# **INFORMATIONAL REPORT**





#### **NEVADA GAMING CONTROL BOARD**

1919 College Parkway, Suite 110, P.O. Box 8003, Carson City, Nevada 89702
7 State of Nevada Way, Las Vegas, Nevada 89119
3650 S. Pointe Circle, Suite 203, P.O. Box 31109, Laughlin, Nevada 89028
557 W. Silver Street, Suite 207, Elko, Nevada 89801
9670 Gateway Drive, Reno, Nevada 89521

MIKE DREITZER, Chairman HON. GEORGE ASSAD (RET.), Member CHANDENI K. SENDALL, Member

October 2025

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, 2024, our 307 nonrestricted licensees who grossed more than \$1 million in gaming revenue generated total revenues of \$31.5 billion. \$11.3 billion or 35.8% of those total revenues were generated from gaming activities. These 307 nonrestricted licensees reported an employee base of 148,967 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) for additional information.

Sincerely,

Hon. Jennifer Togliatti (Ret.)

Jennif P. Dogliate

Chair

**Nevada Gaming Commission** 

Mike Dreitzer

Chair

**Nevada Gaming Control Board** 

## **TABLE OF CONTENTS**

| Introduction  | 1                                      |
|---|--|
| Mission and Guiding Principles  | 1                                      |
| Nevada Gaming Commission and Nevada Gaming Control Board Members  | 3                                      |
| Gaming Regulation in Nevada   | 5                                      |
| Nevada Gaming Regulation Organizational Structure   | 8                                      |
| Section A: Overview of Nevada Gaming Divisions  |  |
| <ul> <li>Administration Division</li> <li>Audit Division</li> <li>Enforcement Division</li> <li>Investigations Division</li> <li>Tax and License Division</li> <li>Technology Division</li> <li>Talent Management</li> </ul>              | 9<br>12<br>15<br>18<br>21<br>23<br>24  |
| Section B: Selected Data and Information  |  |
| <ul> <li>Licenses</li> <li>License Descriptions</li> <li>Slot Devices and Table Games</li> <li>Revenues</li> <li>Taxes and License Fee Collections</li> <li>Five Year Tax Collections</li> <li>Distribution of Tax Collections</li> </ul> | 25<br>25<br>27<br>28<br>29<br>30<br>31 |
| Section C: Resources  |  |
| <ul> <li>List of Publications</li> <li>Office Locations and Mailing Addresses</li> <li>Office Phone and Fax Numbers</li> <li>Gaming Links on the Internet</li> </ul>  | 32<br>34<br>35<br>37                   |

#### 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 and the Nevada Gaming Control Board govern Nevada's gaming industry through strict regulation of all persons, locations, practices, associations and related activities. We protect the integrity and stability of the industry through our investigative and licensing practices, and we enforce laws and regulations, while holding gaming licensees to high standards. Through these practices, we are able to ensure the proper collection of taxes and fees that are an essential source of revenue for Nevada.

#### **Guiding Principles**

- In all decisions and in the performance of our jobs, our highest priority is to protect the citizens of Nevada and visitors to our state by ensuring the interests of the agency, any employee or any licensee 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.

#### **Guiding Principles (cont'd)**

- 4. Our objectivity, independence and impartiality are beyond reproach. We avoid all personal or professional circumstances or conflicts that would call these into question.
- 5. Our processes ensure that actions, decisions and policies are consistently applied and do not result in advantages or disadvantages to any party to the detriment of another.
- Our investigations, audits and tests, while comprehensive, are objective and fairminded. 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 advance employees based on demonstrated achievement.

# NEVADA GAMING COMMISSION NEVADA GAMING CONTROL BOARD

| Gaming Commission             | <u>Term Expires</u> |
|-------------------------------|---------------------|
| Jennifer Togliatti, Chair     | April 27, 2029      |
| Rosa Solis-Rainey, Member     | April 27, 2026      |
| Brian Krolicki, Member        | April 27, 2029      |
| George M. Markantonis, Member | April 27, 2027      |
| Abbi Silver, Member           | April 27, 2028      |

#### **Gaming Control Board**

Mike Dreitzer January 29, 2027
George Assad, Member January 29, 2027
Chandeni K. Sendall, Member January 27, 2029

Pursuant to state law, members of the Board and Commission are appointed by the Governor of Nevada to four-year terms. In addition to other requirements, each member must be a resident of Nevada and no member may hold elective office while serving. Members are also not permitted to possess any direct pecuniary interest in gaming activities while serving in their capacity as members.

