
ASSEMBLY BILL NO. 392—ASSEMBLYWOMAN KIRKPATRICK

MARCH 17, 2015

Referred to Committee on Taxation

SUMMARY—Revises provisions governing taxation.
(BDR 32-585)

FISCAL NOTE: Effect on Local Government: Increases or Newly
Provides for Term of Imprisonment in County or City
Jail or Detention Facility.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; revising provisions governing the tax on live entertainment; establishing an excise tax on certain admission and amusement services; providing for the rate and imposition of the Luxury Discretionary Spending tax on admission and amusement services; revising the exemptions from the tax on live entertainment to establish certain exemptions from the tax on admission and amusement services; providing that the tax on admission and amusement services does not apply to admission to a place of amusement or entertainment located at a licensed gaming establishment; providing that the tax on live entertainment applies to live entertainment that is provided at a licensed gaming establishment; revising the rate of the tax on live entertainment that is provided at a licensed gaming establishment; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law imposes an excise tax on admission to facilities where live
2 entertainment is provided. (Chapter 368A of NRS) Under existing law: (1) if the
3 live entertainment is provided at a facility with maximum occupancy of less than
4 7,500 persons, the rate of the tax is 10 percent of the admission charge to the
5 facility plus 10 percent of any amounts paid for food, refreshments and
6 merchandise purchased at the facility; and (2) if the live entertainment is provided
7 at a facility with a maximum occupancy of at least 7,500 persons, the rate of the tax
8 is 5 percent of the admission charge to the facility. (NRS 368A.200) Existing law



* A B 3 9 2 *

9 also provides certain exemptions from the excise tax on admission to facilities
10 where live entertainment is provided. (NRS 368A.090, 368A.200)

11 This bill revises the imposition, rate of, and exemptions from, the tax on live
12 entertainment to establish the Luxury Discretionary Spending tax on admission and
13 amusement services. Under **sections 3 and 6** of this bill, the tax is imposed on
14 admission to a place of amusement or entertainment that is not located at a licensed
15 gaming establishment, the sale of the accompaniment of an escort at one or more
16 locations in this State and sightseeing tours provided by a tour guide at one or more
17 points of interest in this State. **Section 19** of this bill provides certain exemptions
18 from the tax, including, without limitation, an exemption for: (1) admission and
19 amusement charges collected and retained by governmental entities and nonprofit
20 religious or charitable organizations that are exempt from federal income taxes
21 pursuant to 26 U.S.C. § 501(c)(3) or nonprofit corporations for public benefit; (2)
22 admission and amusement charges for the right to engage in a participatory
23 recreational activity, including, without limitation, golf, bowling, skiing and other
24 participatory physical activities; (3) admission and amusement charges for the right
25 or privilege of viewing a movie; (4) any admission to a place of amusement or
26 entertainment with a maximum occupancy of less than 50 persons; (5) admission to
27 certain NASCAR race events if more than two such events are held in this State in
28 a calendar year; and (6) admission to a single special event sponsored by certain
29 nonprofit organizations created for religious, charitable or educational purposes.

30 Under **sections 10 and 19** of this bill, the rate of the tax is 8 percent of the
31 amount paid for the admission or amusement services. In addition, if the place of
32 amusement, sport, recreation or other entertainment is a facility where live
33 entertainment is provided and the maximum occupancy of that facility is less than
34 7,500 persons, the rate of the tax is 8 percent of the admission charge plus 8 percent
35 of amounts paid for food, beverages and other refreshments purchased at the
36 facility or for consumption in the facility.

37 Existing law imposes certain license fees based on the gross receipts from
38 admission fees to a live contest or exhibition of unarmed combat. (NRS 467.104,
39 467.107) **Sections 75-78** of this bill remove these license fees and, instead, **section**
40 **19** provides that a contest or exhibition of unarmed combat is subject to the tax on
41 admission to a place of amusement, sport, recreation or other entertainment.

42 Under existing law, the tax on live entertainment is collected by: (1) the State
43 Gaming Control Board if the live entertainment is provided at a licensed gaming
44 establishment; or (2) the Department of Taxation if the live entertainment is not
45 provided at a licensed gaming establishment. (NRS 368A.115, 368A.140) **Sections**
46 **35-69** of this bill reenact the provisions of existing law governing the tax on live
47 entertainment provided at licensed gaming establishments to a new chapter in title
48 41 of NRS governing gaming, except that **section 53** revises the rate of the tax and
49 provides that the tax does not apply to purchases of merchandise.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 368A of NRS is hereby amended by
2 adding the provisions set forth as sections 2 to 8, inclusive, of this
3 act.

4 **Sec. 2.** *“Admission” means the right or privilege of entering*
5 *or having access to a place of amusement or entertainment.*

6 **Sec. 3.** *“Admission or amusement services” means:*



1 *1. The right or privilege of entering or having access to a*
2 *place of amusement or entertainment, including, without*
3 *limitation, a facility in this State where live entertainment is*
4 *provided.*

5 *2. A sightseeing tour provided by a tour guide.*

6 *3. The accompaniment of an escort at one or more locations*
7 *in this State.*

8 **Sec. 4.** *“Escort” means a person who, for monetary*
9 *consideration in the form of a fee, commission or salary, dates,*
10 *socializes, visits, consorts with or accompanies, or offers to date,*
11 *socialize, visit, consort with or accompany, another or others to or*
12 *about social affairs, entertainments or places of amusement or*
13 *entertainment or within any place of public resort or within any*
14 *private quarters.*

15 **Sec. 5.** *“Escort service” means a person who, for a fee,*
16 *commission, profit, payment or other monetary consideration,*
17 *furnishes, refers or offers to furnish or refer an escort to a patron,*
18 *offers to introduce a patron to an escort or who provides an escort*
19 *to a patron.*

20 **Sec. 6.** *“Place of amusement or entertainment” means any*
21 *area or premises, whether indoors or outdoors, that is not located*
22 *at a licensed gaming establishment and where any activity for*
23 *pleasure, enjoyment, recreation, relaxation, diversion or other*
24 *similar purpose is provided, including, without limitation, a*
25 *facility where live entertainment is provided.*

26 **Sec. 7.** *“Sightseeing tour” means an excursion that:*

- 27 *1. Has a duration of 24 hours or less;*
28 *2. Travels to one or more points of interest in this State;*
29 *3. Is conducted by a tour guide; and*
30 *4. Normally returns a participant to the point of origin.*

31 **Sec. 8.** *“Tour guide” means a person who conducts a*
32 *sightseeing tour or drives or operates a motorized conveyance,*
33 *including, without limitation, an airplane, bus, helicopter, tour*
34 *boat or touring raft, through which a sightseeing tour is provided.*

35 **Sec. 9.** NRS 368A.010 is hereby amended to read as follows:

36 368A.010 As used in this chapter, unless the context otherwise
37 requires, the words and terms defined in NRS 368A.020 to
38 368A.115, inclusive, *and sections 2 to 8, inclusive, of this act* have
39 the meanings ascribed to them in those sections.

40 **Sec. 10.** NRS 368A.020 is hereby amended to read as follows:

41 368A.020 “Admission *and amusement* charge” means the total
42 amount, expressed in terms of money, of consideration paid for ~~the~~
43 ~~right or privilege to have access to a facility where live~~
44 ~~entertainment is provided.~~ *admission and amusement services.*
45 The term includes, without limitation ~~[-an]~~ :



1 *1. A charge made for admission to any place of amusement*
2 *or entertainment;*

3 *2. A charge made for access to equipment to which persons*
4 *are admitted for purposes of amusement or entertainment,*
5 *including, without limitation, a merry-go-round, ferris wheel and*
6 *roller coaster;*

7 *3. An entertainment fee ~~f, a~~;*

8 *4. A cover charge ~~f, a~~;*

9 *5. A table reservation fee ~~f, or a~~;*

10 *6. Membership dues or fees which allow a person to have*
11 *access to a place of amusement or entertainment; and*

12 *7. A required minimum purchase of food, beverages or other*
13 *refreshments. ~~for merchandise.~~*

14 **Sec. 11.** NRS 368A.060 is hereby amended to read as follows:

15 368A.060 ~~H~~ "Facility" means ~~f~~

16 ~~—(a) Any~~ *any* area or premises, *indoors or outdoors*, where live
17 entertainment is provided and for which consideration is collected
18 for the right or privilege of entering that area or those premises. ~~if~~
19 ~~the live entertainment is provided at:~~

20 ~~—(1) An establishment that is not a licensed gaming~~
21 ~~establishment; or~~

22 ~~—(2) A licensed gaming establishment that is licensed for less~~
23 ~~than 51 slot machines, less than 6 games, or any combination of slot~~
24 ~~machines and games within those respective limits.~~

25 ~~—(b) Any area or premises where live entertainment is provided if~~
26 ~~the live entertainment is provided at any other licensed gaming~~
27 ~~establishment.~~

28 ~~2. "Facility" encompasses, if live entertainment is provided at a~~
29 ~~licensed gaming establishment that is licensed for:~~

30 ~~—(a) Less than 51 slot machines, less than 6 games, or any~~
31 ~~combination of slot machines and games within those respective~~
32 ~~limits, any area or premises where the live entertainment is provided~~
33 ~~and for which consideration is collected, from one or more patrons,~~
34 ~~for the right or privilege of entering that area or those premises,~~
35 ~~even if additional consideration is collected for the right or privilege~~
36 ~~of entering a smaller venue within that area or those premises; or~~

37 ~~—(b) At least 51 slot machines or at least 6 games, any designated~~
38 ~~area on the premises of the licensed gaming establishment within~~
39 ~~which the live entertainment is provided.] *The term does not*~~
40 ~~*include a:*~~

41 *1. Facility located at a licensed gaming establishment.*

42 *2. Swimming pool and its attached appurtenances.*

43 **Sec. 12.** NRS 368A.090 is hereby amended to read as follows:

44 368A.090 1. "Live entertainment" means any activity
45 provided for pleasure, enjoyment, recreation, relaxation, diversion



1 or other similar purpose by a person or persons who are physically
2 present when providing that activity to a patron or group of patrons
3 who are physically present.

4 2. The term ~~†~~
5 ~~—(a) Includes,†~~ **includes**, without limitation, any one or more of
6 the following activities:

7 ~~†(1)†~~ **(a)** Music or vocals provided by one or more
8 professional or amateur musicians or vocalists;

9 ~~†(2)†~~ **(b)** Dancing performed by one or more professional or
10 amateur dancers or performers;

11 ~~†(3)†~~ **(c)** Acting or drama provided by one or more
12 professional or amateur actors or players;

13 ~~†(4)†~~ **(d)** Acrobatics or stunts provided by one or more
14 professional or amateur acrobats, performers or stunt persons;

15 ~~†(5)†~~ **(e)** Animal stunts or performances induced by one or
16 more animal handlers or trainers ~~†, except as otherwise provided in~~
17 ~~subparagraph (7) of paragraph (b);~~

18 ~~—(6)† ;~~

19 **(f)** Athletic or sporting contests, events or exhibitions provided
20 by one or more professional or amateur athletes, sportsmen or
21 sportswomen;

22 ~~†(7)†~~ **(g)** Comedy or magic provided by one or more
23 professional or amateur comedians, magicians, illusionists,
24 entertainers or performers;

25 ~~†(8)†~~ **(h)** A show or production involving any combination
26 of the activities described in ~~†subparagraphs (1) to (7),†~~ **paragraphs**
27 **(a) to (g)**, inclusive; and

28 ~~†(9)†~~ **(i)** A performance involving ~~†one or more of the~~
29 ~~activities described in this paragraph by a disc jockey†~~ **a person who**
30 **is physically present at a facility and** who presents recorded music.

