



BRIAN SANDOVAL  
Governor

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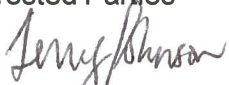
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## NOTICE TO LICENSEES

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Notice #2015-94

Issuing Division: Audit

DATE: October 14, 2015  
TO: All Nonrestricted Licensees and Interested Parties  
FROM: Terry Johnson, Esq., Board Member   
SUBJECT: Live Entertainment Tax Informational Decision Chart

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Senate Bill 266 ("SB 266") passed during the 2015 Legislative Session changes chapter 368A of the Nevada Revised Statutes ("NRS 368A") pertaining to the Live Entertainment Tax ("LET"). The provisions of NRS 368A became effective on October 1, 2015. Under NRS 368A, as revised, a tax rate of 9% will be imposed on an admission charge to a facility where live entertainment is provided, regardless of the maximum occupancy of the facility. However, the tax will not be imposed on the amounts paid for food, refreshments and merchandise.

To assist licensees in navigating through the changes contained in NRS 368A, the Audit Division has released the attached "Analysis of Admission Charges Subject to Live Entertainment Tax." This document provides general information and a decision chart to assist in properly assessing and reporting of admission charges subject to LET. This document is also located at <http://www.gaming.nv.gov/index.aspx?page=63>.

Due to extensive changes to NRS 368A, it is recommended that you review the entire text of SB 266. A copy is available on the Board's website at [http://www.leg.state.nv.us/Session/78th2015/Bills/SB/SB266\\_EN.pdf](http://www.leg.state.nv.us/Session/78th2015/Bills/SB/SB266_EN.pdf).

Please contact Audit Division Deputy Chief Joy English at (702) 486-2060 or via e-mail at [jenglish@gcb.nv.gov](mailto:jenglish@gcb.nv.gov) if you have any questions.