



**NEVADA GAMING COMMISSION**

1919 College Parkway, P.O. Box 8003

Carson City, Nevada 89702

(775) 684-7750

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*Gaming Policy Committee Chairman*

MARILYN EPLING  
*Executive Secretary*

March 26, 2007

**TO: ALL RESTRICTED AND NONRESTRICTED LICENSEES AND INTERESTED PERSONS**

**SUBJECT: CHANGES TO NAC 368A AND REPEAL OF NGC REGULATION 13**

Effective February 23, 2006, changes to NAC 368A were made by the Nevada Tax Commission to reflect NRS 368A amendments adopted during the 2005 legislative session. Descriptions of the changes to the statute were provided in Chairman Neilander's letter dated August 9, 2005. Copies of the 2005 letter may be obtained from our website at [http://gaming.nv.gov/documents/pdf/industry\\_ltr\\_089.pdf](http://gaming.nv.gov/documents/pdf/industry_ltr_089.pdf).

Copies of the revised NAC 368A may be obtained from the Nevada Legislature's website at <http://www.leg.state.nv.us>.

On March 22, 2007, the Nevada Gaming Commission voted to repeal NGC Regulation 13, effective immediately. This repeal has no effect on any entertainment compliance or taxation issues. NAC 368A and NRS 368A will continue to govern live entertainment controls and reporting practices. The repeal of NGC Regulation 13 eliminates the need for the Commission to modify its regulation to correspond to parallel changes made to the statutes or to NAC 368A.

Questions regarding the changes to NAC 368A should be directed to Chief Deputy Auditor Lynda Hartzell via email at [lhartzell@gcb.nv.gov](mailto:lhartzell@gcb.nv.gov) or at (702) 486-2060. Restricted and Group II licensees should direct questions to Tax and License Division Chief Steve Hixon at [shixon@gcb.nv.gov](mailto:shixon@gcb.nv.gov) or at (775) 684-7770.

Very truly yours,

Marilyn Epling  
Executive Secretary

ME/lh/mg