

**Summary of Changes  
Proposed Amendment 7347**

**Senate Bill 266**

*(Impacted Chapters: 368A, 463, 467)*

**A. Structure of the LET**

Shifts trigger of Live Entertainment Tax to an “Admissions” based tax.

Refines definition of “Facility.”

Refines definition of “Live Entertainment.”

Clarifies that certain ambient entertainment is no longer subject to LET interpretation due to primarily to the fact that admission to a venue is the first trigger **(may require additional clarifying language)**.

Makes a uniform rate of 8.5% of the Admission Fee and eliminates 7,500 capacity designation.

Clarifies that credit and debit card charges are deductible.

Clarifies and makes a limitation of “service charge” as deductible.

Does not change the DJ provision.

**B. Changes Elements**

Incorporates Outdoor Concerts.

Incorporates Boxing and MMA by including Chapter 467.

Provides that 25% of Boxing/MMA taxes are directed to Nevada Athletic Commission.

Provides a credit to other fees paid Chapter 467 as a result of Boxing/MMA being included into the LET.

Clarifies that NASCAR is included until a second race is conducted.

**C. Other Technical Clean Up**

Adds specific disciplinary actions for Gaming Control Board.