

CHAPTER 45

ACCOUNTING AND INTERNAL CONTROLS

Authority

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

Source and Effective Date

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Executive Order No. 66(1978) Expiration Date

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

Chapter Historical Note

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

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

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

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

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

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SUBCHAPTER 1. GENERAL PROVISIONS

19:45-1.1 Definitions

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

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

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

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

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

“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 equivalent" means a:

1. Certified check, cashiers check, treasurers check, recognized travelers check or recognized money order that:

- i. Is made payable to the casino licensee where presented, "bearer" or "cash";
- ii. Is dated, but not postdated; and
- iii. Does not contain any endorsement;

2. Certified check, cashiers check, treasurers check or recognized money order that:

- i. Is made payable to the presenting patron;
- ii. Is endorsed in blank by the presenting patron;
- iii. Is dated but not postdated; and
- iv. Does not contain any endorsement other than that of the presenting patron; or

3. Recognized credit card or debit card presented by a patron in accordance with the provisions of N.J.A.C. 19:45-1.18A or 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 and a progressive wager coupon.

"Credit card cash transaction" means a transaction in which a patron obtains cash or slot tokens from a cashier by presenting a recognized credit card in accordance with the provisions of N.J.A.C. 19:45-1.25(i).

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

"Debit card cash transaction" means a transaction in which a patron obtains cash or slot tokens from a cashier by presenting a recognized debit card in accordance with the provisions of N.J.A.C. 19:45-1.25(i).

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

"Electronic credit" means an electronic signal or transmission which is generated by a device contained in or connected to a slot machine and which is initiated by a player as a means to activate the play of the slot machine. Electronic credits shall include, without limitation, electronic credits generated in accordance with the provisions of N.J.A.C. 19:45-1.37A.

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

"Handle" means the total amount of coins, slot tokens, currency and electronic credits invested by a patron to activate the play of 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 all 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, the total of the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit card or debit card chip transactions, and subtracting the amount on the Opener and the total of amounts recorded on Fills removed from a drop box.

"Progressive wager coupon" means a coupon that:

1. Is issued, utilized and redeemed pursuant to N.J.A.C. 19:45-1.18 and 1.46;

2. Has a fixed, stated value that is equal to that required for a table game progressive payout wager; and

3. Is redeemable only at specified table games offering progressive payout wagers pursuant to N.J.A.C. 19:45-1.39B.

“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.

“Recognized credit card” means a credit or charge card that:

1. Is issued by or under an agreement with a company that, as a normal part of its business, supplies its customers, either directly or through a national credit card network, with credit or charge cards that can be used for and are routinely accepted in consumer transactions;

2. Qualifies as a credit card for purposes of Regulation Z issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 226);

3. Expires on an expiration date that is imprinted on the card and is later than the date of the transaction for which the card is presented; and

4. Has a clearly visible registered credit card logo that is a permanent part of the card.

“Recognized debit card” means a debit card that:

1. Is issued by or under an agreement with a company that qualifies as a “depository institution” as defined in Section 19(b) of the Federal Reserve Act, 12 U.S.C. § 461(b), and that, as a normal part of its business, supplies its customers, either directly or through a registered debit card verification agency, with access to funds maintained for the cardholder in such depository institution by means of a debit card that is routinely accepted in consumer transactions or used to obtain cash;

2. Qualifies as an access device for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 205); and

3. Has a clearly visible registered debit card logo that is a permanent part of the card.

“Redemption receipt” is defined in N.J.A.C. 19:45-1.26.

“Registered credit card logo” means a logo, permanently affixed on a recognized credit card, that a casino licensee, prior to accepting the card, has designated in its internal controls as the type of logo that must appear on any such card before the casino licensee will accept the card in a credit card cash or chip transaction and that is commonly seen on credit or charge cards that are routinely accepted in the United States, including, without limitation, the following:

1. American Express;
2. Carte Blanche;

3. Diners Club;

4. Discover;

5. MasterCard; or

6. Visa.

“Registered debit card logo” means a logo, permanently affixed on a recognized debit card, that a casino licensee, prior to accepting the card, has designated in its internal controls as the type of logo that must appear on any such card before the casino licensee will accept the card in a debit card cash or chip transaction and that is commonly seen on debit cards that are routinely accepted in the United States, including, without limitation, the following:

1. Money Access Card (MAC); or
2. New York Cash Exchange (NYCE).

“Registered debit card verification agency” means an organization that:

1. Verifies, upon request from a merchant, the validity and account sufficiency of a recognized debit card in the normal course of its business;

2. Is authorized to perform the verification for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 205); and

3. A casino licensee has identified in its internal controls as a company that will be used to verify recognized debit cards that are presented in debit card cash or chip transactions.

“Registered electronic funds transfer company” means an organization that:

1. Verifies, upon request from a merchant, the validity and account sufficiency of a recognized credit card in the normal course of its business;

2. Is authorized to perform the verification for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 205); and

3. A casino licensee has identified in its internal controls as a company that will be used to verify recognized credit cards that are presented in credit card cash or chip transactions.

“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 canceled 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 and slot tokens in a slot drop bucket or slot drop box, the amount of currency and coupons in a slot cash storage box, and the amount of electronic credits withdrawn from patron accounts pursuant to N.J.A.C. 19:45-1.37A, if applicable.

"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, the total amounts recorded on issuance copies of Counter Checks removed from a drop box, and the total of the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions.

"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 the issuance copies of Counter Checks removed from a drop box, and the total of the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions, subtracting the amount recorded on the Opener and the total of amounts recorded on Fills removed from a drop box, and making any adjustments required by the internal controls of the casino licensee to account for 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.

"Vault cashier" is defined in N.J.A.C. 19:45-1.12.

"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).

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.486, effective October 21, 1996.
See: 27 N.J.R. 4992(a), 28 N.J.R. 4601(a).

Amended by R.1996 d.562, effective December 2, 1996.
See: 28 N.J.R. 3900(a), 28 N.J.R. 5082(a).

Amended by R.1997 d.130, effective March 17, 1997.
See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).

Added "Vault cashier".
Amended by R.1997 d.131, effective March 17, 1997.

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

Added "Redemption receipt".
Amended by R.1997 d.132, effective March 17, 1997.

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

Deleted "Gaming chips and plaques".

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.

iii. Instructions as to the use to which the cash complimentary is to be credited; and

iv. The signature of the patron.

2. Prior to the crediting of any complimentary cash gift to the payment of an outstanding counter check, slot counter check or returned check, the general cashier or check cashier shall verify that the signature of the patron on the request agrees with the signature of the patron in the credit file.

New Rule, R.1992 d.499, effective December 21, 1992.

See: 24 N.J.R. 2692(b), 24 N.J.R. 4570(a).

Amended by R.1993 d.145, effective April 5, 1993.

See 24 N.J.R. 4505(a), 25 N.J.R. 1521(a).

In (b): added reference to N.J.A.C. 19:45-1.9(f).

In (g): added phrase "greater of" introducing (g)1 and new (g)2 and 3.

Amended by R.1993 d.494, effective October 4, 1993.

See: 25 N.J.R. 3108(a), 25 N.J.R. 4619(a).

Amended by R.1994 d.34, effective January 18, 1994.

See: 25 N.J.R. 4871(b), 26 N.J.R. 491(a).

Amended by R.1994 d.139, effective March 21, 1994.

See: 26 N.J.R. 113(a), 26 N.J.R. 1377(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).

Amended by R.1995 d.254, effective May 15, 1995.

See: 27 N.J.R. 848(a), 27 N.J.R. 2011(b).

Amended by R.1995 d.468, effective August 21, 1995.

See: 27 N.J.R. 2124(a), 27 N.J.R. 3223(a).

Raised dollar amounts throughout the section and provided for identity verification through a signature comparison.

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

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

Case Notes

Unlawful cash complimentaries. Gaming Enforcement Division v. Trump's Castle Associates Ltd. Partnership, 94 N.J.A.R.2d (CCC) 183.

Issuance of cash complimentaries; "fair odds" provisions of the Casino Control Act. Gaming Enforcement Division v. GNOC Corp., 94 N.J.A.R.2d (CCC) 180.

Complimentary payments; Casino Control Act. Division of Gaming Enforcement v. GNOC Corp., 94 N.J.A.R.2d (CCC) 170.

Implementation and operation of cash incentive programs. Gaming Enforcement Division v. Adamar of New Jersey, Inc., et al., 94 N.J.A.R.2d (CCC) 192.

Incentive program; Casino Control Act. Division of Gaming Enforcement v. Boardwalk Regency Corp., 94 N.J.A.R.2d (CCC) 116.

Rebates by casino to patron violated the Casino Control Act. Division of Gaming Enforcement v. Adamar of New Jersey, Inc., 94 N.J.A.R.2d (CCC) 107.

19:45-1.9C Alternative reporting procedures; accessible complimentary database

(a) A casino licensee which records all information concerning complimentary services or items which is required by N.J.A.C. 19:45-1.9 or 1.9B in a computer database which is accessible by the Commission and Division from remote locations and conforms to standards established and approved by the Commission pursuant to this section shall be

exempt from filing all reports required pursuant to N.J.A.C. 19:45-1.9(e), 1.9B(b), and 1.9B(f).

(b) The structure and accessibility of the complimentaries database shall be subject to review and approval by the Commission and such submission shall include, without limitation, the following:

1. A complete description of the computer hardware, file formats and software products to be used;

2. The hours of the day and the days of the week, if any, that the database will be inaccessible on a routine basis due to system maintenance or other technical reasons;

3. The procedures by which the Division and, if requested, the Commission will be able to read and copy data files, both current and stored; and

4. Security procedures for database access and secondary data dissemination.

New Rule, R.1993 d.145, effective April 5, 1993.

See: 24 N.J.R. 4505(a), 25 N.J.R. 1521(a).

