

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

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

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

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

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

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

Case Notes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(i): added.

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

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

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

(j) substantially amended; (k) added.

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

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

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

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

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

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

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

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

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

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

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

Amended (e) and (j)1.

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

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

Cross References

Casino licensee's right to apply chips, plaques, slot tokens or prize tokens presented by a patron towards redemption of patron's slot counter checks, see N.J.A.C. 19:46-1.5 and N.J.A.C. 19:46-1.35.

Case Notes

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

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

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

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

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

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

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

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

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

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

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

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

19:45-1.31 Procedure for closing gaming tables

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

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

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

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

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

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

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

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

(f): "commission" was "chairman".
Amended by R.1992 d.110, effective March 2, 1992.
See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

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

19:45-1.32 Count room; characteristics

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

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

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

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

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

- i. The key to the other lock on that door;
 - ii. The keys to the locks securing the contents of each drop box, slot cash storage box, and slot drop box; and
 - iii. The keys to the locks of each slot drop bucket compartment;
4. The key to one of the locks required by (b)2i above shall be maintained and controlled by the casino security department in a secure area within the casino security department, access to which may be gained only by a security supervisor, and the key to the other lock shall be maintained and controlled by a Commission inspector; and

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

(c) Located within the count room shall be:

1. A table constructed of clear glass or similar material for the emptying, counting, and recording of the contents of drop boxes and slot cash storage boxes which shall be known as the "count table";
2. Closed circuit television cameras and microphone wired to monitoring rooms capable of, but not limited to, the following:
 - i. Effective and detailed audio-video monitoring of the entire count process;
 - ii. Effective, detailed video-monitoring of the interior of the count room, including storage cabinets or trolleys used to store drop boxes and slot cash storage boxes; and
 - iii. Audio-video taping of the entire count process and any other activities in the count room.

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

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

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

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

Petition for Rulemaking: Slot machine bill changer system.

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

Amended by R.1987 d.277, effective July 6, 1987 (operative November 1, 1987).

See: 18 N.J.R. 1929(a), 19 N.J.R. 1237(a), 19 N.J.R. 1656(a).

Added text in (d) "In addition, the ... the count room." Correction deferred operative date from September 1, 1987 to November 1, 1987). Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective April 11, 1988 (expires July 10, 1988).

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

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

See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).

Added slot cash storage boxes.

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

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

"Casino" changed to "casino licensee."

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

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

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

See: 25 N.J.R. 2855(a), 25 N.J.R. 4622(a).

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

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

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

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

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

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

(b) Each casino licensee shall place on file with the Commission and the Division the specific times during which the contents of drop boxes removed from gaming tables and contents of slot cash storage boxes are to be counted and recorded. Slot cash storage boxes shall be removed from bill changers in accordance with N.J.A.C. 19:45-1.42(a) and shall be counted and recorded, at a minimum, once a week. Drop boxes shall be removed from gaming tables and counted and recorded, at a minimum, once each gaming day, provided, however, a drop box need not be so removed if:

1. The drop box is from a gaming table that was never opened for gaming on that gaming day pursuant to N.J.A.C. 19:45-1.21; and

2. The casino licensee has established internal control procedures, as approved by the Commission, which ensure that the casino security department knows which drop boxes to collect and the count room supervisor knows which drop boxes should be counted.

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

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

(e) No person present shall:

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

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

(f) Immediately prior to the commencement of the count:

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

2. A count team member shall notify a person assigned to the closed circuit television monitoring station in the establishment that the count is about to begin, after which such person shall make an audio-video recording, with the time and date inserted thereon, of the entire counting process, which 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; and

3. The count room supervisor shall notify the Commission inspector, in writing, of the name and Commission license 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 the written notice required by (f) above.

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 in accordance with (e) above and to step away from the count table until the count team member has entered or left the count room.

2. The counting and recording process shall be discontinued whenever less than three count team members are present in the count room.

3. 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.

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

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

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

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

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

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

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

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

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

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

shown to anyone until completion of the final verification process.

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

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

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

6. Any coupon deposited in a drop box or a slot cash storage box shall be counted and included in the calculation of table game win or loss in accordance with (h)8 below or on the slot win report, without regard to the validity of the coupon.

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

8. As the contents of each drop box are counted, a count team member shall manually record or cause a computer system to record, in a manner approved by the Commission, the following information on the Master Game Report or other supporting documentation by game and table number:

- i. The amount of each denomination of currency counted;
- ii. The amount of all denominations of currency counted;
- iii. The amount of coin counted;
- iv. The total amount of currency and coin counted;
- v. The total amount of each denomination of coupons other than match play coupons;

vi. The total amount of all denominations of coupons other than match play coupons;

vii. The total amount of each denomination of match play coupons;

viii. 50 percent of the total amount of all denominations of match play coupons;

ix. The amount recorded on each document evidencing a credit card chip transaction;

x. The total of the amounts recorded on all documents evidencing credit card chip transactions;

xi. The amount recorded on each document evidencing a debit card chip transaction;

xii. The total of the amounts recorded on all documents evidencing debit card chip transactions;

xiii. The amount of the Opener;

xiv. The amount of the Closer;

xv. The serial number and amount of each Counter Check;

xvi. The amount of all Counter Checks counted;

xvii. The serial number and amount of each Fill;

xviii. The amount of all Fills;

xix. The serial number and amount of each Credit;

xx. The amount of all Credits;

xxi. The table game win or loss or, for poker, the poker revenue; and

xxii. The gaming date of the items being recorded and the date the Master Gaming Report is being prepared or generated.

