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Governor

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SCOTT SCHERER, *Member*

December 15, 2003

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

TO: ALL RESTRICTED LICENSEES AND OTHER INTERESTED PERSONS

RE: FORM NGC-12 LIVE ENTERTAINMENT TAX REPORT – RESTRICTED LICENSEES

Effective January 1, 2004, restricted licensees will now be subject to a Live Entertainment Tax if **all** of the following three criteria are met:

1. Live entertainment is offered on your premises.
2. An admission charge or drink minimum is collected.
3. The facility in which the live entertainment is provided has a maximum seating/occupancy capacity of at least 300 as determined by the state fire marshal or other official.

If you meet **all** of the above criteria you will be required to file form NGC-12 "Live Entertainment Tax Report - Restricted Licensees" even if you only offer entertainment on special occasions such as New Years, St. Patrick's Day, etc.

We will not be sending NGC-12 forms to restricted licensees, therefore, if you do need to file, it is your responsibility to contact us and request the form initially. We will then put you on our NGC-12 mailing list and will automatically send you forms every quarter thereafter.

This form is required to be filed and paid quarterly with the following due dates:

April 10 (for Live Entertainment sales collected in January through March)

July 10 (for Live Entertainment sales collected in April through June)

October 10 (for Live Entertainment sales collected in July through September)

January 10 (for Live Entertainment sales collected in October through December)

FORM NGC-12
LIVE ENTERTAINMENT TAX REPORT
RESTRICTED LICENSEES
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Note that the Live Entertainment Tax is effective for sales beginning on January 1, 2004, therefore, the first form will be due on **April 10, 2004**.

Additionally, if you are subject to the Live Entertainment Tax, you will need to be in compliance with the Gaming Control Board Internal Control Procedures for Entertainment. Please contact the Tax and License Division for a copy of the Internal Control Procedures for Entertainment.

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