



KENNY C. GUINN
Governor

STATE OF NEVADA
GAMING CONTROL BOARD

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DENNIS K. NEILANDER, *Chairman*
BOBBY L. SILLER, *Member*
SCOTT SCHERER, *Member*

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**NOTICE OF PUBLIC HEARING FOR THE ADOPTION AND AMENDMENT OF
PERMANENT REGULATIONS OF THE STATE GAMING CONTROL BOARD**

The State Gaming Control Board will hold a public hearing on December 4, 2003, commencing at 1:00 p.m. at the Board Offices, Conference Room 100, 1919 E. College Parkway, Carson City, Nevada.

The State Gaming Control Board will receive testimony from all interested persons and consider and take action on the following proposed permanent adoption to the Nevada Administrative Code pertaining to the State Gaming Control Board. If no person who is directly affected by the proposed action appears to request time to make an oral presentation, the State Gaming Control Board may proceed immediately to act upon any written submissions.

The following information is provided pursuant to the requirements of NRS 233B.0603.

1. The Need for and Purpose of the Proposed Permanent Regulations.

The need and purpose of the proposed permanent regulations are, pursuant to Senate Bill 8 of the 20th Special Session of the Nevada 2003 Legislature, to set forth and clarify various substantive and procedural matters concerning the administration of the Live Entertainment Tax on licensed gaming establishments within this State.

2. Terms or Substance of the Proposed Permanent Regulations or Description of the Subjects and Issues Involved.

Adding new permanent regulations to the Nevada Administrative Code to implement the administration of Sections 65 through 80, inclusive, of Senate Bill 8 of the 20th Special Session of the Nevada 2003 Legislature that provide for the imposition of a Live Entertainment Tax on licensed gaming establishments.

3. Estimated Economic Effect of the Proposed Permanent Regulations on the Business it is to Regulate and on the Public.

A. Adverse and Beneficial Effects.

The Legislature has determined that a previously effective excise tax in the State known as the Casino Entertainment Tax should be repealed and a new tax, the Live Entertainment Tax imposed. As implemented by the proposed regulations, considering only the State Gaming Control Board's jurisdiction, that is, limited to licensed gaming establishments, while some licensed gaming establishments previously exempted from this type of tax may be required to pay the tax under some limited circumstances, other licensed gaming establishments that previously paid this type of tax may be exempted in some limited circumstances.

B. Immediate and Long-Term Effects.

There are no reasonably foreseeable immediate or long-term adverse or beneficial economic effects to businesses or the general public.

4. Estimated Cost to Agency for Enforcement of Proposed Permanent Regulations.

The proposed permanent regulations present no significant foreseeable or anticipated increase in cost or decrease in costs for enforcement. However, there may be some additional administrative costs for the State Gaming Control Board that cannot be quantified at this time.

5. Regulations of Other State or Local Government Agencies that the Proposed Permanent Regulations Overlap or Duplicate and the Necessity Therefore.

The proposed permanent regulations do not appear to overlap or duplicate any other regulations of federal, state or local government.

6. Establishment of New Fee or Existing Fee Increase.

Senate Bill 8 imposes a 10% excise tax on live entertainment. The proposed permanent regulations do not impose any new fees or any increase to existing fees.

Persons wishing to comment on the proposed action of the State Gaming Control Board may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the State Gaming Control Board, 1919 E. College Parkway, Carson City, Nevada 89706. Written submissions must be received at least two weeks before the scheduled public hearing.

A copy of this notice and the proposed permanent regulations to be adopted will be on file at the Nevada State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours.

Additional copies of the notice and the proposed permanent regulations to be adopted will be available at the State Gaming Control Board offices at 1919 E. College Parkway, Carson City, Nevada, on the State Gaming Control Board's website <http://gaming.state.nv.us/> and in all counties in which an office of the State Gaming Control Board is not maintained, at the main public library, for inspection and copying by members of the public during business hours. The text of the proposed permanent regulations will include the entire text of any section of the Nevada Administrative Code which is proposed. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

In addition, the notice and the text of the proposed regulations are available in the State of Nevada Register of Administration Regulations, which is prepared and published monthly by the Legislative Counsel Bureau pursuant to NRS 233B.0653 and on the Internet at <http://www.leg.state.nv.us>.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against adoption.

Dennis K. Neilander, Chairman
State Gaming Control Board

Members of the public who are disabled and require accommodations or assistance at the meeting are requested to notify the State Gaming Control Board in writing or by calling 775-684-7700 no later than five working days prior to the hearing.

Notice has been posted at the following locations: The State Gaming Control Board Offices at 1919 E. College Parkway, Carson City, Nevada; 6980 Sierra Ctr Pkwy, Ste. 120, Reno, Nevada; 555 E. Washington St. Ste. 2600, Las Vegas, Nevada, and a copy was mailed to the Main Public Library in counties where an office of the State Gaming Control Board is not located.