



BRIAN SANDOVAL
Governor

NEVADA GAMING CONTROL BOARD

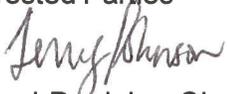
1919 College Parkway, P.O. Box 8003, Carson City, Nevada 89702
555 E. Washington Avenue, Suite 2600, Las Vegas, Nevada 89101
3650 S. Pointe Circle, Suite 203, P.O. Box 31109, Laughlin, Nevada 89028
557 W. Silver Street, Suite 207, Elko, Nevada 89801
9790 Gateway Drive, Suite 100, Reno, Nevada 89521
750 Pilot Road, Suite I, Las Vegas, Nevada 89119

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

NOTICE TO LICENSEES

Notice #2015-94

Issuing Division: Audit

DATE: October 14, 2015
TO: All Nonrestricted Licensees and Interested Parties
FROM: Terry Johnson, Esq., Board Member 
SUBJECT: Live Entertainment Tax Informational Decision Chart

Senate Bill 266 ("SB 266") passed during the 2015 Legislative Session changes chapter 368A of the Nevada Revised Statutes ("NRS 368A") pertaining to the Live Entertainment Tax ("LET"). The provisions of NRS 368A became effective on October 1, 2015. Under NRS 368A, as revised, a tax rate of 9% will be imposed on an admission charge to a facility where live entertainment is provided, regardless of the maximum occupancy of the facility. However, the tax will not be imposed on the amounts paid for food, refreshments and merchandise.

To assist licensees in navigating through the changes contained in NRS 368A, the Audit Division has released the attached "Analysis of Admission Charges Subject to Live Entertainment Tax." This document provides general information and a decision chart to assist in properly assessing and reporting of admission charges subject to LET. This document is also located at <http://www.gaming.nv.gov/index.aspx?page=63>.

Due to extensive changes to NRS 368A, it is recommended that you review the entire text of SB 266. A copy is available on the Board's website at http://www.leg.state.nv.us/Session/78th2015/Bills/SB/SB266_EN.pdf.

Please contact Audit Division Deputy Chief Joy English at (702) 486-2060 or via e-mail at jenglish@gcb.nv.gov if you have any questions.