**Term Expires** 

The Board and Commission conduct public meetings at least once monthly and special meetings as required. The Executive Secretary, who is appointed by the Board with the approval of the Commission, assists the Board and the Commission in administrative matters and facilitates the monthly meetings.

EXECUTIVE SECRETARY: Nicole Rupert e-mail: Nrupert@gcb.nv.gov

The Executive Secretary's office is comprised of the Executive Secretary and one administrative staff, a Senior Research Specialist.

The Executive Secretary serves as the clerk and parliamentarian of the Commission and the Board. The Executive Secretary's office is responsible for the administration of the Commission and assisting the Board in administrative matters relating to its public meetings and hearings. Additionally, the Executive Secretary calendars and conducts all meetings of the Commission and the Board, accepts all complaints against licensees and claims for refunds from licensees, nominations for excluded persons, performs research for the Commission and the Board and coordinates the regulation adoption process for the development and modification of 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)

#### <u>Board</u>

Mike Dreitzer (2025-Current)

Kirk D. Hendrick (2023-2025)

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. In 2025, the Board celebrated its 70<sup>th</sup> anniversary.

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.

#### Page |6

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).

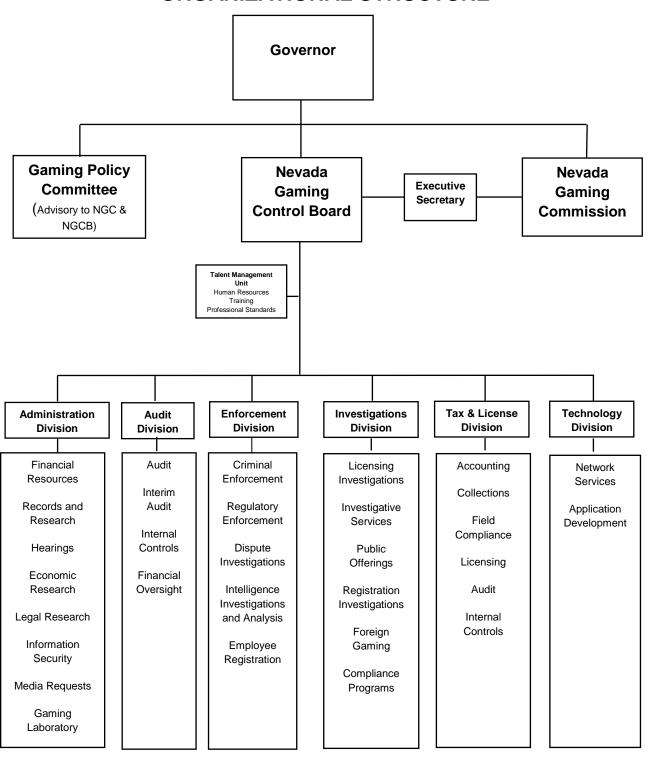
#### **Gaming Laws**

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

**DEPUTY CHIEF OF** 

GAMING LAB: Jeremy Eberwein e-mail: Jeberwein@gcb.nv.gov

#### **Administration Division Staff**

The Administration Division currently has 33 professional staff positions and 20 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, records retention, and the gaming laboratory. The Board's Information Security Officer (ISO) and administrative Hearings Examiners 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 Examiners 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 Examiners 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.

#### **Gaming Laboratory**

The Gaming Laboratory (the Lab) currently has 14 engineers, 1 IT Supervisor with 4 IT Auditors, 5 Technicians, and 3 administrative staff. The Lab examines, tests and recommends gaming devices for approval or denial by the Board and Commission. The Lab is responsible for inspecting gaming devices both in the laboratory and in the field to ensure continued integrity, and assist in resolving gaming patron disputes through analysis of device electronics and software. The Lab is also charged with reviewing and approving associated equipment. The Lab works with manufacturers in the industry to review new products and maintain technical standards that the products must adhere to.

