



# QUARTERLY REPORT



NEVADA GAMING CONTROL BOARD  

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NEVADA GAMING COMMISSION

## APRIL 2024



JOE LOMBARDO  
Governor

## NEVADA GAMING CONTROL BOARD

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KIRK D. HENDRICK, *Chairman*  
DR. BRITTNIE WATKINS, *Member*  
HON. GEORGE ASSAD (RET.), *Member*

April 2024

Thank you for your interest in Nevada's gaming regulatory structure. The Nevada Gaming Commission and the Nevada Gaming Control Board are empowered by law to regulate Nevada's gaming industry. Our laws and regulations have continued to evolve and are an integral element of the success of gaming in Nevada. The gaming industry is declared to be vitally important to the economy of our State and the general welfare of our inhabitants.

During the fiscal year ending June 30, 2023, our 300 nonrestricted licensees who grossed more than \$1 million in gaming revenue generated total revenues of \$29.9 billion. \$10.9 billion or 36.6% of those total revenues were generated from gaming activities. These 300 nonrestricted licensees reported an employee base of 142,849 people. As is evident by these data points, the contribution of gaming and tourism to Nevada is substantial.

Since the creation of our agency in 1955, Nevada has consistently been the largest commercial casino gaming market in the nation and is responsible for more than 55% of all commercial casino employment. Casino gaming is continuing to grow and become legal in many jurisdictions throughout the United States and around the globe. Our model of regulation has been adopted successfully by a number of other jurisdictions.

The background, data, and statistics contained herein provide an overview of the regulation of Nevada's gaming industry. We invite you to visit our agency's website ([gaming.nv.gov](http://gaming.nv.gov)) for additional information.

Sincerely,

A handwritten signature in blue ink that reads "Jennifer P. Togliatti".

Hon. Jennifer Togliatti (Ret.)  
Chair  
Nevada Gaming Commission

A handwritten signature in black ink that reads "Kirk D. Hendrick".

Kirk Hendrick  
Chairman  
Nevada Gaming Control Board

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# INTRODUCTION

Nevada's gaming regulatory framework and the long-standing contributions of legislative and government leaders, gaming commissioners, board members and dedicated employees have developed a reputation around the globe as the leader in the governance of gaming. This reputation has been enhanced by the continued contributions of gaming lawyers, accountants, advisors and members of the academic community who have challenged the system with new ideas.

The Nevada Gaming Control Board's (Board) reputation is based on the philosophy: gaming when properly regulated, can thrive and be an important contributor to the economic welfare of Nevada. The Board's reputation has been built around a philosophy of consistent legal, ethical and fair-minded practices and actions, bolstered through highly rigorous standards for licensing, suitability and operation. Maintaining a balance between rigorous standards for the industry and the kind of flexibility permitting innovation and prudent expansion is an overarching goal guiding not only day-to-day decision making, but also the consideration of changes to regulations and statutes.

## MISSION AND GUIDING PRINCIPLES

### Mission

The Nevada Gaming Commission ("Commission") and the Board govern Nevada's gaming industry through strict regulation of all persons, locations, practices, associations and related activities. The Board is charged with protecting the integrity and stability of the industry through in-depth investigative procedures, exacting licensing practices, strict enforcement of laws and regulations holding gaming licensees to high standards. Through these practices, the Board ensures the proper collection of taxes and fees, an essential source of revenue for the State of Nevada.

### Guiding Principles

1. In all decisions and in the performance of our jobs, our highest priority is to protect the citizens of Nevada and visitors to Nevada by ensuring the interests of the agency, employees or licensees are not placed above our duty to our citizens and visitors.
2. We act with a high degree of integrity, honesty and respect in carrying out our duties and in our interactions with our stakeholders.
3. We are committed to protecting the confidentiality of all information entrusted to us by applicants, licensees and other stakeholders.
4. Our objectivity, independence and impartiality are beyond reproach. We avoid all personal or professional circumstances or conflicts calling these into question.

5. Our processes ensure all actions, decisions and policies are consistently applied and do not result in advantages or disadvantages to any party to the detriment of another.
6. Our investigations, audits and tests, while comprehensive, are objective and fair-minded. Written reports of such actions are made with a high degree of care with special attention to accuracy.
7. We carry out our duties in a rigorous and thorough manner and utilize the resources provided to us wisely and only for the legitimate purposes of the agency.
8. We continuously challenge ourselves to improve the practices and processes of the agency to keep pace with the industry's change, growth and innovation and our legislative mandates.
9. We continuously improve our public communication and public access to provide guidance and assistance to those we hold accountable for compliance.
10. We foster and maintain cooperative relationships with other governmental bodies, domestic and foreign, and our professionalism and competence bolsters our reputation as world class participants in gaming regulation.
11. Our professional work environment is demanding and respects the individual differences of our employees. We set a high standard for hiring and advancing employees based on demonstrated achievement.



gaming regulations. The Executive Secretary also supports the Gaming Policy Committee, an advisory committee chaired by the Governor serving at the pleasure of the Governor and providing input on gaming policy within Nevada.

**Current and Past Chairs**

**Commission**

Jennifer Togliatti (2021-Current)  
John T. Moran, Jr. (2020-2021)  
Tony Alamo, M.D. (2014-2020)  
Peter Bernhard (2001-2014)  
Brian Sandoval (1999-2001)  
William Curran (1991-1999)  
John O'Reilly (1987-1991)  
Paul Bible (1983-1987)  
Carl Dodge (1981-1983)  
Harry Reid (1977-1981)  
Peter Echeverria (1973-1977)  
John Diehl (1968-1973)  
George Dickerson (1967-1968)  
Milton Keefer (1965-1967)  
Norman Brown (1961-1965)  
Milton Keefer (1959-1961)  
Miles Pike (1959-1959)

**Board**

Kirk D. Hendrick (2023-Current)  
Brittnie T. Watkins (2022-2023)  
J. Brin Gibson (2020-2022)  
Sandra Douglass Morgan (2019-2020)  
Becky Harris (2018-2019)  
A.G. Burnett (2012-2017)  
Mark Lipparelli (2011-2012)  
Dennis Neilander (2001-2010)  
Steve DuCharme (1998-2000)  
William Bible (1989-1998)  
Michael Rumbolz (1987-1989)  
Barton Jacka (1985-1987)  
James Avance (1983-1984)  
Richard Bunker (1980-1982)  
Roger Trounday (1977-1979)  
Philip Hannifin (1971-1977)  
Frank Johnson (1967-1971)  
Alan Abner (1967-1967)  
Ed Olsen (1961-1966)  
Ray Abbaticchio (1959-1961)  
Robbins Cahill (1955-1959)



## **GAMING REGULATION IN NEVADA**

### **History**

In 1861, while Nevada was a territory, the first prohibition on all forms of gaming was passed into law. In 1869, the Nevada Legislature legalized gaming in spite of the Governor's veto. This law approved numerous games and imposed the first licensing fee.

Between 1869 and 1907, many changes in gambling regulations and license fees were made, with the main concern being where and when gaming could be conducted. The 1907 Legislature redistributed gaming fee revenues so all fees, except those from slot machines, were retained by the county, while slot machine fees went into the state coffers. The change was short-lived, as the 1909 Legislature prohibited gaming in all forms effective October 1, 1910.

It was not until 1931 when Nevada's modern era of legalized gaming began with the passage of the "Wide Open Gambling" bill signed into law by Governor Fred Balzar. The bill established a schedule of license fees for all games and machines, with the counties assuming the responsibility for the licensing and the collection of fees.