31 ~~†For the purposes of this subparagraph, a disc jockey shall not be~~
32 ~~deemed to have engaged in a performance involving one or more of~~
33 ~~the activities described in this paragraph if the disc jockey generally~~
34 ~~limits his or her interaction with patrons to introducing the recorded~~
35 ~~music, making announcements of general interest to patrons, and~~
36 ~~explaining, encouraging or directing participatory activities between~~
37 ~~patrons.~~

38 ~~—(b) Excludes, without limitation, any one or more of the~~
39 ~~following activities:~~

40 ~~—(1) Instrumental or vocal music, which may or may not be~~
41 ~~supplemented with commentary by the musicians, in a restaurant,~~
42 ~~lounge or similar area if such music does not routinely rise to the~~
43 ~~volume that interferes with casual conversation and if such music~~
44 ~~would not generally cause patrons to watch as well as listen;~~



~~(2) Occasional performances by employees whose primary job function is that of preparing, selling or serving food, refreshments or beverages to patrons, if such performances are not advertised as entertainment to the public;~~

~~(3) Performances by performers of any type if the performance occurs in a licensed gaming establishment other than a licensed gaming establishment that is licensed for less than 51 slot machines, less than 6 games, or any combination of slot machines and games within those respective limits, as long as the performers stroll continuously throughout the facility;~~

~~(4) Performances in areas other than in nightclubs, lounges, restaurants or showrooms, if the performances occur in a licensed gaming establishment other than a licensed gaming establishment that is licensed for less than 51 slot machines, less than 6 games, or any combination of slot machines and games within those respective limits, which enhance the theme of the establishment or attract patrons to the areas of the performances, as long as any seating provided in the immediate area of the performers is limited to seating at slot machines or gaming tables;~~

~~(5) Television, radio, closed circuit or Internet broadcasts of live entertainment;~~

~~(6) Entertainment provided by a patron or patrons, including, without limitation, singing by patrons or dancing by or between patrons;~~

~~(7) Animal behaviors induced by animal trainers or caretakers primarily for the purpose of education and scientific research; and~~

~~(8) An occasional activity, including, without limitation, dancing, that:~~

~~(I) Does not constitute a performance;~~

~~(II) Is not advertised as entertainment to the public;~~

~~(III) Primarily serves to provide ambience to the facility;~~
and

~~(IV) Is conducted by an employee whose primary job function is not that of an entertainer.]~~

Sec. 13. NRS 368A.110 is hereby amended to read as follows:

368A.110 "Taxpayer" means:

1. ~~If live entertainment that is taxable under this chapter is provided at a licensed gaming establishment, the person licensed to conduct gaming at that establishment.~~

~~2.]~~ Except as otherwise provided in ~~subsection 3,~~ *if live entertainment] this section, the person who collects the taxable receipts.*

2. *If the activity that is taxable under this chapter is the right or privilege of entering or having access to a place of amusement*



1 *or entertainment that* is not ~~provided~~ *located* at a licensed gaming
2 establishment, the owner or operator of the ~~facility where the live~~
3 ~~entertainment is provided.~~

4 ~~3. If live entertainment that is taxable under this chapter is~~
5 ~~provided at a publicly owned facility or on public land, the person~~
6 ~~who collects the taxable receipts.]~~ *place of amusement or*
7 *entertainment.*

8 **Sec. 14.** NRS 368A.140 is hereby amended to read as follows:

9 368A.140 1. ~~The Board shall collect the tax imposed by this~~
10 ~~chapter from taxpayers who are licensed gaming establishments.~~
11 ~~The Commission shall adopt such regulations as are necessary to~~
12 ~~carry out the provisions of this subsection. The regulations must be~~
13 ~~adopted in accordance with the provisions of chapter 233B of NRS~~
14 ~~and must be codified in the Nevada Administrative Code.~~

15 ~~2.]~~ The Department shall:

16 (a) Collect the tax imposed by this chapter ; ~~from all other~~
17 ~~taxpayers;]~~ and

18 (b) Adopt such regulations as are necessary to carry out the
19 provisions of paragraph (a).

20 ~~3.]~~ 2. For the purposes of ~~]:~~

21 ~~(a) Subsection 1, the provisions of chapter 463 of NRS relating~~
22 ~~to the payment, collection, administration and enforcement of~~
23 ~~gaming license fees and taxes, including, without limitation, any~~
24 ~~provisions relating to the imposition of penalties and interest, shall~~
25 ~~be deemed to apply to the payment, collection, administration and~~
26 ~~enforcement of the taxes imposed by this chapter to the extent that~~
27 ~~those provisions do not conflict with the provisions of this chapter.~~

28 ~~(b) Subsection 2.]~~ *subsection 1,* the provisions of chapter 360 of
29 NRS relating to the payment, collection, administration and
30 enforcement of taxes, including, without limitation, any provisions
31 relating to the imposition of penalties and interest, shall be deemed
32 to apply to the payment, collection, administration and enforcement
33 of the taxes imposed by this chapter to the extent that those
34 provisions do not conflict with the provisions of this chapter.

35 ~~4.]~~ 3. To ensure that the tax imposed by NRS 368A.200 *and*
36 *section 53 of this act* is collected fairly and equitably, the
37 ~~Commission, the Board and the~~ Department shall:

38 (a) ~~Jointly, coordinate]~~ *Coordinate with the Nevada Gaming*
39 *Commission and the State Gaming Control Board concerning* the
40 administration and collection of ~~that]~~ *the* tax and the regulation of
41 taxpayers who are liable for the payment of the tax ~~]~~ *imposed*
42 *pursuant to those sections.*

43 (b) Upon request, assist the other agencies in the collection of
44 ~~that]~~ *the* tax ~~]~~ *imposed pursuant to those sections.*



1 **Sec. 15.** NRS 368A.150 is hereby amended to read as follows:
2 368A.150 1. If ~~†~~

3 ~~—(a) The Board determines that a taxpayer who is a licensed~~
4 ~~gaming establishment is taking any action with intent to defraud the~~
5 ~~State or to evade the payment of the tax or any part of the tax~~
6 ~~imposed by this chapter, the Board shall establish an amount upon~~
7 ~~which the tax imposed by this chapter must be based.~~

8 ~~—(b) The~~ *the* Department determines that a taxpayer ~~†who is not~~
9 ~~a licensed gaming establishment†~~ is taking any action with intent to
10 defraud the State or to evade the payment of the tax or any part of
11 the tax imposed by this chapter, the Department shall establish an
12 amount upon which the tax imposed by this chapter must be based.

13 2. The amount established by ~~†the Board or†~~ the Department
14 pursuant to subsection 1 must be based upon the tax liability of
15 business entities that are deemed comparable by ~~†the Board or†~~ the
16 Department to that of the taxpayer.

17 **Sec. 16.** NRS 368A.160 is hereby amended to read as follows:
18 368A.160 1. Each person responsible for maintaining the
19 records of a taxpayer shall:

20 (a) Keep such records as may be necessary to determine the
21 amount of the liability of the taxpayer pursuant to the provisions of
22 this chapter;

23 (b) Preserve those records for ~~†~~:

24 ~~—(1) At least 5 years if the taxpayer is a licensed gaming~~
25 ~~establishment or until any litigation or prosecution pursuant to this~~
26 ~~chapter is finally determined, whichever is longer; or~~

27 ~~—(2) At† at least 4 years †if the taxpayer is not a licensed~~
28 ~~gaming establishment†~~ or until any litigation or prosecution pursuant
29 to this chapter is finally determined, whichever is longer; and

30 (c) Make the records available for inspection by ~~†the Board or†~~
31 the Department upon demand at reasonable times during regular
32 business hours.

33 2. The ~~†Commission and the†~~ Department may adopt
34 regulations pursuant to NRS 368A.140 specifying the types of
35 records which must be kept to determine the amount of the liability
36 of a taxpayer for the tax imposed by this chapter.

37 3. Any agreement that is entered into, modified or extended
38 after January 1, 2004, for the lease, assignment or transfer of any
39 premises upon which any activity subject to the tax imposed by this
40 chapter is, or thereafter may be, conducted shall be deemed to
41 include a provision that the taxpayer required to pay the tax must be
42 allowed access to, upon demand, all books, records and financial
43 papers held by the lessee, assignee or transferee which must be kept
44 pursuant to this section. Any person conducting activities subject to
45 the tax imposed by NRS 368A.200 who fails to maintain or disclose



1 his or her records pursuant to this subsection is liable to the taxpayer
2 for any penalty paid by the taxpayer for the late payment or
3 nonpayment of the tax caused by the failure to maintain or disclose
4 records.

5 4. A person who violates any provision of this section is guilty
6 of a misdemeanor.

7 **Sec. 17.** NRS 368A.170 is hereby amended to read as follows:

8 368A.170 1. To verify the accuracy of any report filed or, if
9 no report is filed by a taxpayer, to determine the amount of tax
10 required to be paid †

11 ~~—(a) The Board, or any person authorized in writing by the Board,~~
12 ~~may examine the books, papers and records of any licensed gaming~~
13 ~~establishment that may be liable for the tax imposed by this chapter.~~

14 ~~—(b) The~~, the Department, or any person authorized in writing
15 by the Department, may examine the books, papers and records of
16 any ~~†other~~ person who may be liable for the tax imposed by this
17 chapter.

18 2. Any person who may be liable for the tax imposed by this
19 chapter and who keeps outside of this State any books, papers and
20 records relating thereto shall pay ~~†to the Board or~~ the Department
21 an amount equal to the allowance provided for state officers and
22 employees generally while traveling outside of the State for each
23 day or fraction thereof during which an employee of ~~†the Board or~~
24 the Department is engaged in examining those documents, plus any
25 other actual expenses incurred by the employee while the employee
26 is absent from his or her regular place of employment to examine
27 those documents.

28 **Sec. 18.** NRS 368A.180 is hereby amended to read as follows:

29 368A.180 1. Except as otherwise provided in this section and
30 NRS 239.0115 and 360.250, the records and files of ~~†the Board and~~
31 the Department concerning the administration of this chapter are
32 confidential and privileged. The ~~†Board, the~~ Department and any
33 employee of ~~†the Board or~~ the Department engaged in the
34 administration of this chapter or charged with the custody of any
35 such records or files shall not disclose any information obtained
36 from the records or files of ~~†the Board or~~ the Department or from
37 any examination, investigation or hearing authorized by the
38 provisions of this chapter. The ~~†Board, the~~ Department and any
39 employee of ~~†the Board or~~ the Department may not be required to
40 produce any of the records, files and information for the inspection
41 of any person or for use in any action or proceeding.

42 2. The records and files of ~~†the Board and~~ the Department
43 concerning the administration of this chapter are not confidential
44 and privileged in the following cases:



1 (a) Testimony by a member or employee of ~~the Board or~~ the
2 Department and production of records, files and information on
3 behalf of ~~the Board or~~ the Department or a taxpayer in any action
4 or proceeding pursuant to the provisions of this chapter, if that
5 testimony or the records, files or information, or the facts shown
6 thereby, are directly involved in the action or proceeding.

7 (b) Delivery to a taxpayer or his or her authorized representative
8 of a copy of any report or other document filed by the taxpayer
9 pursuant to this chapter.

10 (c) Publication of statistics so classified as to prevent the
11 identification of a particular person or document.

12 (d) Exchanges of information with the Internal Revenue Service
13 in accordance with compacts made and provided for in such cases.

14 (e) Disclosure in confidence to the Governor or his or her agent
15 in the exercise of the Governor's general supervisory powers, or to
16 any person authorized to audit the accounts of ~~the Board or~~ the
17 Department in pursuance of an audit, or to the Attorney General or
18 other legal representative of the State in connection with an action
19 or proceeding pursuant to this chapter, or to any agency of this or
20 any other state charged with the administration or enforcement of
21 laws relating to taxation.

22 **Sec. 19.** NRS 368A.200 is hereby amended to read as follows:

23 368A.200 1. Except as otherwise provided in this section,
24 there is hereby imposed an excise tax on admission ~~to any facility~~
25 *or amusement services provided* in this State . ~~where live~~
26 ~~entertainment is provided. If the~~ *The rate of the tax is:*

27 *(a) Except as otherwise provided in this subsection, 8 percent*
28 *of the admission and amusement charge.*

29 *(b) If the activity that is taxable under this chapter is live*
30 *entertainment that is provided at a facility with a maximum*
31 *occupancy of ~~f~~*

32 ~~—(a) Less~~ *less* than 7,500 persons, the rate of the tax is ~~10~~ *8*
33 *percent of the admission and amusement charge to the facility plus*
34 *10* *8 percent of any amounts paid for food, beverages and other*
35 *refreshments and merchandise purchased at the facility ~~f~~.*

36 ~~—(b) At least 7,500 persons, the rate of the tax is 5 percent of the~~
37 ~~admission charge to the facility.] or for consumption in the facility.~~

38 2. ~~Amounts paid for.]~~ *The tax imposed by this section does*
39 *not apply to:*

40 *(a) Admission and amusement charges that this State is*
41 *prohibited from taxing under the Constitution, laws or treaties of*
42 *the United States or the Nevada Constitution.*

43 *(b) Admission and amusement charges and any amounts paid*
44 *for food, beverages and other refreshments that are collected and*
45 *retained by a nonprofit religious, charitable, fraternal or other*



1 organization that qualifies as a tax-exempt organization pursuant to
2 26 U.S.C. § ~~{501(e)}~~ 501(c)(3), or by a ~~{nonprofit}~~ corporation
3 ~~{organized or existing under the provisions of chapter 82 of NRS,~~
4 ~~are not taxable pursuant to this section.~~

5 ~~—(b)}~~ for public benefit, as defined in NRS 82.021.

6 (c) Admission and amusement charges and any amounts paid
7 for food, beverages and other refreshments that are collected for
8 admission to a single special event sponsored by an entity that has
9 been determined by the Department to meet the requirements of
10 NRS 372.3261.

11 (d) Admission and amusement charges and any amounts paid
12 for food, beverages and other refreshments that are collected and
13 retained by this State, any unincorporated agency or
14 instrumentality of this State or any county, city, district or other
15 political subdivision of this State.

16 (e) Admission and amusement charges for the right or
17 privilege to view a motion picture.

