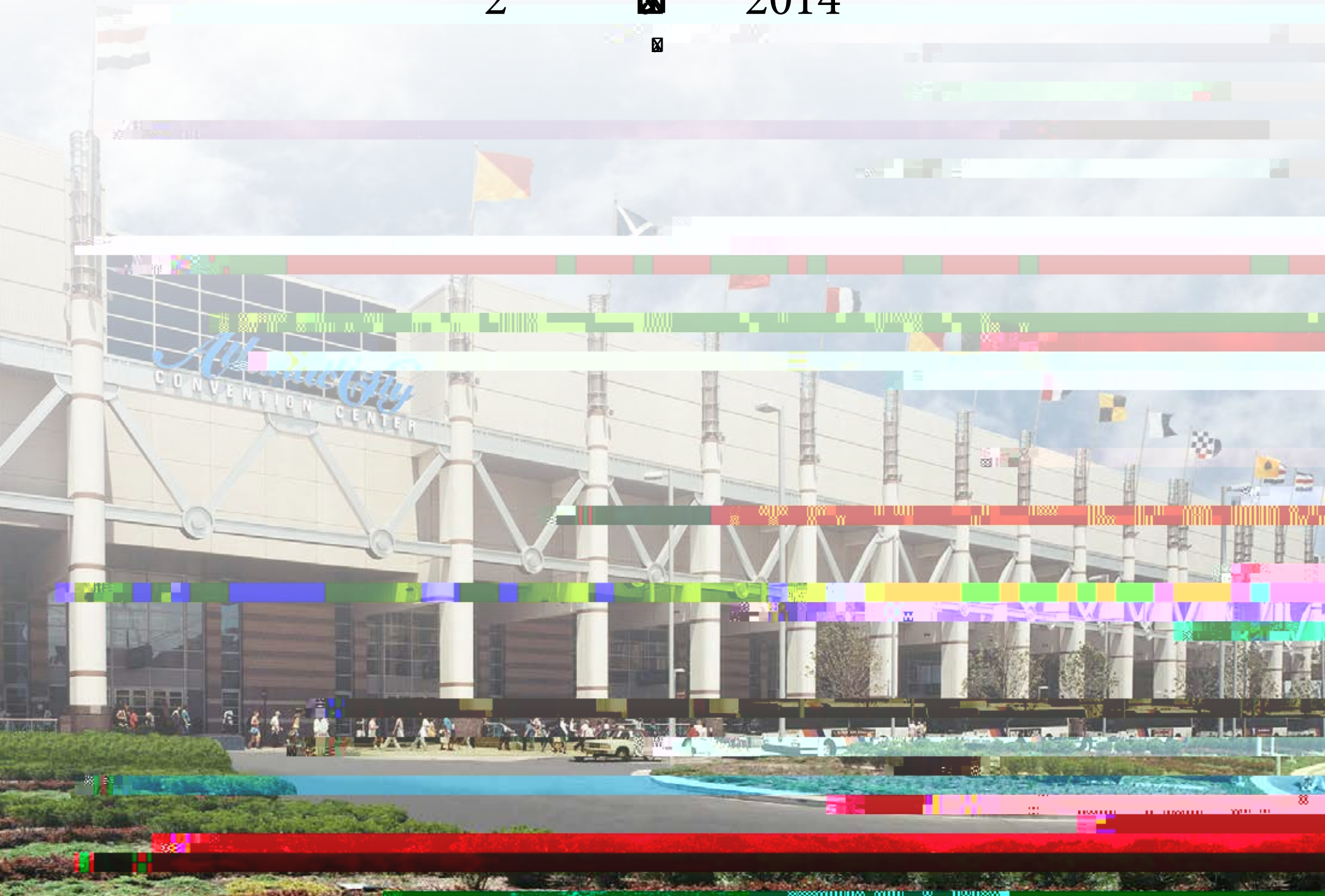


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Atlantic City Tourism Performance Indicators (AC-TPI) 2nd Quarter 2014

