

PROPOSED AMENDMENTS TO LCB FILE NO. R104-15
(Supplement)

September 22, 2016

Submitted by: Terry Johnson, Member
Nevada Gaming Control Board

EXPLANATION (LCB FILE NO. R104-15) – Matter in *blue italics* is new material; and matter in ~~[red brackets with single strikethrough]~~ is material to be omitted.

EXPLANATION OF PROPOSED AMENDMENTS TO LCB FILE NO. R104-15 – Matter in *purple italics underlined* is additional new material; matter between ~~[orange brackets with double strikethrough]~~ is additional material to be omitted; and matter in *green italics with single strikethrough underlined* is new material in the LCB draft that is to be omitted.

(Note: This document only contains those sections and subsections of the proposed regulation to which amendments are being proposed. The full version of the proposed regulation (LCB File No. R104-15) can be found at <http://www.leg.state.nv.us/Register/2015Register/R104-15P.pdf>.)

1 **Sec. 16.** NAC 368A.450 is hereby amended to read as follows:

2 368A.450 For purposes of computing the amount of the tax due pursuant to chapter
3 368A of NRS:

4

5 4. ~~[If any taxable tickets for live entertainment are sold by a person who:~~

6 ~~(a) Is not an affiliate of:~~

7 ~~—————(1) The person licensed to conduct gaming at the facility where the live~~
8 ~~entertainment is provided; or~~

9 ~~—————(2) The operator of the facility where the live entertainment is provided,~~

10 ~~↪ the tax must be paid on the portion of the proceeds of those sales which are remitted to the~~
11 ~~person licensed to conduct gaming at, or the operator of, the facility where the live entertainment~~
12 ~~is provided.~~

13 ~~—————(b) Is an affiliate of:~~

1 ~~_____ (1) The person licensed to conduct gaming at the facility where the live~~
2 ~~entertainment is provided; or~~
3 ~~_____ (2) The operator of the facility where the live entertainment is provided,~~
4 ~~→ the] *The* tax must be paid on all the proceeds ~~[of those sales.]~~ *received by the taxpayer or the*
5 *operator, in exchange for the sale of an admission to a facility, including, without limitation,*
6 *the proceeds of any service charge or other fee or charge, other than a fee excluded from the*
7 *tax pursuant to paragraph (c) of subsection 2 of NRS 368A.200, that is imposed and received*
8 *by, or on behalf of, the taxpayer or the operator.*~~