

****WORKING COPY** FOR REFERENCE PURPOSES ONLY**
REVISED NEVADA ADMINISTRATIVE CODE CHAPTER 368A
TAX ON LIVE ENTERTAINMENT

ADMINISTRATION OF TAX BY NEVADA GAMING CONTROL BOARD

Special Note:

Amendments to Nevada Administrative Code Chapter 368A - Tax On Live Entertainment ("NAC" 368A) were adopted by the Nevada Gaming Commission on September 22, 2016, and approved by the Legislative Commission on, and effective beginning, November 2, 2016.

Until such time as the formal printing of NAC 368A (as amended) is made available, the following "working copy" of NAC 368A - TAX ON LIVE ENTERTAINMENT, as administered by the Nevada Gaming Control Board, has been compiled to incorporate the newly adopted amendments with those portions of NAC 368A that were not amended.

Sections 2 – 8, inclusive, are entirely new provisions that have yet to be assigned specific numbers in the NAC. Therefore, for reference purposes, these are listed by section number at the beginning of the NAC 368A text. Until such time as those Sections have been assigned numbers, they should be cited to as "Section __, LCB File No. R104-15." The remainder of the amendments are revisions to *existing*, previously numbered sections of the NAC, with the revised language replacing the previous wording, where applicable, throughout the text.

NEVADA ADMINISTRATIVE CODE 368A

Including Amended and Adopted Regulation of the Nevada Gaming Commission

Effective November 2, 2016

ADMINISTRATION OF TAX BY NEVADA GAMING CONTROL BOARD

Section 1. Chapter 368A of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation.

Sec. 2. “Operator” has the meaning ascribed to it in paragraph (c) of subsection 5 of NRS 368A.200.

Sec. 3. “Ticket broker” means a person who is not affiliated with a taxpayer or an operator and who purchases an admission to a facility where live entertainment is provided from the taxpayer or operator for the purpose of resale to a patron.

Sec. 4. “Ticket service provider” means a person who, pursuant to an agreement with a taxpayer or an operator and on behalf of the taxpayer or operator, sells to a patron an admission to a facility where live entertainment is provided.

Sec. 5. The tax imposed by chapter 368A of NRS must be collected by:

1. A taxpayer or an operator from a ticket broker or patron at the time of the sale of an admission to a facility where live entertainment is provided.
2. A ticket service provider from a patron at the time of the sale of an admission to a facility where live entertainment is provided.

Sec. 6.

1. Except as otherwise provided in subsection 2, for the purposes of subsection 4 of NRS 368A.020:

(a) If a license or rental fee paid for a luxury suite, box or similar product at a facility with a maximum occupancy of at least 7,500 persons includes the admission of a certain number of patrons to live entertainment provided at the facility, the amount of the proceeds from the license or rental fee that is subject to the tax imposed by chapter 368A of NRS is equal to the lowest priced admission charge for the live entertainment event at the facility multiplied by the number of admissions to the live entertainment event included in the license or rental fee, regardless of the number of admissions utilized for the live entertainment event. Upon request, a taxpayer shall provide to the Board records to support the lowest priced admission charge for the live entertainment event at the facility and the number of admissions to the live entertainment event included in the license or rental fee.

(b) If a license or rental fee is paid for a luxury suite, box or similar product at a facility with a maximum occupancy of less than 7,500 persons, the entire amount of the proceeds from the license or rental fee is subject to the tax imposed by chapter 368A of NRS.

2. A taxpayer may submit a written request to the Chair for approval of an alternative method of calculating the amount of the proceeds from a license or rental fee paid for a luxury suite, box or similar product at a facility that is subject to the tax imposed by chapter 368A of NRS. The Chair or the designee of the Chair may, in his or her discretion, approve or deny the request.

3. For the purposes of this section and subsection 4 of NRS 368A.020, the Board shall interpret the term "lowest priced admission charge" to mean the lowest price available to the general public for an admission to the facility where the live entertainment is provided.

Sec. 7.

1. Any over-collection must, if possible, be refunded by the taxpayer to the patron from whom it was collected.

2. The taxpayer shall:

(a) Use all practical methods to determine any amount to be refunded pursuant to subsection 1 and the name and address of the person to whom the refund is to be made.

(b) Within 60 days after reporting to the Board that a refund must be made, make an accounting to the Board of all refunds paid. The accounting must be accompanied by any supporting documents required by the Board.