At about the same time, the State Legislature introduced a new concept in licensing. A state licensing requirement was enacted with fees based on a percentage of gross gaming win. This fee was in addition to the previously established county license fees, based on the number of games and machines in operation.

The Nevada Tax Commission was designated as the administrative agency under this new licensing requirement. The fees collected went into the state general fund, with a maximum of five percent of total collections set apart for administrative costs.

### **Nevada Gaming Control Board**

The 1955 Legislature created the State Gaming Control Board ("Board") within the Nevada Tax Commission, whose purpose was to inaugurate a policy to eliminate the undesirable elements in Nevada gaming and to provide regulations for the licensing and the operation of gaming. The Board was also to establish rules and regulations for all tax reports to be submitted to the state by gaming licensees. The 2015 Legislature formally renamed the State Gaming Control Board as the Nevada Gaming Control Board.

The Board consists of three full-time members appointed by the Governor for four-year terms, with one member acting as Chair, and is responsible for regulating all aspects of Nevada's gaming industry.

The primary purpose of the Board is to protect the stability of the gaming industry through investigations, licensing, and enforcement of laws and regulations; to ensure the collection of gaming taxes and fees, an essential source of state revenue; and to maintain public confidence in gaming.

The Board implements policy enforcing State laws and regulations governing gaming through six divisions (Administration, Audit, Enforcement, Investigations, Tax and License and Technology). The Board currently has 400 full-time budgeted positions, and maintains offices in Carson City, Elko, Las Vegas, Laughlin and Reno.

### **Nevada Gaming Commission**

In 1959, the Nevada Gaming Commission (“Commission”) was created by the passage of the Gaming Control Act (“Act”). The Act laid the foundation for what would become modern gaming regulation.

The Commission consists of five members appointed by the Governor to four-year terms, with one member acting as Chair. The Commission members serve in a part-time capacity.

The primary responsibilities of the Commission include acting on the recommendations of the Board in licensing matters and ruling upon work permit appeal cases. The Commission is the final authority on licensing matters, having the ability to approve, restrict, limit, condition, deny, revoke or suspend any gaming license.

The Commission is also charged with the responsibility of adopting regulations to implement and enforce the State laws governing gaming.

When the Board believes discipline against a gaming licensee is appropriate, the Board acts in the prosecutorial capacity, while the Commission acts in the judicial capacity to determine whether any sanctions should be imposed.

### **Gaming Policy Committee**

The Gaming Policy Committee (“Committee”) was created by the Nevada Legislature in 1961 and meets at the call of the Governor to discuss matters of gaming policy. Recommendations made by this committee are advisory to the Commission and are not binding on the Board or the Commission in the performance of their duties.

The Committee consists of twelve members including: the Governor (who chairs the Committee); one member of the State Senate; one member of the State Assembly; one member of the Nevada Gaming Commission; one member of the Nevada Gaming Control Board; one member of a Nevada Native American Tribe; and six members appointed by the Governor (two representatives of the general public, two representatives of nonrestricted gaming licensees, one representative of a restricted gaming licensee, and one representative of academia who possesses knowledge of matters related to gaming).

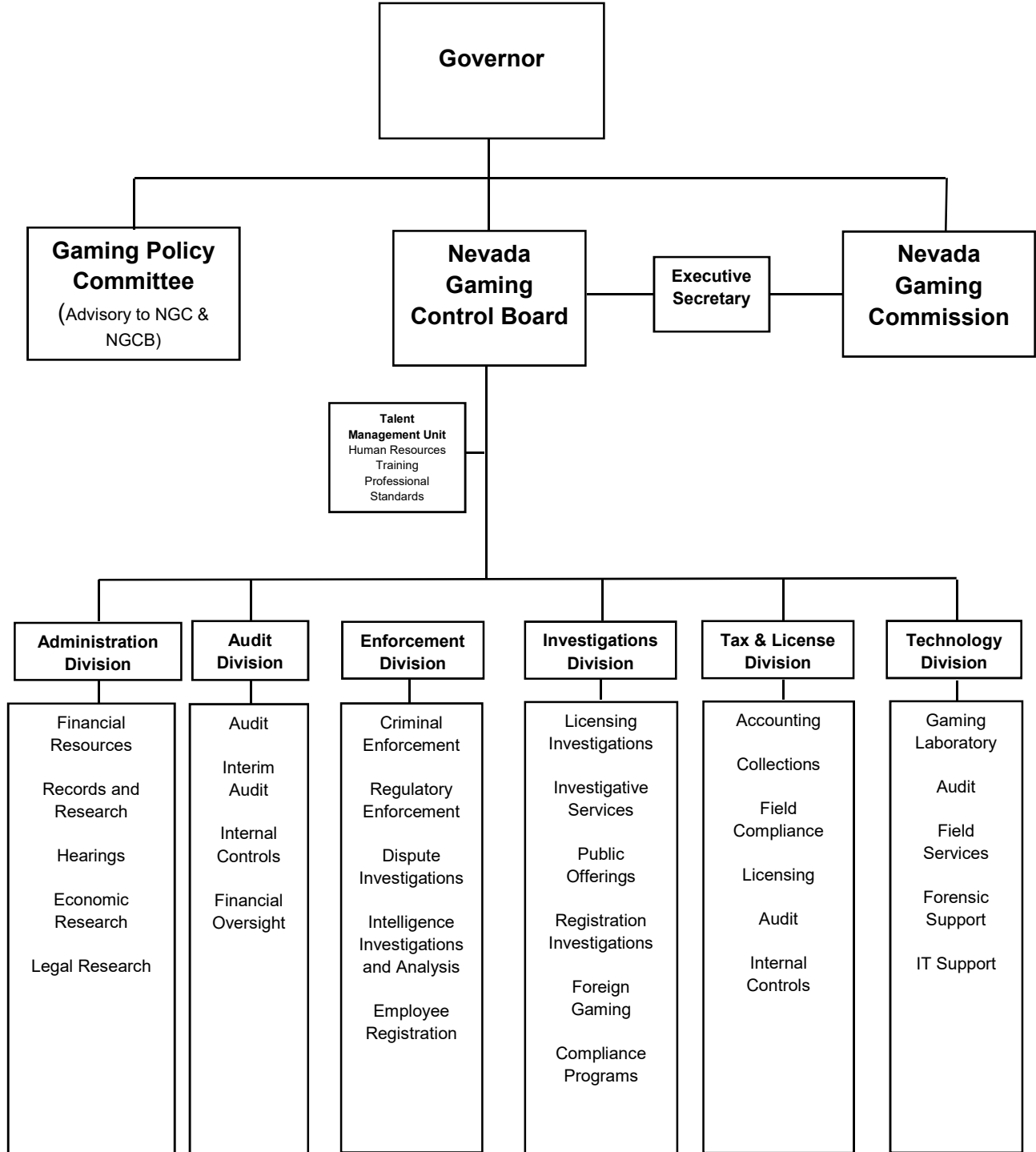
## **Gaming Laws**

The Commission and the Board make up the two-tiered system responsible for regulating the Nevada gaming industry. Gaming in Nevada is primarily governed by Chapters 462, 463, 463B, 464, 465, and 466 of the Nevada Revised Statutes. These statutes are supported by the regulations of the Commission and Board. The Commission and Board administer the State laws and regulations governing gaming for the protection of the public in accordance with the policy of the State.

