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SENATE BILL NO. 17—COMMITTEE ON JUDICIARY  
(ON BEHALF OF THE STATE GAMING CONTROL BOARD)

PREFILED DECEMBER 19, 2012

Referred to Committee on Judiciary

SUMMARY—Revises the deadlines by which certain gaming licensees are required to file financial reports and pay certain fees. (BDR 41-332)

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

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

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AN ACT relating to gaming; revising the deadlines by which certain gaming licensees are required to file certain financial reports and pay certain fees; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Under existing law, certain gaming licensees are required to: (1) file certain  
2 reports with the State Gaming Control Board; and (2) file certain reports with and  
3 pay license fees to the Nevada Gaming Commission. (NRS 368A.220, 463.369,  
4 463.370) This bill revises the deadlines for filing those reports and paying those  
5 fees from the 24th to the 15th day of each month.

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

1 **Section 1.** NRS 463.369 is hereby amended to read as follows:  
2 463.369 1. Whenever a nonrestricted licensee owes a patron  
3 a specific amount of money as the result of a slot machine wagering  
4 voucher which remains unpaid because of the failure of the patron to  
5 claim the value, regardless of whether the identity of the patron is  
6 known, the nonrestricted licensee shall maintain a record of the  
7 obligation in accordance with the regulations adopted by the  
8 Commission.



1 2. Unless the Commission specifies by regulation a shorter  
2 period in which a slot machine wagering voucher must be redeemed,  
3 upon the expiration date printed on a slot machine wagering voucher  
4 issued in this State or 180 days after a wager is placed, whichever  
5 period is less, the obligation of the nonrestricted licensee to pay the  
6 patron any value remaining on a slot machine wagering voucher  
7 expires.

8 3. Each nonrestricted licensee shall, for the previous calendar  
9 quarter, report to the Commission on or before the ~~24th~~ 15th day  
10 of the month following that calendar quarter any slot machine  
11 wagering voucher that expires pursuant to this section. The licensee  
12 shall remit to the Commission with each report payment equal to 75  
13 percent of the value of the expired slot machine wagering vouchers  
14 included on the report.

15 4. The Commission shall pay over all money collected  
16 pursuant to this section to the State Treasurer to be deposited for  
17 credit to the State General Fund.

18 5. The Commission shall adopt regulations prescribing  
19 procedures which nonrestricted licensees must follow to comply  
20 with the provisions of this section.

21 6. As used in this section, "slot machine wagering voucher"  
22 means a printed wagering instrument, issued by a gaming  
23 establishment operating under a nonrestricted license, that has a  
24 fixed dollar wagering value which can only be used to acquire an  
25 equivalent value of cashable credits or cash.

26 **Sec. 2.** NRS 463.370 is hereby amended to read as follows:

27 463.370 1. Except as otherwise provided in NRS 463.373,  
28 the Commission shall charge and collect from each licensee a  
29 license fee based upon all the gross revenue of the licensee as  
30 follows:

31 (a) Three and one-half percent of all the gross revenue of the  
32 licensee which does not exceed \$50,000 per calendar month;

33 (b) Four and one-half percent of all the gross revenue of the  
34 licensee which exceeds \$50,000 per calendar month and does not  
35 exceed \$134,000 per calendar month; and

36 (c) Six and three-quarters percent of all the gross revenue of the  
37 licensee which exceeds \$134,000 per calendar month.

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



1 3. When a licensee has been operating for less than a full  
2 calendar month, the Commission shall charge and collect the fee  
3 prescribed in subsection 1, based on the gross revenue received  
4 during that month, on or before the ~~24th~~ 15th day of the following  
5 calendar month of operation. After the first full calendar month of  
6 operation, the Commission shall charge and collect the fee based on  
7 the gross revenue received during that month, on or before the  
8 ~~24th~~ 15th day of the following calendar month. The payment of  
9 the fee due for the first full calendar month of operation must be  
10 accompanied by the payment of a fee equal to three times the fee for  
11 the first full calendar month. This additional amount is an estimated  
12 payment of the license fees for the next 3 calendar months.  
13 Thereafter, each license fee must be paid in the manner described in  
14 subsection 2. Any deposit held by the Commission on July 1, 1969,  
15 must be treated as an advance estimated payment.

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

42 5. An operator of an inter-casino linked system shall not enter  
43 into any agreement or arrangement with a licensee that provides for  
44 the operator of the inter-casino linked system to be liable to the  
45 licensee for less than its full proportionate share of the license fees



1 paid by the licensee pursuant to this section, whether accomplished  
2 through a rebate, refund, charge-back or otherwise.

3 6. Any person required to pay a fee pursuant to this section  
4 shall file with the Commission, on or before the ~~24th~~ 15th day of  
5 each calendar month, a report showing the amount of all gross  
6 revenue received during the preceding calendar month. Each report  
7 must be accompanied by:

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

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

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

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

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

22 ➔ Interest pursuant to paragraph (a) must be computed at the rate  
23 prescribed in NRS 17.130 from the first day of the first month  
24 following the due date of the additional license fees until paid.  
25 Interest pursuant to paragraph (b) must be computed at one-half the  
26 rate prescribed in NRS 17.130 from the first day of the first month  
27 following the date of overpayment until paid.

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

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

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

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

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

41 ➔ based upon the gross revenue of the licensee during the last 3  
42 months immediately preceding the cessation of operation, or  
43 portions of those last 3 months.



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

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

8 **Sec. 3.** NRS 368A.220 is hereby amended to read as follows:

9 368A.220 1. Except as otherwise provided in this section:

10 (a) Each taxpayer who is a licensed gaming establishment shall  
11 file with the Board, on or before the ~~24th~~ 15th day of each month,  
12 a report showing the amount of all taxable receipts for the preceding  
13 month or the month in which the taxable events occurred. The report  
14 must be in a form prescribed by the Board.

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

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

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

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

29 **Sec. 4.** This act becomes effective upon passage and approval  
30 for the purpose of performing any preparatory administrative tasks  
31 that are necessary to carry out the provisions of this act, and on  
32 July 1, 2013, for all other purposes.