3. If a taxpayer is unable for any reason to refund an over-collection, the taxpayer shall pay the over-collection to the Board for deposit in the State Treasury for credit to the State General Fund.

4. If an audit of a taxpayer reveals the existence of an over-collection, the Board shall:

(a) Credit the over-collection toward any deficiency that results from the audit, if the taxpayer furnishes the Board with satisfactory evidence that the taxpayer has refunded the over-collection as required by subsection 1.

(b) Within 60 days after receiving notice from the Board that a refund must be made, seek an accounting of all refunds paid. The accounting must be accompanied by any supporting documents required by the Board.

5. As used in this section, "over-collection" means any amount collected as a tax on live entertainment that is exempt from taxation pursuant to subsection 4 of NRS 368A.200 or any amount in excess of the amount of the applicable tax as computed in accordance with subsections 1, 2 and 3 of NRS 368A.200.

Sec. 8.

1. A taxpayer may request an advisory opinion from the Board concerning any matter relating to the tax imposed by NRS 368A.200.

2. A request for an advisory opinion must be in writing and contain the following:

(a) A statement that the taxpayer is requesting an advisory opinion.

(b) Where applicable, the name of the facility or facilities where the live entertainment that is the subject of the advisory opinion is, or will be, provided.

(c) A succinct statement of all the facts and circumstances necessary for the Board to properly respond to the request.

(d) A clear, simple statement of the issue or question to be resolved.

(e) A statement of all statutes, regulations or other authority which the taxpayer believes may be relevant to the disposition of the request.

(f) A statement of the taxpayer's opinion of the proper disposition of the request, with supporting arguments and authorities.

3. After considering a request submitted pursuant to this section, the Board may issue a written advisory opinion on the subject or subjects contained in the request.

4. An advisory opinion issued pursuant to this section applies only to the taxpayer to whom it is issued and to the factual situation presented in the request, unless the advisory opinion explicitly states otherwise.

5. The Board, in its sole discretion, may publish an advisory opinion issued pursuant to this section. If the Board publishes an advisory opinion, the Board must publish only a version of the advisory opinion in which all references to the name of the taxpayer and the facility or facilities that are the subject of the advisory opinion have been removed.

6. The provisions of this section do not preclude a taxpayer from pursuing other remedies available to the taxpayer, including, without limitation, petitioning the Commission for a ruling pursuant to Regulation 2A of the Nevada Gaming Commission.

NAC 368A.300 Definitions. (NRS 368A.140) As used in NAC 368A.300 to 368A.540, inclusive, and sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in NAC 368A.310 to 368A.390, inclusive, and sections 2, 3 and 4 [of LCB File [LCB File No. R104-15](#)] of this regulation have the meanings ascribed to them in those sections.

NAC 368A.310 "Board" defined. (NRS 368A.140) "Board" means the Nevada Gaming Control Board.

NAC 368A.320 "Chairman" ["Chair"] defined. (NRS 368A.140) "Chairman" ["Chair"] means the Chairman of the Board or a person designated by him.

NAC 368A.330 Repealed.

NAC 368A.340 “Nonprofit organization” defined. (NRS 368A.140) “Nonprofit organization” means any organization described in paragraph (a) of subsection 2 of NRS 368A.200 or paragraph (d) of subsection 4 of NRS 368A.200.

NAC 368A.350 “Nonrestricted license” defined. (NRS 368A.140) “Nonrestricted license” has the meaning ascribed to it in NRS 463.0177.

NAC 368A.360 “Package” defined. (NRS 368A.140) “Package” means any aggregation of rights to rooms, food, beverages, merchandise, entertainment, services or other items which is advertised to the public as a single unit and sold for a single price.

NAC 368A.370 “Patron” defined. (NRS 368A.140) “Patron” means a person who gains access to a facility where live entertainment is provided and who neither solicits nor receives, from any source, any payment, reimbursement, remuneration or other form of consideration for providing live entertainment at the facility.

NAC 368A.380 “Restricted license” defined. (NRS 368A.140) “Restricted license” has the meaning ascribed to it in NRS 463.0189.

NAC 368A.390 “Taxpayer” defined. (NRS 368A.140) “Taxpayer” means any person described in subsection 1 of NRS 368A.110.

NAC 368A.400 Interpretation of certain statutory terms. (NRS 368A.140) For the purposes of chapter 368A of NRS and NAC 368A.300 to 368A.540, inclusive, and sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation, the Board shall interpret the term:

1. “Admission” to mean the right or privilege to enter, or have access to, a facility where live entertainment is provided.