19:45-1.10 Closed circuit television system; surveillance department control; surveillance department restrictions

(a) Each casino licensee shall install in its establishment a closed circuit television (CCTV) system according to specifications herein and shall provide timely access, on the licensee's premises, to the system or its signal by the Commission or the Division upon request. Each casino licensee, and each member of its surveillance department, shall timely comply with a request from the Commission or the Division for the licensee to perform, at a minimum, any of the following:

1. Display on the monitors in the monitoring room or the Commission inspection booth any event capable of being monitored on the CCTV system; and

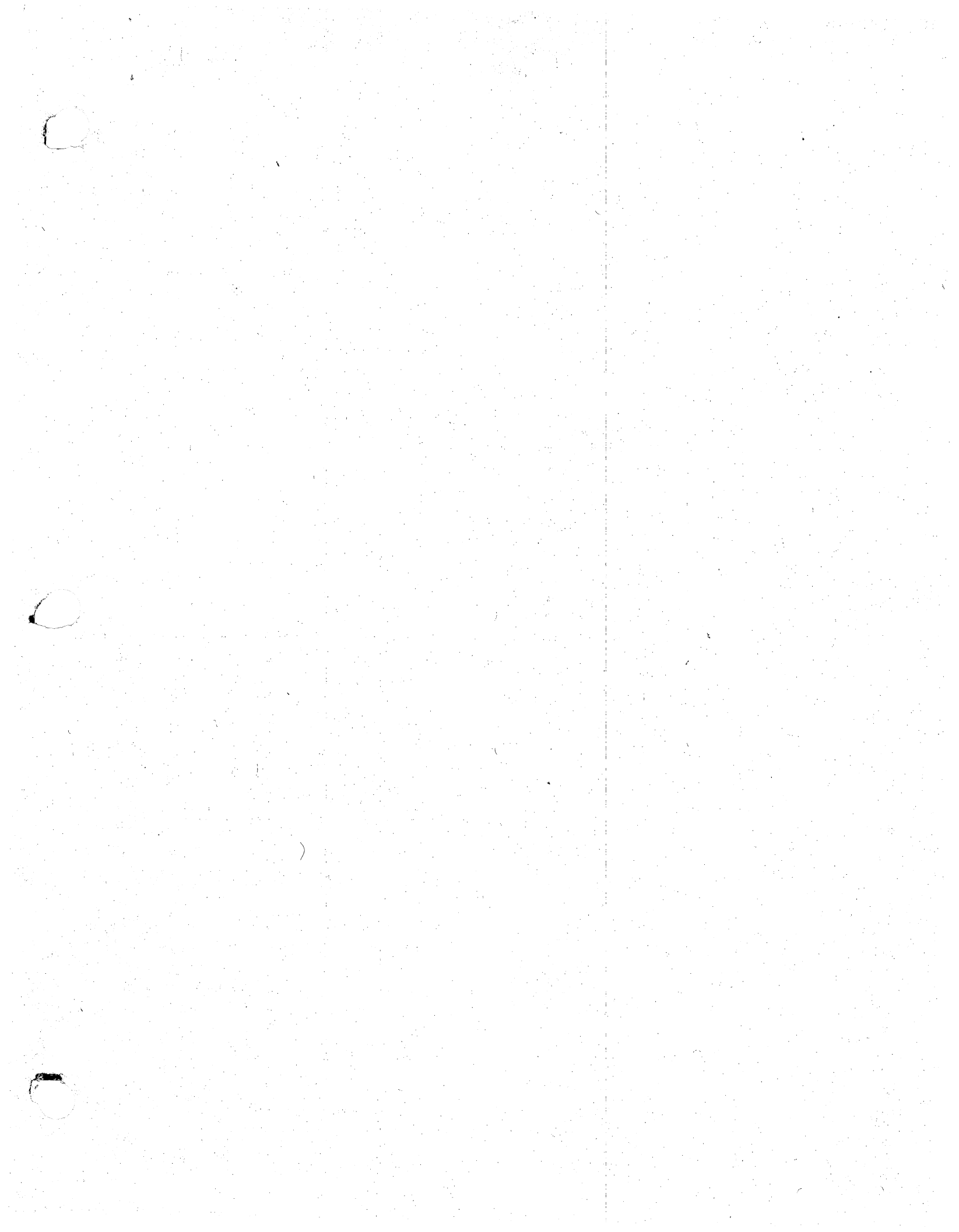
2. Make a video and, if applicable, audio recording of, and take a still photograph of, any event capable of being monitored on the CCTV system.

i. The casino licensee shall preserve and store each such recording or photograph in accordance with the directions of the Commission or the Division.

ii. The Commission and the Division shall have unfettered access to each recording or photograph and, upon the request of either, the casino licensee and its personnel shall be denied access thereto.

(b) The closed circuit television system shall include, but need not be limited to, the following:

1. Light sensitive cameras with zoom, scan, and tilt capabilities to effectively and clandestinely monitor in detail and from various vantage points, the following:



- i. The gaming conducted at each gaming table in the casino and casino simulcasting facility and the activities in the casino and casino simulcasting facility pits;
 - ii. The gaming conducted at the slot machines in the casino;
 - iii. The operations conducted at and in the cashiers' cage, any satellite cage, and each office ancillary thereto;
 - iv. The operations conducted at and in the slot booths;
 - v. The operations conducted at automated coupon redemption machines;
 - vi. The operations conducted in the simulcast counter;
 - vii. The count processes conducted in the count rooms in conformity with N.J.A.C. 19:45-1.33 and 19:45-1.43;
 - viii. The movement of cash, gaming chips and plaques, drop boxes, slot cash storage boxes, slot drop boxes, and slot drop buckets in the establishment;
 - ix. The entrances and exits to the casino, casino simulcasting facility and the count rooms;
 - x. The gaming and operations associated with the conduct of keno; and
 - xi. Such other areas as the Commission designates.
2. Video units for taping the closed-circuit signal produced by any camera of the system. At a minimum, each such unit shall:
 - i. Be capable of superimposing the time and date of the recording on each video tape used with the unit; and
 - ii. Enable the operator of the unit, through the use of a meter, counter or other device, or by a method approved by the Commission, to identify the point on such tape at which a particular event was recorded;
 3. Audio capability in the soft count room;
 4. One or more monitoring rooms in the establishment which, through the surveillance department employees or agents assigned thereto by the casino licensee, shall constantly monitor the activities in the casino, the casino simulcasting facility and elsewhere in the establishment where CCTV coverage is available, and which:
 - i. May be used as necessary by the inspectors and agents of the Commission and Division; and
 - ii. Each such room shall contain, as required by the Commission, adequate equipment and supplies for the effective performance of the activities to be conducted therein; and
 5. All closed circuit cameras shall be equipped with lenses of sufficient magnification to allow the operator to clearly distinguish the value of the gaming chips and playing cards.
 - (c) Adequate lighting shall be present in all areas, including gaming tables and pits, where closed circuit camera coverage is required to enable clear camera coverage. The coverage shall be of sufficient quality to produce clear video tape and still picture reproductions.
 - (d) Each casino licensee shall maintain a surveillance log of all surveillance activities in the monitor room. The log shall be maintained by monitor room personnel and shall be stored securely, in a manner approved by the Commission, within the surveillance department in accordance with the retention schedule set forth in N.J.A.C. 19:45-1.8(c)2iii. At a minimum, the following information shall be recorded in a surveillance log:
 1. Date and time each surveillance commenced;
 2. The name and license credential number of each person who initiates, performs, or supervises the surveillance;
 3. Reason for surveillance, including the name, if known, alias or description of each individual being monitored, and a brief description of the activity in which the person being monitoring is engaging;
 4. The times at which each video or audio tape recording is commenced and terminated;
 5. The time at which each suspected criminal offense is observed, along with a notation of the reading on the meter, counter or device specified in (b)2ii above that identifies the point on the video tape at which such offense was recorded;
 6. Time of termination of surveillance;
 7. Summary of the results of the surveillance; and
 8. A complete description of the time, date and, if known, the cause of any equipment or camera malfunctions, and the time at which the security department was apprised of the malfunction in accordance with the casino licensee's internal controls submitted pursuant to N.J.A.C. 19:45-1.3(a)3.
 - (e) The surveillance log shall be available for inspection at any time by Commission or Division agents.
 - (f) All closed circuit T.V. tapes which are determined by Commission or Division agents to be of potential evidentiary value shall be stored pursuant to Commission or Division directives.
 - (g) Surveillance department employees or agents of the licensee assigned to monitor the activities shall be independent of all other departments. In addition to any other restrictions contained in the Act and the rules promulgated

thereunder, no present or former surveillance department employee shall accept employment as a casino key employee or casino employee with the same casino hotel or prospective casino hotel in which the surveillance department employee was previously employed or within any other casino hotel or prospective casino hotel whose surveillance department is under the operational control of the same person who controlled the surveillance department in which the surveillance department employee had been previously employed, unless one year has passed since the former surveillance department employee worked in the surveillance department. Notwithstanding the foregoing, the Commission may, upon the filing of a written petition, waive this restriction and permit the employment of a present or former surveillance department employee in a particular position after consideration of the following factors:

1. Whether the former surveillance department employee will be employed in a department or area of operation that the surveillance department does not monitor;
2. Whether the surveillance and security systems of the casino licensee will not be jeopardized or compromised by the employment of the former surveillance department employee in the particular position; and
3. Whether the former surveillance department employee's knowledge of the procedures of the surveillance department would not facilitate the commission by any person of irregularities or illegal acts or the concealment of any such actions or errors.

(h) Entrances to the closed circuit television monitoring rooms shall not be visible from the casino area or casino simulcasting facility.

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 to (b)1vi "slot cash storage boxes".

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

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

Added "surveillance department" requirements.

In (g): added surveillance department employee provisions.

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.142, effective April 5, 1993.

See: 24 N.J.R. 278(a), 25 N.J.R. 1522(a).

Added surveillance department to title. Added new (b)1v.

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.265, effective June 6, 1994.

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

Amended by R.1995 d.231, effective May 1, 1995.

See: 27 N.J.R. 654(a), 27 N.J.R. 1815(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.475, effective October 7, 1996.

See: 28 N.J.R. 3520(a), 28 N.J.R. 4517(a).

19:45-1.11 Casino licensee's organization

(a) Each casino licensee's system of internal controls shall, in accordance with the provisions of N.J.A.C. 19:45-1.11A, include tables of organization. Each casino licensee shall be permitted, except as otherwise provided in this section and N.J.A.C. 19:53-1.13, to tailor its organizational structure to meet the needs or policies of its own particular management philosophy. The proposed organizational structure of each casino licensee shall be approved by the Commission in the absence of a conflict between the organizational structure and the criteria listed below, which criteria are designed to maintain the integrity of casino and casino simulcasting facility operations. Each casino licensee's tables of organization shall provide for:

1. A system of personnel and chain of command which permits management and supervisory personnel to be held accountable for actions or omissions within their areas of responsibility;
2. The segregation of incompatible functions so that no employee is in a position both to commit an error or to perpetrate a fraud and to conceal the error or fraud in the normal course of his or her duties;
3. Primary and secondary supervisory positions which permit the authorization or supervision of necessary transactions at all relevant times; and
4. Areas of responsibility which are not so extensive as to be impractical for one person to monitor.