Nevada Revised Statute 463.0129(1) sets forth the public policy of Nevada regarding gaming. All gaming regulatory decisions must reflect these public policy mandates. Specifically, this statute includes the following statements:

- (a) The gaming industry is vitally important to the economy of the State and the general welfare of the inhabitants.
- (b) The continued growth and success of gaming is dependent upon public confidence and trust; licensed gaming and the manufacture, sale and distribution of gaming devices and associated equipment are conducted honestly and competitively, establishments holding restricted and nonrestricted licenses where gaming is conducted and gambling devices are operated do not unduly impact the quality of life enjoyed by the residents of the surrounding neighborhoods, the rights of the creditors of the licensees are protected and gaming is free from criminal and corruptive elements.
- (c) Public confidence and trust can only be maintained by strict regulation of all persons, locations, practices, associations and activities related to the operation of licensed gaming establishments, the manufacture, sale or distribution of gaming devices and associated equipment and the operation of online gaming and inter-casino linked systems.
- (d) All establishments where gaming is conducted and where gaming devices are operated, and manufacturers, sellers and distributors of certain gaming devices and equipment, and operators of online gaming and inter-casino linked systems must be licensed, controlled and assisted to protect the public health, safety, morals, good order and general welfare of the inhabitants of Nevada, to foster the stability and success of gaming and to preserve the competitive economy and policies of free competition in the State of Nevada.
- (e) To ensure gaming is conducted honestly, competitively and free of criminal and corruptive elements, all gaming establishments in Nevada must remain open to the general public and the access of the general public to gaming activities must not be restricted in any manner except as provided by the Legislature.

## NEVADA GAMING REGULATION ORGANIZATIONAL STRUCTURE



## **Section A**

### **Overview of Nevada Gaming Divisions**

## **ADMINISTRATION DIVISION**

### **Division Leadership**

CHIEF:	Nathan Riggle	e-mail: Nriggle@gcb.nv.gov
DEPUTY CHIEF:	Rebecca Garcia	e-mail: Rgarcia@gcb.nv.gov

### **Administration Division Staff**

The Administration Division currently has 8 professional staff positions and 17 administrative staff positions.

### **Administration Division Responsibilities**

The Administration Division (Administration) supports the operating divisions of the Board with regard to facilities, contracts, purchasing, accounting, budgeting, and records retention. The Board's Information Security Officer (ISO) and administrative hearings officers are assigned within Administration. Additionally, administrative services for the Board and Commission are provided by Administration.

Administration is responsible for the preparation and oversight of the Commission's and the Board's biennial operating budgets and for providing management oversight of the Board's facilities in six locations: Carson City, Las Vegas (two locations), Elko, Reno and Laughlin. The Accounting office oversees payroll, expenditures, licensee billing reimbursements, purchasing, inventory, contracts, supply acquisition and mail services.

The Records and Research Services Office is responsible for maintaining the security and confidentiality of all information received from the various Board divisions for historical preservation and retrieval. It is the principal repository for data maintained on all Nevada gaming applicants and licensees. All custodial services, including court-ordered subpoenas, are processed through Records and Research.

The Administration Division's Hearings Officers conduct hearings and submit recommended decisions to the Board regarding disputes between players and licensed gaming establishments on all licensed gambling games and devices. Hearings Officers also conduct hearings and submit recommended decisions to the Board concerning persons whose applications for a gaming employee work permit have been denied because of an objection.

Administration's ISO is responsible for developing and implementing the Board's information security program strategic plan with direct authority for its design, establishment, administration, and execution. The ISO works closely with the Board's Information Technology section to develop, update, and implement policies, programs, and procedures relating to information security, information technology, cybersecurity, and disaster recovery.

### **Economic Research Section**

The Economic Research Section is responsible for forecasting gaming tax and fee revenues. Those forecasts are presented to the State's Economic Forum as part of the General Fund revenue projection process. In addition, the section prepares the Legislative Report which takes into account net incomes and assessed values of licensees. This section also prepares the monthly press releases on Gaming Win and the Percentage Fee Collections. Additionally, it compiles the Nevada Gaming Abstract including financial statements, rate of room occupancy, square foot analysis and ratios and average number of employees. Furthermore, the section performs special research projects at the request of the Board, the Nevada Legislature and/or the Governor.

SENIOR ECONOMIC ANALYST:                      Mike Lawton                      e-mail: Mlawton@gcb.nv.gov

### **Legal Research Section**

The Legal Research Section assists the Board and Commission in the drafting of regulations and internal controls, and performs special research projects at the request of the Board and Division Chiefs. This section also acts as the Board's liaison to the Nevada Legislature, working closely with the Office of the Governor, legislators, and staff in drafting bills relating to gaming. The senior policy counsel from the Legal Research Section presents the Board's proposed legislation before the Nevada Legislature, and is called to testify on various matters relating to gaming. The Section, at the direction of the Board, provides historical data and information relating to gaming laws and regulations both in Nevada and other jurisdictions to better inform the direction of future gaming policy. Additionally, this section is often the first point of contact for members of the gaming industry who have questions regarding the implementation of gaming regulations by the Board.

SENIOR POLICY COUNSEL:                      Sebastian Ross                      e-mail: Soross@gcb.nv.gov

## TALENT MANAGEMENT UNIT

### **Unit Leadership:**

HUMAN RESOURCES MANAGER	Tricia Bookhart	e-mail: Tbookhart@gcb.nv.gov
TRAINING AND DIVERSITY OFFICER:	Judy Iannacchino	e-mail: Jiannacchino@gcb.nv.gov
PROFESSIONAL STANDARDS OFFICER:	Alexandra Hardy	e-mail: Ahardy@gcb.nv.gov

### **Talent Management Staff**

The Talent Management Unit currently has 3 professional staff positions and 5 administrative staff positions.

### **Human Resources Responsibilities**

The Human Resources Section is responsible for recruitment, employee relations, compensation, compliance and serves as the liaison for employees with the Public Employees' Benefits Program (PEBP) and the Public Employees' Retirement System (PERS). Most of the Board's employees are in the unclassified service. Based on this unique structure, Nevada law authorizes the Board to adopt a Gaming Control Board Human Resources Manual to establish rules for the management of employees.

### **Training Responsibilities**

The Training Section leads employee development and engagement efforts through coordination of external training opportunities, administration and tracking of required compliance training, designing and facilitating internal training and development initiatives, and focusing on activities to bolster the employee experience.

### **Professional Standards Responsibilities**

The Professional Standards Section has two investigative functions: (1) conducting employment background investigations to determine suitability for employment with the Board and (2) conducting internal investigations of alleged employee misconduct.



## AUDIT DIVISION

### Division Leadership

#### Las Vegas

CHIEF:	Thomasina Fremont	e-mail: Tfreemont@gcb.nv.gov
DEPUTY CHIEF:	Rusty LeBlanc	e-mail: Rleblanc@gcb.nv.gov
DEPUTY CHIEF:	Peggy Chung	e-mail: Pchung@gcb.nv.gov
SUPERVISOR:	Mandy Leavitt	e-mail: Mleavitt@gcb.nv.gov
SUPERVISOR:	Shelley Newell	e-mail: Snewell@gcb.nv.gov
SUPERVISOR:	Lana Balasky	e-mail: Sbalasky@gcb.nv.gov
SUPERVISOR:	Dona Cordial	e-mail: Dcordial@gcb.nv.gov

#### Reno

DEPUTY CHIEF:	Cari Bradley	e-mail: Cbradley@gcb.nv.gov
SUPERVISOR:	William Layman	e-mail: Wlayman@gcb.nv.gov

### Audit Division Staff

The Audit Division currently has 86 professional staff and 6 administrative staff. All professionals have college degrees and, as Agents of the Board, are peace officers of the State of Nevada.

