



## **Nevada Gaming Commission**



## **Nevada State Gaming Control Board**

**October 2014**





BRIAN SANDOVAL  
*Governor*

STATE OF NEVADA

**GAMING CONTROL BOARD**

1919 College Parkway, P.O. Box 8003, Carson City, Nevada 89702  
555 E. Washington Avenue, Suite 2600, Las Vegas, Nevada 89101  
3650 S. Pointe Circle, Suite 203, P.O. Box 31109, Laughlin, Nevada 89028  
557 W. Silver Street, Suite 207, Elko, Nevada 89801  
9790 Gateway Drive, Suite 100, Reno, Nevada 89521  
750 Pilot Road, Suite I, Las Vegas, Nevada 89119

A.G. BURNETT, *Chairman*  
SHAWN R. REID, *Member*  
TERRY JOHNSON, *Member*

October 2014

Thank you for your interest in Nevada's gaming regulatory structure. The Nevada Gaming Commission and the State Gaming Control Board are empowered by law to regulate Nevada's gaming industry. Established in 1931 and bolstered by the creation of our agency in 1955, our evolving laws and regulations have been an integral element of the success of gaming in Nevada. The gaming industry is declared to be vitally important to the economy of our State and the general welfare of our inhabitants.

During the fiscal year ending June 30, 2013, our 263 non-restricted licensees who grossed more than \$1 million in gaming revenue, generated total revenues of \$23.1 billion, with \$10.4 billion, or 45.1%, coming from gaming activities. These 263 non-restricted licensees reported an employee base of 169,908 people. As is evident by these data points, the contribution of gaming and tourism to Nevada is substantial.

Over the past 25 years, casino gaming has become legal in many jurisdictions throughout the United States, and, more recently, around the globe. Our model of regulation has been adopted successfully by a number of other jurisdictions.

On behalf of our agency we hope the information contained herein is helpful to you. You will find more information on our agency's website ([gaming.nv.gov](http://gaming.nv.gov)).

Sincerely,

A handwritten signature in black ink that reads "Tony Alamo M.D.".

Tony Alamo, M.D.

Chairman

Nevada Gaming Commission

A handwritten signature in blue ink that reads "A.G. Burnett".

A.G. Burnett

Chairman

State Gaming Control Board

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# INTRODUCTION

Throughout the Gaming Control Board's (Board) history, Nevada's gaming regulatory framework and the long standing contributions of legislative and government leaders, gaming commissioners, board members and dedicated employees have developed a reputation around the globe as the leader in the governance of gaming. This reputation has been enhanced by the continued contributions of gaming lawyers, accountants, advisors and members of the academic community who have challenged the system with new ideas.

The Board's reputation is based on the philosophy: gaming when properly regulated, can thrive and be an important contributor to the economic welfare of Nevada. The Board's reputation has been built around a philosophy of consistent legal, ethical and fair-minded practices and actions, bolstered through highly rigorous standards for licensing, suitability and operation. Maintaining a balance between rigorous standards for the industry and the kind of flexibility permitting innovation and prudent expansion is an overarching goal guiding not only day-to-day decision making, but also the consideration of changes to regulations and statutes.

## MISSION AND PRINCIPLES

### **Mission**

The Nevada Gaming Commission ("Commission") and the State Gaming Control Board ("Board") govern Nevada's gaming industry through strict regulation of all persons, locations, practices, associations and related activities. The Board is charged with protecting the integrity and stability of the industry through in depth investigative procedures, exacting licensing practices, strict enforcement of laws and regulations holding gaming licensees to high standards. Through these practices, the Board ensures the proper collection of taxes and fees, an essential source of revenue for the State of Nevada.

### **Guiding Principles**

1. In all decisions and in the performance of our jobs, our highest priority is to protect the citizens of Nevada and visitors to Nevada by ensuring the interests of the agency, employees or licensees are not placed above our duty to our citizens and visitors.
2. We act with a high degree of integrity, honesty and respect in carrying out our duties and in our interactions with our stakeholders.
3. We are committed to protecting the confidentiality of all information entrusted to us by applicants, licensees and other stakeholders.

4. Our objectivity, independence and impartiality are beyond reproach. We avoid all personal or professional circumstances or conflicts calling these into question.
5. Our processes ensure all actions, decisions and policies are consistently applied and do not result in advantages or disadvantages to any party to the detriment of another.
6. Our investigations, audits and tests, while comprehensive, are objective and fair-minded. Written reports of such actions are made with a high degree of care with special attention to accuracy.
7. We carry out our duties in a rigorous and thorough manner and utilize the resources provided to us wisely and only for the legitimate purposes of the agency.
8. We continuously challenge ourselves to improve the practices and processes of the agency to keep pace with the industry's change, growth and innovation and our legislative mandates.
9. We continuously improve our public communication and public access to provide guidance and assistance to those we hold accountable for compliance.
10. We foster and maintain cooperative relationships with other governmental bodies, domestic and foreign, and our professionalism and competence bolsters our reputation as world class participants in gaming regulation.
11. Our professional work environment is demanding and respects the individual differences of our employees. We set a high standard for hiring and advancing employees based on demonstrated achievement.

## **NEVADA GAMING COMMISSION STATE GAMING CONTROL BOARD**

### **Gaming Commission**

Tony Alamo, M.D., Chairman  
Joseph W. Brown, Vice Chairman/Member  
John T. Moran, Jr., Member  
Randolph J. Townsend, Member  
Pat Mulroy, Member

### **Term Expires**

April 27, 2016  
April 27, 2017  
April 27, 2017  
April 27, 2018  
April 27, 2015

### **Gaming Control Board**

A.G. Burnett , Chairman  
Shawn R. Reid , Member  
Terry Johnson, Member

### **Term Expires**

January 25, 2015  
January 25, 2015  
January 29, 2017

Pursuant to state law, members of the Board and Commission are appointed by the Governor of Nevada to four-year terms. In addition to other requirements, each member must be a resident of Nevada and no member may hold elective office while serving. Members are also not permitted to possess any direct pecuniary interest in gaming activities while serving in their capacity as members.

The Board and Commission conduct public meetings at least once monthly and special meetings as required. The Executive Secretary, who is appointed by the Board with the approval of the Commission, assists the Board and the Commission in administrative matters and facilitates the monthly meetings.

EXECUTIVE SECRETARY:                      Adriana Fralick                      e-mail: [Afralick@gcb.nv.gov](mailto:Afralick@gcb.nv.gov)

The Executive Secretary's office is comprised of the Executive Secretary, two Senior Research Specialists and two administrative staff.

The Executive Secretary serves as the clerk and parliamentarian of the Gaming Commission and the Gaming Control Board. The Executive Secretary's office is responsible for the administration of the Gaming Commission and assisting the Board in administrative matters relating to its public meetings and hearings. Additionally, the Executive Secretary calendars and conducts all meetings of the Commission and the Board, accepts all complaints against licensees and claims for reimbursements

from licensees, nominations for excluded persons, performs research for the Commission and the Board and coordinates the regulation adoption process for the development and modification of gaming regulations. The Executive Secretary also supports the Gaming Policy Committee, an advisory committee chaired by the Governor that serves at the pleasure of the Governor and provides input on gaming policy within Nevada.