18 (f) Admission and amusement charges for the right or
19 privilege to engage in participatory recreational activity,
20 including, without limitation:

21 (1) For the use or rental of bicycles, boats, exercise
22 equipment, horses, motorcycles, snowboards, skis or other
23 recreational equipment;

24 (2) To engage in games of billiards, bowling, golf,
25 racquetball or tennis, or in similar recreational games;

26 (3) To engage in aerobics, calisthenics, fishing, hunting,
27 running, shooting, skiing, snowboarding, swimming, ice skating
28 or roller skating, or similar recreational activities;

29 (4) For access to the participatory portions of amusement,
30 theme or water parks, or similar recreational parks;

31 (5) For access to a health club or gym; or

32 (6) To participate in classes of instruction on recreational
33 activities, including, without limitation, classes of instruction in
34 arts and crafts, culinary arts, massage, yoga, athletic or sporting
35 activities or similar recreational activities.

36 (g) Admission to a race event scheduled at a race track in this
37 State as a part of the National Association for Stock Car Auto
38 Racing Nextel Cup Series, or its successor racing series, and all
39 races associated therewith, if at least two such race events are held
40 at that race track during the same calendar year.

41 (h) Admission to a facility where live entertainment is provided
42 if the facility has a maximum occupancy of less than 50 persons.

43 (i) Gratuities directly or indirectly remitted to persons employed
44 at a ~~{facility where live entertainment is provided}~~ place of
45 amusement, sport, recreation or other entertainment or for service



1 charges, including those imposed in connection with the use of
2 credit cards or debit cards, which are collected and retained by
3 persons other than the taxpayer are not taxable pursuant to this
4 section.

5 3. A business entity that collects any amount that is taxable
6 pursuant to subsection 1 is liable for the tax imposed, but is entitled
7 to collect reimbursement from any person paying that amount.

8 4. Any ticket for ~~live entertainment~~ *admission to a place of*
9 *amusement or entertainment* must state whether the tax imposed by
10 this section is included in the price of the ticket. If the ticket does
11 not include such a statement, the taxpayer shall pay the tax based on
12 the face amount of the ticket.

13 5. ~~The tax imposed by subsection 1 does not apply to:~~

14 ~~—(a) Live entertainment that this State is prohibited from taxing~~
15 ~~under the Constitution, laws or treaties of the United States or the~~
16 ~~Nevada Constitution.~~

17 ~~—(b) Live entertainment that is provided by or entirely for the~~
18 ~~benefit of a nonprofit religious, charitable, fraternal or other~~
19 ~~organization that qualifies as a tax-exempt organization pursuant to~~
20 ~~26 U.S.C. § 501(c), or a nonprofit corporation organized or existing~~
21 ~~under the provisions of chapter 82 of NRS.~~

22 ~~—(c) Any boxing contest or exhibition governed by the provisions~~
23 ~~of chapter 467 of NRS.~~

24 ~~—(d) Live entertainment that is not provided at a licensed gaming~~
25 ~~establishment if the facility in which the live entertainment is~~
26 ~~provided has a maximum occupancy of less than 200 persons.~~

27 ~~—(e) Live entertainment that is provided at a licensed gaming~~
28 ~~establishment that is licensed for less than 51 slot machines, less~~
29 ~~than 6 games, or any combination of slot machines and games~~
30 ~~within those respective limits, if the facility in which the live~~
31 ~~entertainment is provided has a maximum occupancy of less than~~
32 ~~200 persons.~~

33 ~~—(f) Merchandise sold outside the facility in which the live~~
34 ~~entertainment is provided, unless the purchase of the merchandise~~
35 ~~entitles the purchaser to admission to the entertainment.~~

36 ~~—(g) Live entertainment that is provided at a trade show.~~

37 ~~—(h) Music performed by musicians who move constantly~~
38 ~~through the audience if no other form of live entertainment is~~
39 ~~afforded to the patrons.~~

40 ~~—(i) Live entertainment that is provided at a licensed gaming~~
41 ~~establishment at private meetings or dinners attended by members of~~
42 ~~a particular organization or by a casual assemblage if the purpose of~~
43 ~~the event is not primarily for entertainment.~~



- 1 ~~—(j) Live entertainment that is provided in the common area of a~~
2 ~~shopping mall, unless the entertainment is provided in a facility~~
3 ~~located within the mall.~~
- 4 ~~—(k) Food and product demonstrations provided at a shopping~~
5 ~~mall, a craft show or an establishment that sells grocery products,~~
6 ~~housewares, hardware or other supplies for the home.~~
- 7 ~~—(l) Live entertainment that is incidental to an amusement ride, a~~
8 ~~motion simulator or a similar digital, electronic, mechanical or~~
9 ~~electromechanical attraction. For the purposes of this paragraph, live~~
10 ~~entertainment shall be deemed to be incidental to an amusement~~
11 ~~ride, a motion simulator or a similar digital, electronic, mechanical~~
12 ~~or electromechanical attraction if the live entertainment is:~~
- 13 ~~—(1) Not the predominant element of the attraction; and~~
14 ~~—(2) Not the primary purpose for which the public rides,~~
15 ~~attends or otherwise participates in the attraction.~~
- 16 ~~—(m) Live entertainment that is provided to the public in an~~
17 ~~outdoor area, without any requirements for the payment of an~~
18 ~~admission charge or the purchase of any food, refreshments or~~
19 ~~merchandise.~~
- 20 ~~—(n) An outdoor concert, unless the concert is provided on the~~
21 ~~premises of a licensed gaming establishment.~~
- 22 ~~—(o) Beginning July 1, 2007, race events scheduled at a race track~~
23 ~~in this State as a part of the National Association for Stock Car Auto~~
24 ~~Racing Nextel Cup Series, or its successor racing series, and all~~
25 ~~races associated therewith.~~
- 26 ~~—(p) Beginning July 1, 2007, a baseball contest, event or~~
27 ~~exhibition conducted by professional minor league baseball players~~
28 ~~at a stadium in this State.~~
- 29 ~~—(q) Live entertainment provided in a restaurant which is~~
30 ~~incidental to any other activities conducted in the restaurant or~~
31 ~~which only serves as ambience so long as there is no charge to the~~
32 ~~patrons for that entertainment.~~
- 33 ~~—6. The Commission may adopt regulations establishing a~~
34 ~~procedure whereby a taxpayer that is a licensed gaming~~
35 ~~establishment may request an exemption from the tax pursuant to~~
36 ~~paragraph (q) of subsection 5. The regulations must require the~~
37 ~~taxpayer to seek an administrative ruling from the Chair of~~
38 ~~the Board, provide a procedure for appealing that ruling to the~~
39 ~~Commission and further describe the forms of incidental or ambient~~
40 ~~entertainment exempted pursuant to that paragraph.~~
- 41 ~~—7.1~~ As used in this section, “maximum occupancy” means, in
42 the following order of priority:
- 43 (a) The maximum occupancy of the facility in which live
44 entertainment is provided, as determined by the State Fire Marshal



1 or the local governmental agency that has the authority to determine
2 the maximum occupancy of the facility;

3 (b) If such a maximum occupancy has not been determined, the
4 maximum occupancy of the facility designated in any permit
5 required to be obtained in order to provide the live entertainment; or

6 (c) If such a permit does not designate the maximum occupancy
7 of the facility, the actual seating capacity of the facility in which the
8 live entertainment is provided.

9 **Sec. 20.** NRS 368A.220 is hereby amended to read as follows:

10 368A.220 1. Except as otherwise provided in this section ~~†~~:

11 ~~—(a) Each taxpayer who is a licensed gaming establishment shall~~
12 ~~file with the Board, on or before the 15th day of each month, a~~
13 ~~report showing the amount of all taxable receipts for the preceding~~
14 ~~month or the month in which the taxable events occurred. The report~~
15 ~~must be in a form prescribed by the Board.~~

16 ~~—(b) All other taxpayers~~, *each taxpayer* shall file with the
17 Department, on or before the last day of each month, a report
18 showing the amount of all taxable receipts for the preceding month.
19 The report must be in a form prescribed by the Department.

20 2. The ~~Board or the~~ Department, if it deems it necessary to
21 ensure payment to or facilitate the collection by the State of the tax
22 imposed by NRS 368A.200, may require reports to be filed not later
23 than 10 days after the end of each calendar quarter.

24 3. Each report required to be filed by this section must be
25 accompanied by the amount of the tax that is due for the period
26 covered by the report.

27 4. The ~~Board and the~~ Department shall deposit all taxes,
28 interest and penalties it receives pursuant to this chapter in the State
29 Treasury for credit to the State General Fund.

30 **Sec. 21.** NRS 368A.230 is hereby amended to read as follows:

31 368A.230 Upon written application made before the date on
32 which payment must be made, ~~the Board or~~ the Department may,
33 for good cause, extend by 30 days the time within which a taxpayer
34 is required to pay the tax imposed by this chapter. If the tax is paid
35 during the period of extension, no penalty or late charge may be
36 imposed for failure to pay at the time required, but the taxpayer shall
37 pay interest at the rate of 0.75 percent per month from the date on
38 which the amount would have been due without the extension until
39 the date of payment, unless otherwise provided in NRS 360.232
40 or 360.320.

41 **Sec. 22.** NRS 368A.240 is hereby amended to read as follows:

42 368A.240 1. If a taxpayer:

43 (a) Is unable to collect all or part of an admission charge or
44 charges for food, *beverages and other* refreshments ~~and~~



1 ~~merchandise~~ which were included in the taxable receipts reported
2 for a previous reporting period; and

3 (b) Has taken a deduction on his or her federal income tax return
4 pursuant to 26 U.S.C. § 166(a) for the amount which the taxpayer is
5 unable to collect,

6 ↪ the taxpayer is entitled to receive a credit for the amount of tax
7 paid on account of that uncollected amount. The credit may be used
8 against the amount of tax that the taxpayer is subsequently required
9 to pay pursuant to this chapter.

10 2. If the Internal Revenue Service disallows a deduction
11 described in paragraph (b) of subsection 1 and the taxpayer claimed
12 a credit on a return for a previous reporting period pursuant to
13 subsection 1, the taxpayer shall include the amount of that credit in
14 the amount of taxes reported pursuant to this chapter in the first
15 return filed with ~~the Board or~~ the Department after the deduction is
16 disallowed.

17 3. If a taxpayer collects all or part of an admission charge or
18 charges for food, *beverages and other* refreshments ~~and~~
19 ~~merchandise~~ for which the taxpayer claimed a credit on a return for
20 a previous reporting period pursuant to subsection 2, the taxpayer
21 shall include:

22 (a) The amount collected in the charges reported pursuant to
23 paragraph (a) of subsection 1; and

24 (b) The tax payable on the amount collected in the amount of
25 taxes reported,

26 ↪ in the first return filed with ~~the Board or~~ the Department after
27 that collection.

28 4. Except as otherwise provided in subsection 5, upon
29 determining that a taxpayer has filed a return which contains one or
30 more violations of the provisions of this section, ~~the Board or~~ the
31 Department shall:

32 (a) For the first return of any taxpayer that contains one or more
33 violations, issue a letter of warning to the taxpayer which provides
34 an explanation of the violation or violations contained in the return.

35 (b) For the first or second return, other than a return described in
36 paragraph (a), in any calendar year which contains one or more
37 violations, assess a penalty equal to the amount of the tax which was
38 not reported.

39 (c) For the third and each subsequent return in any calendar year
40 which contains one or more violations, assess a penalty of three
41 times the amount of the tax which was not reported.

42 5. For the purposes of subsection 4, if the first violation of this
43 section by any taxpayer was determined by ~~the Board or~~ the
44 Department through an audit which covered more than one return of
45 the taxpayer, ~~the Board or~~ the Department shall treat all returns



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1 which were determined through the same audit to contain a
2 violation or violations in the manner provided in paragraph (a) of
3 subsection 4.

4 **Sec. 23.** NRS 368A.260 is hereby amended to read as follows:

5 368A.260 1. Except as otherwise provided in NRS 360.235
6 and 360.395:

7 (a) No refund may be allowed unless a claim for it is filed with

8 ~~†~~
9 ~~— (1) The Board, if the taxpayer is a licensed gaming~~
10 ~~establishment; or~~

11 ~~— (2) The~~ *the* Department ~~†, if the taxpayer is not a licensed~~
12 ~~gaming establishment.~~

13 ~~→ A claim must be filed†~~ within 3 years after the last day of the
14 month following the reporting period for which the overpayment
15 was made.

16 (b) No credit may be allowed after the expiration of the period
17 specified for filing claims for refund unless a claim for credit is filed
18 with ~~†the Board or†~~ the Department within that period.

19 2. Each claim must be in writing and must state the specific
20 grounds upon which the claim is founded.

21 3. Failure to file a claim within the time prescribed in this
22 chapter constitutes a waiver of any demand against the State on
23 account of overpayment.

24 4. Within 30 days after rejecting any claim in whole or in part,
25 ~~†the Board or†~~ the Department shall serve notice of its action on the
26 claimant in the manner prescribed for service of notice of a
27 deficiency determination.

28 **Sec. 24.** NRS 368A.270 is hereby amended to read as follows:

29 368A.270 1. Except as otherwise provided in this section and
30 NRS 360.320, interest must be paid upon any overpayment of any
31 amount of the tax imposed by this chapter in accordance with the
32 provisions of NRS 368A.140.

33 2. ~~†If the overpayment is paid to the Department, the†~~ *The*
34 interest must be paid at the rate set forth in, and in accordance with
35 the provisions of, NRS 360.2937.

