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RESTRICTED SLOT FEE

1 **Sec. 154.** NRS 463.373 is hereby amended to read as follows:

2 463.373 1. Before issuing a state gaming license to an applicant for a restricted operation,
3 the Commission shall charge and collect from him for each slot machine for each quarter year:

4 (a) A license fee of ~~[\$64]~~ **\$81** for each slot machine if he will have at least one but not more
5 than five slot machines.

6 (b) A license fee of ~~[\$305 plus \$106]~~ **\$405 plus \$141** for each slot machine in excess of five
7 if he will have at least six but not more than 15 slot machines.

8 2. The Commission shall charge and collect the fee prescribed in subsection 1:

9 (a) On or before the last day of the last month in a calendar quarter, for the ensuing calendar
10 quarter, from a licensee whose operation is continuing.

11 (b) In advance from a licensee who begins operation or puts additional slot machines into
12 play during a calendar quarter.

13 3. Except as otherwise provided in NRS 463.386, no proration of the fee prescribed in
14 subsection 1 may be allowed for any reason.

15 4. The operator of the location where slot machines are situated shall pay the fee prescribed
16 in subsection 1 upon the total number of slot machines situated in that location, whether or not
17 the machines are owned by one or more licensee-owners.

BUSINESS LICENSE FEE AND TAX

1 **Sec. 108.** Chapter 364A of NRS is hereby amended to read as follows:

2 *A person described in NRS 612.144 is exempt from the provisions of this chapter.*

3
4 **Sec. 109.** NRS 364A.130 is hereby amended to read as follows:

5 364A.130 1. Except as otherwise provided in subsection ~~{6,}~~ 8, a person shall not conduct
6 a business in this state unless he has a business license issued by the Department.

7 2. The application for a business license must:

8 (a) Be made upon a form prescribed by the Department;

9 (b) Set forth the name under which the applicant transacts or intends to transact business and
10 the location of his place or places of business;

11 (c) Declare the estimated number of employees for the previous calendar quarter;

12 (d) Be accompanied by a fee of ~~[\$25,]~~ \$100; and

13 (e) Include any other information that the Department deems necessary.

14 3. The application must be signed by:

15 (a) The owner, if the business is owned by a natural person;

16 (b) A member or partner, if the business is owned by an association or partnership; or

17 (c) An officer or some other person specifically authorized to sign the application, if the
18 business is owned by a corporation.

19 4. If the application is signed pursuant to paragraph (c) of subsection 3, written evidence of
20 the signer's authority must be attached to the application.

1 5. *A person who has been issued a business license by the Department shall submit a fee*
2 *of \$100 to the Department on or before the last day of the month in which the anniversary*
3 *date of issuance of the business license occurs in each year, unless the person submits a*
4 *written statement to the Department, at least 10 days before the anniversary date, indicating*
5 *that the person will not be conducting business in this state after the anniversary date.*

6 6. *The business license required to be obtained pursuant to this section is in addition to*
7 *any license to conduct business that must be obtained from the local jurisdiction in which the*
8 *business is being conducted.*

9 7. For the purposes of this chapter, a person shall be deemed to conduct a business in this
10 state if a business for which the person is responsible:

11 (a) Is incorporated pursuant to chapter 78 or 78A of NRS;

12 (b) Has an office or other base of operations in this state; or

13 (c) Pays wages or other remuneration to a natural person who performs in this state any of the
14 duties for which he is paid.

15 ~~{6-}~~ 8. A person who takes part in a trade show or convention held in this state for a purpose
16 related to the conduct of a business is not required to obtain a business license specifically for
17 that event.

18
19 **Sec. 110.** NRS 364A.130 is hereby amended to read as follows:

20 364A.130 1. Except as otherwise provided in subsection 8, a person shall not conduct a
21 business in this state unless he has a business license issued by the Department.

22 2. The application for a business license must:

23 (a) Be made upon a form prescribed by the Department;

1 (b) Set forth the name under which the applicant transacts or intends to transact business and
2 the location of his place or places of business;

3 (c) Declare the estimated number of employees for the previous calendar quarter;

4 (d) Be accompanied by a fee of \$100; and

5 (e) Include any other information that the Department deems necessary.

