



KENNY C. GUINN
Governor

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GAMING CONTROL BOARD

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December 15, 2003

Carson City
(775) 684-7770
Fax (775) 684-7787

TO: ALL NONRESTRICTED LICENSEES AND OTHER INTERESTED PERSONS

RE: FORM NGC-13 LIVE ENTERTAINMENT TAX REPORT – MAXIMUM OCCUPANCY/SEATING OF AT LEAST 7500

Effective January 1, 2004, form NGC-13, "Live Entertainment Tax Report – Maximum Occupancy/Seating Of At Least 7500" will be required to be completed for those locations offering live entertainment in an area meeting the preceding criteria.

Please note that this form should be used to report live entertainment sales in an area with a maximum occupancy/seating of at least 7,500 only. **All other taxable live entertainment sales should be reported on form NGC-11, "Live Entertainment Tax Report"**.

We are currently revising our EDI electronic filing system; consequently, the NGC-13 form cannot be filed electronically at this time and will have to be filed via hard copy. Electronic filing will be available once our EDI system revision is complete.

If you will be required to complete the NGC-13 form, please contact the Tax and License Division to obtain your initial form. We will put you on our NGC-13 mailing list and send you the form monthly.

Please access our website at www.gaming.state.nv.us for additional information regarding the Live Entertainment Tax. The Live Entertainment tax is the result of the adoption of Senate Bill No. 8 which can be viewed at the Nevada Legislature website at www.leg.state.nv.us

If you have any questions, please feel free to contact the Tax and License Division in Carson City at (775) 684-7770.

Sincerely,

Steve Hixon
Chief

SH:sw

cc: Dennis K. Neilander, Chairman
Bobby L. Siller, Member
Scott Scherer, Member