36 3. If the ~~†Board or the†~~ Department determines that any
37 overpayment has been made intentionally or by reason of
38 carelessness, ~~†the Board or†~~ the Department shall not allow any
39 interest on the overpayment.

40 **Sec. 25.** NRS 368A.290 is hereby amended to read as follows:

41 368A.290 1. Within 90 days after a final decision upon a
42 claim filed pursuant to this chapter is rendered by ~~†~~:

43 ~~— (a) The Commission, the claimant may bring an action against~~
44 ~~the Board on the grounds set forth in the claim.~~



1 ~~—(b) The~~ *the* Nevada Tax Commission, the claimant may bring
2 an action against the Department on the grounds set forth in the
3 claim.

4 2. An action brought pursuant to subsection 1 must be brought
5 in a court of competent jurisdiction in Carson City, the county of
6 this State where the claimant resides or maintains his or her
7 principal place of business or a county in which any relevant
8 proceedings were conducted by ~~{the Board or}~~ the Department, for
9 the recovery of the whole or any part of the amount with respect to
10 which the claim has been disallowed.

11 3. Failure to bring an action within the time specified
12 constitutes a waiver of any demand against the State on account of
13 alleged overpayments.

14 **Sec. 26.** NRS 368A.300 is hereby amended to read as follows:

15 368A.300 1. ~~{If the Board fails to mail notice of action on a
16 claim within 6 months after the claim is filed, the claimant may
17 consider the claim disallowed and file an appeal with the
18 Commission within 30 days after the last day of the 6-month period.~~

19 ~~—2.}~~ If the Department fails to mail notice of action on a claim
20 within 6 months after the claim is filed, the claimant may consider
21 the claim disallowed and file an appeal with the Nevada Tax
22 Commission within 30 days after the last day of the 6-month period.

23 ~~{3.}~~ 2. If the claimant is aggrieved by the decision of ~~{~~

24 ~~—(a) The Commission rendered on appeal, the claimant may,
25 within 90 days after the decision is rendered, bring an action against
26 the Board on the grounds set forth in the claim for the recovery of
27 the whole or any part of the amount claimed as an overpayment.~~

28 ~~—(b) The~~ *the* Nevada Tax Commission rendered on appeal, the
29 claimant may, within 90 days after the decision is rendered, bring an
30 action against the Department on the grounds set forth in the claim
31 for the recovery of the whole or any part of the amount claimed as
32 an overpayment.

33 ~~{4.}~~ 3. If judgment is rendered for the plaintiff, the amount of
34 the judgment must first be credited towards any tax due from the
35 plaintiff.

36 ~~{5.}~~ 4. The balance of the judgment must be refunded to the
37 plaintiff.

38 **Sec. 27.** NRS 368A.310 is hereby amended to read as follows:

39 368A.310 In any judgment, interest must be allowed at the rate
40 of 3 percent per annum upon the amount found to have been
41 illegally collected from the date of payment of the amount to the
42 date of allowance of credit on account of the judgment, or to a date
43 preceding the date of the refund warrant by not more than 30 days.

44 The date must be determined by ~~{the Board or}~~ the Department.



1 **Sec. 28.** NRS 368A.320 is hereby amended to read as follows:

2 368A.320 A judgment may not be rendered in favor of the
3 plaintiff in any action brought against ~~{the Board or}~~ the Department
4 to recover any amount paid when the action is brought by or in the
5 name of an assignee of the person paying the amount or by any
6 person other than the person who paid the amount.

7 **Sec. 29.** NRS 368A.330 is hereby amended to read as follows:

8 368A.330 1. The ~~{Board or the}~~ Department may recover a
9 refund or any part thereof which is erroneously made and any credit
10 or part thereof which is erroneously allowed in an action brought in
11 a court of competent jurisdiction in Carson City or Clark County in
12 the name of the State of Nevada.

13 2. The action must be tried in Carson City or Clark County
14 unless the court, with the consent of the Attorney General, orders a
15 change of place of trial.

16 3. The Attorney General shall prosecute the action, and the
17 provisions of NRS, the Nevada Rules of Civil Procedure and the
18 Nevada Rules of Appellate Procedure relating to service of
19 summons, pleadings, proofs, trials and appeals are applicable to the
20 proceedings.

21 **Sec. 30.** NRS 368A.340 is hereby amended to read as follows:

22 368A.340 1. If any amount in excess of \$25 has been
23 illegally determined, either by the person filing the return or by ~~{the~~
24 ~~Board or}~~ the Department, ~~{the Board or}~~ the Department shall
25 certify this fact to the State Board of Examiners, and the latter shall
26 authorize the cancellation of the amount upon the records of ~~{the~~
27 ~~Board or}~~ the Department.

28 2. If an amount not exceeding \$25 has been illegally
29 determined, either by the person filing a return or by ~~{the Board or}~~
30 the Department, ~~{the Board or}~~ the Department, without certifying
31 this fact to the State Board of Examiners, shall authorize the
32 cancellation of the amount upon the records of ~~{the Board or}~~ the
33 Department.

34 **Sec. 31.** NRS 368A.370 is hereby amended to read as follows:

35 368A.370 The remedies of the State provided for in this
36 chapter are cumulative, and no action taken by ~~{the Commission, the~~
37 ~~Board,}~~ the Department or the Attorney General constitutes an
38 election by the State to pursue any remedy to the exclusion of any
39 other remedy for which provision is made in this chapter.

40 **Sec. 32.** NRS 233B.039 is hereby amended to read as follows:

41 233B.039 1. The following agencies are entirely exempted
42 from the requirements of this chapter:

43 (a) The Governor.

44 (b) Except as otherwise provided in NRS 209.221, the
45 Department of Corrections.



- 1 (c) The Nevada System of Higher Education.
2 (d) The Office of the Military.
3 (e) The State Gaming Control Board.
4 (f) Except as otherwise provided in NRS ~~368A.140~~
5 463.765, *and section 48 of this act*, the Nevada Gaming
6 Commission.
7 (g) The Division of Welfare and Supportive Services of the
8 Department of Health and Human Services.
9 (h) Except as otherwise provided in NRS 422.390, the Division
10 of Health Care Financing and Policy of the Department of Health
11 and Human Services.
12 (i) The State Board of Examiners acting pursuant to chapter 217
13 of NRS.
14 (j) Except as otherwise provided in NRS 533.365, the Office of
15 the State Engineer.
16 (k) The Division of Industrial Relations of the Department of
17 Business and Industry acting to enforce the provisions of
18 NRS 618.375.
19 (l) The Administrator of the Division of Industrial Relations of
20 the Department of Business and Industry in establishing and
21 adjusting the schedule of fees and charges for accident benefits
22 pursuant to subsection 2 of NRS 616C.260.
23 (m) The Board to Review Claims in adopting resolutions to
24 carry out its duties pursuant to NRS 590.830.
25 (n) The Silver State Health Insurance Exchange.
26 2. Except as otherwise provided in subsection 5 and NRS
27 391.323, the Department of Education, the Board of the Public
28 Employees' Benefits Program and the Commission on Professional
29 Standards in Education are subject to the provisions of this chapter
30 for the purpose of adopting regulations but not with respect to any
31 contested case.
32 3. The special provisions of:
33 (a) Chapter 612 of NRS for the distribution of regulations by
34 and the judicial review of decisions of the Employment Security
35 Division of the Department of Employment, Training and
36 Rehabilitation;
37 (b) Chapters 616A to 617, inclusive, of NRS for the
38 determination of contested claims;
39 (c) Chapter 91 of NRS for the judicial review of decisions of the
40 Administrator of the Securities Division of the Office of the
41 Secretary of State; and
42 (d) NRS 90.800 for the use of summary orders in contested
43 cases,
44 ➤ prevail over the general provisions of this chapter.



1 4. The provisions of NRS 233B.122, 233B.124, 233B.125 and
2 233B.126 do not apply to the Department of Health and Human
3 Services in the adjudication of contested cases involving the
4 issuance of letters of approval for health facilities and agencies.

5 5. The provisions of this chapter do not apply to:

6 (a) Any order for immediate action, including, but not limited to,
7 quarantine and the treatment or cleansing of infected or infested
8 animals, objects or premises, made under the authority of the State
9 Board of Agriculture, the State Board of Health, or any other agency
10 of this State in the discharge of a responsibility for the preservation
11 of human or animal health or for insect or pest control;

12 (b) An extraordinary regulation of the State Board of Pharmacy
13 adopted pursuant to NRS 453.2184;

14 (c) A regulation adopted by the State Board of Education
15 pursuant to NRS 392.644 or 394.1694; or

16 (d) The judicial review of decisions of the Public Utilities
17 Commission of Nevada.

18 6. The State Board of Parole Commissioners is subject to the
19 provisions of this chapter for the purpose of adopting regulations but
20 not with respect to any contested case.

21 **Sec. 33.** NRS 239.010 is hereby amended to read as follows:

22 239.010 1. Except as otherwise provided in this section and
23 NRS 1.4683, 1A.110, 49.095, 62D.420, 62D.440, 62E.516,
24 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 76.160,
25 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413,
26 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345,
27 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270,
28 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280,
29 119A.280, 119A.653, 119B.370, 119B.382, 120A.690, 125.130,
30 125B.140, 126.141, 126.161, 126.163, 126.730, 127.007, 127.057,
31 127.130, 127.140, 127.2817, 130.312, 130.712, 159.044, 172.075,
32 172.245, 176.015, 176.0625, 176.09129, 176.156, 176A.630,
33 178.39801, 178.4715, 178.5691, 179.495, 179A.070, 179A.165,
34 179A.450, 179D.160, 200.3771, 200.3772, 200.5095, 200.604,
35 202.3662, 205.4651, 209.392, 209.3925, 209.419, 209.521,
36 211A.140, 213.010, 213.040, 213.095, 213.131, 217.105, 217.110,
37 217.464, 217.475, 218E.625, 218F.150, 218G.130, 218G.240,
38 218G.350, 228.270, 228.450, 228.495, 228.570, 231.069, 233.190,
39 237.300, 239.0105, 239.0113, 239B.030, 239B.040, 239B.050,
40 239C.140, 239C.210, 239C.230, 239C.250, 239C.270, 240.007,
41 241.020, 241.030, 242.105, 244.264, 244.335, 250.087, 250.130,
42 250.140, 250.150, 268.095, 268.490, 268.910, 271A.105, 281.195,
43 281A.350, 281A.440, 281A.550, 284.4068, 286.110, 287.0438,
44 289.025, 289.080, 289.387, 293.5002, 293.503, 293.558, 293B.135,
45 293D.510, 331.110, 332.061, 332.351, 333.333, 333.335, 338.070,



1 338.1379, 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205,
2 353A.085, 353A.100, 353C.240, 360.240, 360.247, 360.255,
3 360.755, 361.044, 361.610, 365.138, 366.160, 368A.180, 372A.080,
4 378.290, 378.300, 379.008, 386.655, 387.626, 387.631, 388.5275,
5 388.528, 388.5315, 388.750, 391.035, 392.029, 392.147, 392.264,
6 392.271, 392.652, 392.850, 394.167, 394.1698, 394.447, 394.460,
7 394.465, 396.3295, 396.405, 396.525, 396.535, 398.403, 408.3885,
8 408.3886, 412.153, 416.070, 422.290, 422.305, 422A.320,
9 422A.350, 425.400, 427A.1236, 427A.872, 432.205, 432B.175,
10 432B.280, 432B.290, 432B.407, 432B.430, 432B.560, 433.534,
11 433A.360, 439.270, 439.840, 439B.420, 440.170, 441A.195,
12 441A.220, 441A.230, 442.330, 442.395, 445A.665, 445B.570,
13 449.209, 449.245, 449.720, 453.1545, 453.720, 453A.610,
14 453A.700, 458.055, 458.280, 459.050, 459.3866, 459.555,
15 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403,
16 463.3407, 463.790, 467.1005, 467.137, 481.063, 482.170, 482.5536,
17 483.340, 483.363, 483.800, 484E.070, 485.316, 503.452, 522.040,
18 534A.031, 561.285, 571.160, 584.583, 584.655, 598.0964,
19 598.0979, 598.098, 598A.110, 599B.090, 603.070, 603A.210,
20 604A.710, 612.265, 616B.012, 616B.015, 616B.315, 616B.350,
21 618.341, 618.425, 622.310, 623.131, 623A.353, 624.110, 624.265,
22 624.327, 625.425, 625A.185, 628.418, 629.069, 630.133,
23 630.30665, 630.336, 630A.555, 631.368, 632.121, 632.125,
24 632.405, 633.283, 633.301, 633.524, 634.212, 634.214, 634A.185,
25 635.158, 636.107, 637.085, 637A.315, 637B.288, 638.087, 638.089,
26 639.2485, 639.570, 640.075, 640A.220, 640B.730, 640C.400,
27 640C.745, 640C.760, 640D.190, 640E.340, 641.090, 641A.191,
28 641B.170, 641C.760, 642.524, 643.189, 644.446, 645.180, 645.625,
29 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225,
30 645D.130, 645D.135, 645E.300, 645E.375, 645G.510, 645H.320,
31 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065,
32 649.067, 652.228, 654.110, 656.105, 661.115, 665.130, 665.133,
33 669.275, 669.285, 669A.310, 671.170, 673.430, 675.380, 676A.340,
34 676A.370, 677.243, 679B.122, 679B.152, 679B.159, 679B.190,
35 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.280,
36 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.110,
37 687A.115, 687C.010, 688C.230, 688C.480, 688C.490, 692A.117,
38 692C.190, 692C.420, 693A.480, 693A.615, 696B.550, 703.196,
39 704B.320, 704B.325, 706.1725, 710.159, 711.600, *and section 52*
40 *of this act*, sections 35, 38 and 41 of chapter 478, Statutes of
41 Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013
42 and unless otherwise declared by law to be confidential, all public
43 books and public records of a governmental entity must be open at
44 all times during office hours to inspection by any person, and may
45 be fully copied or an abstract or memorandum may be prepared



1 from those public books and public records. Any such copies,
2 abstracts or memoranda may be used to supply the general public
3 with copies, abstracts or memoranda of the records or may be used
4 in any other way to the advantage of the governmental entity or of
5 the general public. This section does not supersede or in any manner
6 affect the federal laws governing copyrights or enlarge, diminish or
7 affect in any other manner the rights of a person in any written book
8 or record which is copyrighted pursuant to federal law.