Table of Contents

Acknowledgements...ii

Table of Figures...iii

Introduction...iv

Atlantic City Luxury Tax...v

Atlantic City Casino Parking Fee...ix

Atlantic County Hotel Occupancy Fee...xii

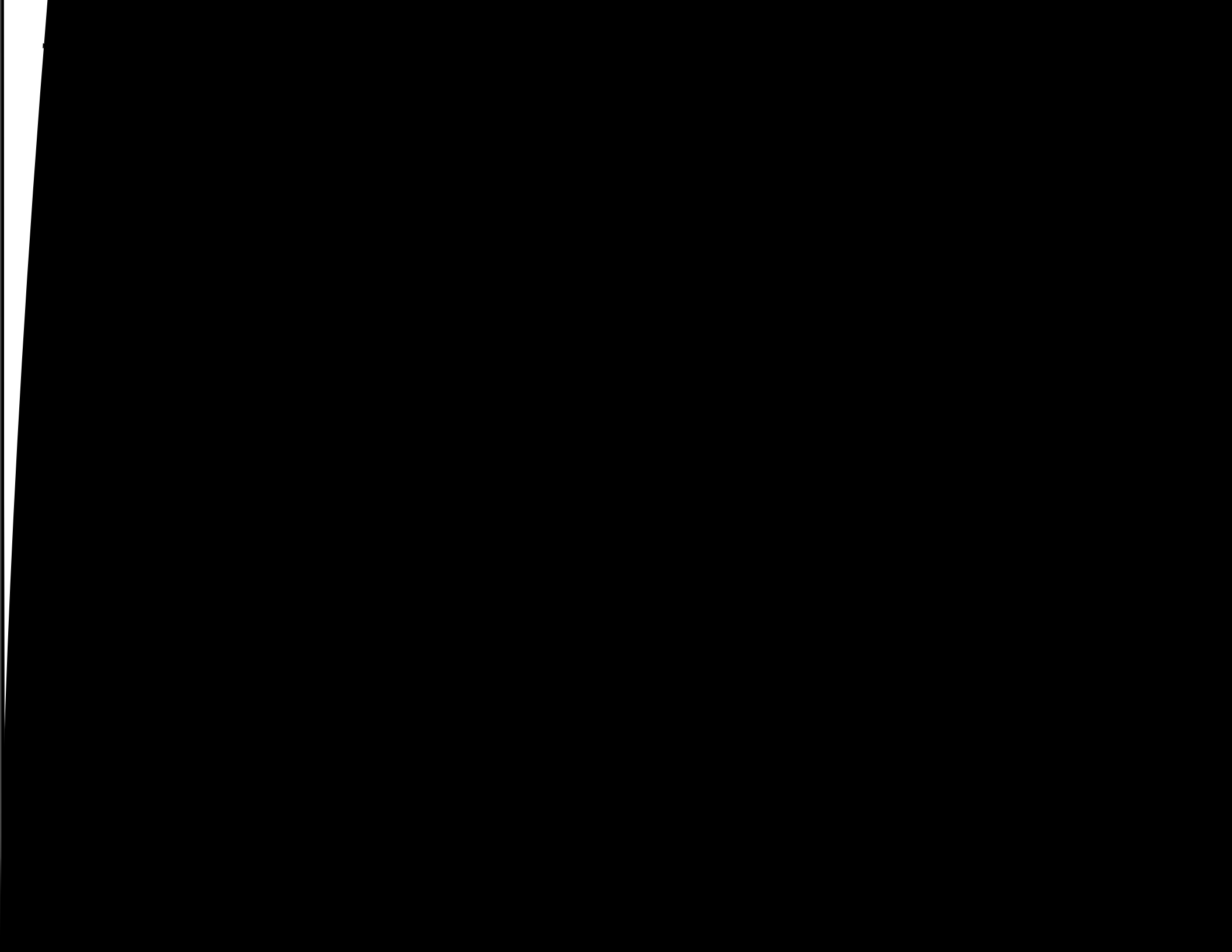
*June 2014 Atlantic City Tourism Performance Indicators (AC-TPI)
Snapshot...xv*

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Atlantic City Luxury Tax

Atlantic City, New Jersey, is a city in Atlantic County, New Jersey. It is the largest city in Atlantic County and the second largest in the state. The city is known for its casinos, hotels, and beaches. The Atlantic City Luxury Tax is a tax on certain goods and services sold in the city.