2. “Boxing contest or exhibition” to have the meaning ascribed in NRS 467.0107 to the term “unarmed combat.”

3. “Complimentary” to mean the granting of admission to a facility where live entertainment is provided without the receipt of any form of payment or consideration by the taxpayer or operator from any person who is not affiliated with the taxpayer or operator.

4. “Marketing or promotional activity” to mean an activity described in subparagraphs (1) to (8), inclusive, of paragraph (a) of subsection 2 of NRS 368A.090 that is provided for the primary purpose of drawing attention to a particular product, service or brand.

5. “Membership fee” to mean an amount paid for a membership that provides admission to a facility where live entertainment is provided.

6. “Performance” to mean the presentation of an activity described in subparagraphs (1) to (8), inclusive, of paragraph (a) of subsection 2 of NRS 368A.090 that is the primary reason for which a patron or patrons paid an admission charge to enter, or have access to, the facility. In determining whether an activity constitutes a performance pursuant to this subsection, the Board may consider, without limitation, the following factors:

(a) Whether the activity is advertised, promoted or otherwise marketed; and

(b) Whether the activity garners the predominant attention of a patron or patrons of the facility.

7. "Performance by a disc jockey" to mean the playing of recorded music, the mixing of audio or the adding of sound, video and lighting effects by a person or group of persons to a patron or group of patrons. For the purposes of this subsection and subparagraph (9) of paragraph (a) of subsection 2 of NRS 368A.090, the Board shall interpret the term "recorded music" to include, without limitation, music on a cassette tape, compact disc, phonograph album, digital media or video tape or disc, or on live television.

8. "Service charge or any other fee or charge" to mean an amount imposed and received by, or on behalf of, a taxpayer or operator without the payment of which a patron could not obtain admission to a facility where live entertainment is provided. The term does not include an amount imposed and retained by a ticket broker or ticket service provider.

9. "Ticket" to mean a physical or electronic record that grants a patron admission to a facility where live entertainment is provided.

NAC 368A.410 Applicability of tax[~~: Live entertainment status; dinner show~~]. (NRS 368A.140)

1. Except as otherwise provided in subsection 2, an admission charge is subject to the tax imposed by chapter 368A of NRS when the admission charge is paid in exchange for admission to a facility where taxable live entertainment is provided.

2. A taxpayer may submit a written request to the Chair for approval of an alternative method of determining whether an admission charge is subject to the tax imposed by chapter 368A of NRS pursuant to this section. The Chair or the designee of the Chair may, in his or her discretion, approve or deny the request.

NAC 368A.420 Applicability of tax: Particular circumstances. (NRS 368A.140) Except as otherwise provided in NRS 368A.200, the tax imposed by that section:

1. Applies to an admission charge for a patron regardless of whether the patron is present for any portion of the live entertainment.

2. Applies to each sale of an admission that affords a patron the right to enter, or have access to, a facility where live entertainment is provided, unless the taxpayer establishes that the patron has received a full refund of the amount paid for the admission.

3. Does not apply to an admission charge paid after the conclusion of the last performance of the taxable live entertainment.

4. Does not apply to an amount of consideration paid in addition to the admission charge to have access to a table, seat or chair within a facility where live entertainment is provided.

NAC 368A.430 Repealed.

NAC 368A.440 Determination of tax rate when maximum occupancy has not been designated. (NRS 368A.140)

1. For the purposes of subsection 4 of NRS 368A.020, the Board shall determine the maximum occupancy of a facility where live entertainment is provided pursuant to paragraph (b) of subsection 5 of NRS 368A.200.

2. For the purposes of subsection 1 and paragraph (b) of subsection 5 of NRS 368A.200, if there is no governmental permit designating the maximum occupancy of a facility where live entertainment is provided, the Board must presume that the actual seating capacity of the facility is at least 200 persons and less than 7,500 persons. To rebut this presumption, the taxpayer must establish, to the reasonable satisfaction of the Board, that the actual seating capacity of the facility is less than 200 persons or 7,500 persons or more. In determining whether the taxpayer has successfully rebutted the presumption, the Board shall consider all evidence provided by the taxpayer, including, without limitation, evidence of actual attendance, the number of admissions sold or offered for sale, the square footage of the facility, the physical needs or requirements of the patrons in relation to the nature of the live entertainment provided and any other evidence tending to establish the actual seating capacity of the facility.

