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## GAMING LICENSE FEE

1     **Sec. 152.** NRS 463.370 is hereby amended to read as follows:

FIRST  
PARALLEL  
SECTION

2     463.370 1. Except as otherwise provided in NRS 463.373, the Commission shall charge  
3     and collect from each licensee a license fee based upon all the gross revenue of the licensee as  
4     follows:

5         (a) Three *and one-quarter* percent of all the gross revenue of the licensee which does not  
6     exceed \$50,000 per calendar month;

7         (b) Four *and one-quarter* percent of all the gross revenue of the licensee which exceeds  
8     \$50,000 per calendar month and does not exceed \$134,000 per calendar month; and

9         (c) Six and ~~one-quarter~~ *one-half* percent of all the gross revenue of the licensee which  
10    exceeds \$134,000 per calendar month.

11    2. Unless the licensee has been operating for less than a full calendar month, the  
12    Commission shall charge and collect the fee prescribed in subsection 1, based upon the gross  
13    revenue for the preceding calendar month, on or before the 24th day of the following month.  
14    Except for the fee based on the first full month of operation, the fee is an estimated payment of  
15    the license fee for the third month following the month whose gross revenue is used as its basis.

16    3. When a licensee has been operating for less than a full calendar month, the Commission  
17    shall charge and collect the fee prescribed in subsection 1, based on the gross revenue received  
18    during that month, on or before the 24th day of the following calendar month of operation. After  
19    the first full calendar month of operation, the Commission shall charge and collect the fee based  
20    on the gross revenue received during that month, on or before the 24th day of the following  
21    calendar month. The payment of the fee due for the first full calendar month of operation must be

1 accompanied by the payment of a fee equal to three times the fee for the first full calendar  
2 month. This additional amount is an estimated payment of the license fees for the next 3 calendar  
3 months. Thereafter, each license fee must be paid in the manner described in subsection 2. Any  
4 deposit held by the Commission on July 1, 1969, must be treated as an advance estimated  
5 payment.

6 4. All revenue received from any game or gaming device which is operated on the premises  
7 of a licensee, regardless of whether any portion of the revenue is shared with any other person,  
8 must be attributed to the licensee for the purposes of this section and counted as part of the gross  
9 revenue of the licensee. Any other person, including, without limitation, an operator of an inter-  
10 casino linked system, who is authorized to receive a share of the revenue from any game, gaming  
11 device or inter-casino linked system that is operated on the premises of a licensee is liable to the  
12 licensee for that person's proportionate share of the license fees paid by the licensee pursuant to  
13 this section and shall remit or credit the full proportionate share to the licensee on or before the  
14 24th day of each calendar month. The proportionate share of an operator of an inter-casino linked  
15 system must be based on all compensation and other consideration received by the operator of  
16 the inter-casino linked system, including, without limitation, amounts that accrue to the meter of  
17 the primary progressive jackpot of the inter-casino linked system and amounts that fund the  
18 reserves of such a jackpot, subject to all appropriate adjustments for deductions, credits, offsets  
19 and exclusions that the licensee is entitled to take or receive pursuant to the provisions of this  
20 chapter. A licensee is not liable to any other person authorized to receive a share of the licensee's  
21 revenue from any game, gaming device or inter-casino linked system that is operated on the  
22 premises of the licensee for that person's proportionate share of the license fees to be remitted or  
23 credited to the licensee by that person pursuant to this section.

1       5. An operator of an inter-casino linked system shall not enter into any agreement or  
2 arrangement with a licensee that provides for the operator of the inter-casino linked system to be  
3 liable to the licensee for less than its full proportionate share of the license fees paid by the  
4 licensee pursuant to this section, whether accomplished through a rebate, refund, charge-back or  
5 otherwise.

6       6. Any person required to pay a fee pursuant to this section shall file with the Commission,  
7 on or before the 24th day of each calendar month, a report showing the amount of all gross  
8 revenue received during the preceding calendar month. Each report must be accompanied by:

9       (a) The fee due based on the revenue of the month covered by the report; and

10       (b) An adjustment for the difference between the estimated fee previously paid for the month  
11 covered by the report, if any, and the fee due for the actual gross revenue earned in that month. If  
12 the adjustment is less than zero, a credit must be applied to the estimated fee due with that report.