(b) In addition to satisfying the requirements of (a) above, each casino licensee's system of internal controls shall include, at a minimum, the following departments and supervisory positions. Each of these departments and supervisors shall be required to cooperate with, yet perform independently of, all other departments and supervisors. Mandatory departments and supervisory positions are as follows:

1. A surveillance department supervised by a person referred to herein as the director of surveillance. The director of surveillance shall be subject to the reporting requirements specified in (c) below. The surveillance department shall be responsible for, without limitation, the following:
 - i. The clandestine surveillance of the operation and conduct of the table games;
 - ii. The clandestine surveillance of the operation of the slot machines and bill changers;
 - iii. The clandestine surveillance of the operation of the casino simulcasting facility;
 - iv. The clandestine surveillance of the operation of automated coupon redemption machines;
 - v. The clandestine surveillance of the operation of the cashiers' cage and satellite cages;

vi. The audio-video taping of activities in the count rooms;

vii. The detection of cheating, theft, embezzlement, and other illegal activities in the casino, casino simulcasting facility, count rooms, slot booths, and cashiers' cage;

viii. The detection of the presence in the establishment of any person who is required to be excluded pursuant to N.J.S.A. 5:12-71 or N.J.A.C. 19:48-1.7, or who may be excluded or ejected pursuant to N.J.S.A. 5:12-71.1, or of any person who is prohibited from entering a casino or a casino simulcasting facility pursuant to N.J.S.A. 5:12-119a;

ix. The video taping of illegal and unusual activities monitored;

x. Providing timely notification to appropriate supervisors, the Commission, and the Division upon detecting, and also upon commencing video or audio recording of, any person who is engaging in or attempting to engage in, or who is reasonably suspected of cheating, theft, embezzlement, or other illegal activities, including those activities prohibited in Article 9 of the Act;

xi. Providing timely notification to appropriate supervisors, the Commission and Division upon detecting, and also upon commencing video or audio recording of, any person who is required to be excluded pursuant to N.J.S.A. 5:12-71 or N.J.A.C. 19:48-1.7, or who may be excluded or ejected pursuant to N.J.S.A. 5:12-71.1, or any person who is prohibited from entering a casino or a casino simulcasting facility pursuant to N.J.S.A. 5:12-119(a);

xii. The communication in writing to the supervisor of the credit department or accurate and verifiable information which may be relevant in determining a patron's credit worthiness; and

xiii. The clandestine surveillance of all keno gaming and operations.

2. An internal audit department supervised by a person referred to herein as an audit department executive. The audit department executive shall be subject to the reporting requirements specified in (c) below. The internal audit department shall be responsible for, without limitation, the following:

i. The review and appraisal of the adequacy of internal control;

ii. The compliance with internal control procedures;

iii. The reporting of instances of noncompliance with the system of internal control;

iv. The reporting of any material weaknesses in the system of internal control; and

v. The recommendation of procedures to eliminate any material weaknesses in the system of internal control.

3. A management information system ("MIS") department supervised by a person referred to herein as an MIS department manager. The MIS department shall be responsible for the quality, reliability and accuracy of all computer systems used by the casino licensee in the conduct of casino and casino simulcasting facility operations including, without limitation, specification of appropriate computer software, hardware, and procedures for security, physical integrity, audit, and maintenance of:

i. Access codes and other data-related security controls used to insure appropriately limited access to computers and the system-wide reliability of data;

ii. Computer tapes, disks, or other electronic storage media containing data relevant to casino operations; and

iii. Computer hardware, communications equipment and software used in the conduct of casino operations.

4. A table games department supervised by a person referred to herein as a casino manager. The table games department may be responsible for the operation and conduct of the simulcast counter and the operation and conduct of keno and shall be responsible for the operation and conduct of the following games:

i. Craps and mini-craps;

ii. Blackjack;

iii. Baccarat;

iv. Roulette;

v. Big six;

vi. Minibaccarat;

vii. Red dog;

viii. Sic bo;

ix. Pai gow;

x. Pai gow poker;

xi. Poker, except as otherwise authorized by (f) below;

xii. Caribbean stud poker;

xiii. Let it ride poker; and

xiv. Three card poker.

5. A slot department supervised by a person referred to herein as a slot department manager. The slot department may be responsible for the operation and conduct of the simulcast counter and the operation and conduct of keno and shall be responsible for the operation of slot machines and bill changers.

6. A credit department supervised by a person referred to herein as a credit manager. The credit department shall be responsible for the credit function including, without limitation, the following:

- i. The verification of patron credit references;
- ii. The establishment of patron credit limits;
- iii. The maintenance, review and update of the patron's credit files; and
- iv. The communication in writing of the names and addresses of patrons with newly approved credit limits to the supervisors of the security and surveillance departments on a daily basis in accordance with the casino licensee's approved procedures.

7. A security department supervised by a person referred to herein as a director of security. The security department shall be responsible for the overall security of the establishment including, without limitation, the following:

- i. The enforcement of the law;
- ii. The physical safety of patrons in the establishment;
- iii. The physical safety of personnel employed by the establishment;
- iv. The physical safeguarding of assets transported to and from the casino, casino simulcasting facility, slot, and cashiers' cage departments;
- v. The protection of the patrons' and the establishment's property from illegal activity;
- vi. The detainment of each individual as to whom there is probable cause to believe that he or she has engaged in or is engaging in conduct that violates N.J.S.A. 5:12-113 through 116, inclusive, for the purpose of notifying law enforcement or Commission authorities;
- vii. The control and maintenance of a system for the issuance of temporary license credentials and vendor access credentials;
- viii. The recordation of any and all unusual occurrences within the casino and casino simulcasting facility for which the assignment of a security department employee is made. Each incident, without regard to materiality, shall be assigned a sequential number and, at a minimum, the following information shall be recorded in indelible ink in a bound, laboratory-type notebook from which pages cannot be removed and each side of each page of which is sequentially numbered:

- (1) The assignment number;
- (2) The date;
- (3) The time;

- (4) The nature of the incident;
- (5) The person involved in the incident; and
- (6) The security department employee assigned;

ix. The communication in writing to the supervisor of the credit department of accurate and verifiable information which may be relevant in determining a patron's credit worthiness;

x. The identification and removal of any person who is required to be excluded pursuant to N.J.S.A. 5:12-71 or N.J.A.C. 19:48-1.7, or who may be excluded or ejected pursuant to N.J.S.A. 5:12-71.1, or of any person who is prohibited from entering a casino or a casino simulcasting facility pursuant to N.J.S.A. 5:12-119a; and

xi. The performance of all duties and responsibilities in accordance with the procedures and controls submitted and approved pursuant to N.J.A.C. 19:45-1.3(a)(3).

8. A casino accounting department supervised by a person referred to herein as a controller. The controller may be responsible for the operation and conduct of the simulcast counter and, except as otherwise provided in (b)9 below, shall be responsible for the control and supervision of the cashiers' cage and any satellite cages. The casino accounting department shall be responsible for, without limitation, the following:

- i. Accounting controls;
- ii. The preparation and control of records and data;
- iii. The control of stored data, the supply of unused forms, and the accounting for and comparing of forms used in operating the casino and casino simulcasting facility; and

iv. The cashiers' cage, which shall be supervised by a casino key employee. The supervisor of the cashiers' cage shall report to the supervisor of the casino accounting department and shall be responsible for the control and supervision of cage and slot cashiers, changepersons and casino clerks. The cashiers' cage may be separated into independent operations for table games and slot machines. If a casino licensee elects to operate both a table games cage and a slot machine cage, the provisions of N.J.A.C. 19:45-1.14(i) shall not apply so that the casino licensee must have a master coin bank, and each independent cage operation shall be supervised by a casino key employee and each cage manager shall report to the supervisor of the casino accounting department. The supervisor of an independent slot machine cage shall be responsible for the supervision of the master coin bank, slot cashiers, changepersons and coin impressment personnel. The supervisor of an independent table games cage shall be responsible for all remaining cashiers' cage functions. If a casino licensee elects to operate one or more satellite cages, each satellite cage shall be supervised by a casino key employee. The cashiers' cage shall be responsible for, without limitation, the following:

(1) The custody of currency, coin, patron checks, gaming chips and plaques, and documents and records normally associated with the operation of a cashiers' cage;

(2) The approval, exchange, redemption, and consolidation of patron checks received for the purposes of gaming;

(3) The receipt, distribution, and redemption of gaming chips and plaques; and

(4) Such other functions normally associated with the operation of a cashiers' cage.

9. Notwithstanding (b)8 above, a casino licensee which elects to operate independent table game and slot machine cages may, in its discretion, operate the independent slot machine cage as a separate department. If an independent slot machine cage is operated as a separate department, the provisions of N.J.A.C. 19:45-1.14(i) shall not apply so that the casino licensee must have a master coin bank, and the supervisor of the slot machine cage department shall report to a casino key employee approved by the Commission. The supervisor of a slot machine cage department shall be responsible for the supervision of the master coin bank, slot cashiers, changepersons and coin impressment personnel and may function simultaneously in one of the following additional areas: the simulcast counter manager pursuant to N.J.A.C. 19:45-1.21(l) or the keno manager pursuant to N.J.A.C. 19:45-1.12(j).

10. A keno department supervised by a casino key employee approved by the Commission, unless the casino licensee chooses not to offer the game of keno or to assign responsibility for the operation and conduct of keno to the table games department or the slot department.

(c) The supervisors of the surveillance and internal audit departments required by (b) above shall comply with the following reporting requirements:

1. Each supervisor shall report directly to the chief executive officer of the casino licensee regarding administrative matters and daily operations; provided, however, a casino licensee may allow each of these supervisors to report directly to a management executive of the licensee other than the chief executive officer if that executive reports directly to the chief executive officer.

