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## NOTICE TO LICENSEES

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Notice #2026-04

Issuing Division: Investigations

**DATE:** January 16, 2026  
**TO:** All Licensees and Interested Persons  
**FROM:** Mike Dreitzer, Chairman  
**SUBJECT:** Industry Guidance for Online Gaming Products

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### INTRODUCTION

The growth of Internet gambling, including wagering activities found in real money online casinos, among other forms of online gaming (Collectively, “**Online Gaming**”), each of which relies upon online wagering games, operating platforms, systems or software and/or other content designed for online play (“**Online Gaming Products**”), has expanded dramatically in recent years.

As a result of this expansion, the Nevada Gaming Control Board (“**Board**”) has determined that additional policy guidance and clarity are necessary for all licensees and applicants (“**Licensees**” and “**Applicants**”) that currently operate in, or seek to pursue opportunities in, Online Gaming in other jurisdictions (“**Jurisdictions**”) outside of the State of Nevada.

Importantly, the guidance provided herein applies equally to Licensees and Applicants, as well as to all subsidiary and affiliated companies of such Licensees or Applicants.

The overall goal of this guidance is to reduce potential adverse consequences for Licensees and Applicants under the Board’s Foreign Gaming requirements, and in particular Nevada Revised Statute (“NRS”) 463.170, NRS 463.715 and NRS 463.720 of the Nevada Gaming Control Act as well as Nevada Gaming Commission Regulation 5.045, as applicable.

## COMMERCIALIZATION APPROACHES AND RELATED CONSIDERATIONS

In recent years, those involved in Online Gaming have faced increasing complexity in determining which Jurisdictions are lawful versus which are illegal or prohibited. This situation is further complicated by other factors such as: (1) whether the Online Gaming Products are offered from within or from outside the Jurisdiction, and (2) the variety of Online Gaming Product commercialization approaches available. Whether Online Gaming Products are provided from within or outside a Jurisdiction, types of commercialization approaches include, but are not limited to:

- i. Business-to-Consumer (“**B2C**”), where a Licensee operates Online Gaming, offering Online Gaming Products directly to players;
- ii. Business-to-Business (“**B2B**”), where Licensees supply Online Gaming Products to third parties that offer these Online Gaming Products to players in certain Jurisdictions; and
- iii. Games and Content Aggregators (“**Aggregators**”) that distribute Online Gaming Products across multiple operators or platforms.

(Collectively, “**Commercialization Approach(es)**”).

The Board recognizes that without definitive written guidance, there have been different assessments by the gaming industry, gaming regulators, and subject matter experts, leading to inconsistent definitions and interpretations of the legality of offering Online Gaming Products directly or indirectly under different Commercialization Approaches in different Jurisdictions.

To comply with the Nevada Gaming Control Act and the Board’s Foreign Gaming requirements provided under NRS 463.720, Licensees are expected to follow this guidance when evaluating the appropriateness and suitability of offering Online Gaming Products to or in a Jurisdiction, regardless of the Commercialization Approach(es) or the location from which the Online Gaming Products are provided.

## REQUIRED DUE DILIGENCE BEFORE ENTERING A JURISDICTION

The Board expects all Licensees to complete full and proper due diligence regarding a Jurisdiction's laws, regulations, rules, policies, interpretive guidance, or declarations ("Applicable Laws") before entering a Jurisdiction regardless of the Commercialization Approach and regardless of whether the offering occurs from within or outside the Jurisdiction. This due diligence may include consulting with the Licensee's internal risk and compliance departments and/or Compliance Committee, following established policies, procedures and compliance plans, obtaining legal analysis, and any other appropriate due diligence methods (together "Due Diligence").

In all cases, Due Diligence may also include consulting with the Board's Investigations Division at any stage the Licensee may deem appropriate.

The absence of any enforcement action against any gaming company in a specific Jurisdiction, does not in itself mean that Online Gaming Products may be legally offered in that Jurisdiction. Rather than relying solely on enforcement activity, Licensees should conduct Due Diligence to independently assess the legality of offering Online Gaming Products in each Jurisdiction based on Applicable Laws, prior to engaging in any commercial activity in that Jurisdiction (whether from within or outside the Jurisdiction) under any Commercialization Approach.