### Certification

Employment as an Agent in the Audit Division qualifies a person to apply for a certified public accountant (CPA) designation in Nevada. The requisite college degree and one year of experience with the Audit Division are required to become certified. Approximately 35% of the Audit Division's professional staff are either CPAs, or have passed the CPA exam and are in the process of satisfying their experience requirement. In addition, the Audit Division has a number of staff members who have attained certifications as certified internal auditors (CIA), certified fraud examiners (CFE), certified information system auditors (CISA), and certified public managers (CPM).

## **Audit Division Responsibilities**

### **Audits**

The Audit Division is primarily responsible for auditing Group I casinos throughout the state (the definition of a Group I casino is based upon a gross gaming revenue threshold adjusted annually in accordance with the consumer price index). The frequency of audits performed by the Audit Division is determined by the available manpower in relation to the inventory of Group I licensees and is therefore subject to fluctuations. The Audit Division maintains a cycle allowing for each Group I licensee to be audited approximately once every two to three years.

The Audit Division employs a comprehensive and structured model for determining risk and assigns risk ratings to each property. Board Members are apprised of issues of regulatory significance. The risk ratings assist the Division in allocating Audit staff in relation to perceived risk.

The primary objectives of a Board audit are to determine the proper reporting of gaming and entertainment revenue and to determine if the casino is in compliance with all applicable gaming and live entertainment laws and regulations. Internal accounting controls are thoroughly analyzed, in-depth analytical review of operating statistics is undertaken and detail tests of transactions are performed to gather sufficient audit evidence to render an audit opinion. At the conclusion of an audit, the division issues a written report to the Board including the audit opinion. The Audit Division is required by regulation to perform audits in accordance with generally accepted auditing standards.

The division employs various means in gathering audit evidence. Covert or surprise observations of casino procedures are routinely conducted on an interim basis throughout the audit period. Interviews with casino staff are periodically performed to ensure a casino is complying with documented internal accounting controls. For those casinos with branch offices outside of Nevada (including those outside of the country), inspections of these offices are performed by Audit Division agents to ensure proper operating procedures are being followed.

## **Compliance Reviews**

Operators of slot machine routes, slot machine manufacturers and distributors, disseminators of racing information, operators of inter-casino linked gaming systems and pari-mutuel systems operators are required to be licensed by the Board and to comply with a number of statutes and regulations. The Audit Division periodically reviews these operations for regulatory and statutory compliance.

## **Other Responsibilities**

The Audit Division has a number of additional responsibilities, including but not limited to:

- Periodically performing cash counts to ensure the casinos have sufficient funds, pursuant to Regulation 6.150, to operate.
- Analyzing annual financial statements submitted by Group I Licensees to monitor the entities' continuing financial viability.
- Preparing reports for the Board summarizing the key details of certain transactions (e.g., loans and leases) made with licensees, including the source of funds, reported as required by regulation ensuring licensees receive funds only from reputable sources.
- Routinely monitoring the performance of all casino games in the state. If substandard performance is observed, various types of follow-up work are performed to determine the reasons for this poor performance.

## **ENFORCEMENT DIVISION**

### **Division Leadership**

#### **Las Vegas**

CHIEF:	Kristi Torgerson	e-mail: Ktorgerson@gcb.nv.gov
DEPUTY CHIEF:	Steve Mull	e-mail: Smull@gcb.nv.gov
DEPUTY CHIEF:	Ricardo Lopez	e-mail: Ralopez@gcb.nv.gov

#### **Carson City**

SUPERVISOR:	Patrick Stackpole	e-mail: Pstackpole@gcb.nv.gov
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#### **Elko**

SUPERVISOR:	Justin Woods	e-mail: Jwoods@gcb.nv.gov
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#### **Laughlin**

SUPERVISOR:	Chris Whitton	e-mail: Cwhitton@gcb.nv.gov
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#### **Reno**

DEPUTY CHIEF:	Russell Niel	e-mail: Rniel@gcb.nv.gov
SUPERVISOR:	Stacey Graves	e-mail: Sgraves@gcb.nv.gov

### **Enforcement Division Staff**

The Enforcement Division has 92 sworn peace officers (agents) and 28 administrative staff located in five offices throughout the state. Enforcement Agents have diverse educational and professional backgrounds including, but not limited to, law enforcement, gaming, computer science, law, and, accounting. Agents have either college degree or an equivalent combination of education and investigative experience.

### **Certification**

Enforcement agents are certified Nevada State Peace Officers and are required to perform law enforcement duties and meet all training requirements, including physical fitness and firearms proficiency. Within their first year of employment, agents must also successfully complete a gaming academy and field training program. Once certified, agents are required to retain their certification by completing 24 hours of approved training each calendar year. They receive new and updated training on a variety of subjects including licensed games, cheating techniques, patron

disputes, crisis intervention, defensive tactics, arrest techniques, criminal law, detention, and firearms use and safety.

### **Enforcement Division Responsibilities**

The Division operates 24 hours a day, seven days a week. Primary responsibilities include conducting criminal and regulatory investigations involving alleged violations of gaming regulations and/or statutes, and investigating disputes between patrons and licensees.

As part of their duties, agents make arrests, issue criminal citations, testify in court and when appropriate extradite prisoners within the state. They also prepare detailed investigative reports for the Board and Commission and to support prosecution in criminal cases. Agents also oversee the compliance of all licensed gaming and annual horseracing operations.

Enforcement agents collect intelligence information regarding criminals and criminally oriented persons, as well as individuals engaged in organized crime and other activities relating to the gaming industry. They also make recommendations on potential candidates for the "List of Excluded Persons" ("Black Book"). In their investigative capacity, agents are responsible for interviewing witnesses and complainants, interrogating suspects, conducting covert surveillance operations, and obtaining information from confidential informants and other cooperating individuals.

The Division collaborates with domestic and international jurisdictions in gaming-related matters and works closely with federal, state, and local law enforcement agencies on cases of mutual interest and in the exchange of information as appropriate. Enforcement agents are regularly asked to participate in task force operations with federal agencies and frequently provide training to other jurisdictions on Nevada's regulatory practices.

### **Special Investigations Unit**

Special investigations often entail developing evidence to prove skimming (the diversion of funds to avoid the payment of taxes), illegal bookmaking, or money laundering in a casino. This work may be performed in conjunction with allied law enforcement partners including local, state, or federal agencies such as the Federal Bureau of Investigation, Internal Revenue Service, etc.

### **Operations Unit**

The Operations Unit reviews and processes requests pertaining to surveillance systems, club venues, gaming salons, slot tracking, race and sports books, charitable lotteries, chips and tokens, and new game applications. Additionally, the unit manages evidence, provides security to the Board and Commission, and evaluates and responds to miscellaneous inquiries from patrons and industry personnel.

### **Background Investigation Unit**

The Background Investigation (BI) Unit is responsible for conducting background investigations on, and the registration of, all gaming employees who work in Nevada. Agents conduct complex background investigations to determine an applicant's suitability to obtain or maintain gaming employee registration. The BI Unit also determines whether certain security officers in the gaming industry can be armed in accordance with state and federal laws.

### **Employee Registration Unit**

The Employee Registration Unit processes thousands of gaming employee registrations statewide each year. Additionally, they serve as a call center and perform dispatch-related services to support agents in the field.