2. Each supervisor shall report directly to one of the following persons or entities regarding matters of policy, purpose, responsibility and authority. The hiring, termination and salary of each supervisor shall also be controlled by one of the following persons or entities:

i. The independent audit committee of the casino licensee's board of directors;

ii. The independent audit committee of the board of directors of any holding company of the casino

licensee which has absolute authority to direct the operations of the casino licensee;

iii. The senior surveillance or internal audit executive of any holding company included in (c)2ii above if such executive reports directly to the independent audit committee of the board of directors of the holding company; or

iv. For casino licensees or holding companies which are not corporate entities, the non-corporate equivalent of any of the persons or entities listed in (c)2i through iii above.

(d) Each casino licensee shall designate compliance officers in conformity with the following:

1. The compliance officers shall:

i. Have the authority to direct the personnel in each department to comply with the Act, this chapter, and the directives of the Commission and Division; and

ii. Be available in the establishment at all times.

2. The names of personnel designated as compliance officers shall be filed with the Commission and Division on a schedule that indicates the time each such officer will be on duty in the establishment. Any changes of the names of the compliance officers or the time such officers will be on duty shall be immediately reported, in writing, to the Commission and Division.

(e) The casino licensee's personnel shall be trained in all internal and accounting control practices and procedures relevant to each employee's individual function. Special instructional programs shall be developed by the casino licensee in addition to any on-the-job instruction sufficient to enable all members of the departments required by this section to be thoroughly conversant and knowledgeable with the appropriate and required manner of performance of all transactions relating to their functions. A written description of all instructional and on-the-job training to be and being provided shall be submitted to the Commission for review.

(f) Notwithstanding the provisions of (b)4 above and N.J.A.C. 19:45-1.12, a casino licensee may operate and conduct the game of poker separately from the other table games. If a casino licensee elects to operate the game of poker as its own unit, the operation and conduct of poker shall be the responsibility of a casino key employee. The supervisor of the poker unit shall report directly to the casino manager or to a casino key employee in a direct reporting line above the casino manager as approved by the Commission.

Amended by R.1984 d.624, effective January 21, 1985.
See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a).

Section substantially amended.

Amended by R.1986 d.212, effective June 16, 1986.
See: 17 N.J.R. 2969(a), 18 N.J.R. 1312(a).

(c)2 substantially amended.

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

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

(c)4vi added.

Petition for Rulemaking: Casino organization.

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

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 "or her" and "bill changers".

Amended by R.1990, d.222, effective May 7, 1990.

See: 21 N.J.R. 3446(a), 22 N.J.R. 1380(b).

In (c)7: added text to specify staff to whom the director of security shall report.

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

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

General revision to organization rules, restructuring subsection of text. Text amended to reflect new structuring of departments and responsibilities. Deleted existing subsection (a), recodifying (b)-(g) as (a)-(f). Added (a)1-4 as new text. Deleted existing (c)2 and recodified (c)3 as (b)2. Revised (b)9 with new text regarding supervisor of the cashiers' cage. Added new (c)1-2 and new text to new subsection (f).

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)4vii.

Amended by R.1991 d.616, effective December 16, 1991.

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

Added new (b)4viii, sic bo.

Amended by R.1992 d.151, effective April 6, 1992.

See: 23 N.J.R. 3434(a), 24 N.J.R. 1376(a).

Added new text to (b)3 regarding a MIS system.

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

See: 24 N.J.R. 569(a), 24 N.J.R. 1517(a), 24 N.J.R. 3742(a).

Pai gow poker provisions added.

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.

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.221, effective May 2, 1994.

See: 26 N.J.R. 784(a), 26 N.J.R. 1852(a).

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

See: 25 N.J.R. 5893(a), 26 N.J.R. 2463(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.306, effective June 19, 1995.

See: 27 N.J.R. 1162(a), 27 N.J.R. 2455(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 game at (b)4xii.

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

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

Excepted certain operations from the application of N.J.A.C. 19:45-1.14(i).

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.652, effective December 18, 1995.

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

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

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

Administrative correction.

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

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

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

Added (b)4xiv.

Case Notes

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

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

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

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

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

19:45-1.11A Jobs compendium submission

(a) Each applicant for a casino license shall, pursuant to N.J.S.A. 5:12-70j and 99a(2) and (3), prepare and maintain a jobs compendium consistent with the requirements of this section detailing job descriptions and lines of authority for all personnel engaged in the operation of the hotel, casino and casino simulcasting facility. Unless otherwise directed by the Commission, a jobs compendium shall be submitted to the Commission for approval at least six months prior to the projected date of issuance of a certificate of operation. The Commission shall review each jobs compendium and shall determine whether the job descriptions and tables of organization contained therein conform to the licensing or registration and chain-of-command requirements of the Act and the Commission's regulations. If the Commission finds any insufficiencies, it shall specify the same in writing to the casino license applicant, who shall make appropriate alterations. When the Commission determines a submission to be adequate with respect to licensing or registration and chain-of-command, it shall notify the casino license applicant accordingly. No casino licensee shall commence gaming operations unless and until its jobs compendium is approved by the Commission.

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

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

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

ii. The date of the previously submitted table of organization which it supersedes; and

iii. A unique title or other identifying designation for that table of organization.

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

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

(c) Except as otherwise provided in (d) below, any amendment to a previously approved jobs compendium, including any amendment to a table of organization, may be implemented by the casino licensee without the prior approval of the Commission, provided that:

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

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

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

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

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

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

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

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

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

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

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

1. The name of the employee;

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

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

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

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

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

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

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

Petition for Rulemaking: Job descriptions.

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

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

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

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

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

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

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

Administrative Correction to section heading.

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

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

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

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

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

19:45-1.12 Personnel assigned to the operation and conduct of gaming 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, Counter Checks and documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions.

2. Dealers shall be the persons assigned to each craps, baccarat, blackjack, roulette, minibaccarat, red dog, sic bo, big six, pai gow, pai gow poker, caribbean stud poker, let it ride poker, three card poker and poker table to directly operate and conduct the game.

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

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

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

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

8. 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 minimum levels of staffing:

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

2. One dealer shall be assigned to each blackjack, roulette, minibaccarat, sic bo, red dog, pai gow, pai gow poker, big six, mini-craps, caribbean stud poker, let it ride poker, three card 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, three card 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 (in lieu of a pit boss) if fewer than 16 poker tables are open.

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

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

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

(e) Notwithstanding the provision 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 (in lieu of a pit boss), provided that:

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

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

(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 or revised supervision shall be maintained;

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

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

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

(h) The following personnel shall be used to 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. At the discretion of a casino licensee, a casino pari-mutuel cashier ("vault cashier") may, alternatively, be assigned the responsibility to control the currency and coin in the simulcast vault, as provided in N.J.A.C. 19:45-1.14A and 1.15A. A vault cashier on a shift shall not perform any other functions of a casino pari-mutuel cashier in the same shift;

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 payouts at a keno booth, roving keno work station or satellite keno booth.

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

3. 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).
 Amended by R.1996 d.439, effective September 16, 1996.
 See: 28 N.J.R. 2809(a), 28 N.J.R. 4236(a).
 Amended by R.1996 d.443, effective September 16, 1996.
 See: 27 N.J.R. 3597(a), 28 N.J.R. 4235(b).
 Amended by R.1996 d.532, effective November 18, 1996.
 See: 28 N.J.R. 3907(a), 28 N.J.R. 4899(a).
 Amended by R.1997 d.130, effective March 17, 1997.
 See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).
 In (i), inserted reference to slot games department; in (i)1, added responsibilities of the vault cashier.
 Amended by R.1997 d.133, effective March 17, 1997.
 See: 29 N.J.R. 110(a), 29 N.J.R. 921(a).
 In (b)3, added second sentence.
 Amended by R.1997 d.134, effective March 17, 1997.
 See: 28 N.J.R. 2531(a), 29 N.J.R. 928(a).
 In (b)2, (b)5, (b)6, (c)2 and (c)5i, added reference to three card poker.
 Amended by R.1997 d.215, effective May 19, 1997.
 See: 29 N.J.R. 542(a), 29 N.J.R. 2468(b).
 In (b)7, inserted last sentence; in (c)7 and (e)3, inserted "(in lieu of a pit boss)"; subdivided (d); in (d)1, inserted "poker" preceding "floorperson" and deleted second sentence relating to assignment of floorperson when seven or more poker tables opened; added (d)2; and made nonsubstantive changes throughout section.
 Administrative correction.
 See: 29 N.J.R. 3270(b).
 In (b)5, (b)6 and (c)2, inserted reference to mini-craps.

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:



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).

Amended by R.1996 d.418, effective September 3, 1996.

See: 28 N.J.R. 2356(a), 28 N.J.R. 4112(a).

Amended by R.1997 d.156, effective April 7, 1997.

See: 29 N.J.R. 112(a), 29 N.J.R. 1401(a).

Substantially amended (b).

19:45-1.18 Procedures 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) Whenever a progressive wager coupon is presented by a patron, pursuant to N.J.A.C. 19:45-1.46(j)5, at an authorized game in which a progressive payout wager coupon may be used, the dealer shall:

1. Comply with the procedures set forth in (a)1 and 2 above;

2. Remove from the table inventory container a chip that is equal in value to the value of the progressive wager coupon, place the chip in the progressive wager acceptor device and prohibit the patron from withdrawing such progressive payout wager;

3. Immediately after placing the chip in the progressive wager acceptor device, take the coupon from the top of the gaming table and place it in the drop box attached to the gaming table; and

4. Only permit one progressive wager coupon to be used by a patron during a hand.

(d) 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).

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

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

19:45-1.18A Presentation of recognized credit card or debit card in exchange for gaming chips or plaques

(a) A casino licensee may, in accordance with the provisions of this section, provide gaming chips or plaques to a patron at a gaming table in exchange for a valid charge or cash advance in the amount of gaming chips or plaques provided the patron against a recognized credit card account or recognized debit card account maintained by the patron, thereby establishing a valid and enforceable debt owed by the patron. For the purposes of the rules of the Commission, each such exchange shall be known, respectively, as a "credit card chip transaction" or a "debit card chip transaction." Each casino licensee shall display in a conspicuous manner in its casino and, if applicable, casino simulcasting facility the name or registered credit or debit card logo of each recognized credit card or recognized debit card that may be accepted by the casino licensee as part of a credit or debit card chip transaction.