**Current and Past Chairs**

**Commission**

Tony Alamo, M.D. (2014-Current)  
Peter Bernhard (2001-2014)  
Brian Sandoval (1999-2001)  
William Curran (1991-1999)  
John O'Reilly (1987-1991)  
Paul Bible (1983-1987)  
Carl Dodge (1981-1983)  
Harry Reid (1977-1981)  
Peter Echeverria (1973-1977)  
John Diehl (1968-1973)  
George Dickerson (1967-1968)  
Milton Keefer (1965-1967)  
Norman Brown (1961-1965)  
Milton Keefer (1959-1961)  
Miles Pike (1959-1959)

**Board**

A.G. Burnett (2012-current)  
Mark Lipparelli (2011-2012)  
Dennis Neilander (2001-2010)  
Steve DuCharme (1998-2000)  
William Bible (1989-1998)  
Michael Rumbolz (1987-1989)  
Barton Jacka (1985-1987)  
James Avance (1983-1984)  
Richard Bunker (1980-1982)  
Roger Trounday (1977-1979)  
Philip Hannifin (1971-1977)  
Frank Johnson (1967-1971)  
Alan Abner (1967-1967)  
Ed Olsen (1961-1966)  
Ray Abbaticchio (1959-1961)  
Robbins Cahill (1955-1959)



## **GAMING REGULATION IN NEVADA**

### **History**

In 1861, while Nevada was a territory, the first prohibition on all forms of gaming was passed into law. In 1869, the Nevada Legislature legalized gaming in spite of the Governor's veto. This law approved numerous games and imposed the first licensing fee.

Between 1869 and 1907, many changes in gambling regulations and license fees were made, with the main concern being where and when gaming could be conducted. The 1907 Legislature redistributed gaming fee revenues so all fees, except those from slot machines, were retained by the county, while slot machine fees went into the state coffers. The change was short-lived, as the 1909 Legislature prohibited gaming in all forms effective October 1, 1910.

It was not until 1931 when Nevada's modern era of legalized gaming began with the passage of the "Wide Open Gambling" bill signed into law by Governor Fred Balzar. The bill established a schedule of license fees for all games and machines, with the counties assuming the responsibility for the licensing and the collection of fees.

At about the same time, the State Legislature introduced a new concept in licensing. A state licensing requirement was enacted with fees based on a percentage of gross gaming win. This fee was in addition to the previously established county license fees, which were based on the number of games and machines in operation.

The Nevada Tax Commission was designated as the administrative agency under this new licensing requirement. The fees collected went into the state general fund, with a maximum of five percent of total collections set apart for administrative costs.

### **State Gaming Control Board**

The 1955 Legislature created the State Gaming Control Board ("Board") within the Nevada Tax Commission, whose purpose was to inaugurate a policy to eliminate the undesirable elements in Nevada gaming and to provide regulations for the licensing and the operation of gaming. The Board was also to establish rules and regulations for all tax reports to be submitted to the state by gaming licensees.

The Board consists of three full-time members appointed by the Governor for four-year terms, with one member acting as Chairman, and is responsible for regulating all aspects of Nevada's gaming industry.

The primary purpose of the Board is to protect the stability of the gaming industry through investigations, licensing, and enforcement of laws and regulations; to ensure the collection of gaming taxes and fees an essential source of state revenue; and to maintain public confidence in gaming. The Board implements policy enforcing State laws and regulations governing gaming through six

divisions (Administration, Audit, Enforcement, Investigations, Tax and License and Technology). The Board currently has 418.5 full-time equivalent positions, and maintains offices in Carson City, Elko, Las Vegas, Laughlin and Reno.

### **Nevada Gaming Commission**

In 1959, the Nevada Gaming Commission (“Commission”) was created by the passage of the Gaming Control Act (“Act”). The Act laid the foundation for what would become modern gaming regulation.

The Commission consists of five members appointed by the Governor to four-year terms, with one member acting as Chairman. The Commission members serve in a part-time capacity.

The primary responsibilities of the Commission include acting on the recommendations of the Board in licensing matters and ruling upon work permit appeal cases. The Commission is the final authority on licensing matters, having the ability to approve, restrict, limit, condition, deny, revoke or suspend any gaming license.

The Commission is also charged with the responsibility of adopting regulations to implement and enforce the State laws governing gaming.

When the Board believes discipline against a gaming licensee is appropriate, the Board acts in the prosecutorial capacity, while the Commission acts in the judicial capacity to determine whether any sanctions should be imposed.

### **Gaming Policy Committee**

The Gaming Policy Committee (“Committee”) was created by the Nevada Legislature in 1961 and meets at the call of the Governor to discuss matters of gaming policy. Recommendations made by this committee are advisory to the Commission and are not binding on the Board or the Commission in the performance of their duties.

The Committee consists of twelve members including: the Governor (who chairs the Committee); one member of the State Senate; one member of the State Assembly; one member of the Nevada Gaming Commission; one member of the State Gaming Control Board; one member of a Nevada Native American Tribe; and six members appointed by the Governor (two representatives of the general public, two representatives of nonrestricted gaming licensees, one representative of a restricted gaming licensee, and one representative of academia who possesses knowledge of matters related to gaming).