NAC 368A.450 Computation of amount of tax due. (NRS 368A.140) For purposes of computing the amount of the tax due pursuant to chapter 368A of NRS:

1. The tax rate must be applied to the total amounts paid for taxable admission charges, excluding the amount of any federal, state or local taxes included in those payments.

2. The tax must be paid on all taxable admission charges, regardless of whether the taxable amounts are paid in cash or through an extension of credit. Any required minimum purchases of food, beverages or merchandise must be accounted for solely as part of the total amount paid for the taxable admission charge.

3. The amount of any fees imposed in connection with the use of credit cards or debit cards which is excluded from taxation pursuant to paragraph (c) of subsection 2 of NRS 368A.200 must be determined from the actual amount imposed, collected and retained by the independent financial institution and not from an estimate of that amount.

4. The tax must be paid on all the proceeds received by the taxpayer or the operator, in exchange for the sale of an admission to a facility, including, without limitation, the proceeds of any service charge or other fee or charge, other than a fee excluded from the tax pursuant to paragraph (c) of subsection 2 of NRS 368A.200, that is imposed and received by, or on behalf of, the taxpayer or the operator.

5. The tax on any taxable admission to a facility where live entertainment is provided which is sold as a component of a package must be computed in accordance with the following provisions:

(a) Except as otherwise provided in paragraph (b):

(1) The average retail value of the admission must be prorated against the average retail value of all the components of the package, and the tax must be paid on the sum obtained by multiplying the resulting prorated fraction by the actual price paid for the package.

(2) Any value advertised to the public as the retail value of a component of a package is rebuttably presumed to constitute the actual retail value of that component.

(3) If no average retail value can be established for a component of a package, the cost of the component to the taxpayer must be used to carry out subparagraph (1).

(b) This subsection does not prohibit a taxpayer from paying, at the option of the taxpayer, the tax on the full retail value of the admission components of a package.

6. The amount of any charge or fee excluded from the tax pursuant to subsection 3 or 4 of NRS 368A.020 must be determined from the actual amount imposed, collected and retained by the taxpayer or operator, and not from an estimate of that amount.

NAC 368A.460 Inclusion of tax in price of ticket: Form of required statement. (NRS 368A.140)

1. The statement of the admission charge required to be shown or displayed pursuant to subsection 3 of NRS 368A.200 must disclose the amount of the admission charge to be paid by the patron to enter, or have access to, the facility where the live entertainment is provided, excluding the amount of the tax imposed by NRS 368A.200.

2. The taxpayer shall pay the tax imposed by NRS 368A.200 based on the admission charge shown or displayed pursuant to subsection 3 of NRS 368A.200.

3. For the purposes of this section and subsection 3 of NRS 368A.200, if a ticket for admission to facility where live entertainment is provided is not issued to a patron, a receipt documenting the purchase of an admission to such a facility substitutes for a ticket.

NAC 368A.470 Scope of exemption for nonprofit organizations; assessment and computation of tax by Board. (NRS 368A.140)

1. For the purposes of paragraph (d) of subsection 4 of NRS 368A.200, live entertainment is provided by or entirely for the benefit of a nonprofit organization if the proceeds of the admission charges to the facility where the live entertainment is provided become the property of the nonprofit organization. The proceeds of the admission charges do not become the property of a person other than a nonprofit organization as long as the person retains not more of the proceeds than is necessary to cover the direct, supportable costs of hosting, promoting or sponsoring the event at which the live entertainment is provided.

2. Except as otherwise provided in chapter 368A of NRS and NAC 368A.300 to 368A.540, inclusive, and sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation, unless live entertainment is provided by or entirely for the benefit of a nonprofit organization and the number of tickets to that live entertainment that are offered for sale or other distribution to patrons is less than 7,500, the Board will assess and compute the excise tax in accordance with NAC 368A.450.

3. For the purpose of determining the number of tickets to live entertainment which are offered for sale or distribution to patrons pursuant to paragraph (a) of subsection 2 of NRS 368A.200 and paragraph (d) of subsection 4 of that section:

(a) A single ticket providing admission to more than one live entertainment event constitutes a ticket for each such event.

(b) A live entertainment event that is part of an offering of multiple live entertainment events and that requires a separate ticket for admission constitutes a separate live entertainment event.