9 2. A governmental entity may not reject a book or record
10 which is copyrighted solely because it is copyrighted.

11 3. A governmental entity that has legal custody or control of a
12 public book or record shall not deny a request made pursuant to
13 subsection 1 to inspect or copy or receive a copy of a public book or
14 record on the basis that the requested public book or record contains
15 information that is confidential if the governmental entity can
16 redact, delete, conceal or separate the confidential information from
17 the information included in the public book or record that is not
18 otherwise confidential.

19 4. A person may request a copy of a public record in any
20 medium in which the public record is readily available. An officer,
21 employee or agent of a governmental entity who has legal custody
22 or control of a public record:

23 (a) Shall not refuse to provide a copy of that public record in a
24 readily available medium because the officer, employee or agent has
25 already prepared or would prefer to provide the copy in a different
26 medium.

27 (b) Except as otherwise provided in NRS 239.030, shall, upon
28 request, prepare the copy of the public record and shall not require
29 the person who has requested the copy to prepare the copy himself
30 or herself.

31 **Sec. 34.** Title 41 of NRS is hereby amended by adding thereto
32 a new chapter to consist of the provisions set forth as sections 35 to
33 69, inclusive, of this act.

34 **Sec. 35.** *As used in this chapter, unless the context otherwise*
35 *requires, the words and terms defined in sections 36 to 47,*
36 *inclusive, of this act have the meaning ascribed to them in those*
37 *sections.*

38 **Sec. 36.** *“Admission charge” means the total amount,*
39 *expressed in terms of money, of consideration paid for the right or*
40 *privilege to have access to a facility where live entertainment is*
41 *provided, including, without limitation, an entertainment fee, a*
42 *cover charge, a table reservation fee, membership dues or fees or a*
43 *required minimum purchase of food, beverages or other*
44 *refreshments.*

45 **Sec. 37.** *“Board” means the State Gaming Control Board.*



1 **Sec. 38.** *“Casual assemblage” includes, without limitation:*

2 1. *Participants in conventions, business meetings or*
3 *tournaments governed by chapter 463 of NRS, and their guests; or*

4 2. *Persons celebrating a friend’s or family member’s*
5 *wedding, birthday, anniversary, graduation, religious ceremony or*
6 *similar occasion that is generally recognized as customary for*
7 *celebration.*

8 **Sec. 39.** *“Commission” means the Nevada Gaming*
9 *Commission.*

10 **Sec. 40.** 1. *“Facility” means:*

11 (a) *Any area or premises where live entertainment is provided*
12 *and for which consideration is collected for the right or privilege*
13 *of entering that area or those premises if the live entertainment is*
14 *provided at a licensed gaming establishment that is licensed for*
15 *less than 51 slot machines, less than 6 games, or any combination*
16 *of slot machines and games within those respective limits.*

17 (b) *Any area or premises where live entertainment is provided*
18 *if the live entertainment is provided at any other licensed gaming*
19 *establishment.*

20 2. *“Facility” encompasses, if live entertainment is provided at*
21 *a licensed gaming establishment that is licensed for:*

22 (a) *Less than 51 slot machines, less than 6 games, or any*
23 *combination of slot machines and games within those respective*
24 *limits, any area or premises where the live entertainment is*
25 *provided and for which consideration is collected, from one or*
26 *more patrons, for the right or privilege of entering that area or*
27 *those premises, even if additional consideration is collected for the*
28 *right or privilege of entering a smaller venue within that area or*
29 *those premises; or*

30 (b) *At least 51 slot machines or at least 6 games, any*
31 *designated area on the premises of the licensed gaming*
32 *establishment within which the live entertainment is provided.*

33 **Sec. 41.** *“Game” has the meaning ascribed to it in*
34 *NRS 463.0152.*

35 **Sec. 42.** *“Licensed gaming establishment” has the meaning*
36 *ascribed to it in NRS 463.0169.*

37 **Sec. 43.** 1. *“Live entertainment” means any activity*
38 *provided for pleasure, enjoyment, recreation, relaxation, diversion*
39 *or other similar purpose by a person or persons who are physically*
40 *present when providing that activity to a patron or group of*
41 *patrons who are physically present.*

42 2. *The term:*

43 (a) *Includes, without limitation, any one or more of the*
44 *following activities:*



1 (1) *Music or vocals provided by one or more professional or*
2 *amateur musicians or vocalists;*

3 (2) *Dancing performed by one or more professional or*
4 *amateur dancers or performers;*

5 (3) *Acting or drama provided by one or more professional*
6 *or amateur actors or players;*

7 (4) *Acrobatics or stunts provided by one or more*
8 *professional or amateur acrobats, performers or stunt persons;*

9 (5) *Animal stunts or performances induced by one or more*
10 *animal handlers or trainers, except as otherwise provided in*
11 *subparagraph (7) of paragraph (b);*

12 (6) *Athletic or sporting contests, events or exhibitions*
13 *provided by one or more professional or amateur athletes,*
14 *sportsmen or sportswomen;*

15 (7) *Comedy or magic provided by one or more professional*
16 *or amateur comedians, magicians, illusionists, entertainers or*
17 *performers;*

18 (8) *A show or production involving any combination of the*
19 *activities described in subparagraphs (1) to (7), inclusive; and*

20 (9) *A performance involving one or more of the activities*
21 *described in this paragraph by a disc jockey who presents recorded*
22 *music. For the purposes of this subparagraph, a disc jockey shall*
23 *not be deemed to have engaged in a performance involving one or*
24 *more of the activities described in this paragraph if the disc jockey*
25 *generally limits his or her interaction with patrons to introducing*
26 *the recorded music, making announcements of general interest to*
27 *patrons, and explaining, encouraging or directing participatory*
28 *activities between patrons.*

29 (b) *Excludes, without limitation, any one or more of the*
30 *following activities:*

31 (1) *Instrumental or vocal music, which may or may not be*
32 *supplemented with commentary by the musicians, in a restaurant,*
33 *lounge or similar area if such music does not routinely rise to the*
34 *volume that interferes with casual conversation and if such music*
35 *would not generally cause patrons to watch as well as listen;*

36 (2) *Occasional performances by employees whose primary*
37 *job function is that of preparing, selling or serving food,*
38 *refreshments or beverages to patrons, if such performances are*
39 *not advertised as entertainment to the public;*

40 (3) *Performances by performers of any type if the*
41 *performance occurs in a licensed gaming establishment other than*
42 *a licensed gaming establishment that is licensed for less than 51*
43 *slot machines, less than 6 games, or any combination of slot*
44 *machines and games within those respective limits, as long as the*
45 *performers stroll continuously throughout the facility;*



1 (4) Performances in areas other than in nightclubs,
2 lounges, restaurants or showrooms, if the performances occur in a
3 licensed gaming establishment other than a licensed gaming
4 establishment that is licensed for less than 51 slot machines, less
5 than 6 games, or any combination of slot machines and games
6 within those respective limits, which enhance the theme of the
7 establishment or attract patrons to the areas of the performances,
8 as long as any seating provided in the immediate area of the
9 performers is limited to seating at slot machines or gaming tables;

10 (5) Television, radio, closed circuit or Internet broadcasts
11 of live entertainment;

12 (6) Entertainment provided by a patron or patrons,
13 including, without limitation, singing by patrons or dancing by or
14 between patrons;

15 (7) Animal behaviors induced by animal trainers or
16 caretakers primarily for the purpose of education and scientific
17 research; and

18 (8) An occasional activity, including, without limitation,
19 dancing, that:

20 (I) Does not constitute a performance;

21 (II) Is not advertised as entertainment to the public;

22 (III) Primarily serves to provide ambience to the facility;

23 and

24 (IV) Is conducted by an employee whose primary job
25 function is not that of an entertainer.

26 Sec. 44. "Shopping mall" includes any area or premises
27 where multiple vendors assemble for the primary purpose of
28 selling goods or services, regardless of whether consideration is
29 collected for the right or privilege of entering that area or those
30 premises.

31 Sec. 45. "Slot machine" has the meaning ascribed to it in
32 NRS 463.0191.

33 Sec. 46. "Taxpayer" means the person licensed to conduct
34 gaming at a licensed gaming establishment.

35 Sec. 47. "Trade show" means an event of limited duration
36 primarily attended by members of a particular trade or industry
37 for the purpose of exhibiting their merchandise or services or
38 discussing matters of interest to members of that trade or industry.

39 Sec. 48. 1. The Board shall collect the tax imposed by this
40 chapter. The Commission shall adopt such regulations as are
41 necessary to carry out the provisions of this subsection. The
42 regulations must be adopted in accordance with the provisions of
43 chapter 233B of NRS and must be codified in the Nevada
44 Administrative Code.



1 2. *For the purposes of subsection 1, the provisions of chapter*
2 *463 of NRS relating to the payment, collection, administration and*
3 *enforcement of gaming license fees and taxes, including, without*
4 *limitation, any provisions relating to the imposition of penalties*
5 *and interest, shall be deemed to apply to the payment, collection,*
6 *administration and enforcement of the taxes imposed by this*
7 *chapter to the extent that those provisions do not conflict with the*
8 *provisions of this chapter.*

9 3. *To ensure that the tax imposed by NRS 368A.200 and*
10 *section 53 of this act is collected fairly and equitably, the*
11 *Commission and the Board shall:*

12 (a) *Coordinate with the Department of Taxation concerning*
13 *the administration and collection of the tax and the regulation of*
14 *taxpayers who are liable for the payment of the tax imposed*
15 *pursuant to those sections.*

16 (b) *Upon request, assist the other agencies in the collection of*
17 *the tax imposed pursuant to those sections.*

18 **Sec. 49. 1.** *If the Board determines that a taxpayer is taking*
19 *any action with intent to defraud the State or to evade the payment*
20 *of the tax or any part of the tax imposed by this chapter, the Board*
21 *shall establish an amount upon which the tax imposed by this*
22 *chapter must be based.*

23 2. *The amount established by the Board pursuant to*
24 *subsection 1 must be based upon the tax liability of licensed*
25 *gaming establishments that are deemed comparable by the Board*
26 *to that of the taxpayer.*

27 **Sec. 50. 1.** *Each person responsible for maintaining the*
28 *records of a taxpayer shall:*

29 (a) *Keep such records as may be necessary to determine the*
30 *amount of the liability of the taxpayer pursuant to the provisions*
31 *of this chapter;*

32 (b) *Preserve those records for at least 5 years or until any*
33 *litigation or prosecution pursuant to this chapter is finally*
34 *determined, whichever is longer; and*

35 (c) *Make the records available for inspection by the Board*
36 *upon demand at reasonable times during regular business hours.*

37 2. *The Commission may adopt regulations specifying the*
38 *types of records which must be kept to determine the amount of*
39 *the liability of a taxpayer for the tax imposed by this chapter.*

40 3. *Any agreement that is entered into, modified or extended*
41 *after January 1, 2004, for the lease, assignment or transfer of any*
42 *premises upon which any activity subject to the tax imposed by this*
43 *chapter is, or thereafter may be, conducted shall be deemed to*
44 *include a provision that the taxpayer required to pay the tax must*
45 *be allowed access to, upon demand, all books, records and*



1 *financial papers held by the lessee, assignee or transferee which*
2 *must be kept pursuant to this section. Any person conducting*
3 *activities subject to the tax imposed by this chapter who fails to*
4 *maintain or disclose his or her records pursuant to this subsection*
5 *is liable to the taxpayer for any penalty paid by the taxpayer for*
6 *the late payment or nonpayment of the tax caused by the failure to*
7 *maintain or disclose records.*

8 *4. A person who violates any provision of this section is guilty*
9 *of a misdemeanor.*

10 **Sec. 51.** *1. To verify the accuracy of any report filed or, if*
11 *no report is filed by a taxpayer, to determine the amount of tax*
12 *required to be paid the Board, or any person authorized in writing*
13 *by the Board, may examine the books, papers and records of any*
14 *taxpayer that may be liable for the tax imposed by this chapter.*