“The Atlantic City Luxury Sales Tax applies to the receipts from specified retail sales within Atlantic City, including sales of alcoholic beverages for on-premises consumption; cover, minimum, or entertainment charges; room rental in hotels, inns, rooming, or boarding houses; hiring of rolling chairs, beach chairs, and cabanas; and tickets of admission within Atlantic City... The rate of tax is 3% on sales of alcoholic beverages sold by the drink and 9% on other taxable sales. The maximum combined Atlantic City rate and New Jersey State sales tax rate (excluding the State occupancy fee) may not exceed 13% effective July 15, 2006. The State sales tax rate is reduced to the extent that the city rate exceeds 7%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 13%. Formerly, the maximum combined Atlantic City rate and the New Jersey sales tax rate could not exceed 12%.”

On July 1, 2014, Atlantic City, New Jersey, implemented a luxury tax on certain goods and services. The tax rate is 3% on sales of alcoholic beverages sold by the drink and 9% on other taxable sales. The maximum combined Atlantic City rate and New Jersey State sales tax rate (excluding the State occupancy fee) may not exceed 13% effective July 15, 2006. The State sales tax rate is reduced to the extent that the city rate exceeds 7%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 13%. Formerly, the maximum combined Atlantic City rate and the New Jersey sales tax rate could not exceed 12%.

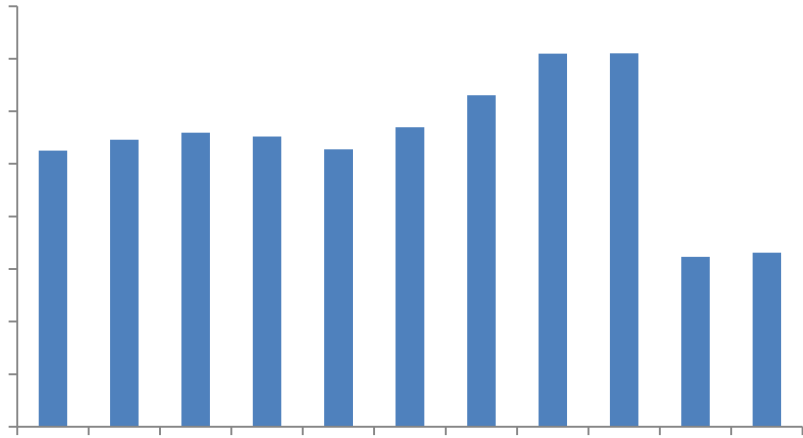
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Atlantic City Casino Parking Fee

