin to be distributed;
4. The total amount of all denominations of currency and coin to be distributed; and
5. The signature of the preparer.

(h) The keno writer shall count the contents of the drawer in the presence of a keno supervisor or a supervisor thereof and shall assure the accurate comparison of the count to the figures recorded on the form referenced in (g) above.

1. If the count and figures agree, the keno writer and keno supervisor or supervisor thereof shall sign the form attesting to the accuracy of the information recorded thereon.

2. If a discrepancy exists between the amount of currency and coins counted and the amount of currency and coins recorded on the form, the appropriate corrections shall be made on the form by the keno supervisor or supervisor thereof. The keno supervisor or supervisor thereof shall place his or her initials next to each correction. Once all appropriate corrections have been made, the keno writer and keno supervisor or supervisor thereof shall sign the form. The keno supervisor or supervisor thereof shall immediately prepare a discrepancy report and forward a copy of the report to casino accounting, the Commission booth, the security department and the on-site office of the Division.

(i) Upon compliance with the signature requirements of (g) and (h) above, the keno writer shall input the opening inventory figure in total or by denomination into the computer terminal and maintain the form required by (g) above in the keno drawer until the end of the keno writer's shift. Notwithstanding the foregoing, the keno supervisor or a supervisor thereof may input the opening inventory figure or figures into the computer terminal provided the keno writer verifies the opening inventory figure or figures input into the computer to the figures recorded on the form required by (g) above.

(j) At the end of each keno writer's shift, all currency, coin, slot tokens, coupons and gaming chips remaining in the keno drawer shall be counted by the keno writer. The keno writer shall record on the form required by (g) above or on a separate one-part form the following information:

1. The total value of each denomination of currency, coin, slot tokens and gaming chips in the keno drawer;
2. The total value of all coupons in the keno drawer;
3. The total value of all denominations of currency, coins, slot tokens and gaming chips in the keno drawer;
4. The total amount of all keno fill slips;
5. The total amount of all keno credit slips; and
6. The signature of the preparer.

(k) Once the form required by (g) above has been completed with the information required by (j) above, it shall be placed in the keno drawer. If the casino licensee uses a separate form to record the closing keno inventory pursuant to (j) above, both forms shall be placed in the keno drawer. The keno drawer shall then be locked by the keno writer and either:

1. Immediately transported to the cashiers' cage, master coin bank or satellite cage by the keno writer in the presence of a casino security department member;