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Governor

STATE OF NEVADA  
**GAMING CONTROL BOARD**

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June 29, 2005

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

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

Please note that effective July 1, 2005, the maximum occupancy criteria for Live Entertainment Tax applicability will be reduced from 300 to 200.

Accordingly, restricted licensees will now be subject to the 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 occupancy of at least 200 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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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 note that the NGC-12 tax form along with additional information regarding the Live Entertainment Tax can be found on our website at [www.gaming.state.nv.us](http://www.gaming.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

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cc: Dennis K. Neilander, Chairman  
Bobby L. Siller, Member  
Mark A. Clayton, Member