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

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

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

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

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

8. The cashier shall attach the Request, if applicable, and the original and duplicate Receipt, if applicable, to the original Payout. If the disbursement is made from a

slot booth all forms shall be forwarded by the end of the gaming day to the master coin bank for reimbursement. If the disbursement is made from the cashiers' cage, all forms shall be forwarded by the end of the gaming day to the main bank for reimbursement.

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

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

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

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

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

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

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

Amended by R.1980 d.437, effective November 16, 1981.
See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

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

(f) added.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In (j): stylistic revisions.

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

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

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

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

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

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

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

Notice of Receipt of Petition for Rulemaking: to amend Jackpot Payouts of Cash rule to increase dollar threshold of the jackpot payout limits and to increase the authority of slot personnel to attest to and pay jackpots.

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

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

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

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

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

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

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

Law Review and Journal Commentaries

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

19:45-1.40A Jackpot payouts of merchandise or other things of value

(a) This section shall apply to all jackpot payouts of merchandise or other things of value, including annuity jackpots as defined in N.J.A.C. 19:45-1.40B, except where such annuity jackpots are specifically exempted herein.

(b) Whenever a casino licensee offers any merchandise or thing of value as part of a slot machine payout, such merchandise or thing of value shall not be included in the total of all sums paid out as winnings to patrons for purposes of determining gross revenue or be included in determining the payout percentage of any slot machine. The cash equivalent value of such merchandise or thing of value shall be determined in accordance with the following requirements:

1. Any merchandise or thing of value of a type sold directly to the public in the normal course of a casino licensee's business shall be recorded at an amount based upon the full retail price normally charged for such item;

2. Any merchandise or thing of value which is of a type not offered for sale to the public in the normal course of a casino licensee's business but which is provided directly to the patron by the casino licensee shall be recorded at an amount based upon the actual cost to the casino licensee of providing such item;

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

4. Any merchandise or thing of value provided directly or indirectly to the patron on behalf of a casino licensee by a third party who is affiliated with the casino licensee shall be recorded by the casino licensee in accordance with the provisions of this section as if the affiliated party were the licensee.

(c) The casino licensee shall retain and make available to the Commission and Division upon request supporting documentation relating to the acquisition and valuation of any merchandise or thing of value to be offered as a payout and shall accumulate the total cash equivalent value and number of such payouts. The supporting documentation shall include a detailed description of the merchandise or thing of value and shall specifically identify which slot machines offer which merchandise or things of value as payouts. If the payout is in the form of an annuity jackpot, the documentation shall include all annuity contracts purchased pursuant to N.J.A.C. 19:45-1.40B. In addition, a quarterly report shall be filed with the Commission, on a form prescribed by the Commission, which shall, at a minimum, provide the current quarter and year-to-date total cash equivalent value and number of payouts of merchandise or things of value.

(d) Whenever a patron wins a jackpot which includes any merchandise or thing of value, an accounting representative, with no incompatible functions, shall prepare a Payout Slip ("Slip"). Such Slips shall be serially prenumbered forms, each series of Slips shall be used in sequential order, and the series of numbers of all Slips received by a casino shall be accounted for by employees independent of the cashiers' cage and the slot department. All original and duplicate void Slips shall be marked "Void" and shall require the signature of the preparer.

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

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

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

(f) For establishments in which Slips are computer prepared, each series of Slips shall be a two-part form, at a minimum, and shall be inserted in a printer that will: simultaneously print an original Slip and duplicate copy; store, in machine readable form, all information printed on those copies; and discharge the original Slip and duplicate copy. The stored data shall not be susceptible to change or removal by any personnel after preparation of a Slip.

(g) On the original and all copies of the Slip, or in stored data, the preparer shall record, at a minimum, the following information:

1. The asset number of the slot machine on which the jackpot was registered;
2. The winning combination of characters constituting the jackpot;
3. The date, shift and time when the jackpot occurred;
4. A description of the merchandise or thing of value won and, unless the jackpot is an annuity jackpot, its cash equivalent value;
5. The selection of merchandise or its cash equivalent value as made by the patron;
6. The time of the Slip's preparation; and
7. The signature or, if computer prepared, identification code of the preparer.

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

1. The original:
 - i. An accounting representative with no incompatible functions upon preparation; and
 - ii. A slot supervisor after observing the combination of characters indicated on the slot machine; and
2. The duplicate:
 - i. An accounting representative with no incompatible functions upon preparation;
 - ii. A slot supervisor after observing the combination of characters indicated on the slot machine; and
 - iii. A security department member after observing the combination of characters indicated on the slot machine.

(i) Upon meeting the signature requirements as described in (h) above, the security department shall maintain and control the duplicate copy of the Slip, and the accounting department shall maintain and control the original Slip.

(j) At the end of each gaming day, at a minimum, the original Slip and duplicate copy of the Slip shall be forwarded as follows:

1. The original Slip shall be forwarded to the accounting department for agreement with the triplicate copy or stored data; and

2. The duplicate Slip shall be forwarded to the accounting department for agreement with the triplicate copy or stored data.

(k) Except as otherwise provided in (m) below, any merchandise or thing of value to which a patron is entitled as a result of a slot machine payout shall be given to the patron. Documentation supporting the receipt by the patron of such merchandise, thing of value or, in accordance with (m) below, cash equivalent value shall be prepared by a representative of the casino licensee having no incompatible functions and shall be agreed to the triplicate copy of the Slip or stored data by a representative of the accounting department having no incompatible functions.

(l) A casino licensee may, at any time, establish a time limit of not less than 30 days for the offering of a jackpot of merchandise or other thing of value by providing notice of the time limit in accordance with N.J.A.C. 19:45-1.37(a)4.

(m) Except when the payout is an annuity jackpot, the casino licensee may permit a winning patron to request and receive the exact cash equivalent value of the merchandise or thing of value as determined in (b)1-4 above in lieu of the merchandise or thing of value. However, any cash so provided shall not be included in determining gross revenue or in determining the minimum 83 percent payout of any slot machine as required by N.J.A.C. 19:45-1.37(g). If a licensee chooses to offer a patron this option, the licensee shall advise the patron in advance of actual play pursuant to N.J.A.C. 19:45-1.37(a)4 and 19:46-1.26(a)5.

(n) Any advertising involving slot machine payouts of any merchandise or thing of value by the casino licensee shall include an accurate description of the merchandise or thing of value, the dates the merchandise or thing of value will be offered if the casino licensee establishes a time limit for offering the merchandise or thing of value pursuant to (l) above, and, except for annuity jackpots, the cash equivalent value of the merchandise or thing of value. Any advertising concerning annuity jackpots shall also provide clear notice of the following:

1. That the jackpot will be paid over time and not in one lump sum; and
2. The number of payments and the time interval between payments.

(o) Until the expiration of any time limit established in accordance with (l) above or, if no such time limit is established by the casino licensee, until the merchandise or thing of value offered as a slot machine payout is won by a patron, a casino licensee shall not decrease the probability of hitting the combination that will award the merchandise or thing of value, increase the denomination of the machine, nor in any other way vary the terms upon which the merchandise or thing of value is offered to the public.

(p) Slot machines which are linked to offer the same merchandise 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.

(q) Except as otherwise authorized by this section, a slot machine which offers merchandise or some other thing of value as a payout which is removed from the gaming floor shall be returned to or replaced on the gaming floor within five days. If the machine is not returned or replaced, the merchandise or thing of value shall, within five days of the slot machine's removal, be offered as a payout on a slot machine approved by the Commission which offers the same or a greater probability of winning the merchandise or thing of value, 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 offering a jackpot of merchandise or other thing of value shall be extended by the number of days during which the merchandise or thing of value was not offered as the result of any action taken by a casino licensee pursuant to this subsection.

New Rule, R.1987 d.302, effective July 20, 1987.

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

Experimental 90-day implementation of amendment, 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).

Amended by R.1990 d.238, effective May 7, 1990.

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

Revised rule to be consistent with new rules in chapter regarding annuity jackpots.

Clarified new procedural and recordkeeping requirements, including stylistic changes.

Added new (a) and relettered old (a) as (b).

In (c): added text "If the payout . . . N.J.A.C. 19:45-1.40B".

In (d): added language specifying employee accountability for series of numbers of all slips.

In (g)4: added "unless the jackpot is an annuity jackpot . . ." to text.

Deleted (l) regarding slot machine payouts of tokens redeemable for any merchandise, and reserved subsection.

In (m): added "Except when the payout is an annuity jackpot . . ." to text.

In (n): added annuity jackpot exception and language describing annuity jackpot advertising in new (n)1 and 2.

Notice of Receipt of Petition for Rulemaking in (n) and (o).

See: 23 N.J.R. 624(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 (g)1: 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 a time limit of not less than 30 days for the offering of merchandise or other thing of value.

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

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

In (j): stylistic revisions.

Amended by R.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.574, effective November 6, 1995.

See: 27 N.J.R. 3147(a), 27 N.J.R. 4448(a).

19:45-1.40B Jackpot payouts in the form of an annuity

(a) For purposes of this section, the phrase "annuity jackpot" refers to any slot machine jackpot offered by a casino licensee or group of casino licensees pursuant to which a patron wins the right to receive cash payments at specified intervals in the future. No annuity jackpot shall be permitted unless it provides for the payment of fixed amounts at fixed intervals. In addition, no annuity jackpot shall be permitted unless it expressly prohibits the winner from encumbering, assigning, or otherwise transferring in any way his or her right to receive the future cash payments, except as permitted by (k)2i below, and except for a transfer to the estate of the winner upon his or her death. A casino licensee or group of casino licensees may, with the prior approval of the Commission, terminate all future payments to a winner who attempts to encumber, assign or otherwise transfer the right to receive future payments in violation of this prohibition.

(b) Any casino licensee or group of casino licensees planning to offer an annuity jackpot shall establish a trust fund which shall be used to make future cash payments. The trust fund shall be administered in accordance with a written trust agreement which shall be reviewed and approved by the Commission prior to the offering of the jackpot. The trust agreement shall, at a minimum, require that:

1. Any casino licensee participating in offering the annuity jackpot serve as trustee for the trust fund;

2. The monies in the trust fund be used to purchase annuity contracts or United States treasury bonds, treasury notes, or treasury bills in accordance with (c) or (d) below to assure that the trust will have sufficient monies available in each year to make all annuity jackpot payments which are required under the terms of the annuity jackpots which are won;

3. A reserve be established and maintained within the trust fund which is sufficient to purchase the annuity contracts, treasury bonds, treasury notes or treasury bills required under (b)2 above as annuity jackpots are won;

4. The trust continue to be maintained until all payments owed to winners of the annuity jackpots have been made; and

5. The trustees obtain and file with the Commission and the Division within 30 days of receipt an annual audit by an independent certified public accountant licensed to practice in the State of New Jersey attesting to:

i. The financial position of the trust fund, including whether the trust will be able to pay all of its obligations when due; and

ii. Disclosing whether the records and control procedures examined are maintained in accordance with the Act, the Commission's regulations, and generally accepted accounting principles.