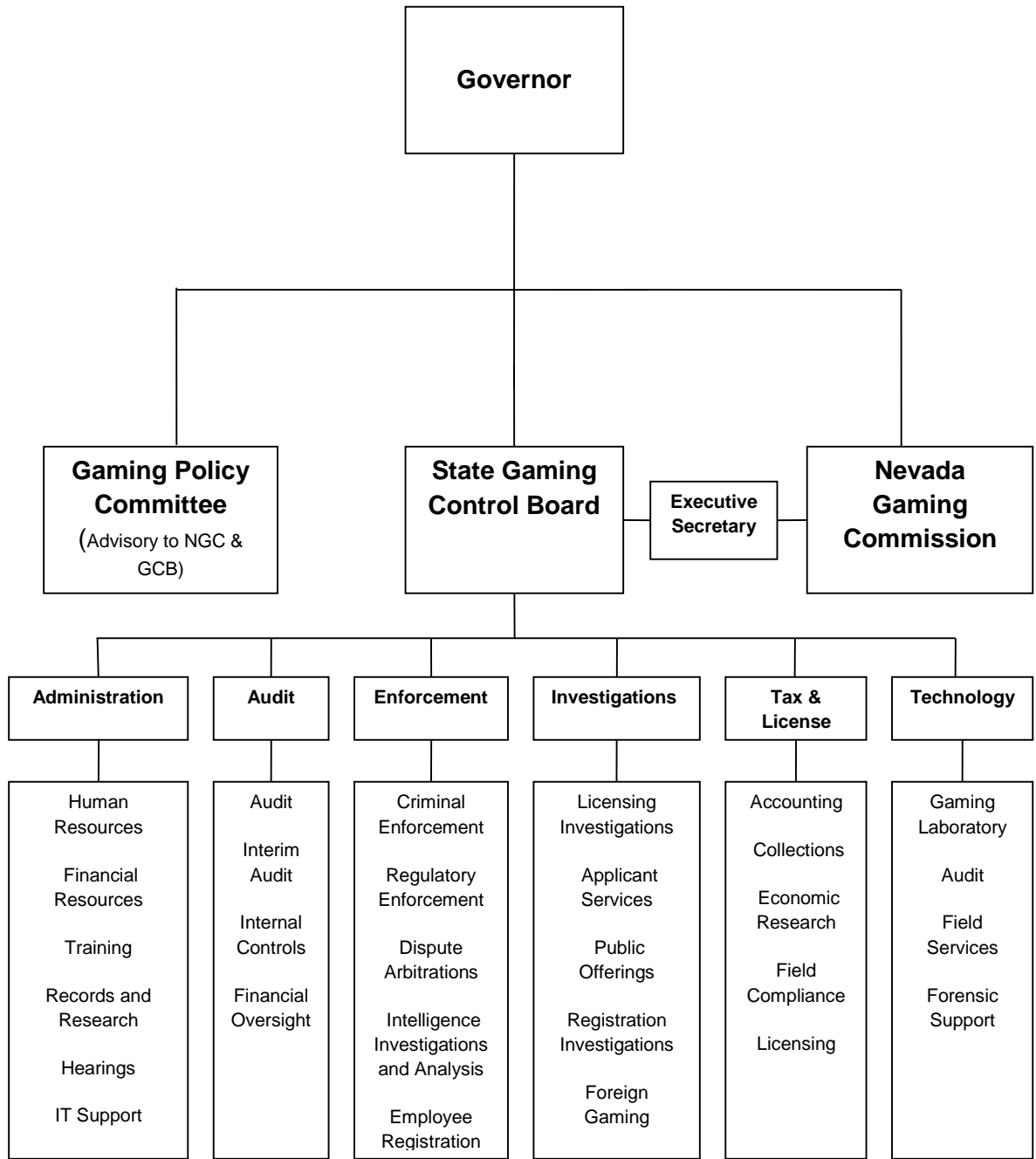
## **Gaming Laws**

The Commission and the Board make up the two-tiered system responsible for regulating the Nevada gaming industry. Gaming in Nevada is primarily governed by Chapters 462, 463, 463B, 464, 465, and 466 of the Nevada Revised Statutes. These statutes are supported by the regulations of the Commission and Board. The Commission and Board administer the State laws and regulations governing gaming for the protection of the public in accordance with the policy of the State.

Nevada Revised Statute 463.0129(1) sets forth the public policy of Nevada regarding gaming. All gaming regulatory decisions must reflect these public policy mandates. Specifically, this statute includes the following statements:

- (a) The gaming industry is vitally important to the economy of the State and the general welfare of the inhabitants.
- (b) The continued growth and success of gaming is dependent upon public confidence and trust; licensed gaming and the manufacture, sale and distribution of gaming devices and associated equipment are conducted honestly and competitively, establishments holding restricted and nonrestricted licenses where gaming is conducted and gambling devices are operated do not unduly impact the quality of life enjoyed by the residents of the surrounding neighborhoods, the rights of the creditors of the licensees are protected and gaming is free from criminal and corruptive elements.
- (c) Public confidence and trust can only be maintained by strict regulation of all; persons, locations, practices, associations and activities related to the operation of licensed gaming establishments, the manufacture, sale or distribution of gaming devices and associated equipment and the operation of online gaming and inter-casino linked systems.
- (d) All establishments where gaming is conducted and where gaming devices are operated, and manufacturers, sellers and distributors of certain gaming devices and equipment, and operators of online gaming and inter-casino linked systems must be licensed, controlled and assisted to protect the public health, safety, morals, good order and general welfare of the inhabitants of the Nevada, to foster the stability and success of gaming and to preserve the competitive economy and policies of free competition in the State of Nevada.
- (e) To ensure gaming is conducted honestly, competitively and free of criminal and corruptive elements, all gaming establishments in Nevada must remain open to the general public and the access of the general public to gaming activities must not be restricted in any manner except as provided by the Legislature.

# NEVADA GAMING REGULATION ORGANIZATIONAL STRUCTURE



## **Section A**

### **Overview of Nevada Gaming Agencies**

## ADMINISTRATION DIVISION

### Division Leadership

CHIEF:	Brian Duffrin	e-mail: Bduffrin@gcb.nv.gov
DEPUTY CHIEF:	Mary Ashley	e-mail: Mashley@gcb.nv.gov
IT MANAGER:	Andrew Tucker	email: Atucker@gcb.nv.gov
HUMAN RESOURCES:	Robert Leedom	email: Rleedom@gcb.nv.gov

### Administration Division Staff

The Administration Division currently has 30.5 professional staff positions and a support staff of 20.

### Administration Division Responsibilities

The Administration Division (Administration) supports the operating divisions of the Board with regard to human resources management, training, facilities, contracts, purchasing, accounting, budgeting, and records retention. Professional Standards (internal affairs) and the Board's administrative hearings officers are assigned within Administration. Administration is also responsible for providing information technology services for the Board, including maintenance of all computer hardware, software, and computer related needs. Additionally, administrative services for the Board and Commission are provided by Administration.

Administration is responsible for the preparation of the Commission's and the Board's biennial operating budgets and for providing management oversight of the Board's facilities in six locations; Carson City, Las Vegas (two locations), Elko, Reno and Laughlin. The Accounting office oversees payroll, expenditures, licensee billing reimbursements, purchasing, inventory, contracts, supply acquisition and mail services.

The Information Technology Section is responsible for the general information technology support and the internal maintenance and development of applications used by the agency. The section also develops online applications allowing online processing of agency submissions such as gaming employee registrations. The Section has two primary groups; Network Services and Applications Development.

The Division's Human Resources Section is responsible for: recruitment, employee relations, compensation, training, compliance and serves as the liaison for employees with the Public Employees' Benefits Program (PEBP) and the Public Employees' Retirement System (PERS). Most of the Board's employees are in the unclassified service. Based on this unique structure, Nevada law authorizes the Board to adopt a Gaming Control Board Personnel Manual to establish rules for the management of employees.

The Records and Research Services Office is responsible for maintaining the security and confidentiality of all information received from the various Board divisions for historical preservation and retrieval. It is the principal repository for data maintained on all Nevada gaming applicants and licensees. All custodial services including court-ordered subpoenas are processed through Records and Research.

The Professional Standards Section performs two investigative functions: conducting employment background investigations to determine suitability for employment with the Board and conducting internal investigations of alleged employee misconduct.

The Administration Division provides Hearings Officers to conduct hearings and submit recommended decisions to the Board regarding disputes between players and licensed gaming establishments on all licensed gambling games and devices. Hearings Officers also conduct hearings and submit recommended decisions to the Board concerning persons whose applications for a gaming employee work permit have been denied because of an objection.

## AUDIT DIVISION

### Division Leadership

#### Las Vegas

CHIEF:	Shirley Springer	e-mail: Sspringer@gcb.nv.gov
DEPUTY CHIEF:	Dayne Rainey	e-mail: Drainey@gcb.nv.gov
DEPUTY CHIEF:	Joy English	e-mail: Jenglish@gcb.nv.gov
AUDIT MANAGER:	Kelly Colvin	e-mail: Kcolvin@gcb.nv.gov
AUDIT MANAGER:	Vanessa Vuong	e-mail: Vvuong@gcb.nv.gov
AUDIT MANAGER:	Linda Tobin	e-mail: Ltobin@gcb.nv.gov

#### Reno

DEPUTY CHIEF:	Rian Isom	e-mail: Risom@gcb.nv.gov
AUDIT MANAGER:	John Leeming	e-mail: Jleeming@gcb.nv.gov

### Audit Division Staff

The Audit Division currently has 85 professional staff members, and a clerical staff of 6. All professionals have college degrees and, as Agents of the Board, are peace officers of the State of Nevada.