15 *2. Any person who may be liable for the tax imposed by this*
16 *chapter and who keeps outside of this State any books, papers and*
17 *records relating thereto shall pay to the Board an amount equal to*
18 *the allowance provided for state officers and employees generally*
19 *while traveling outside of the State for each day or fraction thereof*
20 *during which an employee of the Board is engaged in examining*
21 *those documents, plus any other actual expenses incurred by the*
22 *employee while the employee is absent from his or her regular*
23 *place of employment to examine those documents.*

24 **Sec. 52.** *1. Except as otherwise provided in this section and*
25 *NRS 239.0115, the records and files of the Board concerning the*
26 *administration of this chapter are confidential and privileged. The*
27 *Board and any employee of the Board engaged in the*
28 *administration of this chapter or charged with the custody of any*
29 *such records or files shall not disclose any information obtained*
30 *from the records or files of the Board or from any examination,*
31 *investigation or hearing authorized by the provisions of this*
32 *chapter. The Board and any employee of the Board may not be*
33 *required to produce any of the records, files and information for*
34 *the inspection of any person or for use in any action or*
35 *proceeding.*

36 *2. The records and files of the Board concerning the*
37 *administration of this chapter are not confidential and privileged*
38 *in the following cases:*

39 *(a) Testimony by a member or employee of the Board and*
40 *production of records, files and information on behalf of the*
41 *Board or a taxpayer in any action or proceeding pursuant to the*
42 *provisions of this chapter, if that testimony or the records, files or*
43 *information, or the facts shown thereby, are directly involved in*
44 *the action or proceeding.*



1 ***(b) Delivery to a taxpayer or his or her authorized***
2 ***representative of a copy of any report or other document filed by***
3 ***the taxpayer pursuant to this chapter.***

4 ***(c) Publication of statistics so classified as to prevent the***
5 ***identification of a particular person or document.***

6 ***(d) Exchanges of information with the Internal Revenue***
7 ***Service in accordance with compacts made and provided for in***
8 ***such cases.***

9 ***(e) Disclosure in confidence to the Governor or his or her***
10 ***agent in the exercise of the Governor's general supervisory***
11 ***powers, or to any person authorized to audit the accounts of the***
12 ***Board in pursuance of an audit, or to the Attorney General or***
13 ***other legal representative of the State in connection with an action***
14 ***or proceeding pursuant to this chapter, or to any agency of this or***
15 ***any other state charged with the administration or enforcement of***
16 ***laws relating to taxation.***

17 **Sec. 53. 1. Except as otherwise provided in this section,**
18 ***there is hereby imposed an excise tax on admission to any facility***
19 ***where live entertainment is provided. If the live entertainment is***
20 ***provided at a facility with a maximum occupancy of:***

21 ***(a) Less than 7,500 persons, the rate of the tax is 8 percent of***
22 ***the admission charge to the facility plus 8 percent of any amounts***
23 ***paid for food, beverages and other refreshments purchased at the***
24 ***facility or for consumption in the facility.***

25 ***(b) At least 7,500 persons, the rate of the tax is 8 percent of the***
26 ***admission charge to the facility.***

27 **2. Amounts paid for:**

28 ***(a) Admission charges collected and retained by a nonprofit***
29 ***religious, charitable, fraternal or other organization that qualifies***
30 ***as a tax-exempt organization pursuant to 26 U.S.C. § 501(c), or by***
31 ***a nonprofit corporation organized or existing under the provisions***
32 ***of chapter 82 of NRS, are not taxable pursuant to this section.***

33 ***(b) Gratuities directly or indirectly remitted to persons***
34 ***employed at a facility where live entertainment is provided or for***
35 ***service charges, including those imposed in connection with the***
36 ***use of credit cards or debit cards, which are collected and retained***
37 ***by persons other than the taxpayer are not taxable pursuant to this***
38 ***section.***

39 **3. A licensed gaming establishment where live entertainment**
40 ***that is taxable pursuant to subsection 1 is provided is liable for the***
41 ***tax imposed, but is entitled to collect reimbursement from any***
42 ***person paying the tax.***

43 **4. Any ticket for live entertainment must state whether the tax**
44 ***imposed by this section is included in the price of the ticket. If the***



1 *ticket does not include such a statement, the taxpayer shall pay the*
2 *tax based on the face amount of the ticket.*

3 *5. The tax imposed by subsection 1 does not apply to:*

4 *(a) Live entertainment that this State is prohibited from taxing*
5 *under the Constitution, laws or treaties of the United States or the*
6 *Nevada Constitution.*

7 *(b) Live entertainment that is provided by or entirely for the*
8 *benefit of a nonprofit religious, charitable, fraternal or other*
9 *organization that qualifies as a tax-exempt organization pursuant*
10 *to 26 U.S.C. § 501(c), or a nonprofit corporation organized or*
11 *existing under the provisions of chapter 82 of NRS.*

12 *(c) Any boxing contest or exhibition governed by the*
13 *provisions of chapter 467 of NRS.*

14 *(d) Live entertainment that is provided at a facility with a*
15 *maximum occupancy of less than 200 persons.*

16 *(e) Live entertainment that is provided at a licensed gaming*
17 *establishment that is licensed for less than 51 slot machines, less*
18 *than 6 games, or any combination of slot machines and games*
19 *within those respective limits, if the facility in which the live*
20 *entertainment is provided has a maximum occupancy of less than*
21 *200 persons.*

22 *(f) Merchandise sold outside the facility in which the live*
23 *entertainment is provided, unless the purchase of the merchandise*
24 *entitles the purchaser to admission to the entertainment.*

25 *(g) Live entertainment that is provided at a trade show.*

26 *(h) Music performed by musicians who move constantly*
27 *through the audience if no other form of live entertainment is*
28 *afforded to the patrons.*

29 *(i) Live entertainment that is provided at private meetings or*
30 *dinner attended by members of a particular organization or by a*
31 *casual assemblage if the purpose of the event is not primarily for*
32 *entertainment.*

33 *(j) Live entertainment that is provided in the common area of a*
34 *shopping mall, unless the entertainment is provided in a facility*
35 *located within the mall.*

36 *(k) Food and product demonstrations provided at a shopping*
37 *mall, a craft show or an establishment that sells grocery products,*
38 *housewares, hardware or other supplies for the home.*

39 *(l) Live entertainment that is incidental to an amusement ride,*
40 *a motion simulator or a similar digital, electronic, mechanical or*
41 *electromechanical attraction. For the purposes of this paragraph,*
42 *live entertainment shall be deemed to be incidental to an*
43 *amusement ride, a motion simulator or a similar digital,*
44 *electronic, mechanical or electromechanical attraction if the live*
45 *entertainment is:*



1 (1) *Not the predominant element of the attraction; and*
2 (2) *Not the primary purpose for which the public rides,*
3 *attends or otherwise participates in the attraction.*

4 (m) *Live entertainment that is provided to the public in an*
5 *outdoor area, without any requirements for the payment of an*
6 *admission charge or the purchase of any food, beverages or other*
7 *refreshments.*

8 (n) *Live entertainment provided in a restaurant which is*
9 *incidental to any other activities conducted in the restaurant or*
10 *which only serves as ambience so long as there is no charge to the*
11 *patrons for that entertainment.*

12 6. *The Commission may adopt regulations establishing a*
13 *procedure whereby a taxpayer may request an exemption from the*
14 *tax pursuant to paragraph (n) of subsection 5. The regulations*
15 *must require the taxpayer to seek an administrative ruling from*
16 *the Chair of the Board, provide a procedure for appealing that*
17 *ruling to the Commission and further describe the forms of*
18 *incidental or ambient entertainment exempted pursuant to that*
19 *paragraph.*

20 7. *As used in this section, "maximum occupancy" means, in*
21 *the following order of priority:*

22 (a) *The maximum occupancy of the facility in which live*
23 *entertainment is provided, as determined by the State Fire*
24 *Marshal or the local governmental agency that has the authority*
25 *to determine the maximum occupancy of the facility;*

26 (b) *If such a maximum occupancy has not been determined,*
27 *the maximum occupancy of the facility designated in any permit*
28 *required to be obtained in order to provide the live entertainment;*
29 *or*

30 (c) *If such a permit does not designate the maximum*
31 *occupancy of the facility, the actual seating capacity of the facility*
32 *in which the live entertainment is provided.*

33 **Sec. 54.** 1. *Except as otherwise provided in this section,*
34 *each taxpayer shall file with the Board, on or before the 15th day*
35 *of each month, a report showing the amount of all taxable receipts*
36 *for the preceding month or the month in which the taxable events*
37 *occurred. The report must be in a form prescribed by the Board.*

38 2. *The Board, if it deems it necessary to ensure payment to or*
39 *facilitate the collection by the State of the tax imposed by section*
40 *53 of this act, may require reports to be filed not later than 10 days*
41 *after the end of each calendar quarter.*

42 3. *Each report required to be filed by this section must be*
43 *accompanied by the amount of the tax that is due for the period*
44 *covered by the report.*



1 4. *The Board shall deposit all taxes, interest and penalties it*
2 *receives pursuant to this chapter in the State Treasury for credit to*
3 *the State General Fund.*

4 **Sec. 55.** *Upon written application made before the date on*
5 *which payment must be made, the Board may, for good cause,*
6 *extend by 30 days the time within which a taxpayer is required to*
7 *pay the tax imposed by this chapter. If the tax is paid during the*
8 *period of extension, no penalty or late charge may be imposed for*
9 *failure to pay at the time required, but the taxpayer shall pay*
10 *interest at the rate of 0.75 percent per month from the date on*
11 *which the amount would have been due without the extension*
12 *until the date of payment.*

13 **Sec. 56. 1.** *If a taxpayer:*

14 (a) *Is unable to collect all or part of an admission charge or*
15 *charges for food, beverages and other refreshments which were*
16 *included in the taxable receipts reported for a previous reporting*
17 *period; and*

18 (b) *Has taken a deduction on its federal income tax return*
19 *pursuant to 26 U.S.C. § 166(a) for the amount which the taxpayer*
20 *is unable to collect,*

21 ↪ *the taxpayer is entitled to receive a credit for the amount of tax*
22 *paid on account of that uncollected amount. The credit may be*
23 *used against the amount of tax that the taxpayer is subsequently*
24 *required to pay pursuant to this chapter.*

25 2. *If the Internal Revenue Service disallows a deduction*
26 *described in paragraph (b) of subsection 1 and the taxpayer*
27 *claimed a credit on a return for a previous reporting period*
28 *pursuant to subsection 1, the taxpayer shall include the amount of*
29 *that credit in the amount of taxes reported pursuant to this chapter*
30 *in the first return filed with the Board after the deduction is*
31 *disallowed.*

32 3. *If a taxpayer collects all or part of an admission charge or*
33 *charges for food, beverages and other refreshments for which the*
34 *taxpayer claimed a credit on a return for a previous reporting*
35 *period pursuant to subsection 2, the taxpayer shall include:*

36 (a) *The amount collected in the charges reported pursuant to*
37 *paragraph (a) of subsection 1; and*

38 (b) *The tax payable on the amount collected in the amount of*
39 *taxes reported,*

40 ↪ *in the first return filed with the Board after that collection.*

41 4. *Except as otherwise provided in subsection 5, upon*
42 *determining that a taxpayer has filed a return which contains one*
43 *or more violations of the provisions of this section, the Board*
44 *shall:*



1 (a) For the first return of any taxpayer that contains one or
2 more violations, issue a letter of warning to the taxpayer which
3 provides an explanation of the violation or violations contained in
4 the return.

5 (b) For the first or second return, other than a return
6 described in paragraph (a), in any calendar year which contains
7 one or more violations, assess a penalty equal to the amount of the
8 tax which was not reported.

9 (c) For the third and each subsequent return in any calendar
10 year which contains one or more violations, assess a penalty of
11 three times the amount of the tax which was not reported.

12 5. For the purposes of subsection 4, if the first violation of
13 this section by any taxpayer was determined by the Board through
14 an audit which covered more than one return of the taxpayer, the
15 Board shall treat all returns which were determined through the
16 same audit to contain a violation or violations in the manner
17 provided in paragraph (a) of subsection 4.

18 **Sec. 57.** If the Board determines that any tax, penalty or
19 interest it is required to collect has been paid more than once or
20 has been erroneously or illegally collected or computed, the Board
21 shall set forth that fact in its records and shall certify to the State
22 Board of Examiners the amount collected in excess of the amount
23 legally due and the person from whom it was collected or by whom
24 it was paid. If approved by the State Board of Examiners, the
25 excess amount collected or paid must, after being credited against
26 any amount then due from the person, be refunded to the person
27 or his or her successors in interest.

28 **Sec. 58. 1.** No refund may be allowed unless a claim for it
29 is filed with the Board within 3 years after the last day of the
30 month following the reporting period for which the overpayment
31 was made.

32 2. No credit may be allowed after the expiration of the period
33 specified for filing claims for refund unless a claim for credit is
34 filed with the Board within that period.

35 3. Each claim must be in writing and must state the specific
36 grounds upon which the claim is founded.

37 4. Failure to file a claim within the time prescribed in this
38 chapter constitutes a waiver of any demand against the State on
39 account of overpayment.