### **Analyst Unit**

The Analyst Unit is primarily tasked with providing analytical and strategic support to the Special Investigations Unit and field service agents. Analysts work with allied law enforcement partners to procure sensitive intelligence information, as well as share gaming-related information, regarding potential and ongoing criminal activity. The Analyst Unit also provides logistical support by processing NGC Regulation 5.055 submissions (gaming employee termination), requesting photo lineups and facial recognition imaging, analyzing suspicious transactions such as book wagering reports and suspicious transaction reports, and identifying financial crime patterns.

## INVESTIGATIONS DIVISION

### Division Leadership

#### Carson City

CHIEF:	Carl Hoffman	e-mail: Choffman@gcb.nv.gov
DEPUTY CHIEF:	Luke Rippee	e-mail: Lripee@gcb.nv.gov
DEPUTY CHIEF OF CORPORATE SECURITIES:	Russell Tegio	e-mail: Rtegio@gcb.nv.gov
INVESTIGATIVE SERVICES MANAGER:	Barry Chilton	e-mail: Bchilton@gcb.nv.gov

#### Las Vegas

DEPUTY CHIEF:	Nathan Allen	e-mail: Nallen@gcb.nv.gov
INVESTIGATIVE SERVICES MANAGER/Agency Liaison:	Diane Presson	e-mail: Dpresson@gcb.nv.gov

### Investigations Division Staff

The Investigations Division currently has 70 professional staff and 9 administrative staff.

### Certification

Investigative agents generally have college degrees in business or financial disciplines, criminal justice, or extensive law enforcement experience. As agents of the Board, investigators are peace officers of the State of Nevada.

### Investigations Division Responsibilities

#### **Finding of Suitability/Licensing Application Investigations**

The Investigations Division is charged with investigating all individuals and companies seeking a privileged Nevada gaming license, registration, finding of suitability or other approval. Applicants for these approvals are subject to extensive investigation of personal background and financial activity to verify suitability.

Agents further investigate and analyze the activities of all privately held business entities seeking a gaming license or registration in the State of Nevada. Division investigators produce detailed reports used by the Board and the Commission as the basis for licensing and approval recommendations or decisions.

The Investigation Division is also charged with the following program responsibilities:

### **Investigative Services and Agency Liaison**

The Investigations Division provides and receives all application forms and ensures each application is properly completed and all necessary forms are filed in accordance with statutory and regulatory requirements. The division also collects all required application fees. The Agency Liaison responds to requests for information from governmental agencies around the world.

### **Registration Application Investigations**

The Investigations Division investigates and registers companies and individuals providing ancillary products and services to gaming licensees to include Associated Equipment Manufacturers/Distributors, Service Providers, Independent Agents, and Independent Hosts. In each case application forms are filed and a limited investigation is conducted to ensure the application is properly completed and the company and individuals are vetted in accordance with statutory and regulatory requirements. An application fee and investigative fee are collected at the time the application is filed.

### **Corporate Securities Section Responsibilities**

#### **Finding of Suitability/Licensing Application Investigations**

The Corporate Securities Section monitors, investigates and analyzes activities of registered, publicly traded corporations and their subsidiaries involved in the Nevada gaming industry. Actions affecting the industry, such as changes in control, public offerings, involvement in foreign gaming and recapitalization plans are scrutinized by the Section and reported to the Board.

Section investigators produce detailed reports used by the Board and the Commission as the basis for licensing/approval recommendations/decisions.



## **Publicly Traded Corporations**

The Corporate Securities Section is responsible for investigating and analyzing publicly traded corporations for suitability, licensing and financial viability. At the conclusion of an investigation, a written report is issued to be used by the Board and the Commission as the basis for licensing/approval recommendations/decisions.

## **Compliance Reviews**

Publicly traded corporations and certain other licensees are required to establish and maintain a regulatory compliance plan. The Compliance Unit evaluates plans and periodically performs reviews of these companies for compliance with the requirements of their plan.

## **Monitoring**

Publicly traded corporations' activities are continually monitored for any changes to company structure, management and financial viability through review of Securities and Exchange Commission filings, Board submissions, press releases and news articles.

## **Special Projects/Investigations**

On occasion, the Corporate Securities Section and the Compliance Unit are assigned special projects and investigative work such as debt analysis, litigation review or financial viability.

## **Foreign Gaming Reporting**

The Corporate Securities Section monitors foreign gaming reporting submission reports required to be filed by any Nevada licensee who conducts gaming activity outside the State of Nevada. These quarterly and annual submissions detail foreign gaming locations, violations in foreign gaming jurisdictions and fines levied.

## **TAX & LICENSE DIVISION**

### **Division Leadership**

#### **Las Vegas**

CHIEF: Chan Lengsavath e-mail: Clengsavath@gcb.nv.gov

#### **Carson City**

DEPUTY CHIEF: Matt Wilcks e-mail: Mwilcks@gcb.nv.gov

### **Tax & License Division Staff**

The Tax & License Division currently has 21 professional staff, including 6 CPAs, and 5 administrative staff. The division is split into three sections: Collections, Compliance, and Licensing.

### **Tax & License Division Responsibilities**

#### **Collections Section**

The Collections Section is responsible for all deposits (with the exception of Gaming Employee Registration) and distributes gaming taxes, fees, penalties, interest, and fines. Responsibilities include the management of accounts receivables, collecting on delinquent accounts, and performing write-offs on bad accounts.

Additionally, the Collections Section is responsible for processing Holiday or Special Event applications (NGC-16), requests for Temporary Closures (Nevada Gaming Commission Regulation 9.010), requests to add licensed games, requests to allow fee-based gaming and the monitoring of such locations (Nevada Gaming Commission Regulation 5.120), and holding surety bonds for new nonrestricted locations.

#### **Compliance Section**

The Compliance Section performs reviews on Group II casinos throughout the state and conducts reviews on all manufacturers, distributors, slot route operators, and mobile gaming operators (not associated with a Group I casino). The section also completes reviews of restricted locations reporting live entertainment revenue.

The primary objectives of a Board review are to determine the proper reporting of revenue (casinos and restricted locations with live entertainment revenue) and to determine if the licensee is in compliance with all applicable gaming statutes and regulations. Internal accounting controls are thoroughly analyzed, in-depth analytical review of operating statistics is undertaken, and detail tests of transactions are performed. At the conclusion of a review, the section issues a written report to the Board Chair or designated Board Member.

The section employs various means in gathering audit evidence. Covert or surprise observations of casino procedures are routinely conducted on an interim basis throughout the audit period. Interviews with casino personnel are periodically performed to ensure the casino is complying with documented internal accounting controls.

The Compliance Section has a number of additional responsibilities, including but not limited to:

- Performing periodic cash counts to ensure casino licensees (and restricted locations when necessary) have sufficient funds, pursuant to Nevada Gaming Commission Regulation 6.150, to operate.
- Analyzing annual financial statements submitted by operators of inter-casino linked systems to monitor continuing financial viability. The section also reviews reports from external auditors performing reviews on the licensees' systems (Wide Area Progressive Agreed Upon Procedures).
- Approval of diagrams and any subsequent changes for all restricted locations.
- Processing violation letters for restricted locations with the assistance of the Technology Division.
- Monitor Indian Gaming which includes the gaming compacts and developments in other jurisdictions.