For B2B or Aggregator Commercialization Approaches, it is understood that a Licensee's Due Diligence can rely on their contractual partner's due diligence for each jurisdiction, assuming the following conditions are met:

1. On a Jurisdiction-by-Jurisdiction basis, there are direct written contractual assurances of compliance with all Applicable Laws provided by such contractual partner(s) directly to the Licensee.
2. There is a provision allowing for termination of the applicable contract (in whole or in pertinent part) at the discretion of the Licensee upon the discovery of regulatory concerns by anyone including, but not limited to, the Licensee itself or the Board.
3. The Board expects all Licensees to work closely with their contractual partner(s) to ensure that the Licensee's Online Gaming Products are not and will not be offered in any Jurisdiction in which they are prohibited from being offered and expects all Licensees to identify in writing to the Board all Jurisdictions which the Licensee or its contractual partner has determined are prohibited jurisdictions. Further, the Board expects that Licensees will, on a regular (and at least annual) basis, update their applicable contractual partner(s) on any Jurisdiction identified by the Licensee as a prohibited jurisdiction.

4. The foregoing notwithstanding, Licensees themselves will be responsible to conduct all necessary Due Diligence as to presumptively prohibited jurisdictions discussed below, irrespective of the Commercialization Approach used.

## PRESUMPTIVELY PROHIBITED JURISDICTIONS

Certain Jurisdictions are **presumptively prohibited jurisdictions**. There is a presumption that a Jurisdiction is prohibited if the Jurisdiction: (1) has Applicable Laws that expressly prohibit Online Gaming offered either from within or outside the Jurisdiction; and/or (2) has taken intra-Jurisdictional or extra-Jurisdictional enforcement actions against players or companies offering Online Gaming. For purposes of this guidance, enforcement actions may include but are not limited to: criminal or civil proceedings, blocking of IP addresses or internet domains (DNS Blocking), Deep Packet Inspection (DPI), Layer-7 filtering, cease and desist orders, banking actions, and payment blocking.

As of the date of this guidance, the following countries are examples of presumptively prohibited: Australia, China, Cuba, India, Indonesia, Iran, Russia, Saudi Arabia, Syria, and Thailand. This list is not exhaustive. It is the responsibility of Licensees to conduct their own Due Diligence to confirm the legality of Online Gaming in any Jurisdiction. Moreover, this list may change at any time through further guidance from the Board, as circumstances warrant.

If a Licensee seeks to overcome the presumption that a Jurisdiction is prohibited, the Licensee should conduct comprehensive Due Diligence to support its conclusion that the Jurisdiction is not prohibited. This Due Diligence should be thoroughly documented and submitted to the Board prior to the commencement (or the continuation) of any Commercialization Approaches in such Jurisdiction(s), regardless of whether the offering occurs from within or outside the Jurisdiction.

## ADDITIONAL REQUIREMENTS

In addition to the above, the Board makes clear the following:

1. As the legal status of each Jurisdiction can be dynamic, Licensees are expected to, at least every two years, conduct thorough Due Diligence of all Jurisdictions in which the Licensee knowingly offers any Online Gaming Products through any Commercialization Approach.
2. On an ongoing basis, Licensees are expected to maintain a register documenting their assessments and findings, developed in the ordinary course of business, regarding the legality of offering Online Gaming Products in each Jurisdiction based on their Due Diligence, including the basis for the determination and the supporting analysis for each Jurisdiction. The register must be made available to the Board upon request.
3. Licensees are expected to use reasonable efforts to continue to monitor where Online Gaming Products are made available or accessible, regardless of Commercialization Approach. If a Licensee becomes aware that any of its Online Gaming Products are being offered,

distributed, or accessed within a Jurisdiction that is presumptively prohibited—unless the Licensee can rebut the presumption of illegality with thorough Due Diligence acceptable to the Board—the Licensee is expected to take prompt, decisive, and commercially reasonable action to cause the removal of such products from that Jurisdiction and to prevent continued availability. All monitoring activities and corrective actions should be fully documented and made available to the Board upon request.

4. Licensees that currently make their Online Gaming Products available in any Jurisdiction outside Nevada through any Commercialization Approach are expected to provide the Board with a current and complete list of all such Jurisdictions known to a Licensee within 60 days of the date of the posting of this Guidance on the NGCB website.
5. After the initial listing is provided per step #4 above, Licensees are expected to, through existing Foreign Gaming reporting requirements as required by the Board's Foreign Gaming Reporting Policy Statement dated July 18, 2023, under NRS 463.680 through NRS 463.720, and through the Compliance Committee, inform the Board on a quarterly basis of any new Jurisdictions that the Licensee has determined to be suitable for Online Gaming and/or the offering of Online Gaming Products under any Commercialization Approach.
6. The Board reserves the right to review the actions and approaches taken under steps #1 through #5 at any time to evaluate compliance with NRS 463.720.

For Licensees currently operating Online Gaming in other Jurisdictions, the Chair may, upon written request and on a case-by-case basis, allow a reasonable period for a Licensee to achieve compliance with these requirements.

If you have any questions regarding this matter, please contact the Investigations Division, Corporate Securities Section at **(775) 684-7800**.