- 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 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 original Slug Report shall be delivered to the Commission and the triplicate shall be delivered to the Division's in-house office by the end of each gaming day. 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 which procedures shall include a written notification to the Division as to the date, time and location of destruction.

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).
Amended by R.1996 d.417, effective September 3, 1996.
See: 28 N.J.R. 1498(a), 28 N.J.R. 4111(b).

Cross References

Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults, see N.J.A.C. 19:45-1.15.

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 specified 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 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. Notwithstanding (a) above, a casino licensee may submit a written application to the Commission at least 48 hours prior to a scheduled time for removal requesting an extension of time for removal of some or all of its slot drop buckets or slot drop boxes. The application shall specify the length of the extension sought, the reason therefor, and identify the particular slot machines included in such request (by slot zone and/or slot machine denomination). The Commission shall, if it determines that expected business conditions during the requested extension would neither compromise the removal process nor otherwise adversely affect the operation of the casino licensee's slot machines, extend the time to complete the removal of the affected slot drop buckets and slot drop boxes up to seven days. Upon expiration of the extension, the casino licensee shall resume its regular schedule as filed with the Commission and the Division. Whenever an extension does not encompass all slot drop buckets or slot drop boxes scheduled to be removed, the casino licensee shall ensure, through internal control procedures approved by the Commission, that the casino security department knows which slot drop buckets and slot drop boxes are to be removed and the count room supervisor knows which slot drop buckets and slot drop boxes contents should be counted.

2. 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 department representative or casino accounting department representative 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 department representative or casino accounting department representative 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; and transport the envelope or container directly to the cashiers' cage.

(f) Upon receipt of the envelope or container from the slot department representative or casino accounting department representative, a main bank cashier or cage supervisor shall immediately prepare an Unsecured Bill Changer Currency Report. If the unsecured currency was not transported by a slot supervisor or casino accounting supervisor, the Unsecured Bill Changer Currency Report shall be prepared by a cage supervisor pursuant to (j) below.

(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 department representative or casino accounting department representative 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 on the same schedule filed pursuant to (a) above for the removal of slot drop buckets, or slot drop boxes and slot cash storage boxes, 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 a 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 box buckets, slot drop boxes or slot cash storage boxes prior to opening the slot machines for patron play. If a casino licensee is granted an extension to remove slot drop buckets or slot drop boxes pursuant to (a)1 above, the required meter readings for slot machines housing affected slot drop buckets or slot drop boxes shall be similarly extended. Upon expiration of the extension, the casino licensee shall resume its regular schedule for required meter readings.

(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)lii, revising old (b)lii 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)liii, 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).

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

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

Amended by R.1997 d.249, effective June 16, 1997.

See: 29 N.J.R. 746(a), 29 N.J.R. 2676(a).

Inserted new (a)1; recodified former (a)1 as (a)2; and in (o), inserted "on the same schedule . . . cash storage boxes," and added the last two sentences.

Cross References

Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults; see N.J.A.C. 19:45-1.15.

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) All persons exiting the count room shall be inspected with a metal detector by a casino security department 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:

1. The doors to the count room shall be securely locked;

2. A count team member shall notify a 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; and

3. The count room supervisor shall notify the Commission inspector, in writing, of the name and Commission licensee number of each person who shall participate in the counting process and whether each such individual is scheduled to:
 - i. Be present in the count room during the entire counting process;
 - ii. Enter the count room during the counting process; or
 - iii. Leave the count room prior to the conclusion of the counting process.

(g) No person shall be permitted to enter or leave the count room during the counting process, except in an emergency, unless his or her name is on a written notice required by (f) above and a Commission inspector is present.

1. If a casino licensee permits a member of the count team to enter or leave the count room during the counting process, any employee remaining in the count room shall be required to display his or her hands and move to a location away from any coin or slot token until the count team member has entered or left the count room. All activity in the count room shall be discontinued during any period when a count team member is entering or exiting the count room.

2. Once the counting process has been started, the count room supervisor shall be required to notify the closed circuit television monitoring room whenever a count room door will be opened.

3. 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. 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

ii. 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 manually record or cause a computer system to record, in a manner approved by the Commission, 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:

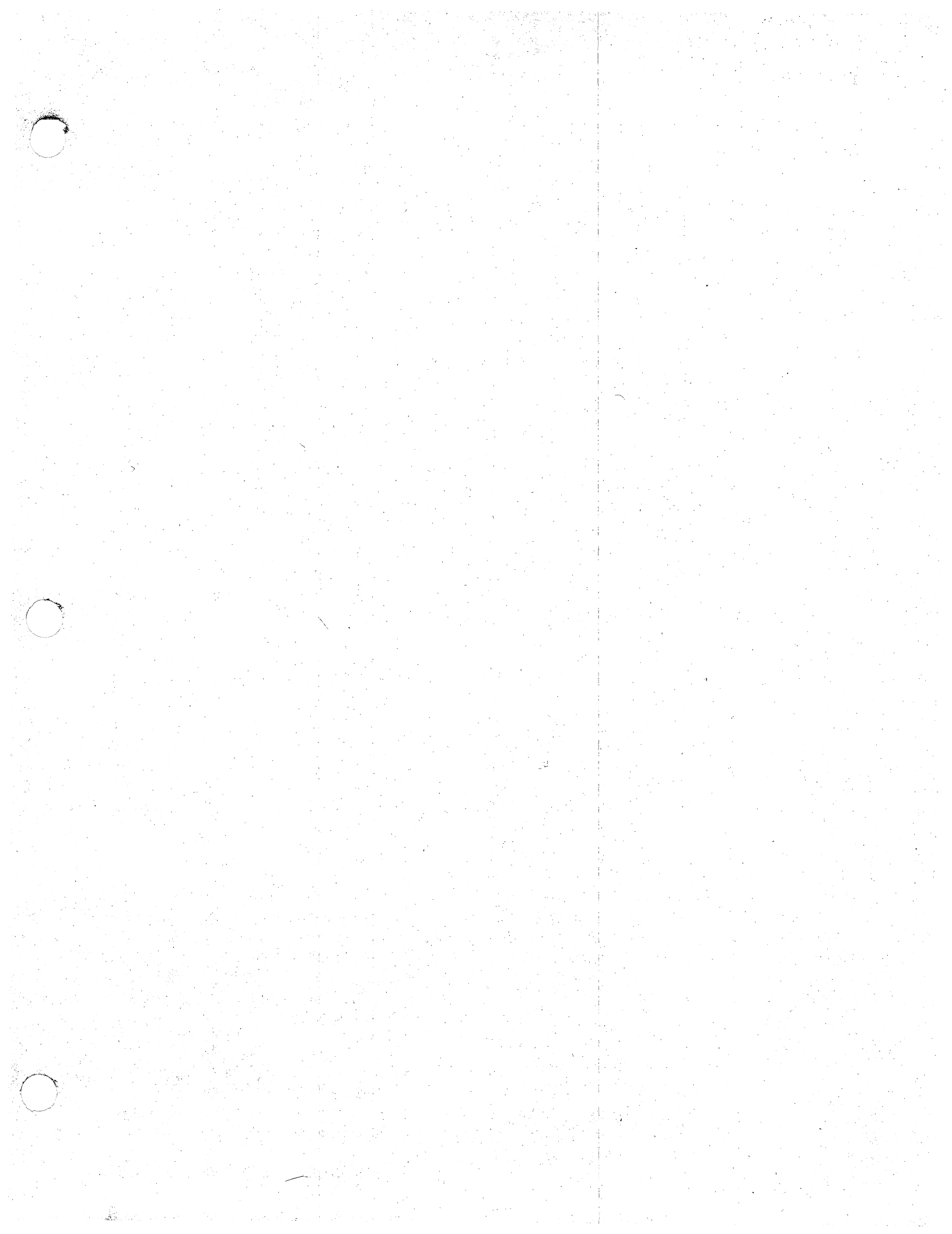
i. Notify the surveillance department of his or her departure; and

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. Any person who, in accordance with (f) above, is scheduled to leave the count room prior to the completion of the entire count process, shall also record the time that he or she exited the count room. Any person who enters or leaves the count room due to an emergency shall sign, and record the time of the entry or exit on, the Slot Win Sheet or such other document as approved by the Commission; except that, if the person exiting the count room is unable to sign the document due to the emergency, the count room supervisor shall record the person's name and time of exit and a notation describing the emergency on the document.



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 Procedures 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 (t) 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 (t) below shall be prepared prior to implementation and maintained by the casino accounting department.

(b) Detailed procedures controlling all complimentary distribution programs entitling patrons to complimentary cash or slot tokens not regulated by (a) above shall be prepared prior to implementation of the programs and shall be maintained by the casino accounting department. Complimentary items or services, including cash, slot tokens or simulcast wagers, distributed through programs regulated by this subsection shall be reported in accordance with the procedures contained in (m) and (o) below.

(c) Each coupon or part thereof issued by a casino licensee directly or through an authorized vendor shall only be redeemable for a specific amount of cash, gaming chips, slot tokens or simulcast wagers.

(d) All coupons issued pursuant to this section shall contain a serial number and each series of coupons shall be issued in sequential order. Each coupon shall be printed with a description of what is being offered, the location where which it may be redeemed, and either a statement specifying the date on which the coupon becomes invalid or some other means to indicate the date when a coupon

becomes invalid. If a coupon is of a type that is devisable into sections or is multipart, each such separate part or copy shall contain the information required by this subsection.

(e) The provisions of this subsection and (f) through (h) and (k) below shall only apply to coupons that will be distributed directly to patrons by a casino licensee. Coupons received by a casino licensee from a manufacturer or distributor or produced internally by the casino licensee pursuant to (t) below shall be opened and examined by at least one member of the accounting department. Any deviations between the invoice or control listing accompanying the coupons, the purchase or requisition order, and the actual coupons received shall be reported promptly to the supervisor of the casino accounting department or to a higher authority in a direct reporting line and the Internal Audit Department.