### **Licensing Section**

The Licensing Section issues all gaming licenses approved by the Commission. Additionally, this section is tasked with maintaining the license database, including owners, key employees, and conditions. Annually the section sends requests to all licensees to verify the owners and conditions placed on their licenses. Any requests for licensing history are also processed through this section. In addition, trusts are processed through this section.

## TECHNOLOGY DIVISION

### Division Leadership

#### Las Vegas:

CHIEF:	Jim Barbee	e-mail: Jbarbee@gcb.nv.gov
DEPUTY CHIEF:	John Lastusky	e-mail: Jlastusky@gcb.nv.gov
IT MANAGER:	Kile Porter	e-mail: Kporter@gcb.nv.gov

### Technology Division Staff

The Technology Division currently has 14 engineers, 4 Information Technology Auditors, 6 Technicians, 19 Information Technology staff and 2 administrative staff.

### Certification

Engineers must have at a minimum a Bachelor's degree in electrical or computer engineering, computer science, mathematics, or statistics. Information Technology Auditors must have at a minimum a Bachelor's degree in Accounting or business administration. CPA and CISA certifications are encouraged. Technicians must have at a minimum an Associate's degree in technology.

### Technology Division Responsibilities

#### **Gaming Technology Approvals**

The Technology Division is the primary point of contact for the Board for new gaming innovation to be introduced into Nevada. The fundamental role of the Technology Division is the review of all technology used directly in the conduct of gaming by Nevada licensees. The division reviews and makes recommendations to the Board Chair approximately 1,300 new and modified gaming devices and gaming associated equipment each year. The division also assists technology innovators with how the Board's regulatory and technical requirements apply to their products.

#### **Technology Field Inspections**

In addition to gaming technology approval, the Technology Division is responsible for inspecting all gaming devices and associated equipment throughout Nevada once it has been deployed. Technology Division staff inspect every licensed location at least once every three years for compliance and identifying products no longer approved for use.

## **Forensic Investigations**

The Technology Division is the digital forensic investigations unit for the Board. Specific engineering staff maintain proficiency and certifications on the latest digital forensic tools and techniques. Technology Division staff support the Enforcement Division by assisting in investigations of patron complaints related to gaming technology and criminal investigations. Additionally, the division provides support to the Investigations Division during the licensing process by providing data acquisition and analysis services.

## **Information Technology**

The Information Technology Section is responsible for the general information technology support and the internal maintenance and development of applications used by the agency. The section also develops online applications allowing online processing of agency submissions such as gaming employee registrations. The Section has two primary groups: Network Services and Application Development.

## **Other Responsibilities**

The Technology Division has a number of additional responsibilities, including but not limited to:

- Provide technical expertise to the Board and Commission on matters related to gaming technology.
- Collaborate with gaming regulators throughout the United States and the World on matters related to gaming technology regulation and standards.
- Monitor technology trends for gaming related risks and benefits.
- Serve as the technical representative of the Board in matters related to the gaming industry at tradeshow, career fairs, and other industry events.
- Provide expertise when changes to the Commission technology regulations are proposed.

**Section B**  
**Selected Data and Information**

## SELECTED DATA AND INFORMATION

### GAMING LICENSES (June 30, 2023)

Nonrestricted (Group I)	158
Nonrestricted (Group II)	307
Slot Route Operator	48
Manufacturer/Distributor	372
Other	31
Restricted	<u>2,045</u>
<b>Total</b>	<b><u>2,961</u></b>

#### License Descriptions

There are five primary gaming licenses approved by the Commission including: (1) nonrestricted gaming license; (2) slot route operator's license; (3) manufacturer's and/or distributor's license; (4) restricted gaming license; and (5) interactive gaming licenses.

A nonrestricted gaming license is typically granted for the operation of: (1) a property having 16 or more slot devices; (2) a property having any number of slot devices together with any other live game, gaming device, race book or sports pool; (3) a slot machine route; or (4) a mobile gaming system.

A slot route operator license is a nonrestricted license authorizing the holder to place slot devices in a licensed location and share in the gaming revenues without being on the license issued for the location. An operator's license will normally be issued only to an applicant already licensed at three locations or having firm commitments to place machines at three licensed locations upon licensing.

A manufacturer's license authorizes the holder to manufacture, assemble or produce any device, equipment, material or machines used in gambling, except pinball machines, in the State of Nevada in accordance with Nevada Gaming Commission Regulation 14.

A distributor's license authorizes the holder to sell, distribute or market any gambling device, machine or equipment in the State of Nevada in accordance with Nevada Gaming Commission Regulation 14.

Restricted gaming licenses are granted to the operator of 15 or fewer gaming devices (and no table games) at certain locations within Nevada such as bars, taverns, supper clubs, and convenience stores.

Interactive gaming licenses include operators of interactive gaming, interactive gaming service providers and manufacturers of interactive gaming systems.

The Board and the Commission also have statutory authority to require the licensure of any individual or entity that: (1) has influence over any gaming operations in the State of Nevada; (2) shares in gaming revenues with a licensee; (3) is a lender to a gaming licensee; or (4) is the owner of land where gaming is conducted.

Nevada also requires approvals and licenses for transactions affecting the ownership and/or control of any gaming operation in the State and for any individual who could exert any similar influence.



**SLOT DEVICES AND TABLE GAMES****Slot Devices**Nonrestricted Locations (by Denomination)

\$0.01	46,590	
\$0.25	3,763	
Multi-denom	66,708	
Other	<u>11,040</u>	
<b>Total</b>		<b><u>128,101</u></b>

Restricted Locations (by Denomination)

\$0.01	453	
\$0.25	332	
Multi-denom	18,011	
Other	<u>443</u>	
<b>Total</b>		<b><u>19,239</u></b>

<b>Grand Total Slot Devices</b>		<b><u>147,340</u></b>
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**Table, Card, and Counter Games**

Twenty-One	2,148
Baccarat	456
Roulette	455
Craps	351
Mini-Baccarat	146
Sports Pools	178
Race Books	164
Keno	44
Poker	625
Interactive Poker	2
Other Games	<u>874</u>
<b>Grand Total Games and Tables</b>	<b><u>5,443</u></b>

**GAMING REVENUES**

Five Year Gaming Win (Statewide by County) (in thousands)

	<b><u>FY 2023</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2019</u></b>
Clark	\$ 13,073,701	\$ 12,630,675	\$ 8,818,498	\$ 7,966,710	\$ 10,247,878
SLT/CV	384,404	370,968	381,472	277,861	333,449
Elko	398,506	383,448	334,050	250,811	306,033
Washoe	1,032,193	1,026,856	925,759	695,902	855,310
Balance	<u>216,805</u>	<u>218,033</u>	<u>203,330</u>	<u>136,681</u>	<u>164,915</u>
<b>Statewide</b>	<b><u>\$ 15,105,609</u></b>	<b><u>\$ 14,629,980</u></b>	<b><u>\$ 10,663,109</u></b>	<b><u>\$ 9,327,965</u></b>	<b><u>\$ 11,907,585</u></b>

Five Year Gaming Win (by Revenue Category) (in thousands)

<b><u>Type</u></b>	<b><u>FY 2023</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2019</u></b>
Slot Devices	\$ 10,224,475	\$ 9,829,299	\$ 7,564,756	\$ 6,201,339	\$ 7,803,358
Table, Card & Counter	<u>4,881,134</u>	<u>4,800,681</u>	<u>3,098,353</u>	<u>3,126,626</u>	<u>4,104,227</u>
<b>Total</b>	<b><u>\$ 15,105,609</u></b>	<b><u>\$ 14,629,980</u></b>	<b><u>\$ 10,663,109</u></b>	<b><u>\$ 9,327,965</u></b>	<b><u>\$ 11,907,585</u></b>

