

REGULATION 6

ACCOUNTING REGULATIONS

PROPOSED AMENDMENTS TO REGULATION 6

PURPOSE: In accordance with NRS 463.145, NRS 463.150, and S.B. 9 passed during the 2015 Legislative Session, to amend regulation 6.110 to clarify the computation of gross revenue for slot machines or gaming devices; and to take such additional action as may be necessary and proper to effectuate these stated purposes.

(Draft Date: July 16, 2015)

[Deleted]/**Added** Language

6.110 Gross revenue computations.

1. No change.
2. For each slot machine **or gaming device**, gross revenue equals drop less fills to the machine **or gaming device** and jackpot payouts, **and includes all money received by the licensee from a patron to play a slot machine or gaming device**. Additionally, the initial hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the licensee's fiscal year must be adjusted accordingly as an addition to or subtraction from the drop for that year. If a licensee does not make such adjustments, or makes inaccurate adjustments, the audit division may compute an estimated total amount in the slot machine hoppers and may make reasonable adjustments to gross revenue during the course of an audit.
3. No change.
4. No change.
5. No change.
6. No change.
7. No change.
8. No change.
9. No change.
10. No change.
11. No change.
12. No change.