### Certification

Employment as an Auditor in the Audit Division qualifies a person to apply for a certified public accountant (CPA) designation in Nevada. The requisite college degree, four years of experience with the Audit Division and approximately 120 hours of supplemental training (currently provided by the Board) are required to become certified. More than 63% of the Audit Division's professional staff are either CPAs, or have passed the CPA exam and are in the process of satisfying their experience requirement.



## **Audit Division Responsibilities**

### **Audits**

The Audit Division is primarily responsible for auditing Group I casinos throughout the state (the definition of a Group I casino is based upon a gross gaming revenue threshold which is adjusted annually in accordance with the consumer price index). The frequency of audits performed by the Audit Division is determined by the available manpower in relation to the inventory of Group I licensees and is therefore subject to fluctuations. The Audit Division maintains a cycle allowing for each Group I licensee to be audited approximately once every two-and-one-half years.

The Audit Division employs a comprehensive and structured model for determining risk and meets three times per year with one or more Board Members to review the risk ratings assigned to each property and to brief the Members on issues of regulatory significance. The risk ratings assist the Division in allocating Audit staff in relation to perceived risk.

The primary objectives of a Board audit are to determine the proper reporting of gaming and entertainment revenue and to determine if the casino is in compliance with all applicable gaming and live entertainment laws and regulations. Internal accounting controls are thoroughly analyzed, in-depth analytical review of operating statistics is undertaken and detail tests of transactions are performed to gather sufficient audit evidence to render an audit opinion. At the conclusion of an audit, the division issues a written report to the Board including the audit opinion. The Audit Division is required by regulation to perform audits in accordance with generally accepted auditing standards.

The division employs various means in gathering audit evidence. Covert or surprise observations of casino procedures are routinely conducted on an interim basis throughout the audit period. Interviews with casino staff are periodically performed to ensure a casino is complying with documented internal accounting controls. For those casinos with branch offices outside of Nevada (including those outside of the country), inspections of these offices are performed by Audit Division agents to ensure that proper operating procedures are being followed.

## **Compliance Reviews**

Operators of slot machine routes, slot machine manufacturers and distributors, disseminators of racing information, operators of inter-casino linked gaming systems and pari-mutuel systems operators are required to be licensed by the Board and to comply with a number of statutes and regulations. The Audit Division periodically reviews these operations for regulatory and statutory compliance.

## **Other Responsibilities**

The Audit Division has a number of additional responsibilities, including but not limited to:

- periodically performing cash counts to ensure that the casinos have sufficient funds, pursuant to Regulation 6.150, to operate.
- analyzing annual financial statements submitted by Group I Licensees to monitor the entities' continuing financial viability.
- preparing reports for the Board summarizing the key details of certain transactions (eg., loans and leases) made with licensees, including the source of funds, which have been reported as required by regulation ensuring that licensees receive funds only from reputable sources.
- routinely monitoring the performance of all casino games in the state. If substandard performance is observed, various types of follow-up work are performed to determine the reasons for this poor performance.

## **ENFORCEMENT DIVISION**

### **Division Leadership**

#### **Las Vegas**

CHIEF:	Karl Bennison	e-mail: Kbennison@gcb.nv.gov
DEPUTY CHIEF:	Dave Salas	e-mail: Dsalas@gcb.nv.gov
DEPUTY CHIEF:	James Taylor	e-mail: Jtaylor@gcb.nv.gov

#### **Carson City**

SUPERVISOR:	Steve Heiman	e-mail: Sheiman@gcb.nv.gov
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#### **Elko**

SUPERVISOR:	Brian McIntosh	e-mail: Bmcintosh@gcb.nv.gov
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#### **Laughlin**

SUPERVISOR:	Chris Whitton	e-mail: Cwhitton@gcb.nv.gov
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#### **Reno**

DEPUTY CHIEF:	Dave Andrews	e-mail: Dandrews@gcb.nv.gov
SUPERVISOR:	Patrick Stackpole	e-mail: Pstackpole@gcb.nv.gov

### **Enforcement Division Staff**

The Enforcement Division currently has 89 sworn personnel and 29 clerical staff located in five offices throughout the state. Sworn agents have a college degree or a combination of education and investigative experience. The division is made up of agents from diverse backgrounds including law enforcement, gaming, accounting, computer science and law.

### **Certification**

Enforcement Division agents are required to be certified peace officers in Nevada. Agents are required to perform the duties of a peace officer and meet all requirements, including physical fitness and firearms proficiency. Agents are also required to successfully complete a Gaming Academy and a Field Training Program. Once certified, agents are required to retain their certification by completing 24 hours of approved training each calendar year. Agents receive new and updated training on a variety of subjects including licensed games, cheating techniques, arbitration of disputes, defensive tactics, arrest techniques, criminal law, detention and firearms use and safety.

## **Enforcement Division Responsibilities**

The Board's Enforcement Division operates 24 hours a day, seven days a week. Primary responsibilities are to conduct criminal and regulatory investigations and to arbitrate disputes between patrons and licensees. Investigations range from simple to detailed and complex involving violations of gaming regulations and/or statutes. The division is also responsible for processing and conducting background investigations and registering all gaming employees who work in the State of Nevada.

The division collects intelligence information regarding criminals and criminally oriented persons, as well as individuals engaged in organized crime and other activities relating to the gaming industry. It also makes recommendations on potential candidates for the "List of Excluded Persons" also known as the "Black Book". In their investigative capacity, agents are responsible for interviewing witnesses and complainants, interrogating suspects, conducting covert surveillance operations and obtaining information from confidential informants and other cooperating individuals.

The Enforcement Division's Operations Section conducts inspections of licensee's surveillance systems, various gaming devices including slot machines, cards and dice. The section is also responsible for inspecting and approving new games, chips and tokens, charitable lotteries and bingo.

The division provides assistance to other domestic and international jurisdictions in gaming-related matters and works closely with federal, state and local law enforcement agencies on cases of mutual interest and in the exchange of information as appropriate.

## **Special Investigations**

Special investigations often entail developing evidence to prove skimming (the diversion of funds to avoid the payment of taxes) or money laundering in a casino. This work may be performed in conjunction with other state or federal agencies such as the Federal Bureau of Investigation, Internal Revenue Service, etc.

## INVESTIGATIONS DIVISION

### Division Leadership

#### Carson City

CHIEF:	Mike LaBadie	e-mail: Mlabadie@gcb.nv.gov
DEPUTY CHIEF:	Sally Elloyan	e-mail: Selloyan@gcb.nv.gov
DEPUTY CHIEF OF CORPORATE SECURITIES:	Marc Warren	e-mail: Mwarren@gcb.nv.gov
COORDINATOR OF APPLICANT SERVICES:	Barry Chilton	e-mail: Bchilton@gcb.nv.gov

#### Las Vegas

DEPUTY CHIEF:	Robert Grozenski	e-mail: Rgrozenski@gcb.nv.gov
AGENCY LIAISON:	Diane Presson	e-mail: Dpresson@gcb.nv.gov

### Investigations Division Staff

The Investigations Division currently has a professional staff of 83 agents and a clerical staff of 13.

