

ASSEMBLY BILL NO. 219—ASSEMBLYMEMBER WATTS

PREFILED FEBRUARY 3, 2025

JOINT SPONSOR: SENATOR DOÑATE

Referred to Committee on Revenue

SUMMARY—Revises provisions relating to the use of the proceeds of the tax on live entertainment. (BDR 32-652)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: Yes.

~

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

AN ACT relating to taxation; revising the amount of the tax on live entertainment that is required to be distributed to the Nevada Arts Council; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law imposes an excise tax on admission to any facility in this State  
2 where live entertainment is provided, at a rate of 9 percent of the admission charge.  
3 Under existing law, the tax is required to be added to the purchase of the admission  
4 and paid by the purchaser at the time of purchase. (NRS 368A.200) If the live  
5 entertainment is provided at a licensed gaming establishment, the person licensed to  
6 conduct gaming at the establishment is required to pay the tax to the Nevada  
7 Gaming Control Board. If the live entertainment is not provided at a licensed  
8 gaming establishment, the person collecting the tax from purchasers is required to  
9 remit the tax to the Department of Taxation. (NRS 368A.110, 368A.140) Existing  
10 law requires the Board and the Department to deposit all taxes, interest and  
11 penalties received from the excise tax on live entertainment in the State Treasury  
12 for credit to the State General Fund, except that, on or before October 1 of each  
13 year, the Department is required to deposit \$150,000 from the taxes, interest and  
14 penalties it receives in the State Treasury for credit to the Nevada Arts Council as a  
15 continuing appropriation. (NRS 368A.220) This bill revises the amount of the  
16 excise tax on live entertainment that is required to be deposited in the State  
17 Treasury for credit to the Nevada Arts Council by requiring that: (1) an amount  
18 equal to 1 percent of such taxes, and the interest and penalties on such taxes,  
19 received by the Board and the Department in the immediately preceding fiscal year  
20 be deposited in the State Treasury for credit to the Nevada Arts Council as a  
21 continuing appropriation; and (2) any additional amount of such taxes, and the



22 interest and penalties on such taxes, be deposited in the State Treasury for credit to  
23 the State General Fund.

---

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

1 **Section 1.** NRS 368A.220 is hereby amended to read as  
2 follows:

3 368A.220 1. Except as otherwise provided in this section:

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

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

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

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

20 4. Except as otherwise provided in this subsection, the Board  
21 and the Department shall deposit all taxes, interest and penalties  
22 they receive pursuant to this chapter in the State Treasury for credit  
23 to ~~[the State General Fund. On or before October 1 of each year, the~~  
24 ~~Department shall deposit \$150,000 from the taxes, interest and~~  
25 ~~penalties it receives pursuant to this chapter in the State Treasury for~~  
26 ~~credit to the] :~~

27 (a) *The Nevada Arts Council created by NRS 233C.025 ~~[.]~~ until*  
28 *the amount deposited in the State Treasury for credit to the*  
29 *Nevada Arts Council is equal to 1 percent of all taxes, interest and*  
30 *penalties received by the Department and the Board pursuant to*  
31 *this chapter in the immediately preceding fiscal year.* The amount  
32 deposited in the State Treasury for credit to the Nevada Arts Council  
33 pursuant to this ~~[subsection]~~ *paragraph* is hereby authorized for  
34 expenditure by the Nevada Arts Council as a continuing  
35 appropriation.

36 (b) *The State General Fund after the requirement of*  
37 *paragraph (a) has been satisfied.*



1     **Sec. 2.** This act becomes effective on July 1, 2025.

⑩