40 5. Within 30 days after rejecting any claim in whole or in
41 part, the Board shall serve notice of its action on the claimant in
42 the manner prescribed for service of notice of a deficiency
43 determination.



1 **Sec. 59. 1. Interest must be paid upon any overpayment of**
2 *any amount of the tax imposed by this chapter in accordance with*
3 *the provisions of section 48 of this act.*

4 **2. If the Board determines that any overpayment has been**
5 *made intentionally or by reason of carelessness, the Board shall*
6 *not allow any interest on the overpayment.*

7 **Sec. 60. 1. No injunction, writ of mandate or other legal or**
8 *equitable process may issue in any suit, action or proceeding in*
9 *any court against this State or against any officer of the State to*
10 *prevent or enjoin the collection under this chapter of the tax*
11 *imposed by this chapter or any amount of tax, penalty or interest*
12 *required to be collected.*

13 **2. No suit or proceeding may be maintained in any court for**
14 *the recovery of any amount alleged to have been erroneously or*
15 *illegally determined or collected unless a claim for refund or credit*
16 *has been filed.*

17 **Sec. 61. 1. Within 90 days after a final decision upon a**
18 *claim filed pursuant to this chapter is rendered by the*
19 *Commission, the claimant may bring an action against the Board*
20 *on the grounds set forth in the claim.*

21 **2. An action brought pursuant to subsection 1 must be**
22 *brought in a court of competent jurisdiction in Carson City, the*
23 *county of this State where the claimant resides or maintains his or*
24 *her principal place of business or a county in which any relevant*
25 *proceedings were conducted by the Board, for the recovery of the*
26 *whole or any part of the amount with respect to which the claim*
27 *has been disallowed.*

28 **3. Failure to bring an action within the time specified**
29 *constitutes a waiver of any demand against the State on account of*
30 *alleged overpayments.*

31 **Sec. 62. 1. If the Board fails to mail notice of action on a**
32 *claim within 6 months after the claim is filed, the claimant may*
33 *consider the claim disallowed and file an appeal with the*
34 *Commission within 30 days after the last day of the 6-month*
35 *period.*

36 **2. If the claimant is aggrieved by the decision of the**
37 *Commission rendered on appeal, the claimant may, within 90 days*
38 *after the decision is rendered, bring an action against the Board*
39 *on the grounds set forth in the claim for the recovery of the whole*
40 *or any part of the amount claimed as an overpayment.*

41 **3. If judgment is rendered for the plaintiff, the amount of the**
42 *judgment must first be credited towards any tax due from the*
43 *plaintiff.*

44 **4. The balance of the judgment must be refunded to the**
45 *plaintiff.*



1 **Sec. 63.** *In any judgment, interest must be allowed at the rate*
2 *of 3 percent per annum upon the amount found to have been*
3 *illegally collected from the date of payment of the amount to the*
4 *date of allowance of credit on account of the judgment, or to a*
5 *date preceding the date of the refund warrant by not more than 30*
6 *days. The date must be determined by the Board.*

7 **Sec. 64.** *A judgment may not be rendered in favor of the*
8 *plaintiff in any action brought against the Board to recover any*
9 *amount paid when the action is brought by or in the name of an*
10 *assignee of the person paying the amount or by any person other*
11 *than the person who paid the amount.*

12 **Sec. 65.** 1. *The Board may recover a refund or any part*
13 *thereof which is erroneously made and any credit or part thereof*
14 *which is erroneously allowed in an action brought in a court of*
15 *competent jurisdiction in Carson City or Clark County in the*
16 *name of the State of Nevada.*

17 2. *The action must be tried in Carson City or Clark County*
18 *unless the court, with the consent of the Attorney General, orders*
19 *a change of place of trial.*

20 3. *The Attorney General shall prosecute the action, and the*
21 *provisions of NRS, the Nevada Rules of Civil Procedure and the*
22 *Nevada Rules of Appellate Procedure relating to service of*
23 *summons, pleadings, proofs, trials and appeals are applicable to*
24 *the proceedings.*

25 **Sec. 66.** 1. *If any amount in excess of \$25 has been*
26 *illegally determined, either by the person filing the return or by the*
27 *Board, the Board shall certify this fact to the State Board of*
28 *Examiners, and the latter shall authorize the cancellation of the*
29 *amount upon the records of the Board.*

30 2. *If an amount not exceeding \$25 has been illegally*
31 *determined, either by the person filing a return or by the Board,*
32 *the Board, without certifying this fact to the State Board of*
33 *Examiners, shall authorize the cancellation of the amount upon*
34 *the records of the Board.*

35 **Sec. 67.** 1. *A person shall not:*

36 (a) *Make, cause to be made or permit to be made any false or*
37 *fraudulent return or declaration or false statement in any report*
38 *or declaration, with intent to defraud the State or to evade*
39 *payment of the tax or any part of the tax imposed by this chapter.*

40 (b) *Make, cause to be made or permit to be made any false*
41 *entry in books, records or accounts with intent to defraud the State*
42 *or to evade the payment of the tax or any part of the tax imposed*
43 *by this chapter.*

44 (c) *Keep, cause to be kept or permit to be kept more than one*
45 *set of books, records or accounts with intent to defraud the State*



1 *or to evade the payment of the tax or any part of the tax imposed*
2 *by this chapter.*

3 *2. Any person who violates the provisions of subsection 1 is*
4 *guilty of a gross misdemeanor.*

5 **Sec. 68.** *1. Any licensed gaming establishment liable for*
6 *the payment of the tax imposed by section 53 of this act who*
7 *willfully fails to report, pay or truthfully account for the tax is*
8 *subject to the investigatory or disciplinary proceedings that are set*
9 *forth in NRS 463.310 to 463.318, inclusive, and may have its*
10 *gaming license revoked by the Commission.*

11 *2. A violation of any provision of this chapter, or any*
12 *regulation adopted pursuant thereto, by a licensed gaming*
13 *establishment is:*

14 *(a) An unsuitable method of operation; and*

15 *(b) Subject to the investigatory and disciplinary proceedings*
16 *that are set forth in NRS 463.310 to 463.318, inclusive, and shall*
17 *be punished as provided in those sections.*

18 **Sec. 69.** *The remedies of the State provided for in this*
19 *chapter are cumulative, and no action taken by the Commission,*
20 *the Board or the Attorney General constitutes an election by the*
21 *State to pursue any remedy to the exclusion of any other remedy*
22 *for which provision is made in this chapter.*

23 **Sec. 70.** NRS 463.0136 is hereby amended to read as follows:

24 463.0136 "Associated equipment" means:

25 1. Any equipment or mechanical, electromechanical or
26 electronic contrivance, component or machine used remotely or
27 directly in connection with gaming or mobile gaming, any game,
28 race book or sports pool that would not otherwise be classified as a
29 gaming device, including dice, playing cards, links which connect to
30 progressive slot machines, equipment which affects the proper
31 reporting of gross revenue, computerized systems of betting at a
32 race book or sports pool, computerized systems for monitoring slot
33 machines and devices for weighing or counting money; or

34 2. A computerized system for recordation of sales for use in an
35 area subject to the tax imposed pursuant to ~~NRS 368A.200.~~
36 *section 53 of this act.*

37 **Sec. 71.** NRS 463.145 is hereby amended to read as follows:

38 463.145 1. Except as otherwise provided in ~~NRS 368A.140.~~
39 *section 48 of this act,* the Commission shall, pursuant to NRS
40 463.150, adopt, amend and repeal regulations in accordance with the
41 following procedures:

42 (a) At least 30 days before a meeting of the Commission at
43 which the adoption, amendment or repeal of a regulation is
44 considered, notice of the proposed action must be:

45 (1) Posted on the Commission's Internet website;



1 (2) Mailed to every person who has filed a request therefor
2 with the Commission; and

3 (3) When the Commission deems advisable, mailed to any
4 person whom the Commission believes would be interested in the
5 proposed action, and published in such additional form and manner
6 as the Commission prescribes.

7 (b) The notice of proposed adoption, amendment or repeal must
8 include:

9 (1) A statement of the time, place and nature of the
10 proceedings for adoption, amendment or repeal;

11 (2) Reference to the authority under which the action is
12 proposed; and

13 (3) Either the express terms or an informative summary of
14 the proposed action.

15 (c) On the date and at the time and place designated in the
16 notice, the Commission shall afford any interested person or his or
17 her authorized representative, or both, the opportunity to present
18 statements, arguments or contentions in writing, with or without
19 opportunity to present them orally. The Commission shall consider
20 all relevant matter presented to it before adopting, amending or
21 repealing any regulation.

22 (d) Any interested person may file a petition with the
23 Commission requesting the adoption, amendment or repeal of a
24 regulation. The petition must state, clearly and concisely:

25 (1) The substance or nature of the regulation, amendment or
26 repeal requested;

27 (2) The reasons for the request; and

28 (3) Reference to the authority of the Commission to take the
29 action requested.

30 ↪ Upon receipt of the petition, the Commission shall within 45 days
31 deny the request in writing or schedule the matter for action
32 pursuant to this subsection.

33 (e) In emergencies, the Commission may summarily adopt,
34 amend or repeal any regulation if at the same time it files a finding
35 that such action is necessary for the immediate preservation of the
36 public peace, health, safety, morals, good order or general welfare,
37 together with a statement of the facts constituting the emergency.

38 2. In any hearing held pursuant to this section, the Commission
39 or its authorized representative may administer oaths or
40 affirmations, and may continue or postpone the hearing from time to
41 time and at such places as it prescribes.

42 3. The Commission may request the advice and assistance of
43 the Board in carrying out the provisions of this section.



1 **Sec. 72.** NRS 463.15995 is hereby amended to read as
2 follows:

3 463.15995 1. The Commission shall, with the advice and
4 assistance of the Board, adopt regulations authorizing a gaming
5 licensee to charge a fee for admission to an area in which gaming is
6 conducted in accordance with the provisions of this section.

7 2. The regulations adopted by the Commission pursuant to this
8 section must include, without limitation, provisions that:

9 (a) A gaming licensee may not charge a fee pursuant to this
10 section unless:

11 (1) The Chair of the Board grants administrative approval of
12 a request by a gaming licensee to charge such a fee; and

13 (2) Such administrative approval is not revoked or suspended
14 by the Chair of the Board.

15 (b) The Chair of the Board may, in the Chair's sole and absolute
16 discretion, grant, deny, limit, condition, restrict, revoke or suspend
17 any administrative approval of a request by a gaming licensee to
18 charge a fee pursuant to this section. In considering such a request,
19 the Chair of the Board shall consider all relevant factors, including,
20 without limitation:

21 (1) The size of the area;

22 (2) The amount of gaming that occurs within the area;

23 (3) The types and quantity of gaming offered;

24 (4) The business purpose of the area;

25 (5) Other amenities that are offered within the area;

26 (6) The amount of the costs and expenses incurred in
27 creating the area;

28 (7) The benefit to the State in having gaming conducted
29 within the area;

30 (8) The amount of the fee charged and whether the fee
31 charged is unreasonable as compared to the prevailing practice
32 within the industry; and

33 (9) Whether the area should more appropriately be treated as
34 a gaming salon.

35 ➤ The decision of the Chair of the Board regarding such a request
36 may be appealed by the gaming licensee to the Commission
37 pursuant to its regulations.

38 (c) A gaming licensee who charges a fee pursuant to this
39 section:

40 (1) Shall deposit with the Board and thereafter maintain a
41 refundable revolving fund in an amount determined by the
42 Commission to pay the expenses of admission of agents of the
43 Board or Commission to the area for which a fee for admission is
44 charged.



1 (2) Shall arrange for access by agents of the Board or
2 Commission to the area for which a fee for admission is charged.

3 (3) Shall, at all times that a fee is charged for admission to an
4 area pursuant to this section in an establishment for which a
5 nonrestricted license has been issued, provide for the public at least
6 the same number of gaming devices and games in a different area
7 for which no fee is charged for admission.

8 (4) Shall, at all times that a fee is charged for admission to an
9 area pursuant to this section in an establishment for which a
10 restricted license has been issued, post a sign of a suitable size in a
11 conspicuous place near the entrance of the establishment that
12 provides notice to patrons that they do not need to pay an admission
13 fee or cover charge to engage in gaming.

14 (5) Shall not use a fee charged for admission to create a
15 private gaming area that is not operated in association or
16 conjunction with a nongaming activity, attraction or facility.

17 (6) Shall not restrict admission to the area for which a fee for
18 admission is charged to a patron on the ground of race, color,
19 religion, national origin or disability of the patron, and any
20 unresolved dispute with a patron concerning restriction of admission
21 shall be deemed a dispute as to the manner in which a game is
22 conducted pursuant to NRS 463.362 and must be resolved pursuant
23 to NRS 463.362 to 463.366, inclusive.

24 (d) If a gaming licensee who holds a nonrestricted license
25 charges a fee pursuant to this section, unless the area for which a fee
26 for admission is charged is otherwise subject to the excise tax on
27 admission to any facility *at a licensed gaming establishment* in this
28 State where live entertainment is provided pursuant to ~~chapter~~
29 ~~368A of NRS,~~ *sections 35 to 69, inclusive, of this act,* the
30 determination of the amount of the liability of the gaming licensee
31 for that tax:

32 (1) Includes the fees charged for admission pursuant to this
33 section; and

34 (2) Does not include charges for food, *beverages or other*
35 refreshments ~~and merchandise~~ collected in the area for which
36 admission is charged.