NAC 368A.480 Documentation required for exemption of nonprofit organization. (NRS 368A.140) Any person who claims to be a nonprofit organization exempt from the provisions of NRS 368A.200, or any person who claims to provide live entertainment entirely for the benefit of such a nonprofit organization, shall, upon the request of the Board:

1. If the person does not claim to be an exempt religious organization, provide to the Board documentation from the Internal Revenue Service deemed appropriate by the Board indicating that the person has qualified as a tax-exempt organization pursuant to 26 U.S.C. § 501(c).

2. If the person claims to be an exempt religious organization, or claims to have provided live entertainment entirely for the benefit of an exempt religious organization, provide to the Board such records as the Board deems necessary to demonstrate that the person or the organization for whose benefit the person provided live entertainment meets the criteria to qualify as a religious organization pursuant to 26 U.S.C. § 501(c) and any federal regulations relating thereto.

3. Provide to the Board documentation to support the number of tickets for admission to live entertainment offered for sale or other distribution to patrons, either directly or indirectly through a partner, subsidiary, client, affiliate or other collaborator.

NAC 368A.490 Responsibilities of persons licensed to conduct gaming: Payment of tax; records; reports. (NRS 368A.140, 368A.160)

1. If live entertainment that is taxable under chapter 368A of NRS is provided at a licensed gaming establishment, the person licensed to conduct gaming at that establishment is responsible for the payment of the tax, even if another person is affording that entertainment. In such a case, the person licensed to conduct gaming at that establishment is responsible for collecting the tax from the person affording that entertainment and for remitting the tax based upon the records of the person affording that entertainment.

2. If live entertainment that is taxable under chapter 368A of NRS is provided at a facility within a licensed gaming establishment in connection with any admission that is taxable under chapter 368A of NRS, and the facility is not operated by the person licensed to conduct gaming at that establishment, that person shall:

(a) Keep all pertinent records required by NRS 368A.160, chapter 463 of NRS and Regulation 6 of the Nevada Gaming Commission;

(b) Obtain and keep, or require the operator to obtain and keep, any other pertinent records required by NAC 368A.300 to 368A.540, inclusive, and sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation; and

(c) Obtain and keep, or require the operator to obtain and keep, any executed contracts relating to the sale or distribution of admissions to the facility that have been entered into by the operator and a ticket service provider.

3. If live entertainment that is taxable under chapter 368A of NRS is provided at a facility within a shopping mall on the premises of a licensed gaming establishment and the shopping mall is owned by the person licensed to conduct gaming at that establishment, or by an affiliate of that person, the person licensed to conduct gaming at that establishment is responsible for the payment of the tax and shall include all taxable amounts in the reports required by NRS 368A.220.

4. If live entertainment that is taxable under chapter 368A of NRS is provided at a licensed gaming establishment, the person licensed to conduct gaming at that establishment is responsible for the preparation of accurate tax reports and compliance with the provisions of chapter 368A of NRS and NAC 368A.300 to 368A.540, inclusive, and sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation. The lack of a finding by the Board that a reporting policy or procedures of that person does not constitute approval or acceptance of the reporting policy or procedure.

5. Each person that holds:

(a) A nonrestricted license shall file with the Board, on or before the 15th day of each month, a report pursuant to NRS 368A.220, showing the amount of all receipts for the preceding month which are taxable pursuant to chapter 368A of NRS.

(b) A restricted license shall file with the Board, on or before the 15th day of the month following each calendar quarter, a report pursuant to NRS 368A.220, showing the amount of all receipts for the preceding calendar quarter which are taxable pursuant to chapter 368A of NRS.

NAC 368A.500 Maintenance and availability of records of taxpayers. (NRS 368A.140, 368A.160)

1. A taxpayer, operator or ticket service provider shall:

(a) Record all sales which are taxable pursuant to chapter 368A of NRS in a manner that reflects the amount of each taxable sale, unless the taxpayer, operator or ticket service provider uses an alternative accounting procedure approved by the Chair. The taxpayer is responsible for:

(1) Ensuring that an operator or a ticket service provider selling admission to a facility where live entertainment is provided which is located on the premises of the taxpayer's licensed gaming establishment properly records all sales that are taxable pursuant to chapter 368A of NRS and creates and retains all required documentation.

(2) Obtaining and keeping detailed transaction reports of an operator or a ticket service provider selling or distributing taxable admissions to a facility where live entertainment is provided which is located on the premises of the taxpayer's licensed gaming establishment.