DEPUTY CHIEF: Jeremy Eberwein e-mail: Jeberwein@gcb.nv.gov

#### **Information Security Officer**

Our Information Security Officer (ISO) is responsible for overseeing the Board's information security, cybersecurity, and Information Technology (IT) risk management programs based on industry-accepted information security and risk management frameworks. The ISO works closely with the Board's IT division to identify and mitigate risks, oversee cyber projects, respond to security incidents, and adapts to emerging cyber threats. In addition, the ISO develops and implements security policies and procedures ensuring the Board's information systems are secure and available.

INFORMATION SECURITY OFFICER: Sil Silveira e-mail: Msilveira@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: Vacant e-mail: N/A

#### **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: Shelley Newell e-mail: Sjnewell@gcb.nv.gov

#### **Public Information Officer**

The Public Information Officer (PIO) is responsible for managing the Board's public relations program and communications plans. The PIO serves as the primary spokesperson for the agency, handling media and public inquiries. In addition, the PIO drafts public statements, presentations, and correspondence, and coordinates appearances or public statements from staff members as necessary. The PIO also manages the Board's social media presence.

PUBLIC INFORMATION OFFICER: Jennifer Morton e-mail: Jmorton@gcb.nv.gov

#### **AUDIT DIVISION**

#### **Division Leadership**

#### Las Vegas

CHIEF: Rusty LeBlanc e-mail: Rleblanc@gcb.nv.gov

DEPUTY CHIEF: Peggy Chung e-mail: Pchung@gcb.nv.gov

DEPUTY CHIEF: Dona Cordial e-mail: Dcordial@gcb.nv.gov

SUPERVISOR: Candice Araujo e-mail: Caraujo@gcb.nv.gov

SUPERVISOR: Lana Balasky e-mail: Sbalasky@gcb.nv.gov

SUPERVISOR: Andrew Batt e-mail: Abatt@gcb.nv.gov

SUPERVISOR: Mandy Leavitt e-mail: Mleavitt@gcb.nv.gov

Reno

DEPUTY CHIEF: William Layman e-mail: Wlayman@gcb.nv.gov

SUPERVISOR: Madison Siqueiros e-mail: Msiqueiros@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, indepth 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

<u>Elko</u>

SUPERVISOR: Andrew Olsen e-mail: Aolsen@gcb.nv.gov

**Laughlin** 

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

<u>Reno</u>

DEPUTY CHIEF: Russell Niel e-mail: Rniel@gcb.nv.gov

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

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

#### **Enforcement Division Staff**

The Enforcement Division has 94 sworn peace officers (agents) and 27 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

#### Page | 17

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: Luke Rippee e-mail: Lrippee@gcb.nv.gov

DEPUTY CHIEF: Matt Doyle e-mail: Mdoyle@gcb.nv.gov

**DEPUTY CHIEF OF** 

CORPORATE SECURITIES: Sean Crowley e-mail: Scrowley@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 64 professional staff and 8 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.

#### <u>Investigations Division Responsibilities</u>

#### 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.

#### Page | 20

#### **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 25 professional staff, including 6 CPAs, and an attorney. Additionally, there are 5 administrative staff. The division is split into three sections: Tax Collections, Licensing, and Compliance.

#### 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.

#### Page | 22

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

IT MANAGER: Kile Porter e-mail: Kporter@gcb.nv.gov

#### **Technology Division Staff**

The Technology Division has 22 Information Technology Professionals and Software Engineers.

#### **Technology Division Responsibilities**

The Technology Division is responsible for the Board's Information Technology (IT) operations, ensuring the efficient, innovative, and secure use of technology across the agency. The Division is responsible for maintaining and supporting the Board's information systems and IT infrastructure, developing and managing custom applications that support agency operations, and delivering online services to Nevada gaming operators such as gaming employee registration and tax payment processing.

The division is organized into two primary functional units: Network Services, which manages infrastructure, security, and end-user service delivery; and Application Development, which designs, builds, and maintains software solutions tailored to the Board's needs.

#### TALENT MANAGEMENT UNIT

#### **Unit Leadership:**

HUMAN RESOURCES MANAGER: Tricia Bookhart e-mail: Tbookhart@gcb.nv.gov

TRAINING AND DIVERSITY OFFICER: Judy lannacchino 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.

