

**Amendment No. 1181**

Assembly Amendment to Assembly Bill No. 554 First Reprint (BDR 32-1344)

**Proposed by:** Committee on Ways and Means**Amendment Box:** Replaces Amendments Nos. 1138 and 1152.**Resolves Conflicts with:** N/A**Amends:** Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: No

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend the bill as a whole by deleting sections 1 through 3 and renumbering sec. 4 as section 1.

Amend the bill as a whole by renumbering sec. 5 as sec. 10 and adding new sections designated sections 2 through 9, following sec. 4, to read as follows:

**“Sec. 2.** Chapter 368A of NRS is hereby amended by adding thereto the provisions set forth as sections 3, 4 and 5 of this act.

**Sec. 3.** *“Casual assemblage” includes, without limitation:*

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

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

SJC/BJE

Date: 6/4/2005

A.B. No. 554—Makes various changes to provisions governing taxation.



**Sec. 4.** *“Shopping mall” includes any area or premises where multiple vendors assemble for the primary purpose of selling goods or services, regardless of whether consideration is collected for the right or privilege of entering that area or those premises.*

**Sec. 5.** *“Trade show” means an event of limited duration primarily attended by members of a particular trade or industry for the purpose of exhibiting their merchandise or services or discussing matters of interest to members of that trade or industry.*

**Sec. 6.** NRS 368A.010 is hereby amended to read as follows:

368A.010 As used in this chapter, unless the context otherwise requires, the words and terms defined in NRS 368A.020 to 368A.110, inclusive, *and sections 3, 4 and 5 of this act* have the meanings ascribed to them in those sections.

**Sec. 7.** NRS 368A.020 is hereby amended to read as follows:

368A.020 “Admission charge” means the total amount, expressed in terms of money, of consideration paid for the right or privilege to have access to a facility where live entertainment is provided. *The term includes, without limitation, an entertainment fee, a cover charge, a table reservation fee, or a required minimum purchase of food, refreshments or merchandise.*

**Sec. 8.** NRS 368A.060 is hereby amended to read as follows:

368A.060 **1.** “Facility” means:

~~{1-}~~ (a) Any area or premises where live entertainment is provided and for which consideration is collected for the right or privilege of entering that area or those premises if the live entertainment is provided at:

~~{a)}~~ (1) An establishment that is not a licensed gaming establishment; or

~~{(b)}~~ (2) A licensed gaming establishment that is licensed for less than 51 slot machines, less than six games, or any combination of slot machines and games within those respective limits.

~~{2.}~~ (b) Any area or premises where live entertainment is provided if the live entertainment is provided at any other licensed gaming establishment.

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

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

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

**Sec. 9.** NRS 368A.090 is hereby amended to read as follows:

368A.090 **1.** “Live entertainment” means any activity provided for pleasure, enjoyment, recreation, relaxation, diversion or other similar purpose by a person or persons who are physically present when providing that activity to a patron or group of patrons who are physically present.

**2. The term:**

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

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

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

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

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

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

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

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

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

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

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

*(1) Instrumental or vocal music, which may or may not be supplemented with commentary by the musicians, in a restaurant, lounge or similar area if such music does not routinely rise to the volume that interferes with casual conversation and if such music 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.”.*

Amend sec. 5, page 6, by deleting line 9 and inserting:

*“(l) Live entertainment that is provided to the public in an outdoor area, without any requirements for the payment of an admission charge or the purchase of any food, refreshments or merchandise.*

*(m) An outdoor concert, unless the concert is provided on the premises of a licensed gaming establishment.*

*(n) If two or more race events are scheduled in a calendar year at a race track in this State as a part of the National Association for Stock Car Auto Racing Nextel Cup Series, or its successor racing series, the second and each subsequent of such events held during that calendar year and all races associated therewith.*

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

*6. The Nevada Gaming Commission may adopt regulations establishing a procedure whereby a taxpayer that is a licensed gaming establishment may request an exemption from the tax pursuant to paragraph (o) of subsection 5. The regulations must require the taxpayer to seek an administrative ruling from the Chairman of the Board, provide a procedure for appealing that ruling to the Nevada Gaming Commission and further describe the forms of incidental or ambient entertainment exempted pursuant to that paragraph.*

7. As used in this section, “maximum seating capacity” means,”.

Amend the bill as a whole by renumbering sections 6 through 10 as sections 12 through 16 and adding a new section designated sec. 11, following sec. 5, to read as follows:

“**Sec. 11.** NRS 368A.220 is hereby amended to read as follows:

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

(a) Each taxpayer who is a licensed gaming establishment shall file with the Board, on or before the 24th day of each month, a report showing the amount of all taxable receipts for the preceding month ~~[-]~~ *or the month in which the taxable events occurred*. The report must be in a form prescribed by the Board.

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

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

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

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

Amend sec. 8, pages 6 through 8, by deleting lines 37 through 43 on page 6, lines 1 through 44 on page 7 and lines 1 through 8 on page 8, and inserting:

“**Sec. 14.** NRS 375.090 is hereby amended to read as follows:

375.090 The taxes imposed by NRS 375.020, 375.023 and 375.026 do not apply to:

1. A mere change in identity, form or place of organization, such as a transfer between a corporation and its parent corporation, a subsidiary or an affiliated corporation if the affiliated corporation has identical common ownership.
2. A transfer of title to the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.
3. A transfer of title recognizing the true status of ownership of the real property.
4. A transfer of title without consideration from one joint tenant or tenant in common to one or more remaining joint tenants or tenants in common.
5. A transfer of title between spouses, including gifts, or to effect a property settlement agreement or between former spouses in compliance with a decree of divorce.
6. A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of transfer.
7. Transfers, assignments or conveyances of unpatented mines or mining claims.
8. A transfer, assignment or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100 percent of the corporation or organization to which the conveyance is made.
9. A transfer, assignment or other conveyance of real property if the owner of the property is related to the person to whom it is conveyed within the first degree of *lineal* consanguinity or affinity.
10. A conveyance of real property by deed which becomes effective upon the death of the grantor pursuant to NRS 111.109.



11. The making, delivery or filing of conveyances of real property to make effective any plan of reorganization or adjustment:

(a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C. §§ 101 et seq.;

(b) Approved in an equity receivership proceeding involving a railroad, as defined in the Bankruptcy Act; or

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,

↪ if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.

12. The making or delivery of conveyances of real property to make effective any order of the Securities and Exchange Commission if:

(a) The order of the Securities and Exchange Commission in obedience to which the transfer or conveyance is made recites that the transfer or conveyance is necessary or appropriate to effectuate the provisions of section 11 of the Public Utility Holding Company Act of 1935, 15 U.S.C. § 79k;

(b) The order specifies and itemizes the property which is ordered to be transferred or conveyed; and

(c) The transfer or conveyance is made in obedience to the order.

13. A transfer to an educational foundation. As used in this subsection, “educational foundation” has the meaning ascribed to it in subsection 3 of NRS 388.750.

14. A transfer to a university foundation. As used in this subsection, “university foundation” has the meaning ascribed to it in subsection 3 of NRS 396.405.”.

Amend sec. 9, page 8, by deleting line 9 and inserting:

**“Sec. 15.** NRS 368A.130 and 368A.210 are hereby repealed.”.

Amend the text of repealed sections by adding the text of NRS 368A.130.

Amend the title of the bill by deleting the first through fifth lines and inserting:

“AN ACT relating to taxation; clarifying the definition of “employer” for the”.