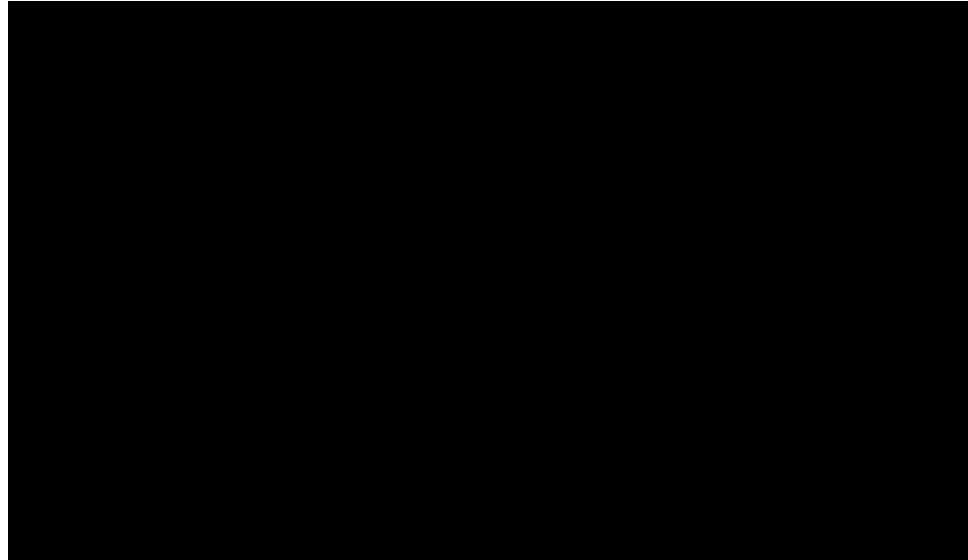
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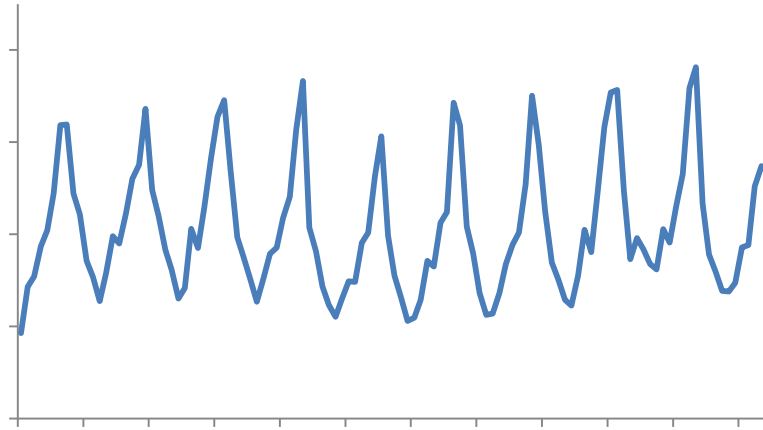
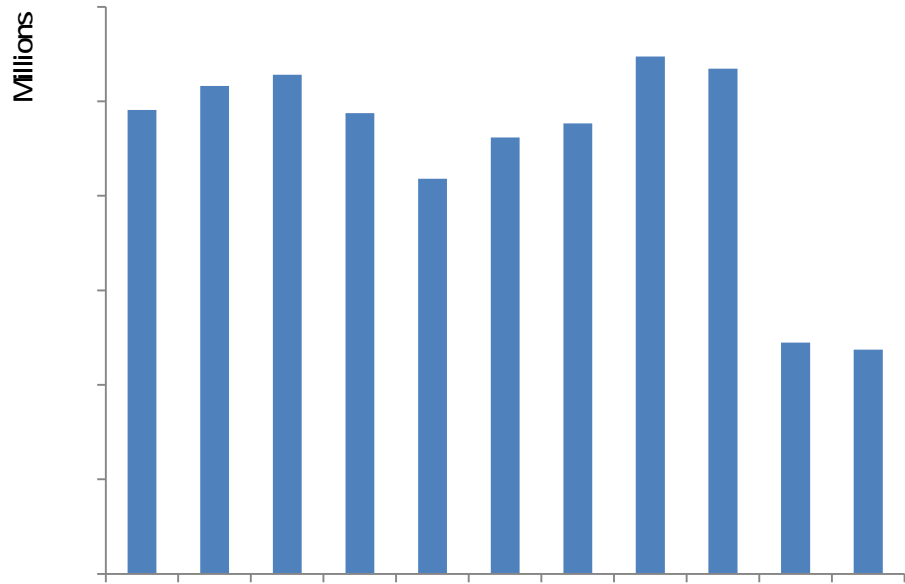
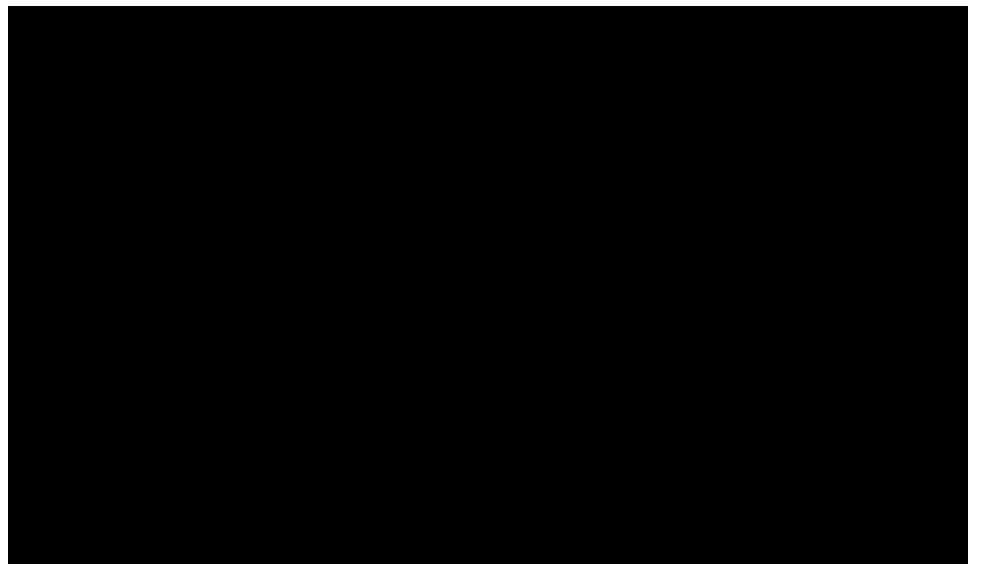


