

**PROPOSED REGULATION OF THE
NEVADA GAMING COMMISSION**

LCB File No. R029-21

September 30, 2021

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

AUTHORITY: § 1, NRS 368A.140.

A REGULATION relating to taxation; eliminating certain requirements relating to the statement or display of the admission charge to a facility where live entertainment is provided at a licensed gaming establishment; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law imposes a tax on the charge for admission to a facility where live entertainment is provided. (NRS 368A.200) Assembly Bill No. 7 of the 2021 Legislative Session removed a requirement for: (1) each ticket for admission to a facility where live entertainment is provided to show on its face the admission charge; or (2) the seller of the admission to prominently display a notice disclosing the admission charge at the box office or other place where the charge is made. (Section 21.5 of Assembly Bill No. 7, chapter 509, Statutes of Nevada 2021, at page 3394) This regulation eliminates certain requirements relating to the statement or display of the admission charge for live entertainment that is provided at a facility at a licensed gaming establishment.

Section 1. NAC 368A.460 is hereby repealed.

TEXT OF REPEALED SECTION

**368A.460 Statement of admission charge shown on ticket or displayed at box office:
Required disclosure; payment of tax based on admission charge shown or displayed;
receipt substitutes for ticket. (NRS 368A.140)**

1. The statement of the admission charge required to be shown or displayed pursuant to subsection 3 of NRS 368A.200 must disclose the amount of the admission charge to be paid by the patron to enter, or have access to, the facility where the live entertainment is provided, excluding the amount of the tax imposed by NRS 368A.200.

2. The taxpayer shall pay the tax imposed by NRS 368A.200 based on the admission charge shown or displayed pursuant to subsection 3 of NRS 368A.200.

3. For the purposes of this section and subsection 3 of NRS 368A.200, if a ticket for admission to facility where live entertainment is provided is not issued to a patron, a receipt documenting the purchase of an admission to such a facility substitutes for a ticket.