13       7. If the amount of license fees required to be reported and paid pursuant to this section is  
14 later determined to be greater or less than the amount actually reported and paid, the Commission  
15 shall:

16       (a) Charge and collect the additional license fees determined to be due, with interest thereon  
17 until paid; or

18       (b) Refund any overpayment to the person entitled thereto pursuant to this chapter, with  
19 interest thereon.

20 Interest pursuant to paragraph (a) must be computed at the rate prescribed in NRS 17.130 from  
21 the first day of the first month following the due date of the additional license fees until paid.

22 Interest pursuant to paragraph (b) must be computed at one-half the rate prescribed in NRS  
23 17.130 from the first day of the first month following the date of overpayment until paid.

1 8. Failure to pay the fees provided for in this section shall be deemed a surrender of the  
2 license at the expiration of the period for which the estimated payment of fees has been made, as  
3 established in subsection 2.

4 9. Except as otherwise provided in NRS 463.386, the amount of the fee prescribed in  
5 subsection 1 must not be prorated.

6 10. Except as otherwise provided in NRS 463.386, if a licensee ceases operation, the  
7 Commission shall:

8 (a) Charge and collect the additional license fees determined to be due with interest computed  
9 pursuant to paragraph (a) of subsection 7; or

10 (b) Refund any overpayment to the licensee with interest computed pursuant to paragraph (b)  
11 of subsection 7,

FLUSH 12 based upon the gross revenue of the licensee during the last 3 months immediately preceding the  
13 cessation of operation, or portions of those last 3 months.

14 11. If in any month ~~[-]~~ the amount of gross revenue is less than zero, the licensee may offset  
15 the loss against gross revenue in succeeding months until the loss has been fully offset.

16 12. If in any month ~~[-]~~ the amount of the license fee due is less than zero, the licensee is  
17 entitled to receive a credit against any license fees due in succeeding months until the credit has  
18 been fully offset.

19  
20 **Sec. 153.** NRS 463.370 is hereby amended to read as follows:

SECOND PARALLEL SECTION 21 463.370 1. Except as otherwise provided in NRS 463.373, the Commission shall charge  
22 and collect from each licensee a license fee based upon all the gross revenue of the licensee as  
23 follows:

1 (a) Three and ~~{one-quarter}~~ **one-half** percent of all the gross revenue of the licensee which  
2 does not exceed \$50,000 per calendar month;

3 (b) Four and ~~{one-quarter}~~ **one-half** percent of all the gross revenue of the licensee which  
4 exceeds \$50,000 per calendar month and does not exceed \$134,000 per calendar month; and

5 (c) Six and ~~{one-half}~~ **three-quarters** percent of all the gross revenue of the licensee which  
6 exceeds \$134,000 per calendar month.

7 2. Unless the licensee has been operating for less than a full calendar month, the  
8 Commission shall charge and collect the fee prescribed in subsection 1, based upon the gross  
9 revenue for the preceding calendar month, on or before the 24th day of the following month.  
10 Except for the fee based on the first full month of operation, the fee is an estimated payment of  
11 the license fee for the third month following the month whose gross revenue is used as its basis.

12 3. When a licensee has been operating for less than a full calendar month, the Commission  
13 shall charge and collect the fee prescribed in subsection 1, based on the gross revenue received  
14 during that month, on or before the 24th day of the following calendar month of operation. After  
15 the first full calendar month of operation, the Commission shall charge and collect the fee based  
16 on the gross revenue received during that month, on or before the 24th day of the following  
17 calendar month. The payment of the fee due for the first full calendar month of operation must be  
18 accompanied by the payment of a fee equal to three times the fee for the first full calendar  
19 month. This additional amount is an estimated payment of the license fees for the next 3 calendar  
20 months. Thereafter, each license fee must be paid in the manner described in subsection 2. Any  
21 deposit held by the Commission on July 1, 1969, must be treated as an advance estimated  
22 payment.

