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ASSEMBLY BILL NO. 774--COMMITTEE ON TAXATION

MAY 8, 1987

Referred to Committee on Taxation

SUMMARY--Revises quarterly fee for license for restricted gaming operation.
(BDR 41-2208)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

EXPLANATION--Matter in italics is new; matter in brackets [] is material to be omitted.

AN ACT relating to gaming; revising and increasing the quarterly fee for a restricted operation; and providing other matters properly relating thereto.

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

- 1 **Section 1.** 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
3 restricted operation, the commission shall charge and collect from him for
4 each slot machine for each quarter year:
5 (a) A license fee of [\$35] *\$45 for each slot machine* if he will have at
6 least one but not more than five slot machines.
7 (b) A license fee of [\$55] *\$225 plus \$90 for each slot machine in excess*
8 *of five* if he will have at least six but not more than 15 slot machines.
9 2. The commission shall charge and collect the fee prescribed in
10 subsection 1:
11 (a) On or before the last day of the last month in a calendar quarter, for
12 the ensuing calendar quarter, from a licensee whose operation is continuing.
13 (b) In advance from a licensee who begins operation or puts additional
14 slot machines into play during a calendar quarter.
15 3. Except as *otherwise* provided in NRS 463.386, no proration of the fee
16 prescribed in subsection 1 may be allowed for any reason.
17 4. The operator of the location where slot machines are situated shall pay
18 the fee prescribed in subsection 1 upon the total number of slot machines
19 situated in that location, whether *or not* the machines are owned by one or
20 more licensee-owners.