



STEVE SISOLAK
Governor

NEVADA GAMING CONTROL BOARD

1919 College Parkway, P.O. Box 8003, Carson City, Nevada 89702
555 E. Washington Avenue, Suite 2600, Las Vegas, Nevada 89101
3650 S. Pointe Circle, Suite 203, P.O. Box 31109, Laughlin, Nevada 89028
557 W. Silver Street, Suite 207, Elko, Nevada 89801
9790 Gateway Drive, Suite 100, Reno, Nevada 89521
750 Pilot Road, Suite I, Las Vegas, Nevada 89119

SANDRA D. MORGAN, *Chairwoman*
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NOTICE TO LICENSEES

Notice #2019-40

Issuing Division: Audit

DATE: August 1, 2019

TO: All Group I Nonrestricted Licensees, Group I Licensees' CPA Firms and Interested Persons

FROM: Terry Johnson, Esq., Board Member

SUBJECT: Repeal of NRS 463.0136(2) – Effect on Regulatory Compliance for Computerized Systems used to Record Sales Subject to Live Entertainment Tax

Effective July 1, 2019, NRS 463.0136(2) no longer defines a computerized system used for the recordation of sales subject to the tax imposed pursuant to NRS 368A.200 to be associated equipment. Consequently, these computerized systems do not require Board approval pursuant to Regulation 14.260(1). However, licensees and operators using such a system to record sales subject to live entertainment tax are responsible for ensuring that the system complies with applicable standards set forth in Version 8 (and any subsequent versions) of the Entertainment and Information Technology Minimum Internal Control Standards, as well as the admission charge display requirement set forth in NRS 368A.200(3) and NAC 368A.460.

Please call Special Agents Lana Balasky or Shelley Newell at (702) 486-2060 if you have any questions.