1       4. All revenue received from any game or gaming device which is operated on the premises  
2 of a licensee, regardless of whether any portion of the revenue is shared with any other person,  
3 must be attributed to the licensee for the purposes of this section and counted as part of the gross  
4 revenue of the licensee. Any other person, including, without limitation, an operator of an inter-  
5 casino linked system, who is authorized to receive a share of the revenue from any game, gaming  
6 device or inter-casino linked system that is operated on the premises of a licensee is liable to the  
7 licensee for that person's proportionate share of the license fees paid by the licensee pursuant to  
8 this section and shall remit or credit the full proportionate share to the licensee on or before the  
9 24th day of each calendar month. The proportionate share of an operator of an inter-casino linked  
10 system must be based on all compensation and other consideration received by the operator of  
11 the inter-casino linked system, including, without limitation, amounts that accrue to the meter of  
12 the primary progressive jackpot of the inter-casino linked system and amounts that fund the  
13 reserves of such a jackpot, subject to all appropriate adjustments for deductions, credits, offsets  
14 and exclusions that the licensee is entitled to take or receive pursuant to the provisions of this  
15 chapter. A licensee is not liable to any other person authorized to receive a share of the licensee's  
16 revenue from any game, gaming device or inter-casino linked system that is operated on the  
17 premises of the licensee for that person's proportionate share of the license fees to be remitted or  
18 credited to the licensee by that person pursuant to this section.

19       5. An operator of an inter-casino linked system shall not enter into any agreement or  
20 arrangement with a licensee that provides for the operator of the inter-casino linked system to be  
21 liable to the licensee for less than its full proportionate share of the license fees paid by the  
22 licensee pursuant to this section, whether accomplished through a rebate, refund, charge-back or  
23 otherwise.

1       6. Any person required to pay a fee pursuant to this section shall file with the Commission,  
2 on or before the 24th day of each calendar month, a report showing the amount of all gross  
3 revenue received during the preceding calendar month. Each report must be accompanied by:

4       (a) The fee due based on the revenue of the month covered by the report; and

5       (b) An adjustment for the difference between the estimated fee previously paid for the month  
6 covered by the report, if any, and the fee due for the actual gross revenue earned in that month. If  
7 the adjustment is less than zero, a credit must be applied to the estimated fee due with that report.

8       7. If the amount of license fees required to be reported and paid pursuant to this section is  
9 later determined to be greater or less than the amount actually reported and paid, the Commission  
10 shall:

11       (a) Charge and collect the additional license fees determined to be due, with interest thereon  
12 until paid; or

13       (b) Refund any overpayment to the person entitled thereto pursuant to this chapter, with  
14 interest thereon.

FLUSH 15 Interest pursuant to paragraph (a) must be computed at the rate prescribed in NRS 17.130 from  
16 the first day of the first month following the due date of the additional license fees until paid.

17 Interest pursuant to paragraph (b) must be computed at one-half the rate prescribed in NRS  
18 17.130 from the first day of the first month following the date of overpayment until paid.

19       8. Failure to pay the fees provided for in this section shall be deemed a surrender of the  
20 license at the expiration of the period for which the estimated payment of fees has been made, as  
21 established in subsection 2.

22       9. Except as otherwise provided in NRS 463.386, the amount of the fee prescribed in  
23 subsection 1 must not be prorated.



1        10. Except as otherwise provided in NRS 463.386, if a licensee ceases operation, the  
2 Commission shall:

3        (a) Charge and collect the additional license fees determined to be due with interest computed  
4 pursuant to paragraph (a) of subsection 7; or

5        (b) Refund any overpayment to the licensee with interest computed pursuant to paragraph (b)  
6 of subsection 7,

FLUSH 7        based upon the gross revenue of the licensee during the last 3 months immediately preceding the  
8 cessation of operation, or portions of those last 3 months.

9        11. If in any month the amount of gross revenue is less than zero, the licensee may offset the  
10 loss against gross revenue in succeeding months until the loss has been fully offset.

11        12. If in any month the amount of the license fee due is less than zero, the licensee is  
12 entitled to receive a credit against any license fees due in succeeding months until the credit has  
13 been fully offset.