6 3. The application must be signed by:

7 (a) The owner, if the business is owned by a natural person;

8 (b) A member or partner, if the business is owned by an association or partnership; or

9 (c) An officer or some other person specifically authorized to sign the application, if the
10 business is owned by a corporation.

11 4. If the application is signed pursuant to paragraph (c) of subsection 3, written evidence of
12 the signer's authority must be attached to the application.

13 5. A person who has been issued a business license by the Department shall submit a fee of
14 \$100 to the Department on or before the last day of the month in which the anniversary date of
15 issuance of the business license occurs in each year, unless the person submits a written
16 statement to the Department, at least 10 days before the anniversary date, indicating that the
17 person will not be conducting business in this state after the anniversary date. ***A person who fails***
18 ***to submit the annual fee required pursuant to this subsection in a timely manner shall pay a***
19 ***penalty in the amount of \$75 in addition to the annual fee.***

20 6. The business license required to be obtained pursuant to this section is in addition to any
21 license to conduct business that must be obtained from the local jurisdiction in which the
22 business is being conducted.

1 7. For the purposes of this chapter, a person shall be deemed to conduct a business in this
2 state if a business for which the person is responsible:

- 3 (a) Is incorporated pursuant to chapter 78 or 78A of NRS;
4 (b) Has an office or other base of operations in this state; or
5 (c) Pays wages or other remuneration to a natural person who performs in this state any of the
6 duties for which he is paid.

7 8. A person who takes part in a trade show or convention held in this state for a purpose
8 related to the conduct of a business is not required to obtain a business license specifically for
9 that event.

10
11 **Sec. 111.** NRS 364A.140 is hereby amended to read as follows:

12 364A.140 1. A tax is hereby imposed upon the privilege of conducting business in this
13 state. Except as otherwise provided in this section, the tax for each calendar quarter is due on the
14 last day of the quarter and must be paid on or before the last day of the month immediately
15 following the quarter on the basis of the total number of equivalent full-time employees
16 employed by the business in the quarter.

17 2. If the tax required to be paid by a business for a calendar quarter pursuant to subsection 1
18 is less than \$25, the business may submit a written request to the Department to pay the tax
19 annually for each calendar quarter of a fiscal year ending June 30. Upon approval of the request,
20 the tax becomes due on the last day of the fiscal year and must be paid on or before the last day
21 of July immediately following the fiscal year. If a business ceases operation before the end of the
22 fiscal year, the tax becomes due on the date on which the business ceases its operation and must
23 be paid on or before the last day of the month immediately following the calendar quarter in

1 which the business ceases its operation. A business may continue to pay the tax annually until
2 the Department withdraws its approval for the annual payment. The Department may withdraw
3 its approval at any time if it determines that the tax due for any calendar quarter is at least \$25.

4 3. The total number of equivalent full-time employees employed by a business in a quarter
5 must be calculated pursuant to NRS 364A.150.

6 4. Except as otherwise provided in NRS 364A.152 and 364A.170, the amount of tax due for
7 a business for each calendar quarter is ~~[\$25]~~ **\$47.50** for each equivalent full-time employee
8 employed by the business in the quarter.

9 5. Each business shall file a return on a form prescribed by the Department with each
10 remittance of the tax. If the payment due is greater than \$1,000, the payment must be made by
11 direct deposit at a bank or credit union in which the State has an account, unless the Department
12 waives this requirement pursuant to regulations adopted by the Commission. The return must
13 include:

14 (a) If the tax is paid quarterly, a statement of the number of equivalent full-time employees
15 employed by the business in the preceding quarter and any other information the Department
16 determines is necessary.

17 (b) If the tax is paid annually, a statement of the number of equivalent full-time employees
18 employed by the business for each calendar quarter of the preceding fiscal year and any other
19 information the Department determines is necessary.

20 6. The Commission shall adopt regulations concerning the payment of the tax imposed
21 pursuant to this section by direct deposit.