

State of Nevada  
GAMING CONTROL BOARD

**STATE GAMING LICENSE FEE AND TAX RATE SCHEDULE  
FOR NONRESTRICTED AND RESTRICTED LICENSEES**

- I. **“NONRESTRICTED”** gaming license – issued for the operation of games and/or tables only; or, for the operation of 16 or more slot machines only; or, for the operation of games and/or tables in conjunction with slot machines.

**A. Slot Machines:**

1. Annual tax (NRS 463.385) - \$250.00 per machine – payable in advance; computed on a prorated basis:

| Machines placed in<br>operation in the<br>month of | Amount due<br>for each<br>machine | Machines placed in<br>operation in the<br>month of | Amount due<br>for each<br>machine |
|----------------------------------------------------|-----------------------------------|----------------------------------------------------|-----------------------------------|
| July .....                                         | \$250.00                          | January .....                                      | \$125.00                          |
| August .....                                       | \$229.17                          | February .....                                     | \$104.17                          |
| September .....                                    | \$208.33                          | March .....                                        | \$ 83.33                          |
| October .....                                      | \$187.50                          | April .....                                        | \$ 62.50                          |
| November .....                                     | \$166.67                          | May .....                                          | \$ 41.67                          |
| December .....                                     | \$145.83                          | June .....                                         | \$ 20.83                          |

2. Quarterly license fee (NRS 463.375) - \$20.00 per machine – payable in advance; no proration.

**B. Games:**

1. Annual license fee (NRS 463.380) – Payable in advance; no proration, **except** that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.

|                        |    |           |                                     |
|------------------------|----|-----------|-------------------------------------|
| 1 game .....           | \$ | 100.00    | total                               |
| 2 games .....          | \$ | 200.00    | total                               |
| 3 games .....          | \$ | 400.00    | total                               |
| 4 games .....          | \$ | 750.00    | total                               |
| 5 games .....          | \$ | 1,750.00  | total                               |
| 6-7 games .....        | \$ | 3,000.00  | total                               |
| 8-10 games .....       | \$ | 6,000.00  | total                               |
| 11-13 games .....      | \$ | 650.00    | each game                           |
| 14-16 games .....      | \$ | 1,000.00  | each game                           |
| 17 or more games ..... | \$ | 16,000.00 | plus \$200.00 for each game over 16 |

2. Quarterly license fee (NRS 463.383) – payable in advance; no proration.

|                        |    |           |                                     |
|------------------------|----|-----------|-------------------------------------|
| 1 game .....           | \$ | 12.50     | total                               |
| 2 games .....          | \$ | 25.00     | total                               |
| 3 games .....          | \$ | 50.00     | total                               |
| 4 games .....          | \$ | 93.75     | total                               |
| 5 games .....          | \$ | 218.75    | total                               |
| 6-7 games .....        | \$ | 375.00    | total                               |
| 8-10 games .....       | \$ | 750.00    | total                               |
| 11-16 games .....      | \$ | 125.00    | each game                           |
| 17-26 games .....      | \$ | 2,000.00  | plus \$1,200.00 for each game 17-26 |
| 27-35 games .....      | \$ | 14,000.00 | plus \$700.00 for each game 27-35   |
| 36 or more games ..... | \$ | 20,300.00 | plus \$25.00 for each game over 35  |

- C. Monthly percentage fee** based on gross gaming revenue (NRS 463.370) – payable on or before the 24<sup>th</sup> day of each month covering the preceding calendar month:

3.5% of the first \$50,000.00 during the month, plus  
4.5% of the next \$84,000.00 plus  
6.75% of the remainder

**D. Live Entertainment Tax**

(NRS 368A)

Restricted licensees are subject to a Live Entertainment Tax if **all** of the following three criteria are met:

1. Live entertainment is offered on your premises.

2. An admission charge or drink minimum is collected.
3. The facility in which the live entertainment is provided has a maximum seating/occupancy capacity of at least 300 as determined by the state fire marshal or other official.

The tax is paid quarterly and is payable on or before the 10<sup>th</sup> day of the month following the end of the preceeding calendar quarter.

Non-Restricted licensees who license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7500 are subject to a Live Entertainment Tax. For non-restricted locations who license less than 51 slot machines, less than 6 games or any combination thereof, the tax applies only if entertainment is provided in a facility with a maximum occupancy/seating of at least 300 and an admission charge is collected.

The tax rate is 10% of all amounts paid for food, refreshment, merchandise, and admission or similar charges while in live entertainment status. Live entertainment status commences either at the time entertainment starts or at the time when any charge such as admission, entertainment fee, minimum, cover, or similar charge is paid, whichever is earlier.

Non-Restricted licensees who offer live entertainment in an area with a maximum occupancy/seating of at least 7,500 are subject to a 5% tax on admission sales.

The tax for non-restricted licensees is payable on or before the 24<sup>th</sup> day of each month covering the preceding calendar month.

II. **“RESTRICTED” gaming license** – issued for the operation of not more than 15 slot machines and no other games.

A. **Slot Machines:**

1. Annual tax (NRS 463.385) - \$250.00 per machine – payable in advance; computed on a prorated basis:

| Machines placed in<br>operation in the<br>month of | Amount due<br>for each<br>machine | Machines placed in<br>operation in the<br>month of | Amount due<br>for each<br>machine |
|----------------------------------------------------|-----------------------------------|----------------------------------------------------|-----------------------------------|
| July .....                                         | \$250.00                          | January .....                                      | \$125.00                          |
| August .....                                       | \$229.17                          | February .....                                     | \$104.17                          |
| September .....                                    | \$208.33                          | March .....                                        | \$ 83.33                          |
| October .....                                      | \$187.50                          | April .....                                        | \$ 62.50                          |
| November .....                                     | \$166.67                          | May .....                                          | \$ 41.67                          |
| December .....                                     | \$145.83                          | June .....                                         | \$ 20.83                          |

2. Quarterly license fee (NRS 463.373) – payable in advance; no proration.

|               |          |                |            |
|---------------|----------|----------------|------------|
| 1 slot .....  | \$ 81.00 | 9 slots .....  | \$ 969.00  |
| 2 slots ..... | \$162.00 | 10 slots ..... | \$1,110.00 |
| 3 slots ..... | \$243.00 | 11 slots ..... | \$1,251.00 |
| 4 slots ..... | \$324.00 | 12 slots ..... | \$1,392.00 |
| 5 slots ..... | \$405.00 | 13 slots ..... | \$1,533.00 |
| 6 slots ..... | \$546.00 | 14 slots ..... | \$1,674.00 |
| 7 slots ..... | \$687.00 | 15 slots ..... | \$1,815.00 |
| 8 slots ..... | \$828.00 |                |            |

**SPECIAL NOTICE**

In addition to State administered gaming license fees and taxes, various other license fees and taxes may be required by the Federal Government and local governmental units throughout Nevada. Applicants for gaming licenses and existing gaming licensees should contact these other governmental units for information regarding the license fees and tax rates administered by them.

Inquiries concerning reporting requirements should be directed to the TAX & LICENSE DIVISION of the State Gaming Control Board.