



BRIAN SANDOVAL  
*Governor*

STATE OF NEVADA

**GAMING CONTROL BOARD**

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TERRY JOHNSON, *Member*

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Notice # 2014-34

Issuer: Executive Secretary

**DATE: April 22, 2014**

**TO: ALL LICENSEES AND OTHER INTERESTED PERSONS**

**SUBJECT: NOTICE OF WORKSHOP REGARDING THE POSSIBLE ADOPTION, AMENDMENT, OR REPEAL OF REGULATIONS PERTAINING TO CHAPTER 368A OF THE NEVADA ADMINISTRATIVE CODE**

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**NOTICE OF WORKSHOP TO SOLICIT COMMENTS ON PROPOSED REGULATION AMENDMENTS**

The State Gaming Control Board is seeking input from interested persons regarding the possible adoption, amendment, or repeal of regulations pertaining to Chapter 368A of the Nevada Administrative Code (Live Entertainment Tax) as it applies to licensed gaming establishments. A workshop has been set to take place immediately following the regularly scheduled State Gaming Control Board Meeting, but no earlier than 1:00 p.m., on Wednesday, May 7, 2014, at the State Gaming Control Board offices, 555 East Washington Avenue, Las Vegas, Nevada 89101, in Hearing Room 2450, with video-conferencing to the State Gaming Control Board Offices, 1919 College Parkway, Carson City, Nevada 89702. The purpose of the workshop is to solicit comments from interested persons on the following general topics that may be addressed in the proposed amendments to the regulations:

1. Whether to amend the definition of "patron" in NAC 368A.370, to define the term "immediate area" as used in NRS 368A.090(2)(b)(4), to define the term "occasional activity" as used in NRS 368A.090(2)(b)(8) and to define the term "service charge" as used in NRS 368A.200(2)(b);
2. Whether to adopt regulations providing for the disposition of an over-collection of live entertainment tax;
3. Whether to adopt regulations establishing a procedure whereby a taxpayer that is a licensed gaming establishment may request an exemption from the tax pursuant to NRS 368A.200(5)(q);

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4. Whether to amend provisions related to the time periods in which live entertainment status is in effect;
5. To receive input concerning any other amendments to Chapter 368A of the Nevada Administrative Code that may be necessary; and
6. Other housekeeping matters as may be necessary.

A copy of all materials relating to the proposals may be obtained at the workshop or by contacting the Custodian of Records, Barbara Bolton, State Gaming Control Board, P.O. Box 8003, Carson City, Nevada 89702-8003 or by calling (775) 684-7760. A reasonable fee for copying may be charged.

This Notice of Workshop to Solicit Comments on Proposed Regulation Amendments has been sent to all persons on the State Gaming Control Board's mailing list for administrative regulations and posted on the State Gaming Control Board's website (<http://gaming.nv.gov/index.aspx?page=145/>), on the State of Nevada's official website (<http://nv.gov/>), and at the following locations:

State Gaming Control Board Offices  
1919 College Parkway,  
Carson City, Nevada 89702

First Judicial District Court  
885 East Musser Street  
Carson City, Nevada 89701

Nevada State Library and Archives  
100 Stewart Street  
Carson City, Nevada 89702

State Gaming Control Board Offices  
555 East Washington Avenue  
Suite 2600  
Las Vegas, Nevada 89101