



JOE LOMBARDO  
*Governor*

NICOLE RUPERT  
*Executive Secretary*

## NEVADA GAMING COMMISSION

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

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

# NOTICE TO LICENSEES

Notice # 2025-59

Issuer: Executive Secretary

**DATE:** AUGUST 12, 2024

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

**SUBJECT:** 2024-02R: NOTICE OF APPROVAL BY THE NEVADA LEGISLATIVE COMMISSION OF ADOPTED PERMANENT REGULATIONS OF THE NEVADA GAMING COMMISSION RELATING TO THE ADMINISTRATION OF THE TAX ON LIVE ENTERTAINMENT AS IDENTIFIED IN LCB File No. R063-24AP.

At its [meeting on July 7, 2025](#), the Nevada Legislative Commission approved the permanent regulation amendments to [Chapter 368A of the Nevada Administrative Code](#) (NAC) as adopted by the Nevada Gaming Commission on December 19, 2024, as follows:

- **CHAPTER 368A OF THE NAC: TAX ON LIVE ENTERTAINMENT**

Draft filed: July 7, 2025—LCB File No. [R063-24AP](#)

Effective upon adoption and approval

The adopted amendments to Chapter 368A of the NAC remove the requirement for group 1 licensees to include Live Entertainment Tax (LET) procedures in their system of internal control, remove the requirement that group 1 licensees direct their independent accountant and internal auditor to perform certain procedures relating to the LET, and remove the requirement to prepare and file certain reports relating thereto with the Nevada Gaming Control Board.

To obtain a copy of the permanent regulations, please call the Executive Secretary's office at (775) 684-7750 or submit a written request addressed to the Executive Secretary, Nevada Gaming Commission, P.O. Box 8003, Carson City, Nevada 89702-8003. Additionally, all regulation drafts and supporting documents are available on the State of Nevada Register of Administrative Regulations (2024 Regulations) website at <https://www.leg.state.nv.us/register/>. Please note that it may take several months for the Nevada Legislative Counsel Bureau to revise the online version of Chapter 368A of the NAC.

Attachments:

Attachment **A** – Nevada Secretary of State Administrative Regulations Filing Page

Attachment **B** – Draft Regulation (LCB File No. R063-24AP)

# Attachment A – Nevada Secretary of State Administrative Regulations Filing Page

SECRETARY OF STATE  
FILING DATA

FILED NV.SOS  
2025 JUL 7 PM 12:38

## Form For Filing Administrative Regulations

Agency:  
Nevada Gaming Commission

R063-24

FOR EMERGENCY  
REGULATIONS ONLY

Effective date \_\_\_\_\_

Expiration date \_\_\_\_\_

\_\_\_\_\_  
Governor's signature

Classification: • PROPOSED

☒ ADOPTED BY AGENCY • EMERGENCY

### Brief description of action:

On December 19, 2024, the Nevada Gaming Commission ("Commission") adopted permanent regulations as identified in LCB File No. R063-24. The adopted amendments to Chapter 368A of the NAC remove the requirement for group 1 licensees to included Live Entertainment Tax ("LET") procedures in their system of internal control, remove the requirement that group 1 licensees direct their independent accountant and internal auditor to perform certain procedures relating to LET, and remove the requirement to prepare and file certain reports relating thereto with the Nevada Gaming Control Board.

Authority citation other than 233B: NRS Chapter 368A

Notice date: October 23, 2024

Hearing date: December 19, 2024

Date of Adoption by Agency: December 19, 2024

APPROVED REGULATION OF THE  
NEVADA GAMING COMMISSION

LCB File No. R063-24

Filed July 7, 2025

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: § 1, NRS 368A.140.

A REGULATION relating to taxation; eliminating certain requirements relating to the internal control procedures of a taxpayer who provides live entertainment at a gaming establishment; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law requires the Nevada Gaming Control Board to collect the tax imposed on live entertainment from taxpayers who are licensed gaming establishments. Existing law further requires the Nevada Gaming Commission to adopt regulations that are necessary to carry out the provisions relating to the collection of that tax. (NRS 368A.140)

Existing regulations require a taxpayer identified as a group I licensee to: (1) include in its system of internal control a description of the procedures adopted by the licensee to comply with the provisions relating to the live entertainment tax; and (2) comply with its system of internal control and with any minimum standards for internal control adopted by the Chair of the Board. To determine compliance with the requirements for entertainment, existing regulations require a group I licensee to: (1) direct its independent accountant to perform certain tasks and to prepare a report for submission the Board; and (2) have its internal auditor perform certain tasks and submit to the Board certain reports that summarize instances of noncompliance. (NAC 368A.510; Nev. Gaming Comm’n Regs § 6.090) This regulation eliminates such requirements.

**Section 1.** NAC 368A.510 is hereby amended to read as follows:

368A.510 1. Each:

(a) Group I licensee that provides live entertainment shall ~~+~~

~~—(1) Include in its system of internal control, submitted pursuant to Regulation 6.090 of the Nevada Gaming Commission, a description of the procedures adopted by the licensee to comply with NAC 368A.300 to 368A.540, inclusive; and~~

## Attachment B – Draft Regulation (LCB File No. R063-24AP)

~~—(2) Comply~~ **comply** with ~~{that system of internal control and}~~ any minimum standards for internal control for entertainment adopted by the Chair pursuant to Regulation 6.090 of the Nevada Gaming Commission.

(b) Group II licensee that provides live entertainment and each taxpayer that holds a restricted license shall comply with any procedures for internal control for entertainment adopted by the Chair pursuant to Regulation 6.100 of the Nevada Gaming Commission.

↪ Except as otherwise approved in writing by the Chair, a taxpayer shall not carry out any procedures for internal control that deviate from any standards or procedures for internal control for entertainment adopted and published by the Chair.

2. ~~{Each group I licensee that provides live entertainment shall direct its independent accountant to perform observations, examinations of documents and inquiries of employees, using any applicable guidelines, checklists and other criteria established by the Chair, to determine compliance with the requirements for entertainment. The independent accountant shall report his or her findings as part of the report required by subsection 9 of Regulation 6.090 of the Nevada Gaming Commission.~~

~~—3. The internal auditor of each group I licensee that provides live entertainment shall:~~

~~—(a) Using any applicable guidelines, checklists and other criteria established by the Chair, perform observations, examinations of documents and inquiries of employees to determine compliance with the requirements for entertainment.~~

~~—(b) Submit to the Board within 120 days after the last day of the first 6 months of the business year of the licensee a report by the internal auditor summarizing all instances of noncompliance with the requirements for entertainment during the first 6 months of the business year of the licensee and any applicable responses by the management of the licensee, including~~

## Attachment B – Draft Regulation (LCB File No. R063-24AP)

~~any work required to be performed during the reporting period and any additional procedures that were performed.~~

~~—(c) Submit to the Board within 150 days after the end of the business year of the licensee a report by the internal auditor summarizing all instances of noncompliance with the requirements for entertainment during the final 6 months of the business year of the licensee and any applicable responses by the management of the licensee, including any work required to be performed during the reporting period and any additional procedures that were performed.~~

~~—4.} As used in this section {:~~

~~—(a) “Group}, “group~~ I licensee” and “group II licensee” have the meanings ascribed to those terms in Regulation 6.010 of the Nevada Gaming Commission.

~~{(b) “Requirements for entertainment” means the provisions of chapter 368A of NRS, NAC 368A.300 to 368A.540, inclusive, and any minimum standards for internal control for entertainment adopted by the Chair.}~~