

## REGULATION 29

### SLOT MACHINE TAX AND LICENSE FEES

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**29.010 Authority and applicability.** Pursuant to NRS 463.372, the Nevada gaming commission hereby provides for the regulation of the counting of slot machines for the purpose of administering license fees and the annual tax.

(Adopted: 7/80.)

**29.020 Definition.** "Slot machine" means any mechanical, electrical or other device, contrivance or machine which, upon insertion of a coin, currency, token or similar object therein, or upon payment of any consideration whatsoever, is available to play or operate, the play or operation of which, whether by reason of the skill of the operator or application of the element of chance, or both, may deliver or entitle the person playing or operating the machine to receive cash, premiums, or merchandise, tokens or anything of value whatsoever, whether the payoff is made automatically from the machine or in any other manner whatsoever.

(Adopted: 7/80.)

**29.030 Single slot machine.** Tax and license fees shall be paid on one slot machine when:

1. Only one person has the opportunity to insert one or more coins, currency, tokens or similar object into a single receptacle; and
2. That person has the opportunity to receive cash, premiums, merchandise, tokens or anything of value whatsoever based upon a single means of determining such win or based upon multiple payout lines within a single display unit.

(Adopted: 7/80.)

**29.040 Multiple slot machines.**

1. Tax and license fees shall be paid on more than one machine and shall be assessed on the number of means determining such win or winnings when:

(a) The slot machine affords one person the opportunity to insert one or more coins into a single receptacle or a multiple number of receptacles; and

(b) That person has the opportunity to receive cash, premiums, merchandise, tokens or anything of value whatsoever based upon multiple means of determining such win or winnings.

2. Tax and license fees shall be paid on more than one machine and shall be assessed per player positions when:

(a) The slot machine affords more than one person the opportunity to play; and

(b) Affords each person the opportunity to win independently of and separate from any other person.

(Adopted: 7/80.)

**29.050 Counting of new or altered slot machines.** At the time a slot machine is licensed, pursuant to Regulation 14 and NRS 463.650–670 inclusive, the Nevada gaming commission, upon recommendation of the state gaming control board, will determine how the device will be counted for the purpose of administering license fees and the annual tax.

(Adopted: 7/80.)

**29.060 Responsible person available for count.**

1. Whenever a slot machine is available for play by the public, there must be present on the premises a responsible person to assist an agent of the state gaming control board in counting and certifying the number of slot machines exposed to play.

2. Each licensee shall authorize this responsible person to verify and sign the state gaming control board table and slot count form.

3. Not having a responsible person available on the premises to assist in the counting of slot machines is an unsuitable method of operation and the count conducted at the time by the agent of the state gaming control board will be presumed to be an accurate and correct tally of machines exposed for play for the purpose of administering license fees and the annual tax.

4. This regulation does not abrogate the requirement of Regulation 5.011(11).

(Adopted: 7/80.)

**29.070 Penalty for willful evasion.** Any licensee who willfully fails to report, pay or truthfully account for the tax shall be liable to a penalty in the amount of the tax evaded or not paid, which will be assessed and collected in the same manner as other charges, taxes, licenses, and penalties under NRS 463.

(Adopted: 7/80.)

**29.080 Violation of statute or regulation.** Violation of any provision of this regulation or statute shall constitute an unsuitable method of operation subjecting the license holder to disciplinary action.

(Adopted: 7/80.)

**29.090 Effective date.** Regulation 29 shall become effective on July 1, 1980.

(Adopted: 7/80.)

**End – Regulation 29**