# Section B Selected Data and Information

#### SELECTED DATA AND INFORMATION

#### GAMING LICENSES (June 30, 2025)<sup>1</sup>

| Total                    | <u>2,996</u> |
|--------------------------|--------------|
| Restricted               | 2,072        |
| Other                    | 33           |
| Manufacturer/Distributor | 388          |
| Slot Route Operator      | 47           |
| Nonrestricted (Group II) | 322          |
| Nonrestricted (Group I)  | 134          |

#### **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.

<sup>1 –</sup> See Quarterly Statistical Information reports located at https://gaming.nv.gov/about/quart-statistical/information/.

#### Page | **26**

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 (June 30, 2025)**

#### Slot Devices<sup>1</sup>

| Nonrestricted Locations (by Deno            | mination)  |                |  |  |  |  |
|---|------------|----------------|--|--|--|--|
| \$0.01                                      | 37,071     |                |  |  |  |  |
| \$0.25                                      | 2,770      |                |  |  |  |  |
| \$1.00                                      | 5,265      |                |  |  |  |  |
| Multi-denom                                 | 82,003     |                |  |  |  |  |
| Other                                       | 2,748      |                |  |  |  |  |
| Total                                       |            | 129,827        |  |  |  |  |
|   |            |                |  |  |  |  |
| Restricted Locations (by Denomin            | nation)    |                |  |  |  |  |
| \$0.01                                      | 509        |                |  |  |  |  |
| \$0.25                                      | 263        |                |  |  |  |  |
| Multi-denom                                 | 18,269     |                |  |  |  |  |
| Other                                       | <u>499</u> |                |  |  |  |  |
| Total                                       |            | <u>19,540</u>  |  |  |  |  |
| Grand Total Slot Devices                    |            | <u>149,367</u> |  |  |  |  |
| Table, Card, and Counter Games <sup>1</sup> |            |                |  |  |  |  |
| Twenty-One                                  | 2,101      |                |  |  |  |  |
| Baccarat                                    | 496        |                |  |  |  |  |
| Roulette                                    | 461        |                |  |  |  |  |
| Craps                                       | 353        |                |  |  |  |  |

Grand Total Games and Tables <u>5,430</u>

128

183

169

41

Mini-Baccarat

Sports Pools

Race Books

Keno

Poker 635
Interactive Poker 2
Other Games 861

<sup>&</sup>lt;sup>1</sup> – See Quarterly Statistical Information reports located at https://gaming.nv.gov/about/quart-statistical/information/.

#### **GAMING REVENUES**

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

|           | FY 2025              | FY 2024              | FY 2023              | FY 2022        | FY 2021              |
|-----------|----------------------|----------------------|----------------------|----------------|----------------------|
| Clark     | \$ 13,581,287        | \$ 13,719,166        | \$ 13,073,701        | \$ 12,630,675  | \$ 8,818,498         |
| SLT/CV    | 379,962              | 380,685              | 384,404              | 370,968        | 381,472              |
| Elko      | 402,248              | 400,763              | 398,506              | 383,448        | 334,050              |
| Washoe    | 1,063,661            | 1,051,650            | 1,032,193            | 1,026,856      | 925,759              |
| Balance   | <u>215,888</u>       | <u>212,901</u>       | <u>216,805</u>       | <u>218,033</u> | 203,330              |
| Statewide | <u>\$ 15,643,046</u> | <u>\$ 15,765,165</u> | <u>\$ 15,105,609</u> | \$ 14,629,980  | <u>\$ 10,663,109</u> |

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

| <u>Type</u>                 | FY 2025              | FY 2024              | FY 2023              | FY 2022              | FY 2021              |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Slot<br>Devices             | \$ 10,611,179        | \$ 10,340,428        | \$ 10,224,475        | \$ 9,829,299         | \$ 7,564,756         |
| Table,<br>Card &<br>Counter | <u>5,028,474</u>     | <u>5,424,737</u>     | <u>4,881,134</u>     | 4,800,681            | 3,098,353            |
| Total                       | <u>\$ 15,639,653</u> | <u>\$ 15,765,165</u> | <u>\$ 15,105,609</u> | <u>\$ 14,629,980</u> | <u>\$ 10,663,109</u> |