Figure 19: Annual Atlantic County Hotel Fee Collections, 2005 through 2014 Year to Date, \$millions



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June 2014 Atlantic City Tourism Performance Indicators (AC-TPI) Snapshot

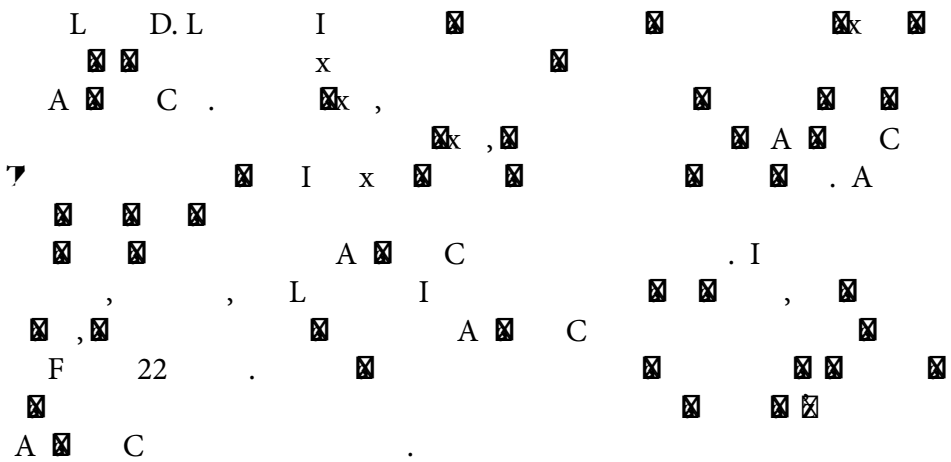


Figure 22 June 2014, 2nd Quarter 2014 Year over Year Change, Atlantic City Tourism Performance (AC-TPI) Index Snapshot

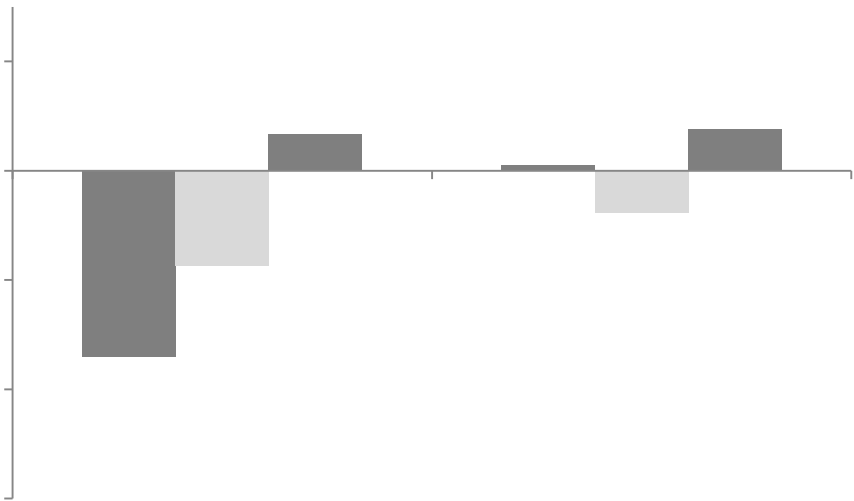


FIGURE 5. LEVIENCO'S INCENTIVE





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