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

10. Notwithstanding the requirements of (h)8 and (h)9 above, if the casino licensee's system of internal controls provides for the recording on the Master Game Report or supporting documents of Fills, Credits, Counter Checks, documents that evidence credit card or debit card chip transactions, and Table Inventory Slips by cage cashiers prior to commencement of the count or includes a computerized system whereby all Fills, Credits, Counter Checks and Table Inventory Slips are entered into the system at the time of preparation, a count team member shall compare for agreement the totals of the amounts previously recorded or entered to the Fills, Credits, Counter Checks, the documents that evidence credit card or debit card chip transactions, and Table Inventory Slips removed from the drop boxes.

11. As the contents of each slot cash storage box are counted, a count team member shall manually record or cause a computer system to record, in a manner approved by the Commission, the following information on the Slot Cash Storage Box Report or supporting documentation:

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

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

13. After preparation of the Master Game Report or Slot Cash Storage Box Report, the count team members performing the banking functions and the count room supervisor shall sign the reports attesting to the accuracy of the information recorded thereon. All other count team members shall either sign the Master Game Report or such other document as approved by the Commission as evidence of their participation in the counting of the drop boxes or slot cash storage boxes. 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 Master Game Report 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.

14. The amount recorded on each document evidencing a credit or debit card chip transaction that is deposit-

ed in a drop box shall be treated, for purposes of calculating gross revenue pursuant to N.J.S.A. 5:12-24, as cash received by the casino licensee from gaming operations, and no adjustment to that amount shall be allowed in the event that the document is invalid for any reason whatsoever.

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

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

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

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

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

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

2. The Master Game Report, after signing, and the Requests for Fills, the Fills, the Request for Credits, the Credits, the issuance copies of the Counter Checks, the Table Inventory Slips, the documents evidencing a credit or debit card chip transaction and the coupons removed from drop boxes shall be transported directly to the

accounting department and shall not be available to any cashiers' cage personnel. All coupons shall be received and processed by the accounting department in the manner set forth in N.J.A.C. 19:45-1.46(l).

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

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

(j) In addition to the procedures for conducting the count by the count team set forth under (h)4, 5 and 13 above, and the procedures for conducting the recount by a main bank cashier or cage supervisor set forth under (i)1 above, in the event of a variance attributable to intermixed denominations of cash or coupons, an adjustment shall be made to the Master Game Report or Slot Cash Storage Box Report which shall reflect the amount, type (cash or coupon) and source (identified to a gaming table or slot machine) of such variance; however:

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

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

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

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

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

3. Accounted for by series numbers, if applicable;

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

5. Subsequently recorded; and

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

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

(m) If there is a difference between the keno win or loss as represented in the report referenced in (k) above and the figures reported as a result of the reconciliation of the keno drawer pursuant to N.J.A.C. 19:45-1.48(l), the casino licensee shall be required to pay gross revenue tax pursuant to N.J.S.A. 5:12-24 on the larger figure unless the casino licensee can adequately explain and document the reason for said difference. No adjustments to gross revenue shall be permitted without approval from the Commission.

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

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

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

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

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

Subsection (h) substantially amended.

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

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

Petition for Rulemaking: Slot machine bill changer system.

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

Amended by R.1987 d.428, effective November 2, 1987.

See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a).

Added text to (h)5; and added text to (j) "and the test receipts from the currency counting equipment".

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

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

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

See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).

Substantially amended to include procedure for opening slot cash storage boxes.

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

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

In (h)1: changed "casino" number to "asset" number.

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

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

In (i)3: added "gaming" to describe day.

Amended by R.1992 d.475, effective December 7, 1992.

See: 24 N.J.R. 3253(a), 24 N.J.R. 4418(a).

In (h)9: changed "casino number" to "asset number".

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

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

In (h)2, added in full view of the closed circuit television camera located in the court room. Throughout (h), added "coupon". In (h), added 6 and 7; 6-11 recodified as 8-13. In 8, added v and vi. In (i)2, added coupons to be processed pursuant to 19:45-1.46(l).

Amended by R.1993 d.143, effective April 5, 1993.

See 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

In (h)1 and 9i, added new text regarding the utilization of a unique identification number.

Amended by R.1994 d.69, effective February 7, 1994.

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

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

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

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

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

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

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

Amended (h)6 and 8.

Amended by R.1996 d.360, effective August 5, 1996.

See: 28 N.J.R. 2357(a), 28 N.J.R. 3823(b).

Amended by R.1996 d.398, effective August 19, 1996.

See: 28 N.J.R. 2536(b), 28 N.J.R. 3975(a).

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

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

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

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

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

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

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

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

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

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

19:45-1.34 Slot booths

(a) Each establishment may have on or immediately adjacent to the gaming floor one or more physical structures, each to be known as a slot booth, to house one or more slot cashiers and to serve as the central location in the casino or, when there are multiple slot booths, in that portion of the casino, for the following:

1. The custody of the slot booth inventory comprising currency, coin, slot tokens, forms, documents, and records normally associated with the operation of a slot booth;
2. The exchange by patrons of coin for currency or slot tokens;
3. The exchange by patrons of currency for coin or slot tokens;
4. The exchange by patrons of gaming chips, prize tokens or slot tokens for currency, slot tokens or coin;
5. The exchange by patrons of coupons for currency, coin or slot tokens in conformity with N.J.A.C. 19:45-1.46(j);
6. The exchange by patrons of signed Slot Counter Checks for currency, coin or slot tokens, or any combination thereof, in conformity with N.J.A.C. 19:45-1.25A;
7. The issuance of Hopper Fills in conformity with N.J.A.C. 19:45-1.41;
8. The issuance of Payouts in conformity with N.J.A.C. 19:45-1.40; and