Five Year Overall Revenues<sup>1</sup> (Nonrestricted Licensees/\$1 million and over) (in thousands)

<b><u>Revenue</u></b>	<b><u>FY 2023</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2019</u></b>
Gaming	\$ 10,918,659	\$ 11,029,708	\$ 8,451,812	\$ 6,746,884	\$ 8,757,658
Rooms	8,127,930	6,893,835	3,149,011	4,719,603	6,447,686
Food	4,741,108	3,968,359	1,701,028	3,127,263	4,219,159
Beverage	2,358,004	2,169,549	1,203,235	1,486,376	2,083,694
Other	<u>3,720,854</u>	<u>3,366,976</u>	<u>1,617,217</u>	<u>2,268,109</u>	<u>3,037,812</u>
<b>Total</b>	<b><u>\$ 29,866,555</u></b>	<b><u>\$ 27,428,427</u></b>	<b><u>\$ 16,122,303</u></b>	<b><u>\$ 18,348,235</u></b>	<b><u>\$ 24,546,009</u></b>

*1 - Overall Revenues are derived from Nonrestricted Licensees grossing \$1 million or more in gaming revenue during the applicable year.*

## **TAXES AND LICENSE FEE COLLECTIONS**

The gaming industry in Nevada produces a substantial portion of the overall revenues to the state's General Fund. The Board and Commission function as the taxing authority on behalf of the state. Generally, the largest share of gaming taxes are generated from a tax on the gaming revenue or "house win" with other fees and taxes associated with equipment placement and live entertainment. Casino licensees are also responsible for other federal, state and local taxes not administered by the Board or Commission.

Gaming fees on gross revenues are applied monthly under a graduated rate schedule:

- 3.5% on the first \$50,000 of gross gaming revenue, plus
- 4.5% on the next \$84,000 of gross gaming revenue, plus
- 6.75% on gross gaming revenues exceeding \$134,000.

Annual and quarterly taxes are also collected on each gaming device and table game exposed for play in a nonrestricted gaming location within the state:

- An annual fee of \$250 per slot device, plus
- A quarterly fee of \$20 per slot device.
- Table games are taxed on a quarterly and annual basis based on the number of table games available for play during each fiscal year and each quarter.

Restricted gaming locations are required to pay the following annual and quarterly taxes:

- An annual fee of \$250 per slot device, plus
- A quarterly fee of \$81 per slot device for the first five slot devices, plus
- A quarterly fee of \$141 per slot device for each slot device after the first five.

Pursuant to the Nevada Gaming Control Act, the failure to pay such taxes within 30 days will automatically result in the surrender of a restricted gaming license and require immediate closure of the gaming operations.

**Five Year Tax Collections (Statewide by County)**

<b><u>County</u></b>	<b><u>FY 2023</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2019</u></b>
Clark	\$ 1,021,783,910	\$ 1,010,918,394	\$ 721,146,768	\$ 530,535,130	\$ 789,848,137
SLT/CV	28,763,440	28,410,303	32,590,674	18,488,794	25,779,996
Elko	29,219,364	28,259,427	30,415,201	15,111,161	23,763,220
Washoe	78,878,375	78,100,145	83,889,596	44,552,244	67,352,122
Balance	<u>15,861,189</u>	<u>15,785,256</u>	<u>17,640,913</u>	<u>8,763,748</u>	<u>12,773,842</u>
<b>Statewide</b>	<b><u>\$ 1,174,506,278</u></b>	<b><u>\$ 1,161,473,525</u></b>	<b><u>\$ 885,683,152</u></b>	<b><u>\$ 617,451,077</u></b>	<b><u>\$ 919,517,317</u></b>

**Five Year Tax Collections (Statewide by Category)**

<b><u>Category</u></b>	<b><u>FY 2023</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2019</u></b>
Percentage Fees	\$ 968,750,360	\$ 964,522,729	\$ 800,835,862	\$ 472,433,163	\$ 708,357,814
Entertainment Tax	121,381,051	99,353,405	7,276,035	72,175,787	105,613,998
Quarterly Non-Restricted Slot Tax	10,246,840	10,149,080	9,798,140	10,223,380	10,416,168
Quarterly Games Tax	5,437,382	5,466,294	5,467,970	5,439,293	6,266,332
Quarterly Restricted Slot Tax	8,481,111	8,464,920	7,820,556	8,073,138	8,317,777
Annual Slot Tax	37,464,082	37,318,275	38,090,130	33,670,620	41,825,957
Annual Games Tax	2,090,625	2,142,533	2,089,467	2,299,100	2,365,517
Other Collections	<u>20,654,827</u>	<u>34,056,289</u>	<u>14,304,992</u>	<u>13,136,596</u>	<u>36,353,754</u>
<b>Statewide</b>	<b><u>\$ 1,174,506,278</u></b>	<b><u>\$ 1,161,473,525</u></b>	<b><u>\$ 885,683,152</u></b>	<b><u>\$ 617,451,077</u></b>	<b><u>\$ 919,517,317</u></b>

While the Board acts as the taxing authority for the State of Nevada with respect to gaming activities, the revenues derived are not retained by the agency and, instead, are remitted to the state General Fund and other dedicated accounts.

### Distribution of Tax Collections

<u>Fund</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>
General Fund	\$ 1,135,036,672	\$ 1,122,096,095	\$ 845,649,818	\$ 581,613,511	\$ 874,129,551
Problem Gambling <sup>1</sup>	-0-	-0-	-0-	-0-	1,310,380
Dedicated Fund <sup>2</sup>	<u>39,469,606</u>	<u>39,377,430</u>	<u>40,033,334</u>	<u>35,837,566</u>	<u>44,077,386</u>
<b>Statewide</b>	<u>\$ 1,174,506,278</u>	<u>\$ 1,161,473,525</u>	<u>\$ 885,683,152</u>	<u>\$ 617,451,077</u>	<u>\$ 919,517,317</u>

*1 – Problem Gambling – Distributions are from the General Fund (Quarterly slot machine fees are no longer distributed to Problem Gambling – effective July 1, 2019)*

*2 – Dedicated Fund – Distributed to Schools and Counties*

**Section C**  
**Resources**

## NEVADA GAMING CONTROL BOARD WEBSITE PUBLICATIONS AND INFORMATION

The publications listed below are available at no charge for downloading or printing on the Nevada Gaming Control Board website (<http://gaming.nv.gov>). Questions regarding these publications can be e-mailed to: [gcbresch@gcb.nv.gov](mailto:gcbresch@gcb.nv.gov)

### **Statistics & Publications**

### **Description**

Abbreviated Revenue Release	Two-page abbreviated monthly release reflecting total gaming win and percentage fee tax collections for nonrestricted licensees for the month and the comparative data from one year earlier.
Chip and Token Report	Listing of approved/disapproved chips and tokens submitted by Nevada licensees.
Corporate Securities Orders	Sets forth a description of Registered Publicly Traded Corporations affiliated companies and intermediary companies, and the various gaming licenses and approvals obtained by those entities. Orders included are from April 1993 to present. For Orders prior to April 1993, contact Corporate Securities at (775) 684-7860.
Enrolled Agents	Listing of Enrolled Agents who have been approved pursuant to NGC Regulation 10.060.
Gaming Revenue Report	Summary of gaming revenue information for nonrestricted gaming activity; each report reflects 1-month, 3-month and 12-month data.
Information Sheet	Statistics about the Nevada Gaming Control Board.
List of Excluded Persons	Listing of persons who are required to be excluded or ejected from licensed gaming establishments that conduct pari-mutuel wagering or operate any horse race book, sports pool or games, other than slot machines only.
Nevada Gaming Abstract	An annual financial analysis of nonrestricted gaming licensees producing \$1 million or more in gaming revenue (July-June). This report is available mid-January.
Nonrestricted Count Report	Listing of nonrestricted locations reflecting the quantity and denomination of gaming devices and the type and quantity of table games.

