

BRIAN SANDOVAL Governor

Notice # 2014-34

STATE OF 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

A.G. BURNETT, *Chairman* SHAWN R. REID, *Member* TERRY JOHNSON, *Member* 

Issuer: Executive Secretary

DATE: April 22, 2014

# TO: ALL LICENSEES AND OTHER INTERESTED PERSONS

SUBJECT: NOTICE OF WORKSHOP REGARDING THE POSSIBLE ADOPTION, AMENDMENT, OR REPEAL OF REGULATIONS PERTAINING TO CHAPTER 368A OF THE NEVADA ADMINISTRATIVE CODE

## NOTICE OF WORKSHOP TO SOLICIT COMMENTS ON PROPOSED REGULATION AMENDMENTS

The State Gaming Control Board is seeking input from interested persons regarding the possible adoption, amendment, or repeal of regulations pertaining to Chapter 368A of the Nevada Administrative Code (Live Entertainment Tax) as it applies to licensed gaming establishments. A workshop has been set to take place immediately following the regularly scheduled State Gaming Control Board Meeting, but no earlier than 1:00 p.m., on Wednesday, May 7, 2014, at the State Gaming Control Board offices, 555 East Washington Avenue, Las Vegas, Nevada 89101, in Hearing Room 2450, with video-conferencing to the State Gaming Control Board Offices, 1919 College Parkway, Carson City, Nevada 89702. The purpose of the workshop is to solicit comments from interested persons on the following general topics that may be addressed in the proposed amendments to the regulations:

- Whether to amend the definition of "patron" in NAC 368A.370, to define the term "immediate area" as used in NRS 368A.090(2)(b)(4), to define the term "occasional activity" as used in NRS 368A.090(2)(b)(8) and to define the term "service charge" as used in NRS 368A.200(2)(b);
- 2. Whether to adopt regulations providing for the disposition of an over-collection of live entertainment tax;
- 3. Whether to adopt regulations establishing a procedure whereby a taxpayer that is a licensed gaming establishment may request an exemption from the tax pursuant to NRS 368A.200(5)(q);

Notice of Workshop to Solicit Comments on Proposed Regulation Amendments Page 2

- 4. Whether to amend provisions related to the time periods in which live entertainment status is in effect;
- 5. To receive input concerning any other amendments to Chapter 368A of the Nevada Administrative Code that may be necessary; and
- 6. Other housekeeping matters as may be necessary.

A copy of all materials relating to the proposals may be obtained at the workshop or by contacting the Custodian of Records, Barbara Bolton, State Gaming Control Board, P.O. Box 8003, Carson City, Nevada 89702-8003 or by calling (775) 684-7760. A reasonable fee for copying may be charged.

This Notice of Workshop to Solicit Comments on Proposed Regulation Amendments has been sent to all persons on the State Gaming Control Board's mailing list for administrative regulations and posted on the State Gaming Control Board's website (http://gaming.nv.gov/index.aspx?page=145/), on the State of Nevada's official website (http://nv.gov/), and at the following locations:

| State Gaming Control Board Offices   | First Judicial District Court   |
|--|---|
| 1919 College Parkway,  | 885 East Musser Street  |
| Carson City, Nevada 89702  | Carson City, Nevada 89701   |
| Nevada State Library and Archives<br>100 Stewart Street<br>Carson City, Nevada 89702 | State Gaming Control Board Offices<br>555 East Washington Avenue<br>Suite 2600<br>Las Vegas, Nevada 89101 |



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A.G. BURNETT, Chairman SHAWN R. REID, Member TERRY JOHNSON, Member

## NOTICE OF PUBLIC MEETING

### Workshop Meeting Agenda May 7, 2014

The State Gaming Control Board will conduct a Workshop meeting on **May 7, 2014**, at the State Gaming Control Board offices, 555 E. Washington Ave., Las Vegas, NV 89101, in Hearing Room 2450, with video-conferencing to the State Gaming Control Board Offices, 1919 College Parkway, Carson City, NV 89702.

- 1. Call to Order/Introduction of the State Gaming Control Board Members in attendance.
- 2. Public Comment.
- 3. Review of chapter 368A of the Nevada Administrative Code for possible changes in an effort to update the regulations relating to the administration of the Live Entertainment Tax on licensed gaming establishments. Develop proposed draft of amendments to chapter 368A of the Nevada Administrative Code. Public comment regarding these changes is welcome and will be accepted. (For Possible Action.)
- 4. Public Comment.
- 5. Adjournment. (For Possible Action.)

Public comments will be taken at the beginning and end of the meeting. Public comment may be limited to three minutes per person. No action may be taken upon a matter raised during public comment until the matter has been specifically included on an agenda as an item upon which action may be taken. For supporting materials, please contact the Custodian of Records Barbara Bolton, State Gaming Control Board, P.O. Box 8003, Carson City, NV 89702-8003, or by calling (775) 684-7760. A reasonable fee for copying may be charged.

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| 100 Stewart Street                 | 555 East Washington Avenue         |
| Carson City, Nevada 89702          | Suite 2600                         |
|                                    | Las Vegas, Nevada 89101            |