### Certification

Investigative agents generally have college degrees in business or financial disciplines, criminal justice, or extensive law enforcement experience. As agents of the Board, investigators are peace officers of the State of Nevada.

### Investigations Division Responsibilities

#### **Finding of Suitability/Licensing Application Investigations**

The Investigations Division is charged with investigating all individuals and companies seeking a privileged Nevada gaming license, registration, finding of suitability or other approval. Applicants for these approvals are subject to extensive investigation of personal background and financial activity to verify suitability.

Agents further investigate and analyze the activities of all privately held business entities seeking a gaming license or registration in the State of Nevada. Division investigators produce detailed reports used by the Board and the Commission as the basis for licensing and approval recommendations or decisions.

The Investigation Division is also charged with the following program responsibilities:

### **Applicant Services and Agency Liaison**

The Investigations Division provides and receives all application forms and ensures each application is properly completed and all necessary forms are filed in accordance with statutory and regulatory requirements. The division also collects all required application fees. The Agency Liaison responds to requests for information from governmental agencies around the world.

### **NGC Regulation 25 Independent Agents**

The Investigations Division registers and investigates individuals who bring patrons to Nevada casinos through junket programs. This is performed by receiving all application forms for Independent Agents and ensuring each application is properly completed, in accordance with statutory and regulatory requirements and all application fees are collected.

### **NGC Regulation 3.100 Employee Reports**

The Investigations Division receives, inputs and monitors all semi-annual reports on key employees submitted by nonrestricted gaming licensees.

### **NGC Regulation 22.035 Race & Sports Books**

The Investigations Division receives, inputs and monitors all reports on Race & Sports Book key personnel submitted for registration by nonrestricted gaming licensees.

### **Corporate Securities Section Responsibilities**

#### **Finding of Suitability/Licensing Application Investigations**

The Corporate Securities Section monitors, investigates and analyzes activities of registered, publicly traded corporations and their subsidiaries involved in the Nevada gaming industry. Actions which might affect the industry, such as changes in control, public offerings, involvement in foreign gaming and recapitalization plans are scrutinized by the Section and reported to the Board.

Section investigators produce detailed reports used by the Board and the Commission as the basis for licensing/approval recommendations/decisions.

### **Publicly Traded Corporations**

The Corporate Securities Section is responsible for investigating and analyzing publicly traded corporations for suitability, licensing and financial viability. At the conclusion of an investigation, a written report is issued which is used by the Board and the Commission as the basis for licensing/approval recommendations/decisions.

### **Compliance Reviews**

Publicly traded corporations are required by their Orders of Registration to establish and maintain a regulatory compliance plan. The Corporate Securities Section evaluates plans and periodically performs reviews of these companies for compliance with the requirements of their plan.

### **Monitoring**

Publicly traded corporations' activities are continually monitored for any changes to company structure, management and financial viability through review of Securities and Exchange Commission filings, Board submissions, press releases and news articles.

### **Special Projects/Investigations**

On occasion, the Corporate Securities Section is assigned special projects and investigative work such as debt analysis, litigation review or financial viability.

### **Foreign Gaming Reporting**

The Corporate Securities Section monitors foreign gaming reporting submission reports required to be filed by any Nevada licensee who conducts gaming activity outside the State of Nevada. These quarterly and annual submissions detail foreign gaming locations, violations in foreign gaming jurisdictions and fines levied.

## **TAX & LICENSE DIVISION**

### **Division Leadership**

#### **Carson City**

CHIEF: Frank Streshley e-mail: Fstreshley@gcb.nv.gov

#### **Las Vegas**

DEPUTY CHIEF: Dan Douglas e-mail: Ddouglas@gcb.nv.gov

### **Tax & License Division Staff**

The Tax & License Division currently has 23 professional staff, including four CPAs, and a clerical staff of six. The division is split into four sections; Collections, Compliance, Licensing and Economic Research.

### **Tax & License Division Responsibilities**

#### **Collections Section**

The Collections Section is responsible for all deposits (with the exception of Gaming Employee Registration) and distributes gaming taxes, fees, penalties, interest and fines. Responsibilities include the management of accounts receivables, collecting on delinquent accounts and performing write-offs on bad accounts.

Additionally, the Collections Section is responsible for processing Holiday or Special Event applications (NGC-16), requests for Temporary Closures (Nevada Gaming Commission Regulation 9.010), requests to add licensed games, requests to allow fee-based gaming and the monitoring of such locations (Nevada Gaming Commission Regulation 5.120) and holding surety bonds for new nonrestricted locations.

#### **Compliance Section**

The Compliance Section performs reviews on Group II casinos throughout the state and conducts reviews on all manufacturers, distributors, slot route operators, operators of inter-casino linked systems and mobile gaming operators (not associated with a Group I casino). The section also completes reviews of restricted locations reporting live entertainment revenue.



The primary objectives of a Board review are to determine the proper reporting of revenue (casinos and restricted locations with live entertainment revenue) and to determine if the licensee is in compliance with all applicable gaming statutes and regulations. Internal accounting controls are thoroughly analyzed, in-depth analytical review of operating statistics is undertaken and detail tests of transactions are performed. At the conclusion of a review, the section issues a written report to the Chairman of the Board.

The section employs various means in gathering audit evidence. Covert or surprise observations of casino procedures are routinely conducted on an interim basis throughout the audit period. Interviews with casino personnel are periodically performed to ensure the casino is complying with documented internal accounting controls.

The Compliance Section has a number of additional responsibilities, including but not limited to:

- Performing periodic cash counts to ensure casino licensees (and restricted locations when necessary) have sufficient funds, pursuant to Nevada Gaming Commission Regulation 6.150, to operate.
- Analyzing annual financial statements submitted by operators of inter-casino linked systems to monitor continuing financial viability. The section also reviews reports from external auditors performing reviews on the licensees' systems (Wide Area Progressive Agreed Upon Procedures).
- Approval of diagrams and any subsequent changes for all restricted locations.
- Processing violation letters for restricted locations with the assistance of the Technology Division.
- Monitor Indian Gaming which includes the gaming compacts and developments in other jurisdictions.

## **Licensing Section**

The Licensing Section issues all gaming licenses approved by the Commission. Additionally, this section is tasked with maintaining the license database, which includes owners, key employees and conditions. Annually the section sends requests to all licensees to verify the owners and conditions placed on their licenses. Any requests for licensing history are also processed through this section. In addition, trusts are processed through this section.

## **Economic Research Section**

The Economic Research Section is responsible for forecasting gaming tax and fee revenues. Those forecasts are presented to the State's Economic Forum as part of the General Fund revenue projection process. In addition, the section prepares the Legislative Report which takes into account net incomes and assessed values of licensees. This section also prepares the monthly press releases on Gaming Win and the Percentage Fee Collections. Additionally, it compiles the Nevada Gaming Abstract including financial statements, rate of room occupancy, square foot analysis and ratios and average number of employees. Furthermore, the section performs special research projects at the request of the Board, the Nevada Legislature and/or the Governor.

## TECHNOLOGY DIVISION

### Division Leadership

#### Las Vegas:

CHIEF:	Jim Barbee	e-mail: Jbarbee@gcb.nv.gov
LAB MANAGER:	Vacant	e-mail:

### Technology Division Staff

The Technology Division currently has 21 professional staff and a clerical staff of two.