37 **Sec. 73.** NRS 463.270 is hereby amended to read as follows:

38 463.270 1. Subject to the power of the Commission to deny,
39 revoke, suspend, condition or limit licenses, any state license in
40 force may be renewed by the Commission for the next succeeding
41 license period upon proper application for renewal and payment of
42 state license fees and taxes as required by law and the regulations of
43 the Commission.



1 2. All state gaming licenses are subject to renewal on the first
2 day of each January and all quarterly state gaming licenses on the
3 first day of each calendar quarter thereafter.

4 3. Application for renewal must be filed with the Commission,
5 and all state license fees and taxes required by law, including,
6 without limitation, NRS ~~368A.200,~~ 463.370, 463.373 to 463.3855,
7 inclusive, 463.660, 464.015 and 464.040, *and section 53 of this act*,
8 must be paid to the Board on or before the dates respectively
9 provided by law for each fee or tax.

10 4. Application for renewal of licenses for slot machines only
11 must be made by the operators of the locations where such machines
12 are situated.

13 5. Any person failing to pay any state license fees or taxes due
14 at the times respectively provided shall pay in addition to such
15 license fees or taxes a penalty of not less than \$50 or 25 percent of
16 the amount due, whichever is the greater, but not more than \$1,000
17 if the fees or taxes are less than 10 days late and in no case in excess
18 of \$5,000. The penalty must be collected as are other charges,
19 license fees and penalties under this chapter.

20 6. Any person who operates, carries on or exposes for play any
21 gambling game, gaming device or slot machine or who
22 manufactures, sells or distributes any gaming device, equipment,
23 material or machine used in gaming after the person's license
24 becomes subject to renewal, and thereafter fails to apply for renewal
25 as provided in this section, is guilty of a misdemeanor and, in
26 addition to the penalties provided by law, is liable to the State of
27 Nevada for all license fees, taxes and penalties which would have
28 been due upon application for renewal.

29 7. If any licensee or other person fails to renew his or her
30 license as provided in this section, the Commission may order the
31 immediate closure of all his or her gaming activity until the license
32 is renewed by the payment of the necessary fees, taxes, interest and
33 any penalties. Except for a license for which fees are based on the
34 gross revenue of the licensee, failure to renew a license within 30
35 days after the date required by this chapter shall be deemed a
36 surrender of the license.

37 8. The voluntary surrender of a license by a licensee does not
38 become effective until accepted in the manner provided in the
39 regulations of the Commission. The surrender of a license does not
40 relieve the former licensee of any penalties, fines, fees, taxes or
41 interest due.

42 **Sec. 74.** NRS 463.408 is hereby amended to read as follows:

43 463.408 1. As used in this section, "holidays or special
44 events" refers to periods during which the influx of tourist activity



1 in this State or any area thereof may require additional or alternative
2 industry accommodation as determined by the Board.

3 2. Any licensee holding a valid license under this chapter may
4 apply to the Board, on application forms prescribed by the Board,
5 for a holiday or special event permit to:

6 (a) Increase the licensee's game operations during holidays or
7 special events; or

8 (b) Provide persons who are attending a special event with
9 gaming in an area of the licensee's establishment to which access by
10 the general public may be restricted.

11 3. The application must be filed with the Board at least 15 days
12 before the date of the holiday or special event.

13 4. If the Board approves the application, it shall issue to the
14 licensee a permit to operate presently existing games or any
15 additional games in designated areas of the licensee's establishment.
16 The number of additional games must not exceed 50 percent of the
17 number of games operated by the licensee at the time the application
18 is filed. The permit must state the period for which it is issued and
19 the number, if any, of additional games allowed. For purposes of
20 computation, any fractional game must be counted as one full game.
21 The licensee shall present any such permit on the demand of any
22 inspecting agent of the Board or Commission.

23 5. Before issuing any permit, the Board shall charge and collect
24 from the licensee a fee of \$14 per game per day for each day the
25 permit is effective. The fees are in lieu of the fees required under
26 NRS 463.380, 463.383 and 463.390.

27 6. The additional games allowed under a permit must not be
28 counted in computing the tax imposed by ~~NRS 368A.200~~ *section*
29 *53 of this act.*

30 7. If any such additional games are not removed at the time the
31 permit expires, the licensee is immediately subject to the fees
32 provided for in this chapter.

33 **Sec. 75.** NRS 467.107 is hereby amended to read as follows:

34 467.107 1. In addition to the payment of any other fees and
35 money due under this chapter, every promoter, except as provided in
36 subsection 2, shall pay a license fee of ~~†~~:

37 ~~—(a) Six percent of the total gross receipts from admission fees to~~
38 ~~the live contest or exhibition of unarmed combat, exclusive of any~~
39 ~~federal tax or tax imposed by any political subdivision of this state;~~
40 ~~and~~

41 ~~—(b) Three~~ 3 percent of the first \$1,000,000, and 1 percent of the
42 next \$2,000,000, of the total gross receipts from the sale, lease or
43 other exploitation of broadcasting, television and motion picture
44 rights for that contest or exhibition,



1 ~~†~~ without any deductions for commissions, brokerage fees,
2 distribution fees, advertising, contestants' purses or any other
3 expenses or charges.

4 2. A corporation organized pursuant to NRS 81.550 to 81.660,
5 inclusive, which promotes an amateur contest or exhibition of
6 unarmed combat whose net proceeds are to be spent entirely in this
7 state, for the purposes for which the corporation is organized, is
8 exempt from the fees payable under this section. The corporation
9 must retain the services of a promoter licensed pursuant to this
10 chapter.

11 ~~3. The Commission shall adopt regulations:~~

12 ~~—(a) Requiring that the number and face value of all~~
13 ~~complimentary tickets be reported.~~

14 ~~—(b) Governing the treatment of complimentary tickets for the~~
15 ~~purposes of computing gross receipts from admission fees under~~
16 ~~paragraph (a) of subsection 1.~~

17 **Sec. 76.** NRS 467.108 is hereby amended to read as follows:

18 467.108 1. Except as otherwise provided in subsection 2, in
19 addition to the payment of any other fees or taxes required by this
20 chapter ~~†~~ and *chapter 368A of NRS*, a promoter shall pay to the
21 Commission a fee of \$1.00 for each ticket sold for admission to a
22 live professional contest of unarmed combat which is held in this
23 State.

24 2. In lieu of the fee imposed pursuant to subsection 1, the
25 Executive Director of the Commission may require a promoter to
26 pay to the Commission a fee of \$0.50 for each ticket sold for
27 admission to a live professional contest of unarmed combat which is
28 held in this State if the gross receipts from admission fees to the
29 contest of unarmed combat are less than \$500,000.

30 3. The money collected pursuant to subsections 1 and 2 must
31 be used by the Commission:

32 (a) To award grants to organizations which promote amateur
33 contests or exhibitions of unarmed combat in this State;

34 (b) To perform random drug testing of amateur and professional
35 unarmed combatants at any time, including, without limitation,
36 during any period of training; or

37 (c) For any combination of the purposes described in paragraphs
38 (a) and (b).

39 4. The Commission shall adopt by regulation:

40 (a) The manner in which the fees required by subsections 1 and
41 2 must be paid.

42 (b) The manner in which applications for grants may be
43 submitted to the Commission.



1 (c) The standards to be used to award grants to organizations
2 which promote amateur contests or exhibitions of unarmed combat
3 in this State.

4 **Sec. 77.** NRS 467.109 is hereby amended to read as follows:

5 467.109 1. Every promoter shall, within 10 days after the
6 completion of any contest, match or exhibition for which an
7 admission fee is charged and received, furnish to the Commission a
8 verified written report showing:

9 (a) The number of tickets sold and issued or sold or issued for
10 the contest, match or exhibition;

11 (b) The amount of the ~~†~~

12 ~~(1) Gross receipts from admission fees; and~~

13 ~~(2) Gross~~ gross receipts derived from the sale, lease or other
14 exploitation of broadcasting, motion picture and television rights of
15 such contest, match or exhibition,

16 ↪ without any deductions for commissions, brokerage fees,
17 distribution fees, advertising, contestants' purses or any other
18 expenses or charges; and

19 (c) Such other matters as the Commission may prescribe.

20 2. The promoter shall, not later than 20 days after the contest,
21 match or exhibition, pay to the Commission the license fee
22 described in NRS 467.107.

23 **Sec. 78.** NRS 467.137 is hereby amended to read as follows:

24 467.137 1. A promoter and a broadcasting network for
25 television shall each, at least 72 hours before a contest or exhibition
26 of unarmed combat, or combination of those events is to be held,
27 file with the Commission's Executive Director a copy of all
28 contracts entered into for the sale, lease or other exploitation of
29 television rights for the contest or exhibition.

30 2. The promoter shall keep detailed records of the accounts and
31 other documents related to the promoter's receipts from the sale,
32 lease or other exploitation on the television rights for a contest or
33 exhibition. The Commission, at any time, may inspect these
34 accounts and documents to determine the amount of the total gross
35 receipts received by the promoter from the television rights.

36 3. If a promoter or a network fails to comply with the
37 requirements of this section, the Commission may determine the
38 amount of the total gross receipts from the sale, lease or other
39 exploitation of television rights for the contest or exhibition and
40 assess the appropriate license fee pursuant to ~~paragraph (b) of~~
41 subsection 1 of NRS 467.107.

42 4. Each contract filed with the Commission pursuant to this
43 section is confidential and is not a public record.

44 **Sec. 79.** For any taxes imposed by chapter 368A of NRS, as
45 amended by this act, which are due for any period ending on or



1 before December 31, 2016, a taxpayer may deduct and withhold
2 from the taxes otherwise due, 0.25 percent of those taxes as
3 reimbursement for the cost of implementing the tax, if:

4 1. The taxpayer was not required to pay any taxes imposed by
5 chapter 368A of NRS, as it existed before January 1, 2016, for a
6 period ending on or before December 31, 2015; and

7 2. The taxpayer pays the taxes imposed by chapter 368A of
8 NRS, as amended by this act, for each period commencing on or
9 after January 1, 2016, and ending on or before December 31, 2016,
10 in compliance with chapter 368A of NRS, as amended by this act.

11 **Sec. 80.** 1. Any administrative regulations relating to the tax
12 on live entertainment imposed pursuant to chapter 368A of NRS, as
13 it existed before January 1, 2016, which were adopted by the
14 Nevada Tax Commission or the Nevada Gaming Commission
15 before January 1, 2016, and which conflict or are inconsistent with
16 the provisions of this act are void, unless those regulations are
17 amended before January 1, 2016, to be consistent with the
18 provisions of this act.

19 2. Any administrative regulations which were adopted by the
20 Nevada Athletic Commission to administer the tax imposed by
21 paragraph (b) of subsection 1 of NRS 467.107 and which do not
22 conflict with the provisions of this act remain in force until amended
23 by the officer or agency that is responsible for the adoption of the
24 regulations to administer the tax imposed by chapter 368A of NRS,
25 as amended by this act.

26 **Sec. 81.** 1. Notwithstanding the provisions of subsection 2 of
27 NRS 368A.200, as amended by section 19 of this act, the tax
28 imposed by chapter 368A of NRS, as amended by this act, does not
29 apply to race events held during calendar year 2016 and 2017 at a
30 race track in this State and all races associated therewith, if the
31 taxpayer agrees to schedule at least 2 race events at that race track
32 for calendar year 2017 that are part of the National Association for
33 Stock Car Auto Racing Sprint Cup series, or its successor racing
34 series.

35 2. If an agreement pursuant to subsection 1 is made but at least
36 two race events are not held at the race track as a part of the
37 National Association for Stock Car Auto Racing Sprint Cup Series,
38 or its successor racing series, for the calendar year 2017, the
39 taxpayer is liable for the amount of any tax imposed by chapter
40 368A of NRS, as amended by this act, that was exempted from the
41 tax pursuant to subsection 2 of NRS 368A.200, as amended by
42 section 19 of this act.

43 **Sec. 82.** This act applies to taxable receipts that are collected
44 on or after January 1, 2016.



1 **Sec. 83.** NRS 368A.030, 368A.053, 368A.055, 368A.070,
2 368A.097, 368A.100, 368A.360 and 467.109 are hereby repealed.

3 **Sec. 84.** This act becomes effective:

4 1. Upon passage and approval for the purpose of adopting
5 regulations and performing any preparatory administrative tasks;
6 and

7 2. On January 1, 2016, for all other purposes.

LEADLINES OF REPEALED SECTIONS

368A.030 “Board” defined.

368A.053 “Casual assemblage” defined.

368A.055 “Commission” defined.

368A.070 “Game” defined.

368A.097 “Shopping mall” defined.

368A.100 “Slot machine” defined.

368A.360 Revocation of gaming license for failure to report, pay or truthfully account for tax.

467.109 Time for report to Commission and payment of additional fees by promoter.

