

**PROPOSED AMENDMENTS TO**  
**NEVADA GAMING COMMISSION REGULATIONS**

**Draft Dated: 02/15/2024**

**PURPOSE STATEMENT:** To amend the Nevada Gaming Commission (“Commission” or “NGC”) Regulation 6.110(2) to remove the requirement that a licensee make an annual adjustment to gross revenue for the difference between each slot machine’s hopper load at the beginning of the year and its hopper load at the end of the year; To add a requirement that if a slot machine that is equipped with a hopper is permanently removed from play or converted to a slot machine that is not equipped with a hopper, an adjustment must be made to drop for the difference between the initial hopper load and the funds in the hopper on the date the slot machine is removed or converted; And to take such additional actions as may be necessary and proper to effectuate this stated purpose.

**EFFECTIVE DATES:** All changes shall become effective upon adoption by the Commission.

**EXPLANATION:** Matter in *blue italics* is new language; and matter between ~~red brackets with single strikethrough~~ is material to be omitted.

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REGULATION 6

ACCOUNTING REGULATIONS

**6.110 Gross revenue computations.**

**[Subsection 1 – No Changes]**

2. For each slot machine, or gaming device, gross revenue equals drop less fills to the machine or gaming device and jackpot payouts, and includes all money received by the licensee from a patron to play a slot machine or gaming device. Additionally, the initial hopper load is not a fill and does not affect gross revenue. ~~The~~ *When a slot machine equipped with a hopper is permanently removed from play or is converted to a slot machine that is no longer equipped with a hopper, the* difference between the initial hopper load and the total amount that is in the hopper ~~at the end of the licensee’s fiscal year~~ *on the day the slot machine is removed or converted* must be adjusted accordingly as an addition to or subtraction from the drop for that ~~year~~ *day*. If a licensee does not make ~~such adjustments~~ *the required adjustment*, or makes *an* inaccurate

~~[adjustments]~~ *adjustment*, the audit division may compute an estimated total amount in the slot ~~[machine hoppers]~~ *machine's hopper* and may make *a* reasonable ~~[adjustments]~~ *adjustment* to gross revenue during the course of an audit.

**[Subsections 3 through 13 – No Changes]**