### Technology Division Responsibilities

#### **Technology Approvals**

The Technology Lab is primarily responsible for the review and approval of all new and modified gaming technology used by casino licensees in Nevada, including traditional gaming devices and multi-player devices as well as associated equipment such as keno systems, bingo systems, and race and sports systems. With constantly changing conditions in technology, the Lab also regularly conducts meetings with applicants, licensees, trade association representatives and fellow regulators to assess possible changes to technical standards and regulations.

#### **Technology Field Inspections**

Technology Lab staff inspect every licensed location at least once every two-and-one-half to three years to ensure compliance and identifying products which are no longer approved for use. The Technology Lab also assists the Enforcement Division in analyzing circumstances relating to patron disputes and complaints regarding gaming technology.

#### **Other Responsibilities**

The Technology Division performs technical forensic analysis in support of criminal investigations and mathematical analysis as part of the new game approval process, and providing support to the applicant investigation process through data acquisitions and manufacturer practice assessments.

## **Section B**

### **Selected Data and Information**

## SELECTED DATA AND INFORMATION

### GAMING LICENSES (June 30, 2014)

Nonrestricted (Group I)	146
Nonrestricted (Group II)	305
Slot Route Operator	60
Manufacturer/Distributor	373
Other	90
Restricted	<u>2,007</u>
<b>Total</b>	<b><u>2,981</u></b>

#### License Descriptions

There are five primary gaming licenses approved by the Commission including: (1) nonrestricted gaming license; (2) slot route operator's license; (3) manufacturer's and/or distributor's license; (4) restricted gaming license; and (5) interactive gaming licenses.

A nonrestricted gaming license is typically granted for the operation of: (1) a property having 16 or more slot devices; (2) a property having any number of slot devices together with any other live game, gaming device, race book or sports pool; (3) a slot machine route, (4) an inter-casino linked system; or (5) a mobile gaming system.

A slot route operator license is a nonrestricted license authorizing the holder to place slot devices in a licensed location and share in the gaming revenues without being on the license issued for the location. An operator's license will normally be issued only to an applicant already licensed at three locations or having firm commitments to place machines at three licensed locations upon licensing.

A manufacturer's license authorizes the holder to manufacture, assemble or produce any device, equipment, material or machines used in gambling, except pinball machines, in the State of Nevada in accordance with Nevada Gaming Commission Regulation 14.

A distributor's license authorizes the holder to sell, distribute or market any gambling device, machine or equipment in the State of Nevada in accordance with Nevada Gaming Commission Regulation 14.

Restricted gaming licenses are granted to the operator of 15 or fewer gaming devices (and no table games) at certain locations within Nevada such as bars, taverns, supper clubs, and convenience stores.

Interactive gaming licenses include operators of interactive gaming, interactive gaming service providers and manufacturers of interactive gaming systems.

The Board and the Commission also have statutory authority to require the licensure of any individual or entity that: (1) has influence over any gaming operations in the State of Nevada; (2) shares in gaming revenues with a licensee; (3) is a lender to a gaming licensee; or (4) is the owner of land upon which gaming is conducted.

Nevada also requires approvals and licenses for transactions which affect the ownership and/or control of any gaming operation in the State and for any individual who could exert any similar influence.

**SLOT DEVICES AND TABLE GAMES****Slot Devices****Nonrestricted Locations (by Denomination)**

\$0.01	52,170
\$0.25	8,891
Multi-denom	80,805
Other	<u>15,333</u>
<b>Total</b>	<b><u>157,199</u></b>

**Restricted Locations (by Denomination)**

\$0.01	202
\$0.25	1,996
Multi-denom	12,947
Other	<u>3,729</u>
<b>Total</b>	<b><u>18,874</u></b>

**Grand Total Slot Devices** **176,073**

**Table, Card, and Counter Games**

Twenty-One	2,892
Roulette	465
Craps	394
Baccarat	339
Mini-Baccarat	174
Race Books	163
Sports Pools	183
Keno	87
Poker	845
Interactive Poker	3
Other Games	<u>1,034</u>
<b>Grand Total Table Games</b>	<b><u>6,579</u></b>

**GAMING REVENUES**

Five Year Gaming Win (Statewide by County) (in thousands)

	<b><u>FY 2014</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2010</u></b>
Clark	\$ 9,770,086	\$ 9,441,210	\$ 9,240,293	\$ 9,162,503	\$ 8,806,177
SLT/CV	301,241	309,343	305,477	303,614	320,874
Elko	259,848	258,924	265,031	261,139	260,026
Washoe	744,962	741,038	738,152	751,467	788,546
Balance	<u>150,622</u>	<u>154,884</u>	<u>156,876</u>	<u>155,975</u>	<u>151,824</u>
<b>Statewide</b>	<b><u>\$11,226,759</u></b>	<b><u>\$10,905,399</u></b>	<b><u>\$10,705,829</u></b>	<b><u>\$10,634,698</u></b>	<b><u>\$10,327,447</u></b>

Five Year Gaming Win (by Revenue Category) (in thousands)

<b><u>Type</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2010</u></b>
Slot Devices	\$ 6,730,614	\$ 6,761,831	\$ 6,769,778	\$ 6,685,162	\$ 6,676,259
Game and Table	<u>4,496,145</u>	<u>4,143,568</u>	<u>3,936,051</u>	<u>3,949,537</u>	<u>3,651,188</u>
<b>Total</b>	<b><u>\$11,226,759</u></b>	<b><u>\$10,905,399</u></b>	<b><u>\$10,705,829</u></b>	<b><u>\$10,634,699</u></b>	<b><u>\$10,327,447</u></b>

Five Year Overall Revenues<sup>1</sup> (Nonrestricted Licensees/\$1 million and over) (in thousands)

<b><u>Revenue</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2009</u></b>
Gaming	\$10,395,664	\$10,283,752	\$10,168,621	\$ 9,906,559	\$10,514,718
Rooms	4,788,238	4,722,986	4,345,020	3,938,031	4,264,648
Food	3,454,352	3,457,328	3,252,131	3,040,918	3,191,257
Beverage	1,660,037	1,634,164	1,503,719	1,370,074	1,328,325
Other	<u>2,777,510</u>	<u>2,878,357</u>	<u>2,742,573</u>	<u>2,597,979</u>	<u>2,712,418</u>
<b>Total</b>	<b><u>\$23,075,800</u></b>	<b><u>\$22,976,587</u></b>	<b><u>\$22,012,064</u></b>	<b><u>\$20,853,561</u></b>	<b><u>\$22,011,365</u></b>

*1 - Overall Revenues are derived from Nonrestricted Licensees grossing \$1 million or more in gaming revenue during the applicable year.*



## **TAXES AND LICENSE FEE COLLECTIONS**

The gaming industry in Nevada produces a substantial portion of the overall revenues to the state's General Fund. The Board and Commission function as the taxing authority on behalf of the state. Generally, the largest share of gaming taxes are generated from a tax on the gaming revenue or "house win" with other fees and taxes associated with equipment placement and live entertainment. Casino licensees are also responsible for other federal, state and local taxes not administered by the Board or Commission.

Gaming fees on gross revenues are applied monthly under a graduated rate schedule:

- 3.5% on the first \$50,000 of gross gaming revenue, plus
- 4.5% on the next \$84,000 of gross gaming revenue, plus
- 6.75% on gross gaming revenues exceeding \$134,000.

