

6. The original Slot Cash Storage Box Report, after signing, any coupons and gaming vouchers removed from the slot cash storage boxes, and any other supporting documentation shall be transported directly to the casino accounting department and shall not be available to any cashiers' cage personnel. The casino 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 casino accounting department in the manner set forth in N.J.A.C. 19:45-1.46(l). All gaming vouchers shall be forwarded to, accepted, and processed by the casino accounting department in the manner set forth in N.J.A.C. 19:45-1.54.

7. 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.

8. A count room employee, in the presence of a Commission inspector, shall conduct a thorough inspection of the entire count room and all counting equipment located therein to verify that no cash, tokens, gaming chips, gaming vouchers, or coupons remain in the room.

(j) In addition to the procedures for conducting the count by the count team set forth under (h)4, 5 and 16 above, and the procedures for conducting the recount by a main bank cashier or cage supervisor set forth under (i)1 above, if the total currency or total coupons recounted by the cashier or cage supervisor do not agree with a total on the Master Game Report or Slot Cash Storage Box Report, or if a variance occurs during the verification process by the count team prior to calling the cashier or cage supervisor, an adjustment shall be made to the Master Game Report or Slot Cash Storage Box Report which shall reflect the amount, type (currency or coupon) and source (identified to a gaming table or slot machine, if applicable) 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 cannot be identified, the adjustment shall be deemed to be from the drop box of a predesignated blackjack table;

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

3. If the total currency or total coupons recounted by the cashier or cage supervisor do not agree with a total on the Master Game Report or Slot Cash Storage Box Report, or if a variance occurs during the verification process by

the count team prior to calling the cashier or cage supervisor, the denomination of strapped currency involved or coupon pieces shall be recounted by the count team either by hand or by an approved counting device as determined by the Commission inspector.

i. If the source of the variance cannot be identified, any adjustment made to the Master Game Report or Slot Cash Storage Box Report shall be initialed by the Commission inspector and a three-part Drop Variance Report shall be completed by the count room supervisor and distributed as follows:

- (1) Original to the Commission inspector;
- (2) Duplicate to in-house Division; and
- (3) Triplicate to the casino accounting department.

ii. A Drop Variance Report shall contain, at a minimum, the following information:

- (1) The date;
- (2) The source of variance, if known;
- (3) The measures taken to detect the source of the variance (that is, currency or coupons recounted); and
- (4) A description of any adjustment made to the Master Game Report or Slot Cash Storage Box Report (for example, \$10.00 deducted from grand total drop and win columns on Master Game Report).

(k) The originals and copies of the Master Game Report, the Slot Cash Storage Box Report, Counter Checks, the documents that evidence credit or debit card chip transactions, Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, Requests for Fills, Fills, Requests for Credits, Credits, Table Inventory Slips, gaming vouchers, the documents that evidence the counting of the gaming vouchers, 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, including the reconciliation of gaming vouchers pursuant to N.J.A.C. 19:45-1.54;

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).

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

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

Amended by R.1996 d.477, effective October 7, 1996.

See: 28 N.J.R. 3063(a), 28 N.J.R. 4518(a).

Amended by R.1997 d.37, effective January 21, 1997.

See: 28 N.J.R. 4575(a), 29 N.J.R. 379(a).

Deleted (f); recodified former (g) as (f); inserted (f)1; added (f)3; inserted new (g); and substantially amended (h)8 through (h)13.

Amended by R.1997 d.155, effective April 7, 1997.

See: 29 N.J.R. 111(a), 29 N.J.R. 1400(a).

In (b), deleted "; which at a minimum, shall be once each gaming day for drop boxes" following "counted and recorded" and added the last sentence and paragraphs (1) and (2).

Administrative correction.

See: 29 N.J.R. 2847(a).

In (h)9, inserted reference to credit/debit card chip transactions.

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

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

In (c), rewrote the first and second sentences; and in (f)3, inserted "or his or her supervisor".

Amended by R.1998 d.370, effective July 20, 1998.

See: 30 N.J.R. 1002(a), 30 N.J.R. 2639(a).

In (h), deleted a former 14.

Amended by R.1999 d.28, effective January 19, 1999.

See: 30 N.J.R. 3764(b), 31 N.J.R. 147(a).

In (i)1ii(1), substituted "in the count room removed from an opened" for "on the count table from a" following "coupons".

Amended by R.1999 d.43, effective February 1, 1999.

See: 30 N.J.R. 3173(a), 31 N.J.R. 455(a).

Rewrote (h); in (i), inserted "Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish," following "transaction," in the first sentence of 2; and in (k), inserted "Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish," following "transactions," in the introductory paragraph.

Amended by R.2000 d.422, effective October 16, 2000.

See: 31 N.J.R. 4245(a), 32 N.J.R. 3863(c).

Rewrote the section.

Amended by R.2003 d.4, effective January 4, 2003.

See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).

Rewrote the section.

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

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

Rewrote (f)1ii.