1. Upon examination of the coupons received, the casino licensee shall cause to be recorded in a Coupon Control Ledger the type and quantity of coupons received, the date of such receipt, the beginning serial number, the ending serial number, the new quantity of unissued coupons on hand, the purchase order or requisition number, any deviations between the number of coupons ordered and received and the signature of any individual who examined such coupons.

2. All unissued coupons shall be stored in a secured and locked area, controlled by an accounting department supervisor.

3. A representative from the accounting department shall prepare a monthly inventory of unissued coupons. Any deviations between the coupon inventory and the Coupon Control Ledger shall be reported to the Casino Controller or to a higher in a direct reporting line.

4. For purposes of this section, "accounting department" shall be deemed to refer to any accounting personnel employed by the casino licensee who report in a direct line to the supervisor of the casino accounting department.

(f) A representative of the casino licensee shall estimate the number of coupons needed by shift each day. An accounting department representative shall obtain the quantity of coupons to be issued. If a date indicating when the coupon becomes invalid is not preprinted thereon, the accounting department representative shall affix a stamp indicating the date the coupon becomes invalid or shall issue color coded coupons indicating the date that the coupons become invalid. The following, at a minimum, shall be recorded in the Coupon Control Ledger:

1. The date the coupons were issued;
2. The type of coupons issued;
3. The beginning serial number of the coupons issued;
4. The ending serial number of the coupons issued;

5. The quantity issued and the quantity remaining; and

6. The signatures of the accounting department representative issuing the coupons and such other department's representative receiving the coupons.

(g) The casino licensee shall require unused coupons obtained from the accounting department representative to be stored in a locked cabinet until they are distributed to patrons. Any coupons remaining unused at the end of a shift shall either be returned to the accounting department for receipt and redistribution or kept for use by the following shift provided accountability between shifts is maintained. All expired coupons must be returned to the accounting department on a daily basis. Any coupons that are not used by the date indicated on the coupons when they become invalid shall be voided when returned to the accounting department.

(h) Documentation, as required by the casino licensee, shall be prepared by a representative of the casino licensee for the distribution of coupons to patrons. The documentation shall have the following information, at a minimum, recorded on it:

1. The date and time or shift of preparation;
2. The type of coupons used;
3. The beginning serial number of the coupons used;
4. The ending serial number of the coupons used;
5. The total number of coupons used;
6. Independent verification of the number of people receiving the coupons, e.g., bus driver's manifest;
7. The total number of coupons remaining for use by the next shift or returned to the accounting department; and
8. The signature(s) of the casino licensee's representative who distributed the coupons.

(i) A coupon redeemable for gaming chips, a match play coupon and a progressive wager coupon shall be designed and printed so that the denomination and type of the coupon is clearly visible from the closed circuit television system when accepted or being wagered at a gaming table and when deposited in a drop box. A match play coupon shall contain an area designated for the placement thereon of the required gaming chips, which area shall be located on the coupon so as not to obscure or interfere with visibility of the type and denomination of the coupon. No casino licensee shall issue or use a match play coupon or a progressive wager coupon for gaming purposes until a sample coupon has been submitted to and approved by the Commission.

(j) Coupons shall be redeemed in the following manner:

1. Coupons redeemable for coin, currency or slot tokens shall only be redeemed by changepersons or at the slot or keno booths or the cashiers' cage. A changeperson, slot cashier or general cage cashier shall accept the coupons in exchange for the stated amount of cash or slot tokens, or a keno writer shall accept the coupons in exchange for the stated amount of cash or keno ticket, and shall cancel the coupons upon acceptance. A coupon redeemable for currency may also be redeemed by slot attendants, who shall accept the coupon in exchange for the stated amount of currency and shall cancel the coupon upon acceptance. Cancellation of coupons by changepersons and slot attendants shall be in a manner that will permit subsequent identification of the individual who accepted and canceled the coupon.

i. Redeemed coupons shall be maintained by the slot or general cashier or keno writer and shall be exchanged with the Main or Master Coin Bank at the conclusion of gaming activity each day, at a minimum.

ii. Notwithstanding the above, an automated coupon redemption machine or bill changer may be utilized to accept coupons provided that the acceptance of coupons by an automated coupon redemption machine complies with this section and N.J.A.C. 19:45-1.46A or the acceptance of coupons by a bill changer complies with this section and N.J.A.C. 19:45-1.46B. If coupons are mailed to a patron pursuant to (q) or (r) below, an automated coupon redemption machine or bill changer may be used for redemption only if these devices have the capability to perform and document the verification required by (q)5 below and to verify and document the identity of the patron as required by (q)6 below.

2. Coupons redeemable for simulcast wagers shall only be accepted by casino pari-mutuel cashiers at the simulcast counter in exchange for the simulcast wagers stated on the coupons. Cancellation of coupons by casino pari-mutuel cashiers shall be in a manner that permits subsequent identification of the individual who accepted and cancelled the coupon. Redeemed coupons shall be maintained by the casino pari-mutuel cashier, or in the simulcast vault, and shall be exchanged with the Main Bank for a like amount of cash not less frequently than at the conclusion of each day.

3. A coupon redeemable for gaming chips shall be redeemed only at a gaming table and only by a dealer or boxperson, who shall, in accordance with N.J.A.C. 19:45-1.18, accept the coupon in exchange for the stated amount of gaming chips and shall deposit the coupon into the drop box upon acceptance.

4. A match play coupon shall be redeemed only at a gaming table which offers an authorized game in which patrons wager only against the house and, except for the Pass and Don't Pass wagers in craps, which has an individual betting area for each player on the gaming table layout. Such a coupon shall be redeemed only by a dealer, and only if accompanied by the proper amount of gaming chips required by the coupon. The dealer shall, in accordance with N.J.A.C. 19:45-1.18, accept the coupon as part of the patron's wager and deposit the coupon into the drop box after the wager is won or lost.

5. A progressive wager coupon shall be redeemed only at an authorized game offering progressive payout wagers pursuant to N.J.A.C. 19:45-1.39B. Such a coupon shall be redeemed only by a dealer. The dealer shall, in accordance with N.J.A.C. 19:45-1.18, redeem the progressive wager coupon by placing a chip from the table inventory container that is equal in value to the progressive wager coupon into the progressive wager acceptor device and depositing the progressive wager coupon immediately into the drop box.

(k) When unused and expired coupons are returned to the Accounting Department, a representative of the accounting department shall record the following information in the Coupon Control Ledger:

1. The date the coupons were returned;
2. The type of coupons returned;
3. The beginning serial number of the coupons returned;
4. The ending serial number of the coupons returned;
5. The quantity returned and the quantity remaining; and
6. The signatures of the accounting department representative receiving the returned unused coupons and such other department's representative returning the unused coupons.

(l) All documentation, unused coupons, voided coupons, coupons returned by the post office, and redeemed coupons maintained in conformity with (g), (h), (i) and (j) above and (q) and (r) below shall be forwarded on a daily basis to the accounting department where they shall be:

1. Reviewed for propriety of signatures on documentation and for proper cancellation of all coupons;
2. Recounted and examined for proper calculation, summarization and recording on documentation, including, without limitation, the Master Game Report and the Slot Cash Storage Box Report;
3. Reconciled by:
 - i. Total number of coupons given to representatives of the department making distribution to patrons, re-

turned for reissuance, distributed to patrons, voided, returned by the post office and redeemed; or

ii. Total number of coupons mailed by an authorized vendor, returned by the post office and redeemed;

4. Subsequently recorded; and

5. Maintained and controlled by the accounting department until destruction of the coupons is approved by the Commission.

(m) Each casino licensee shall:

1. Prepare a quarterly report for all programs regulated by (a) above, which shall list, by type of coupon, the total number of coupons used, the total number of coupons redeemed, the total value of the complimentary cash, gaming chips, slot tokens, match play coupons, progressive wager coupons or simulcast wagers given to patrons in redemption of coupons and any liability to patrons remaining on unredeemed coupons, which report shall be made available upon request by the Commission or Division; and

2. Prepare a quarterly report for all programs regulated by (b) above, which shall list, by program offered during the quarter, a description of the complimentary items and services provided, the total number of persons receiving complimentary items or services, the total dollar amount of complimentary items or services provided, and the names of all persons receiving a complimentary item or service in a dollar amount equal to or greater than \$1,000. Such report shall be available upon request by the Commission or Division.

(n) The report shall be signed by the Casino Controller, or a higher authority in a direct reporting line, indicating that no material discrepancies were noted for the period covered by the report or if a material discrepancy is noted it shall be explained in detail.

(o) In addition to the reports required in (m) above, the casino licensee shall accumulate both the dollar amount of and the number of persons redeeming coupons pursuant to (a) above, and the dollar amount of and the number of persons receiving complimentary items or services pursuant to (b) above, and shall include this information on the quarterly complimentary report required by N.J.A.C. 19:45-1.9. Complimentary items or services, including match play coupons and progressive wager coupons, cash, gaming chips, slot tokens and simulcast wagers, distributed through programs regulated by this section shall not be subject to the daily complimentary reporting requirements imposed pursuant to N.J.A.C. 19:45-1.9.

(p) Prize tokens shall not be distributed as complimentary services or items pursuant to this section.

(q) A casino licensee that intends to mail coupons regulated by (a) above directly to its patrons shall not be

required to comply with the requirements of (h) above but shall be required to include the following additional procedures, at a minimum, in its internal controls:

1. The casino licensee shall prepare and maintain in its computer system, for the time period during which the coupon is valid, a list of each patron to whom a coupon shall be mailed, which list shall include, at a minimum, the following information:

- i. The patron name;
- ii. The patron address;
- iii. The patron identification number;
- iv. The coupon denomination;
- v. The coupon expiration date; and

vi. A unique coupon serial number which shall include a method of identifying the casino licensee issuing the coupon.

2. Each coupon issued pursuant to this subsection shall include a bar code or magnetic strip that will enable the casino licensee's computer system to identify the information required by (q)1 above.

3. The information required by (q)1 above shall be provided to the accounting department, which shall maintain this information for purposes of the reconciliation required by (l) above.

4. The envelopes used to mail the coupons shall include the casino licensee's address as the return address and shall request the return of the envelope to the sender if not deliverable to the addresses. The return of any coupon by the post office shall be recorded by the casino licensee in its computer system.

