



BRIAN SANDOVAL
Governor

STATE OF NEVADA

GAMING CONTROL BOARD

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A.G. BURNETT, *Chairman*
SHAWN R. REID, *Member*
TERRY JOHNSON, *Member*

NOTICE

Notice # 2015-72

Issuing Division: Executive Secretary

DATE: AUGUST 18, 2015

TO: PUBLIC, ALL LICENSEES AND INTERESTED PERSONS

SUBJECT: NOTICE OF WORKSHOP AND AGENDA REGARDING THE POSSIBLE ADOPTION, AMENDMENT, OR REPEAL OF REGULATIONS PERTAINING TO CHAPTER 368A OF THE NEVADA ADMINISTRATIVE CODE.

- I. NOTICE OF WORKSHOP
- II. PUBLIC COMMENT
- III. MEETING AGENDA
- IV. PUBLIC COMMENT

I. NOTICE OF WORKSHOP TO SOLICIT PUBLIC COMMENT REGARDING THE POSSIBLE ADOPTION, AMENDMENT, OR REPEAL OF REGULATIONS PERTAINING TO CHAPTER 368A OF THE NEVADA ADMINISTRATIVE CODE

The Nevada Gaming Control Board (Board) is seeking input from interested persons regarding the possible adoption, amendment, or repeal of regulations pertaining to Chapter 368A of the Nevada Administrative Code (Live Entertainment Tax) as it applies to licensed gaming establishments. A workshop has been set to take place immediately following the regularly scheduled Nevada Gaming Control Board Meeting as follows:

September 2, 2015 at 2:00 PM*
Gaming Control Board Offices
Grant Sawyer Building
Hearing Room 2450
555 East Washington Avenue
Las Vegas, Nevada 89101

And via video conference at
Gaming Control Board Offices
1919 College Parkway
Carson City, Nevada 89706

*The workshop will take place after the adjournment of the Nevada Gaming Control Board's regularly scheduled September 2, 2015 meeting. Should the Board's meeting continue past 2:00 PM, this workshop will commence as soon as the Board's meeting is adjourned.

The purpose of the workshop is to solicit comments from interested persons on the following general topics regarding the possible adoption, amendment, or repeal of regulations pertaining to Chapter 368A of the Nevada Administrative Code:

1. Whether to amend NAC 368A.400 to delete the following definitions:
 - a. "Admission charge"
 - b. "Casual assemblage"
 - c. "Facility"
 - d. "Live Entertainment"
 - e. "Shopping mall"
 - f. "Trade Show"
2. Whether to amend NAC 368A.400 to add the following definitions:
 - a. "Admission"
 - b. "Ambient activity"
 - c. "Complimentary"
 - d. "Go-go dancing"
 - e. "Lowest priced admission charge"
 - f. "Marketing or promotional activity"
 - g. "Membership fee"
 - h. "Operator"
 - i. "Performance"
 - j. "Performance by a disc jockey"
 - k. "Recorded music"
 - l. "Service charge or any other fee or charge"
 - m. "Ticket"
3. Whether to amend the definition of "patron" as defined in NAC 368A.370.
4. Whether to add provisions relating to luxury suites, boxes or similar products.
5. Whether to add provisions setting forth procedures to seek an advisory opinion from the Nevada Gaming Control Board relating to the live entertainment tax.
6. Whether to add various record keeping and reporting requirements relating to the sale of taxable admissions.
7. Whether to amend the provisions of NAC 368A.410 regarding "live entertainment status."
8. Whether to amend the provisions of NAC 368A.420 to clarify the live entertainment tax, for purposes of NRS 368A.020(3), does not apply to an amount paid in addition to an admission charge to access a table, seat or chair within a facility.
9. Whether to amend the provisions of NAC 368A.440 regarding the applicability of the live entertainment tax when the maximum occupancy has not been designated.
10. Whether to amend the provisions of NAC 368A.450 to address service charges or any other fee or charge paid in exchange for admission to a facility where live entertainment is provided.
11. Whether to amend the provisions of NAC 368A.460 to address the disclosures requirements set forth under NRS 368A.200(3).
12. Whether to amend 368A.520 to provide for the disposition of over-collected live entertainment tax from patrons.

13. The repeal of any provisions of NAC 368A that conflict or are inconsistent with the provisions of Senate Bill No. 266 enacted during the 78th (2015) Session of the Nevada Legislature.
14. To receive input and suggestions concerning any other amendment, repeal or addition to or clarification of NAC Chapter 368A that may be necessary or appropriate.

II. PUBLIC COMMENT

This public comment agenda item is provided in accordance with NRS 241.020(2)(c)(3) which requires an agenda provide for periods devoted to comments by the general public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.

III. WORKSHOP AGENDA

For Possible Action

Review of Chapter 368A of the Nevada Administrative Code (NAC) pursuant to NRS 233B.050(1)(e), discussion and consideration of possible amendments to update the regulations relating to the administration of the Live Entertainment Tax on licensed gaming establishments, and referral of draft of proposed regulation amendments to the Nevada Gaming Commission to conduct a workshop on the proposed changes and to consider referring the resulting draft regulation amendments to the Legislative Counsel Bureau for review in accordance with NAC Chapter 233B.

IV. PUBLIC COMMENT

This public comment agenda item is provided in accordance with NRS 241.020(2)(c)(3) which requires an agenda provide for periods devoted to comments by the general public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.

PUBLIC NOTICE

The public is hereby noticed that items on this agenda may be taken out of order, two or more agenda items may be combined for consideration, and/or at any time an agenda item may be removed from the agenda or discussion delayed.

The Nevada Gaming Control Board and Nevada Gaming Commission will take public comment on any matters within their jurisdiction, control or advisory power. Comments by the public may be limited to three minutes as a reasonable time, place and manner restriction, but may not be limited based upon viewpoint.

We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Executive Secretary's office in writing at the Nevada Gaming Commission, P.O. Box 8003, Carson City, Nevada 89702-8003 or by calling (775) 684-7750 as soon as possible.

This notice and agenda has been posted at the following locations: 1919 College Parkway, Carson City, Nevada; 885 East Musser Street, Carson City, Nevada; 209 East Musser Street, Carson City, Nevada; 100 Stewart Street, Carson City, Nevada; 555 East Washington Avenue, Suite 2600, Las Vegas, Nevada; on the official website of the State pursuant to NRS 232.2175; on the Legislative Counsel Bureau's website; and on the Board's website at: <http://gaming.nv.gov/index.aspx?page=145>; and has been sent to all persons on the Nevada Gaming Control Board's mailing/email list for administrative regulations.

In the event there are supporting materials available for the items on this agenda, such materials will be produced upon request pursuant to NRS 241.020(5) and (6) by contacting the Custodian of Records Barbara Bolton at (775) 684-7760 prior to the meeting. A public copy of supporting materials received during a meeting will be made available. Supporting materials may also be available on the Board's website at: <http://gaming.nv.gov/index.aspx?page=145>.