

PROPOSED AMENDMENTS TO
NEVADA GAMING COMMISSION (NGC) REGULATION 6.050

Draft Dated: 01/08/2026

PURPOSE STATEMENT: To amend NGC Regulation 6.050 to clarify that licensees are not required to have original ownership documents available in that copies are acceptable for audit inspections; to clarify that publicly traded companies are exempt; and to take such additional actions as may be necessary and proper to effectuate this stated purpose.

EFFECTIVE DATE: Upon adoption by the Nevada Gaming Commission.

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

REGULATION 6
ACCOUNTING REGULATIONS

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6.050 Records of ownership.

1. Each corporate licensee shall keep on the premises of its gaming establishment, or shall provide to the audit division or the tax and license division, upon request, the following documents pertaining to the corporation:

- (a) A certified copy of the articles of incorporation and any amendments;
- (b) A copy of the bylaws and any amendments;
- (c) A copy of the certificate issued by the Nevada secretary of state authorizing the corporation to transact business in Nevada;
- (d) A list of all current and former officers and directors;
- (e) Minutes of all meetings of the stockholders;
- (f) Minutes of all meetings of the directors;
- (g) A list of all stockholders listing each stockholder's name, address, the number of shares held, and the date the shares were acquired;

(h) A copy of each security issued by a corporation, other than a publicly traded corporation.

- (~~h~~*i*) The stock certificate ledger;
- (~~h~~*j*) A record of all transfers of the corporation's stock; and

(~~H~~*k*) A record of amounts paid to the corporation for issuance of stock and other capital contributions.

2. Each partnership licensee shall keep on the premises of its gaming establishment, or provide to the audit division or the tax and license division, upon request, the following documents pertaining to the partnership:

(a) A copy of the partnership agreement and, if applicable, the certificate of limited partnership;

(b) A list of the partners, including their names, addresses, the percentage of interest held by each, the amount and date of each capital contribution of each partner, the date the interest was acquired, and the salary paid by the partnership; and

(c) A record of all withdrawals of partnership funds or assets.

3. Each sole proprietorship licensee shall keep on the premises of its gaming establishment, or provide to the audit division or the tax and license division, upon request, a schedule showing the name Regulation 6, Accounting Regulations Page 5 (Rev. 07/24) and address of the proprietor and the amount and date of the proprietor's original investment and of any additions and withdrawals.

4. Each limited liability company licensee shall keep on the premises of its gaming establishment, or provide to the audit division or the tax and license division, upon request, the following documents pertaining to the limited liability company:

(a) A copy of the articles of organization and any amendments;

(b) A copy of any operating agreement if adopted and any amendments;

(c) A list of all current and former officers, managers, and managing members;

(d) A list of all members listing each member's name, address, the interest held by the member, and the date the interest was acquired;

(e) A record of all transfers of any interests in the limited liability company;

(f) A record of amounts paid to the limited liability company for issuance of any interest in the limited liability company and any other capital contributions, as applicable; and (

(g) A copy of any meeting minutes or member written consents, if conducted.

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