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*Governor*

STATE OF NEVADA  
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December 15, 2003

Carson City  
(775) 684-7770  
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**TO: ALL NONRESTRICTED LICENSEES AND OTHER INTERESTED PERSONS**

**RE: FORM NGC-11 LIVE ENTERTAINMENT TAX REPORT**

Effective January 1, 2004, form NGC-11, formerly known as the "Casino Entertainment Tax Report", will be changed to the "Live Entertainment Tax Report".

This report is required for those locations that license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7500. For all other locations, this report should only be completed if entertainment is provided in a facility with a maximum occupancy/seating of at least 300 and an admission charge is collected.

- Please note that currently, if you license more than 50 slot machines, more than 5 games or any combination thereof and **do not** offer live entertainment you are still required to file an NGC-11 form with zero revenue reported. Effective January 1, 2004 you will no longer be required to file the form, however, **you must notify us in writing that you do not offer live entertainment and no longer plan to file NGC-11 forms.** If we do not receive written notification, then we will continue to mail you the NGC-11 forms and issue a delinquency notice if we do not receive the form. Additionally, if you file your form electronically (EDI System) and you discontinue filing without notifying us in writing, you will be issued a delinquency notice. If you do notify us in writing and subsequently decide to offer live entertainment, then it is your responsibility to obtain an NGC-11 form and pay the Live Entertainment Tax.
- Additionally, effective January 1, 2004, if you have **less than 51** slot machines and offer entertainment in a facility with a maximum occupancy/seating of at least 300 and charge an admission charge or drink minimum, you will be required to file an NGC-11 form even if you have never been issued an NGC-11 form in the past. **It is your responsibility to notify us that you need an NGC-11 form to pay the Live Entertainment Tax.**

FORM NGC-11  
LIVE ENTERTAINMENT TAX REPORT  
INDUSTRY LETTER  
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Electronic Filers

We are currently revising our EDI filing system, however, if you currently file the NGC-11 electronically (EDI system), you will still be able to do so after January 1, 2004; but please note that the electronic form in the EDI system will still be called the "Casino Entertainment Tax Report". The new form will be available once our EDI system revision is complete.

Please access our website at [www.gaming.state.nv.us](http://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](http://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