STATE OF NEVADA
GAMING CONTROL BOARD
1919 E. College Parkway, P.O. Box 8003, Carson City, Nevada 89702
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Governor

DENNIS K. NEILANDER, *Chairman*
BOBBY L. SILLER, *Member*
MARK A. CLAYTON, *Member*

June 29, 2005

Carson City
(775) 684-7770
Fax (775) 684-7787

TO: ALL NONRESTRICTED LICENSEES AND INTERESTED PERSONS

RE: LIVE ENTERTAINMENT TAX FOR NONRESTRICTED LICENSEES WITH LESS THAN 51 SLOT MACHINES

Please note that, **for nonrestricted licensees with less than 51 slot machines**, the maximum occupancy criteria for determining Live Entertainment Tax applicability will be reduced from 300 to 200 effective July 1, 2005.

Accordingly, nonrestricted licensees with less than 51 slot machines will now be subject to the 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 occupancy of at least 200 as determined by the state fire marshal or other official.

If you meet **all** of the above criteria you will be required to file form NGC-11 "Live Entertainment Tax Report " even if you only offer entertainment on special occasions such as New Years, St. Patrick's Day, etc. **Please note that if you have never been issued an NGC-11 form in the past it is your responsibility to notify us that you need an NGC-11 form.**

Additionally, the above change pertains only to nonrestricted licensees with less that 51 slot machines and has no effect on those licensees with 51 or more slots.

The NGC-11 tax form along with additional information regarding the Live Entertainment Tax can be found on our website at www.gaming.state.nv.us.

If you have any questions, please feel free to contact the Tax and License Division in Carson City at (775) 684-7770.

Sincerely,

Steve Hixon
Chief

SH:sw

cc: Dennis K. Neilander, Chairman
Bobby L. Siller, Member
Mark A. Clayton, Member