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

| Revenue  | FY 2024              | FY 2023              | FY 2022       | FY 2021              | FY 2020              |
|----------|----------------------|----------------------|---------------|----------------------|----------------------|
| Gaming   | \$ 11,286,529        | \$ 10,918,659        | \$ 11,029,708 | \$ 8,451,812         | \$ 6,746,884         |
| Rooms    | 8,846,256            | 8,127,930            | 6,893,835     | 3,149,011            | 4,719,603            |
| Food     | 5,188,447            | 4,741,108            | 3,968,359     | 1,701,028            | 3,127,263            |
| Beverage | 2,403,786            | 2,358,004            | 2,169,549     | 1,203,235            | 1,486,376            |
| Other    | 3,784,428            | 3,720,854            | 3,366,976     | <u>1,617,217</u>     | 2,268,109            |
| Total    | <u>\$ 31,509,446</u> | <u>\$ 29,866,555</u> | \$ 27,428,427 | <u>\$ 16,122,303</u> | <u>\$ 18,348,235</u> |

<sup>1 -</sup> Overall Revenues are derived from Nonrestricted Licensees grossing \$1 million or more in gaming revenue during the applicable year as described in the Abstract Report. Overall Revenues for FY2025 will be available in early 2026 and are updated once posted to the website.

#### 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.

Page |30

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

| <u>County</u> | FY 2025           | FY 2024           | FY 2023           | FY 2022           | FY 2021           |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Clark         | \$ 1,047,287,292  | \$ 1,067,278,471  | \$ 1,021,783,910  | \$ 1,010,918,394  | 721,146,768       |
| SLT/CV        | 28,905,046        | 28,936,038        | 28,763,440        | 28,410,303        | 32,590,674        |
| Elko          | 29,281,019        | 29,409,594        | 29,219,364        | 28,259,427        | 30,415,201        |
| Washoe        | 80,161,284        | 78,950,026        | 78,878,375        | 78,100,145        | 83,889,596        |
| Balance       | <u>16,218,673</u> | <u>25,732,118</u> | <u>15,861,189</u> | <u>15,785,256</u> | <u>17,640,913</u> |
| Statewide     | \$ 1,201,853,314  | \$1,230,306,247   | \$1,174,506,278   | \$ 1,161,473,525  | 885,683,152       |

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

| Category                                 |      | FY 2025       |             | FY 2024       |      | FY 2023       |             | FY 2022      | FY 2021           |
|--|------|---------------|-------------|---------------|------|---------------|-------------|--------------|-------------------|
| Percentage<br>Fees                       | \$   | 986,388,785   | \$          | 997,669,973   | \$   | 968,750,360   | \$          | 964,522,729  | \$<br>800,835,862 |
| Entertainment<br>Tax                     |      | 107,143,137   |             | 126,959,093   |      | 121,381,051   |             | 99,353,405   | 7,276,035         |
| Quarterly Non-<br>Restricted Slot<br>Tax |      | 10,398,820    |             | 10,555,860    |      | 10,246,840    |             | 10,149,080   | 9,798,140         |
| Quarterly Games<br>Tax                   |      | 5,294,993     |             | 5,488,322     |      | 5,437,382     |             | 5,466,294    | 5,467,970         |
| Quarterly<br>Restricted Slot<br>Tax      |      | 8,634,735     |             | 8,607,270     |      | 8,481,111     |             | 8,464,920    | 7,820,556         |
| Annual Slot Tax                          |      | 37,890,958    |             | 38,972,282    |      | 37,464,082    |             | 37,318,275   | 38,090,130        |
| Annual Games<br>Tax                      |      | 2,053,250     |             | 2,144,733     |      | 2,090,625     |             | 2,142,533    | 2,089,467         |
| Other<br>Collections                     |      | 44,048,636    |             | 39,908,714    |      | 20,654,827    |             | 34,056,289   | 14,304,992        |
| Statewide                                | \$ ^ | 1,201,853,314 | <b>\$</b> 1 | 1,230,306,247 | \$ ^ | 1,174,506,278 | <b>\$</b> 1 | ,161,473,525 | \$<br>885,683,152 |

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>                    | FY 2025             | FY 2024             | FY 2023             | FY 2022             | FY 2021           |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| General<br>Fund                | \$<br>1,162,005,946 | \$<br>1,189,283,894 | \$<br>1,135,036,672 | \$<br>1,122,096,095 | \$<br>845,649,818 |
| Dedicated<br>Fund <sup>1</sup> | 39,847,368          | 41,022,353          | 39,469,606          | 39,377,430          | 40,033,334        |
| Statewide                      | \$<br>1,201,853,314 | \$<br>1,230,306,247 | \$<br>1,174,506,278 | \$<br>1,161,473,525 | \$<br>885,683,152 |

<sup>1 -</sup> 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: <a href="maileograph:gcb.nv.gov">gcbresch@gcb.nv.gov</a>

| Statistics & Publications   | <u>Description</u>   |
|-----------------------------|--|
| 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.  |

Continued...