5. Prior to the redemption of a coupon issued pursuant to this subsection or upon electronic cancellation pursuant to (s) below, the casino licensee shall be required to verify the validity of the coupon by comparing the information maintained in its computer system pursuant to (q)1 above or a control number, which is derived from the patron's identification number and the coupon's serial number, with the information or control number recorded in the coupon's bar code or magnetic strip. This verification of the information required in (q)1 above may be performed electronically. The casino licensee shall not redeem the coupon unless the casino licensee also confirms that:

- i. The coupon has not expired; and
- ii. The coupon has not been previously redeemed.

6. Prior to redemption of any coupon with a value of \$100.00 or more issued pursuant to this subsection, the casino licensee shall be required to verify the identity of the patron in order to confirm that he or she is the person to whom the coupon was mailed.

7. All coupons issued pursuant to this subsection shall be redeemed in accordance with (j) above and shall be electronically canceled in the casino licensee's computer system immediately upon redemption or in accordance with (s) below so as to preclude subsequent redemption of the same coupon. On a daily basis, a report shall be generated of all coupons that are electronically canceled. This report shall contain, at a minimum, a list of the serial numbers of the canceled coupons and shall be forwarded, on a daily basis, to the accounting department for purposes of the reconciliation required by (l) above.

(r) Any casino licensee that intends to authorize a vendor to print and mail coupons regulated by (a) above directly to the casino licensee's patrons shall be required to comply with the provisions of (q)1 through 7 above and shall include the following additional procedures, at a minimum, in its internal controls:

1. The casino licensee shall provide the vendor via electronic or magnetic tape medium a list of the information required by (q)1 above for each patron to whom a coupon shall be mailed.

2. The vendor shall print coupons only for the patrons authorized by the casino licensee pursuant to (r)1 above. Within 48 hours of mailing any coupons, the vendor shall provide documentation to the casino licensee's accounting department regarding the coupons that were printed and mailed. This documentation shall include the serial numbers of the coupons that were printed and mailed and a representation, signed by an officer or partner of the vendor, that only the coupons requested by the casino licensee were printed and mailed and that any misprints were destroyed.

3. The vendor may include material other than the coupon in the mailing if authorized by the casino licensee.

4. The casino licensee shall develop procedures for reconciling the total number of coupons authorized for issuance by the casino licensee pursuant to (r)1 above to the total number of coupons mailed by the vendor, returned by the post office and redeemed by patrons and shall calculate the daily outstanding liability of the casino licensee for unredeemed coupons issued pursuant to this subsection.

(s) Notwithstanding (q)5 and 7 above, a casino licensee may accept a coupon which has been mailed to a patron without first verifying its validity and without immediately canceling the coupon electronically in the computer system if:

1. The value of the coupon is less than \$100.00;
2. The coupon is redeemed by a general cashier or slot cashier;
3. The general cashier or slot cashier verifies the expiration date contained on the coupon and confirms the coupon has not expired;

4. The coupon is physically canceled in some manner and physically segregated and secured until verified and electronically canceled; and

5. The coupon is verified in the computer system, pursuant to (q)1 and 5 above, and electronically canceled in the system within four hours of acceptance.

(t) A casino licensee may, through its MIS department or any other department as approved by the Commission, internally manufacture or print coupons that are governed by (a) above provided that internal controls governing the production and subsequent reconciliation of such coupons are submitted to and approved by the Commission.

Amended by R.1982 d.170, effective June 7, 1982 (operative July 15, 1982).

See: 14 N.J.R. 203(a), 14 N.J.R. 582(b).

Amended by R.1982 d.293, effective September 7, 1982.

See: 14 N.J.R. 559(a), 14 N.J.R. 983(b).

Added new (b).

Amended by R.1984 d.623, effective January 21, 1985.

See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b).

(i) substantially amended.

Petition for Rulemaking: To provide limitations on the extent of complimentary reporting required for promotional prizes and awards.

See: 19 N.J.R. 1578(c).

Amended by R.1988 d.209, effective May 16, 1988.

See: 19 N.J.R. 1975(b), 20 N.J.R. 1102(a).

Substantially amended.

Petition for Rulemaking: To allow the use of coupon cashing machines for the redemption of complimentary cash or slot tokens.

See: 21 N.J.R. 1750(b).

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. Also affects New Rule N.J.A.C. 19:45-1.46A.

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 (i), added automated coupon redemption machine provision.

Amended by R.1992 d.501, effective December 21, 1992.

See: 24 N.J.R. 3254(a), 24 N.J.R. 4575(a).

In (l)1: specified filing of a quarterly report.

In (l)2: specified preparation of a monthly report. Added text that report shall be available upon request by the Commission or Division.

In (n): deleted "monthly" describing report.

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).

In (a), added gaming chips and other complimentary distribution programs. Added (i).

Recodified (i)-(n) as (j)-(o).

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

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

In (a) and (b): added text regarding complimentary distribution program.

In (n): revised N.J.A.C. citation.

Amended by R.1993 d.145, effective April 5, 1993.

See 24 N.J.R. 4505(a), 25 N.J.R. 1521(a).

In (l)2: increased dollar amount to \$500.00 from \$100.00.

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.1993 d.492, effective October 4, 1993.

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

Administrative Correction.

See: 25 N.J.R. 5943(c).

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.298, effective June 20, 1994.

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

Amended by R.1994 d.575, effective November 21, 1994.

See: 26 N.J.R. 1322(a), 26 N.J.R. 4640(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.468, effective August 21, 1995.

See: 27 N.J.R. 2124(a), 27 N.J.R. 3223(a).

Required procedures for controlling complimentary distribution programs.

Amended by R.1996 d.12, effective January 2, 1996.

See: 27 N.J.R. 3771(a), 28 N.J.R. 180(b).

In (m)2 substituted "\$1,000" for "\$500.00".

Amended by R.1996 d.160, effective March 18, 1996.

See: 28 N.J.R. 75(a), 28 N.J.R. 1559(a).

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

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

Amended by R.1997 d.111, effective March 3, 1997.

See: 28 N.J.R. 5064(a), 29 N.J.R. 793(a).

Changed requirements for coupon serial numbers and procedures for redeeming coupons; and added (q) through (t).

19:45-1.46A Procedures and requirements for the use of an automated coupon redemption machine

(a) All coupons utilized with or accepted by an automated coupon redemption machine shall be accounted for and controlled pursuant to N.J.A.C. 19:45-1.46 unless otherwise authorized by the Commission.

(b) All coupons accepted by an automated coupon redemption machine shall have encoded thereon, in addition to the requirements of N.J.A.C. 19:45-1.46(d), a bar code which contains the dollar value of the coupon and a unique code or other security measure as approved by the Commission, that is readable only by the automated coupon redemption machine to ensure that the coupon is valid.

(c) Each automated coupon redemption machine shall have the capability of establishing the validity of the coupon by comparing the unique code programmed into the machine to the bar code on the coupon referenced in (b) above. Each automated coupon redemption machine shall also have the capability to read the dollar value of the bar coded coupon.

(d) The method or methods utilized to comply with the requirements referenced in (c) above shall be submitted to and approved by the Commission.

(e) Each automated coupon redemption machine shall, at a minimum, accumulate the following data on a meter or a computer generated tape:

1. The total amount of coin or slot tokens dispensed by the automated coupon redemption machine; and
2. The total dollar amount of coupons accepted by the automated coupon redemption machine.

(f) Automated coupon redemption machines may be located on or immediately adjacent to the casino floor, provided that closed circuit television coverage of all automated coupon redemption machines is provided, pursuant to N.J.A.C. 19:45-1.10 and 1.11. Each automated coupon redemption machine shall have imprinted, affixed or impressed on the outside of the machine a unique asset identification number. Each automated coupon redemption machine shall contain a lockable coupon storage box which retains the coupons accepted by the machine. Each coupon storage box located inside the machine shall also have imprinted, affixed or impressed thereon the asset identification number of the corresponding machine.

(g) Each automated coupon redemption machine shall have, at a minimum, the following:

1. One lock securing the compartment housing the coupon storage box and one lock securing the coupon storage box within the compartment, the keys to which shall be different from each other. Such keys shall be controlled by two separate departments;
2. Two separate locks securing the compartment housing the coin storage container, the keys to which shall be different from each other. Such keys shall be controlled by two separate departments; and
3. One lock securing the contents of the coupon storage box, the key to which shall be different from the keys referenced in (g)1 and 2 above. Such key shall be controlled by a department independent of the two departments controlling the keys referenced in (g)1 and 2 above.

(h) At the end of each gaming day, a slot cashier, accompanied by a security department representative, shall remove the coupons accepted by the automated coupon redemption machine. Any coin or slot tokens removed from the automated coupon redemption machine during the removal of coupons or during any other time shall be placed in a secured container, as approved by the Commission, with the automated coupon redemption machine asset identification number attached or recorded thereon. Upon removal of the coupons and/or coins or slot tokens from the automated coupon redemption machine, a serially prenumbered three-part form, at a minimum, shall be prepared by the slot cashier. Each series of forms shall be used in sequential order, and the series numbers of all forms received by a casino shall be accounted for by employees with no incompatible functions. All original, duplicate and triplicate void forms shall be marked "VOID" and shall require the signature of the preparer. The following copies shall contain, at a minimum, the following information:

1. The original and the duplicate and triplicate copies of the form shall contain, at a minimum, the following information:

- i. The date and time of preparation;
- ii. The denomination of the automated coupon redemption machine;
- iii. The automated coupon redemption machine asset identification number;
- iv. The total number of coin or slot tokens appearing on the meter or computer generated tape as dispensed by the automated coupon redemption machine;
- v. The total dollar amount of coupons or the converted value of coupons appearing on the meter or computer generated tape as accepted by the automated coupon redemption machine;
- vi. The signature of the slot cashier who removed the coupons and/or coin or slot tokens from the automated coupon redemption machine; and
- vii. The signature of the security department representative who witnessed the removal of coupons and/or coin or slot tokens and who escorted the coupons and/or coin or slot tokens to the slot booth or master coin bank.

2. The original form shall contain the following information in addition to the information in (h)1 above:

- i. The total dollar amount of coupons received from the security representative referenced in (h)1vii above and counted by a master coin bank cashier or a slot cashier, other than the slot cashier who removed the coupons from the machine;