19:45-1.33A Procedure for opening, counting and recording the contents of bill validator boxes from gaming voucher redemption machines; determination of gross revenue deduction

(a) At the end of each gaming day, as determined by its gaming voucher system, the casino licensee shall coordinate the removal of the bill validator boxes from all gaming voucher redemption machines and the insertion of empty, replacement bill validator boxes into the machines (the "bill validator drop") as follows:

1. A supervisor of the casino accounting or independent slot machine cage department (supervisor) and an employee of the casino security department shall obtain the keys from their respective departments and unlock the cabinets housing the bill validator boxes.

2. The supervisor, in the presence of the casino security department employee, or a member of the count team in the presence of the supervisor and casino security department employee, shall remove all bill validator boxes and place them in a locked cart.

3. Immediately upon removal of each bill validator box, the gaming voucher redemption machine shall generate a receipt (Bill Validator Receipt) that documents the total value of each item (gaming vouchers, coupons and currency) in the box, which receipt shall be placed by the casino security department employee into a locked accounting box.

4. Accompanied by the supervisor and casino security department employee, the locked cart shall be transported to the cashiers' cage, count room or secure area approved by the Commission adjacent to a count room pursuant to N.J.A.C. 19:45-1.54(d)1iii, where the contents of the bill validator boxes shall be counted.

5. Each gaming voucher redemption machine shall generate a report (Gaming Voucher Redemption Machine Report) that documents each redemption of a gaming voucher performed by the machine during that gaming day, detailing, as to each gaming voucher redemption, the time, serial number, value and amount dispensed.

6. If the gaming voucher redemption machine is approved to accept coupons, the machine shall also generate a report (Coupon Redemption Report) that documents each redemption of a coupon performed by the machine during that gaming day, detailing, as to each coupon redemption, the time, serial number, value and amount dispensed.

7. If the gaming voucher redemption machine is approved to dispense funds in ATM transactions, the machine shall also generate a report (ATM Transaction Report) that documents each ATM transaction performed by the machine during that gaming day, detailing, as to each transaction, the time, amount requested and amount dispensed.

8. The reports required by (a)5 through 7 above may be provided to the casino accounting department by the MIS department or, provided that they are not susceptible to alteration or deletion, be generated by the casino accounting department.

9. If the bill validator boxes are transported to the cashiers' cage, a main bank or master coin bank cashier shall document their contents on a Balance Receipt in accordance with N.J.A.C. 19:45-1.35A(j).

i. The cashier who documents the contents of the bill validator boxes shall retain the original Balance Receipt as an inventory document until forwarded directly to the casino accounting department with the main bank or master coin bank end-of-day paperwork.

ii. The cashier shall place the duplicate Balance Receipt in a locked accounting box located in the main bank or the master coin bank or such other location as approved by the Commission.

10. If the bill validator boxes are transported to a count room, at the conclusion of the count a main bank or master coin bank cashier shall verify the count in accordance with N.J.A.C. 19:45-1.54(g)2i and the procedures in the casino licensee's approved internal controls and document the contents thereof on a Balance Receipt; provided, however, if the counting equipment documents the count of each individual bill validator box, the gaming vouchers, coupons and currency need only be documented for the entire bill validator drop and not for each individual bill validator box.

i. The gaming vouchers and coupons shall be transported directly to the casino accounting department together with the original Balance Receipt and the supporting documentation for each bill validator box.

ii. The currency shall be transported directly to the main bank or master coin bank together with the duplicate Balance Receipt.

11. The casino accounting department shall generate an independent report (Gaming Voucher System Report) from the gaming voucher system which shall detail, at a minimum:

i. The serial number, time of redemption and value of each gaming voucher redeemed at a gaming voucher redemption machine during the gaming day;

ii. The total number and value of gaming vouchers redeemed at each gaming voucher redemption machine during the gaming day; and

iii. The total number and value of gaming vouchers redeemed at all gaming voucher redemption machines during the gaming day.

(b) To determine the gross revenue deduction for gaming vouchers redeemed by gaming voucher redemption machines pursuant to N.J.A.C. 19:45-1.43, the casino accounting department shall compare the following and, if they do not all agree, report the lowest amount:

1. The total value of redeemed gaming vouchers counted pursuant to N.J.A.C. 19:45-1.54(d)1iii, as recorded on the Balance Receipt or such other document as approved by the Commission that summarizes all Balance Receipts;

2. The total value of redeemed gaming vouchers, as recorded on the Gaming Voucher System Report; and

3. The total amount dispensed for redeemed gaming vouchers, as recorded on the Gaming Voucher Redemption Machine Report and adjusted for any gaming voucher error

receipts approved pursuant to the casino licensee's internal controls.

New Rule, R.2007 d.117, effective April 16, 2007.
See: 38 N.J.R. 4669(a), 39 N.J.R. 1505(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 currency, coin or slot tokens;
4. The exchange by patrons of gaming chips, prize tokens or slot tokens for currency, slot tokens or coin;