Annual and quarterly taxes are also collected on each gaming device and table game exposed for play in a nonrestricted gaming location within the state:

- An annual fee of \$250 per slot device, plus
- A quarterly fee of \$20 per slot device.
- Table games are taxed on a quarterly and annual basis based on the number of table games available for play during each fiscal year and each quarter.

Restricted gaming locations are required to pay the following annual and quarterly taxes:

- An annual fee of \$250 per slot device, plus
- A quarterly fee of \$81 per slot device for the first five slot devices, plus
- A quarterly fee of \$141 per slot device for each slot device after the first five.

Under Nevada Gaming Law, the failure to pay such taxes within 30 days will automatically result in the surrender of the gaming license and require immediate closure of the gaming operations.

**Five Year Tax Collections (Statewide by County)**

<b><u>County</u></b>	<b><u>FY2014</u></b>	<b><u>FY2013</u></b>	<b><u>FY2012</u></b>	<b><u>FY2011</u></b>	<b><u>FY2010</u></b>
Clark	\$ 795,549,688	\$ 774,550,912	\$ 750,628,068	\$ 737,773,155	\$ 709,993,045
SLT/CV	23,958,795	23,597,693	23,135,519	23,257,287	24,512,665
Elko	20,087,149	20,246,909	20,489,524	20,077,789	20,288,918
Washoe	61,093,103	61,640,555	58,266,966	60,064,414	62,452,974
Balance	<u>11,682,581</u>	<u>12,070,388</u>	<u>12,101,714</u>	<u>12,282,702</u>	<u>12,056,234</u>
<b>Statewide</b>	<b><u>\$ 912,371,316</u></b>	<b><u>\$ 892,106,457</u></b>	<b><u>\$ 864,621,791</u></b>	<b><u>\$ 853,455,347</u></b>	<b><u>\$ 829,303,836</u></b>

**Five Year Tax Collections (Statewide by Category)**

<b><u>Category</u></b>	<b><u>FY2014</u></b>	<b><u>FY2013</u></b>	<b><u>FY2012</u></b>	<b><u>FY2011</u></b>	<b><u>FY2010</u></b>
Percentage Fees	\$ 681,085,071	\$ 678,878,248	\$ 653,544,640	\$ 652,013,226	\$ 630,788,144
Entertainment Tax	139,156,240	125,709,500	125,337,855	118,536,496	108,244,011
Quarterly Non-Restricted Slot Tax	11,383,000	12,298,703	12,628,582	12,275,845	12,425,211
Quarterly Games Tax	6,410,111	6,449,658	6,592,935	6,673,087	6,699,150
Quarterly Restricted Slot Tax	8,305,289	8,403,435	8,485,702	8,417,549	8,578,006
Annual Slot Tax	44,317,162	45,551,030	46,619,836	47,438,586	48,390,092
Annual Games Tax	2,517,158	2,485,125	2,581,760	2,580,167	2,638,667
Other Collections	<u>19,197,285</u>	<u>12,330,758</u>	<u>8,830,481</u>	<u>5,520,391</u>	<u>11,540,555</u>
<b>Statewide</b>	<b><u>\$ 912,371,316</u></b>	<b><u>\$ 892,106,457</u></b>	<b><u>\$ 864,621,791</u></b>	<b><u>\$ 853,455,347</u></b>	<b><u>\$ 829,303,836</u></b>

While the Board acts as the taxing authority for the State of Nevada with respect to gaming activities, the revenues derived are not retained by the agency and, instead, are remitted to the state General Fund and other dedicated accounts.

### Distribution of Tax Collections

<u>Fund</u>	<u>FY2014</u>	<u>FY2013</u>	<u>FY2012</u>	<u>FY2011</u>	<u>FY2010</u>
General Fund	\$ 864,231,773	\$ 843,454,645	\$ 814,794,480	\$ 802,064,909	\$ 776,725,582
Problem Gambling <sup>1</sup>	1,410,563	721,703	742,139	1,494,981	1,535,172
Dedicated Fund <sup>2</sup>	<u>46,728,980</u>	<u>47,930,109</u>	<u>49,085,172</u>	<u>49,895,457</u>	<u>51,043,082</u>
<b>Statewide</b>	<b><u>\$ 912,371,316</u></b>	<b><u>\$ 892,106,457</u></b>	<b><u>\$ 864,621,791</u></b>	<b><u>\$ 853,455,347</u></b>	<b><u>\$ 829,303,836</u></b>

*1 – Problem Gambling – Distributions are from the General Fund*

*2 – Dedicated Fund – Distributed to Schools and Counties*

## **Section C**

### **Resources**

## LIST OF PUBLICATIONS

The publications listed below are available at no charge for downloading or printing on the Gaming Control Board website (<http://gaming.nv.gov>). Questions regarding these publications can be e-mailed to: [publications@gcb.nv.gov](mailto:publications@gcb.nv.gov).

<b><u>Publication</u></b>	<b><u>Description</u></b>
Abbreviated Revenue Release	Two-page abbreviated monthly release reflecting total gaming win and percentage fee tax collections for nonrestricted licensees for the month and the comparative data from one year earlier.
Board Agenda	Meeting agenda of the State Gaming Control Board.
Chip and Token Report	Listing of approved/disapproved chips and tokens submitted by Nevada licensees.
Commission Agenda	Meeting agenda of the Nevada Gaming Commission.
Corporate Securities Orders	Sets forth a description of Registered Publicly Traded Corporations affiliated companies and intermediary companies, and the various gaming licenses and approvals obtained by those entities. Orders included are from April 1993 to present. For Orders prior to April 1993, contact Corporate Securities at (775) 684-7860.
Detailed Report of Locations - Distributors	Listing of distributors, addresses and licensed individuals.
Detailed Report of Locations - Manufacturers	Listing of manufacturers, addresses and licensed individuals.
Detailed Report of Locations - Mobile Gaming Operators	Listing of mobile gaming operators, addresses and licensed individuals.
Detailed Report of Locations - Nonrestricted	Listing of nonrestricted locations, addresses and licensed individuals.
Detailed Report of Locations - Operator of Inter-Casino Linked Systems	Listing of operators of inter-casino linked systems, addresses and licensed individuals.

**Publication****Description**

Detailed Report of Locations - Restricted	Listing of restricted locations, addresses and licensed individuals.
Detailed Report of Locations - Slot Route Operators	Listing of slot route operators, addresses and licensed individuals.
Disposition Agenda	Agenda of Gaming Control Board and Nevada Gaming Commission meetings, reflecting Board recommendation and Commission final action.
Distributors	Listing of distributors and addresses.
Gaming Regulation in Nevada: An Update	A primer regarding the gaming regulators in the State of Nevada.
Gaming Revenue Report	Summary of gaming revenue information for nonrestricted gaming activity; each report reflects 1-month, 2-month and 3-month data.
List of Excluded Persons	Listing of persons who are required to be excluded or ejected from licensed gaming establishments that conduct pari-mutuel wagering or operate any horse race book, sports pool or games, other than slot machines only.
Manufacturers	Listing of manufacturers and addresses.
Minimum Internal Control Standards	Minimum requirements for internal controls over gaming operations.
Mobile Gaming Operators	Listing of mobile gaming operators and addresses.
Nevada Gaming Abstract	An annual financial analysis of nonrestricted gaming licensees producing \$1 million or more in gaming revenue (July-June), issued each February.
Nevada Gaming Control Act	Nevada Revised Statutes regarding gaming, horse racing and sporting events (NRS Chapters 462 - 466).
Nonrestricted/Nonrestricted Slots Only Locations	Listing of nonrestricted and nonrestricted slots only locations including addresses.
Nonrestricted Count Report	Listing of nonrestricted locations reflecting the quantity and denomination of gaming devices and the type and quantity of table games. (Also available in comma-delimited text format, which can be imported into spreadsheets.)
Nonrestricted Square Footage Report	Annual list of nonrestricted locations reflecting the square footage allotted to specific types of gaming activities at each location. (Also available in comma-delimited text format, which can be imported into spreadsheets.)