NEVADA GAMING COMMISSION NEVADA GAMING CONTROL BOARD **Publication Description** 

Nonrestricted Square Footage Annual list of nonrestricted locations reflecting the square footage Report

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

Associated Equipment.

Restricted and Nonrestricted

Locations Report

Names and addresses of all restricted and nonrestricted

locations.

**Description** Misc.

Nevada Gaming Control Act and Ancillary Statutes and Gaming Statutes & Regulations

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:** 

1919 College Parkway, Suite 110 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

**Laughlin Office Address:** 

3650 South Pointe Circle, Suite 203 Laughlin, NV 89029

Reno Office & Mailing Address:

9670 Gateway Drive Reno, NV 89521 **Carson City Mailing Address:** 

P.O. Box 8003 Carson City, NV 89702-8003

**Laughlin Mailing Address:** 

P.O. Box 31109 Laughlin, NV 89028

## **OFFICE PHONE AND FAX NUMBERS**

| Carson City Office                                     | Phone Numbers  | Fax Numbers    |
|--|----------------|----------------|
| 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 |
| 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) 687-1372 |
| 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  | Phone Number   | Fax Number     |
| Enforcement Division                                   | (775) 738-7191 | (775) 738-3608 |
| Las Vegas Office                                       | Phone Numbers  | Fax Numbers    |
| 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 |
| Technology Division                                    | (702) 486-3274 | (702) 486-2241 |
| Technology Division – Lab                              | (702) 486-2043 | (702) 486-2241 |
| Talent Management                                      | (702) 486-2000 | (702) 486-2045 |
|  |                |                |

Continued...

## Page |36

| Laughlin Office                   | Phone Number   | Fax Number     |
|-----------------------------------|----------------|----------------|
| Enforcement Division              | (702) 298-0669 | (702) 298-6049 |
| Reno Office                       | Phone Numbers  | Fax Numbers    |
| Audit Division                    | (775) 823-7200 | (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 <a href="www.gaming.nv.gov">www.gaming.nv.gov</a>

Associations, Boards and Commissions

American Gaming Association <u>www.americangaming.org</u>

Gaming Regulators European Forum <u>www.gref.eu</u>

International Association of Gaming Advisors <u>www.theiaga.org</u>

International Association of Gaming Regulators <u>www.iagr.org</u>

North American Association of State

and Provincial Lotteries <a href="www.naspl.org">www.naspl.org</a>
Association of Gaming Equipment Manufacturers <a href="www.agem.org">www.agem.org</a>

Gaming Standards Association <a href="www.gamingstandards.com">www.gamingstandards.com</a>

**Nevada University and College Links** 

UNLV International Gaming Institute <a href="https://www.unlv.edu/igi">www.unlv.edu/igi</a>

UNR Institute for the Study of Gambling

& Commercial Gaming <a href="www.unr.edu/gaming">www.unr.edu/gaming</a>

College of Southern Nevada

Casino Management Program www.csn.edu/programs/casino-management

International Center for Gaming Regulation <u>www.unlv.edu/icgr</u>

Problem Gambling

Gam-Anon.org <u>www.gam-anon.org</u>

Gamblers Anonymous www.gamblersanonymous.org

National Center for Responsible Gaming <u>www.icrg.org</u>

National Council on Problem Gambling <a href="https://www.ncpgambling.org">www.ncpgambling.org</a>
Nevada Council on Problem Gaming <a href="https://www.nevadacouncil.org">www.nevadacouncil.org</a>

**Tribal Gaming** 

National Congress of American Indians <u>www.ncai.org</u>

National Indian Gaming Association <a href="https://www.nigc.gov/">www.indiangaming.org</a>
National Indian Gaming Commission <a href="https://www.nigc.gov/">https://www.nigc.gov/</a>

NEVADA GAMING COMMISSION NEVADA GAMING CONTROL BOARD