(b) Keep records evidencing any exclusion or exemption from the tax imposed by chapter 368A of NRS of live entertainment provided at the licensed gaming establishment.

(c) Make its records available for audit by the Board at any reasonable time.

2. A taxpayer shall obtain and keep each contract entered into with an operator or a ticket service provider selling or distributing taxable admissions to a facility where live entertainment is provided which is located on the premises of the taxpayer's licensed gaming establishment.

NAC 368A.510 Procedures for internal control. (NRS 368A.140)

1. Each:

(a) Group I licensee that provides live entertainment shall:

(1) Include in its system of internal control, submitted pursuant to Regulation 6.090 of the Nevada Gaming Commission, a description of the procedures adopted by the licensee to comply with NAC 368A.300 to 368A.540, inclusive, and sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation; and

(2) Comply with that system of internal control and any minimum standards for internal control for entertainment adopted by the Chair pursuant to Regulation 6.090 of the Nevada Gaming Commission.

(b) Group II licensee that provides live entertainment and each taxpayer that holds a restricted license shall comply with any procedures for internal control for entertainment adopted by the Chair pursuant to Regulation 6.100 of the Nevada Gaming Commission.

↳ Except as otherwise approved in writing by the Chair, a taxpayer shall not carry out any procedures for internal control that deviate from any standards or procedures for internal control for entertainment adopted and published by the Chair.

2. Each group I licensee that provides live entertainment shall direct its independent accountant to perform observations, examinations of documents and inquiries of employees, using any applicable guidelines, checklists and other criteria established by the Chair, to determine compliance with the requirements for entertainment. The independent accountant shall report his or her findings as part of the report required by subsection 9 of Regulation 6.090 of the Nevada Gaming Commission.

3. The internal auditor of each group I licensee that provides live entertainment shall:

(a) Using any applicable guidelines, checklists and other criteria established by the Chair, perform observations, examinations of documents and inquiries of employees to determine compliance with the requirements for entertainment.

(b) Submit to the Board within 120 days after the last day of the first 6 months of the business year of the licensee two copies of a report by the internal auditor summarizing all instances of noncompliance with the requirements for entertainment during the first 6 months of the business year of the licensee and any applicable responses by the management of the licensee, including any work required to be performed during the reporting period and any additional procedures that were performed.

(c) Submit to the Board within 150 days after the end of the business year of the licensee two copies of a report by the internal auditor summarizing all instances of noncompliance with the requirements for entertainment during the final 6 months of the business year of the licensee

and any applicable responses by the management of the licensee, including any work required to be performed during the reporting period and any additional procedures that were performed.

4. As used in this section:

(a) "Group I licensee" and "group II licensee" have the meanings ascribed to those terms in Regulation 6.010 of the Nevada Gaming Commission.

(b) "Requirements for entertainment" means the provisions of chapter 368A of NRS, NAC 368A.300 to 368A.540, inclusive, and sections 2 to 8 [of [LCB File No. R104-15](#)], inclusive, of this regulation, and any minimum standards for internal control for entertainment adopted by the Chair.

NAC 368A.520 Refund of overpayment of taxes. (NRS 368A.140) The provisions of NRS 463.387 shall be deemed to apply to a claim pursuant to NRS 368A.260 by a taxpayer for the refund of any overpayment of taxes, except that:

1. The claim must be filed within 3 years after the last day of the month following the reporting period for which the overpayment was made; and

2. No interest will be allowed on the overpayment if the Board determines that the overpayment was made intentionally or by reason of carelessness.

NAC 368A.530 Penalty for evasion or nonpayment of tax. (NRS 368A.140) Any taxpayer liable for the payment of the tax imposed by chapter 368A of NRS who willfully fails to report, pay or truthfully account for the tax is liable for a penalty in the amount of the tax evaded or not paid, to be assessed and collected in the same manner as charges, taxes, licenses and penalties are assessed and collected pursuant to chapter 463 of NRS.

NAC 368A.540 Violation constitutes unsuitable method of operation. (NRS 368A.140) A violation of any of the provisions of NAC 368A.300 to 368A.540, inclusive, [or sections 2 to 8 of [LCB File No. R104-15](#), inclusive, of this regulation,] or chapter 368A of NRS constitutes an unsuitable method of operation subjecting a licensed gaming establishment to the suspension or revocation of its gaming license.