



NEVADA GAMING COMMISSION

1919 College Parkway, P.O. Box 8003
Carson City, Nevada 89702
(775) 684-7750

JOE LOMBARDO
Governor

NICOLE RUPERT
Executive Secretary

HON. JENNIFER TOGLIATTI (RET), *Chair*
ROSA SOLIS-RAINEY, *Member*
OGONNA M. BROWN, *Member*
HON. BRIAN KROLICKI (RET.), *Member*
GEORGE M. MARKANTONIS, *Member*

NOTICE

Notice # 2024-14

Issuer: Executive Secretary

DATE: February 16, 2024

TO: ALL LICENSEES AND OTHER INTERESTED PERSONS

SUBJECT: 2024-02R: NOTICE OF HEARING FOR CONSIDERATION OF PROPOSED AMENDMENTS TO NEVADA GAMING COMMISSION REGULATION 6 REGARDING, WITHOUT LIMITATION, LIVE ENTERTAINMENT TAX GUIDELINES; AND CONSIDERATION OF THE NEVADA GAMING CONTROL BOARD RECOMMENDED CHANGES TO CHAPTER 368A OF THE *NEVADA ADMINISTRATIVE CODE* FOR REFERRAL TO THE NEVADA LEGISLATIVE COUNSEL BUREAU.

Pursuant to *Nevada Revised Statutes* (NRS) 368A.140(1)(b) and 463.150(1), the Nevada Gaming Commission (NGC) will hold a public hearing to consider the adoption, amendment, or repeal of the regulation(s) stated below. Additionally, the NGC will review the Nevada Gaming Control Board (NGCB) recommended amendments to Chapter 368A of the *Nevada Administrative Code* (NAC) for referral to the Legislative Counsel Bureau (LCB).

The public hearing will be held on or about the hour of 10:00 a.m. on March 21, 2024, at the following locations:

**Gaming Control Board Office
Grant Sawyer Building
Hearing Room 2450
555 East Washington Avenue
Las Vegas, Nevada 89101**

**and via video conference at the
Gaming Control Board Office
1919 College Parkway
Carson City, Nevada 89706**

1. For Possible Action

2024-02R: CONSIDERATION OF PROPOSED AMENDMENTS TO NGC REGULATION 6 REGARDING, WITHOUT LIMITATION, ALLOWING THE CHAIR OF THE NGCB TO ESTABLISH LIVE ENTERTAINMENT TAX GUIDELINES.

PROPOSED AMENDMENTS TO REGULATION 6

PURPOSE: To amend NGC Regulations 6.090 and 6.100 to add provisions requiring licensees that provide live entertainment to comply with applicable guidelines, checklists, and other criteria established by the NGCB Chair; and to take such additional actions as may be necessary and proper to effectuate this stated purpose.

2. For Possible Action

2024-02R: CONSIDERATION OF THE NGCB RECOMMENDED DRAFT CHANGES TO NAC CHAPTER 368A FOR REFERRAL TO THE LCB REGARDING, WITHOUT LIMITATION, REPEAL NAC 368A.510 TO DELETE THE REQUIREMENT THAT GAMING LICENSEES OFFERING LIVE ENTERTAINMENT INCLUDE PROCEDURES ADDRESSING LET IN THEIR WRITTEN INTERNAL CONTROL SYSTEMS AND TO ADD PROVISIONS TO CHAPTER 368A OF NAC AUTHORIZING THE CHAIR OF THE NGCB TO ESTABLISH LET GUIDELINES.

ACCEPTANCE OF NGCB RECOMMENDED DRAFT CHANGES TO NAC CHAPTER 368A AND REFERRAL TO THE LCB.

PURPOSE: To consider the NGCB recommended draft changes to NAC Chapter 368A for possible referral to the LCB regarding, without limitation, adding provisions allowing the Chair of the NGCB to implement and enforce guidelines, checklists, and other criteria regarding compliance with chapter 368A of NRS and chapter 368A of NAC; adding a provision that requires a taxpayer under the jurisdiction of the NGCB who provides live entertainment to comply with all applicable guidelines, checklists, and other criteria implemented by the Chair regarding compliance with chapter 368A of NRS and chapter 368A of NAC; eliminating the requirement that a gaming licensee that provides live entertainment include in its system of internal control submitted pursuant to Regulations 6.090 and 6.100 of the NGC provisions addressing compliance with the requirements of chapter 368A of NAC; eliminating the requirement that a gaming licensee that provides live entertainment engage an independent accountant to perform certain tasks and report its findings; eliminating the requirement that a gaming licensee's internal audit perform certain tasks and report their findings; and providing other matters properly relating thereto.

All documents and material regarding these items are available at <https://gaming.nv.gov/regs/pending/regulation-activity/>.

The proposed regulation changes will be considered by the NGC in accordance with the provisions of NRS 463.145, which provides that on the date and at the time and place designated, any interested person, or their duly authorized representative, or both, shall be afforded the opportunity to present statements, arguments or contentions in writing, with or without the opportunity to present the same orally.

These items will be heard by the NGC at the March 21, 2024 meeting, and may be continued and heard at subsequent meetings of the NGC as required to effectuate the above-stated purposes.

The proposed regulation language will be posted on the Nevada Gaming Control Board website's "Pending Regulation Activity" page at <https://gaming.nv.gov/regs/pending/regulation-activity/>. Contact the NGC's Senior Research Specialist at jotorres@gcb.nv.gov for questions.