**Publication**

Nonrestricted Square Footage Report

**Description**

Annual list of nonrestricted locations reflecting the square footage allotted to specific types of gaming activities at each location.

Quarterly Statistical Report

General summary of Nevada's taxable gaming revenue and fee and tax collections.

**Online Services**

**Description**

Location Detail Report

Detailed License Report for any active location.

Location Name and Address List

Location name and address reports by license type.

Active Registrations by Type Report

Lists all the active registered Independent Agents, Independent Hosts, Service Providers and Manufacturers/Distributors of Associated Equipment.

Restricted and Nonrestricted Locations Report

Names and addresses of all restricted and nonrestricted locations.

**Misc.**

**Description**

Gaming Statutes & Regulations

Nevada Gaming Control Act and Ancillary Statutes and Regulations of the Nevada Gaming Commission and Nevada Gaming Control Board.

Industry Notices & Technical Bulletins

All Board & Commission News.

Agendas and Dispositions

Meeting agendas of the Nevada Gaming Control Board and the Nevada Gaming Commission and dispositions reflecting Board recommendations and Commission final action.

Licensee Information

License Fees and Tax Rate Schedules.

Gaming Employee Registration

Casino Human Resources Login, Gaming Applicant Login and Gaming Employee Registration Appeal Hearings.

Tax Forms

On-line Tax Forms Portal.



## OFFICE LOCATIONS AND MAILING ADDRESSES

**Carson City Office & Mailing Address:**

1919 College Parkway  
Carson City, NV 89706

**Elko Office & Mailing Address:**

557 West Silver Street, Suite 207  
Elko, NV 89801

**Las Vegas Office & Mailing Address:**

7 State of Nevada Way  
Las Vegas, Nevada 89119

**Las Vegas Technology Division Lab Address & Mailing Address:**

750 Pilot Road, Suite I  
Las Vegas, NV 89119

**Laughlin Office Address:**

3650 South Pointe Circle, Suite 203  
Laughlin, NV 89029

**Laughlin Mailing Address:**

P.O. Box 31109  
Laughlin, NV 89028

**Reno Office & Mailing Address:**

9790 Gateway Drive, Suite 100  
Reno, NV 89521

## OFFICE PHONE AND FAX NUMBERS

### **Carson City Office**

	<b><u>Phone Numbers</u></b>	<b><u>Fax Numbers</u></b>
Nevada Gaming Commission	(775) 684-7750	(775) 687-5817
Nevada Gaming Control Board	(775) 684-7740	(775) 687-5817
Administration Division	(775) 684-7700	(775) 687-5817
Administration Division – Human Resources	(775) 684-7704	(775) 687-5817
Enforcement Division	(775) 684-7900	(775) 687-5362
Investigations Division	(775) 684-7800	(775) 687-1372
Investigations Division – Investigative Services	(775) 684-7840	(775) 687-1372
Investigations Division – Corporate Securities Section	(775) 684-7860	(775) 687-1219
Legal – Attorney General’s Office	(775) 687-2100	(775) 850-1150
Tax & License Division	(775) 684-7770	(775) 684-7787
Technology Division	(775) 684-7731	

### **Elko Office**

	<b><u>Phone Number</u></b>	<b><u>Fax Number</u></b>
Enforcement Division	(775) 738-7191	(775) 738-3608

### **Las Vegas Office**

	<b><u>Phone Numbers</u></b>	<b><u>Fax Numbers</u></b>
Nevada Gaming Control Board	(702) 486-2000	(702) 486-2045
Administration Division	(702) 486-2000	(702) 486-2045
Administration Division - Training	(702) 486-2071	(702) 486-2045
Audit Division	(702) 486-2060	(702) 486-3543
Employee Registration Unit	(702) 486-3340	(702) 486-2591
Enforcement Division	(702) 486-2020	(702) 486-2230
Investigations Division	(702) 486-2260	(702) 486-2011
Investigations Division – Investigative Services	(702) 486-2007	(702) 486-2011
Investigations Division – Corporate Securities Section	(702) 486-2365	
Legal - Attorney General’s Office	(702) 486-3420	(702) 486-2377
Tax & License Division	(702) 486-2008	(702) 486-3727

**Las Vegas Office (cont'd)**

Technology Division

**Phone Numbers**

(702) 486-3274

**Fax Numbers**

(702) 486-2241

Technology Division – Lab

(702) 486-2043

(702) 486-2241

**Laughlin Office**

Enforcement Division

**Phone Number**

(702) 298-0669

**Fax Number**

(702) 298-6049

**Reno Office**

Audit Division

**Phone Numbers**

(775) 823-7200

**Fax Numbers**

(775) 823-7272

Enforcement Division

(775) 823-7250

(775) 823-7272

Legal – Attorney General's Office

(775) 687-2100

(775) 850-1150

## GAMING LINKS ON THE INTERNET

### **Nevada Gaming Control Board**

Nevada Gaming Control Board Website [www.gaming.nv.gov](http://www.gaming.nv.gov)

### **Associations, Boards and Commissions**

American Gaming Association [www.americangaming.org](http://www.americangaming.org)  
Gaming Regulators European Forum [www.gref.net](http://www.gref.net)  
International Association of Gaming Advisors [www.theiaga.org](http://www.theiaga.org)  
International Association of Gaming Regulators [www.iagr.org](http://www.iagr.org)  
North American Association of State  
and Provincial Lotteries [www.naspl.org](http://www.naspl.org)  
Association of Gaming Equipment Manufacturers [www.agem.org](http://www.agem.org)  
Gaming Standards Association [www.gamingstandards.com](http://www.gamingstandards.com)

### **Nevada University and College Links**

UNLV International Gaming Institute [www.unlv.edu/igi](http://www.unlv.edu/igi)  
UNR Institute for the Study of Gambling  
& Commercial Gaming [www.unr.edu/gaming](http://www.unr.edu/gaming)  
College of Southern Nevada  
Casino Management Program [www.csn.edu/programs/casino-management](http://www.csn.edu/programs/casino-management)  
International Center for Gaming Regulation [www.unlv.edu/icgr](http://www.unlv.edu/icgr)

### **Problem Gambling**

Gam-Anon.org [www.gam-anon.org](http://www.gam-anon.org)  
Gamblers Anonymous [www.gamblersanonymous.org](http://www.gamblersanonymous.org)  
National Center for Responsible Gaming [www.ncrg.org](http://www.ncrg.org)  
National Council on Problem Gambling [www.ncpgambling.org](http://www.ncpgambling.org)  
Nevada Council on Problem Gaming [www.nevadacouncil.org](http://www.nevadacouncil.org)

**Tribal Gaming**

National Congress of American Indians

[www.ncai.org](http://www.ncai.org)

National Indian Gaming Association

[www.indiangaming.org](http://www.indiangaming.org)

National Indian Gaming Commission

[www.nigc.gov](http://www.nigc.gov)