**Publication**

**Description**

Notices to Licensees	Industry notices, newsletters and policy memoranda released by the State Gaming Control Board and Nevada Gaming Commission.
Operators of Inter-Casino Linked Systems	Listing of operators of inter-casino linked systems and addresses.
Quarterly Statistical Report	General summary of Nevada's taxable gaming revenue and fee and tax collections.
Racebooks/Sports Pools	Listing of racebook/sportsbook pool locations and addresses.
Regulations of the Nevada Gaming Commission and State Gaming Control Board	Gaming regulations adopted by the Nevada Gaming Commission.
Restricted Locations	Listing of restricted locations and addresses.
Slot Route Operators	Listing of slot machine route operators and addresses.

## OFFICE LOCATIONS AND MAILING ADDRESSES

**Carson City Office Address:**

1919 College Parkway  
Carson City, NV 89706

**Carson City Mailing Address:**

P.O. Box 8003  
Carson City, NV 89702-8003

**Elko Office & Mailing Address:**

557 West Silver Street, Suite 207  
Elko, NV 89801

**Las Vegas Main Office & Mailing Address:**

555 East Washington Avenue, Suite 2600  
Las Vegas, NV 89101

**Las Vegas Technology Division Lab Address & Mailing Address:**

750 Pilot Road, Suite I  
Las Vegas, NV 89119

**Laughlin Office Address:**

3650 South Pointe Circle, Suite 203  
Laughlin, NV 89029

**Laughlin Mailing Address:**

P.O. Box 31109  
Laughlin, NV 89028

**Reno Office & Mailing Address:**

9790 Gateway Drive, Suite 100  
Reno, NV 89521



## OFFICE PHONE AND FAX NUMBERS

<b><u>Carson City Office</u></b>	<b><u>Phone Numbers</u></b>	<b><u>Fax Numbers</u></b>
Nevada Gaming Commission	(775) 684-7750	(775) 687-8221
State Gaming Control Board	(775) 684-7740	(775) 687-8221
Administration Division	(775) 684-7700	(775) 687-5817
Administration Division – Human Resources	(775) 684-7704	(775) 687-5817
Enforcement Division	(775) 684-7900	(775) 687-5362
Investigations Division	(775) 684-7800	(775) 687-1372
Investigations Division – Applicant Services	(775) 684-7840	(775) 687-1372
Investigations Division – Corporate Securities Section	(775) 684-7860	(775) 687-1219
Legal – Attorney General’s Office	(775) 850-4154	
Tax & License Division	(775) 684-7770	(775) 684-7787
Technology Division	(775) 684-7731	
TDD Service	(775) 687-6116	

<b><u>Elko Office</u></b>	<b><u>Phone Number</u></b>	<b><u>Fax Number</u></b>
Enforcement Division	(775) 738-7191	(775) 738-3608

<b><u>Las Vegas Office</u></b>	<b><u>Phone Numbers</u></b>	<b><u>Fax Numbers</u></b>
State Gaming Control Board	(702) 486-2000	(702) 486-2045
Administration Division	(702) 486-2000	(702) 486-2045
Administration Division - Training	(702) 486-2071	(702) 486-2045
Audit Division	(702) 486-2060	(702) 486-3543
Employee Registration Unit	(702) 486-3340	(702) 486-2591
Enforcement Division	(702) 486-2020	(702) 486-2230
Investigations Division	(702) 486-2260	(702) 486-2011
Investigations Division – Applicant Services	(702) 486-2007	(702) 486-2011
Investigations Division – Corporate Securities Section	(702) 486-2365	
Legal - Attorney General’s Office	(702) 486-3420	(702) 486-2377
Tax & License Division	(702) 486-2008	(702) 486-3727

**Las Vegas Office (cont'd)**

	<b><u>Phone Numbers</u></b>	<b><u>Fax Numbers</u></b>
Technology Division	(702) 486-3274	(702) 486-2241
Technology Division – Lab	(702) 486-2043	(702) 486-2241
TDD Service	(702) 486-2497	

**Laughlin Office**

	<b><u>Phone Number</u></b>	<b><u>Fax Number</u></b>
Enforcement Division	(702) 298-0669	(702) 298-6049

**Reno Office**

	<b><u>Phone Numbers</u></b>	<b><u>Fax Numbers</u></b>
Audit Division	(775) 823-7200	(775) 823-7272
Enforcement Division	(775) 823-7250	(775) 823-7272
Legal – Attorney General's Office	(775) 850-4154	(775) 850-1150
Tax & License Division	(775) 823-7240	(775) 823-7272
Technology Division	(775) 823-7290	(775) 823-7295

## **GAMING LINKS ON THE INTERNET**

### **Nevada Gaming Control Board**

Gaming Control Board Website	<a href="http://www.gaming.nv.gov">www.gaming.nv.gov</a>
About the Gaming Control Board	<a href="http://www.gaming.nv.gov/about_board.htm">www.gaming.nv.gov/about_board.htm</a>
Agency Forms and Applications	<a href="http://www.gaming.nv.gov/agency_forms.htm">www.gaming.nv.gov/agency_forms.htm</a>
Excluded, Wanted and Denied Persons	<a href="http://www.gaming.nv.gov/loep_main.htm">www.gaming.nv.gov/loep_main.htm</a>
Gaming License Fees and Tax Rate Schedule	<a href="http://www.gaming.nv.gov/taxfees.htm">www.gaming.nv.gov/taxfees.htm</a>
Gaming Revenue Information	<a href="http://www.gaming.nv.gov/gaming_revenue_rpt.htm">www.gaming.nv.gov/gaming_revenue_rpt.htm</a>
Gaming Statutes and Regulations	<a href="http://www.gaming.nv.gov/stats_regs.htm">www.gaming.nv.gov/stats_regs.htm</a>
Notices, Press Releases, etc.	<a href="http://www.gaming.nv.gov/industry_notices.htm">www.gaming.nv.gov/industry_notices.htm</a>
Problem Gambling	<a href="http://www.gaming.nv.gov/problem_gambling.htm">www.gaming.nv.gov/problem_gambling.htm</a>

### **Associations, Boards and Commissions**

American Gaming Association	<a href="http://www.americangaming.org">www.americangaming.org</a>
Gaming Commission and Boards	<a href="http://www.gamingfloor.com/Commissions.htm">www.gamingfloor.com/Commissions.htm</a>
Gaming Regulators European Forum	<a href="http://www.gref.net">www.gref.net</a>
International Association of Gaming Advisors	<a href="http://www.theiaga.org">www.theiaga.org</a>
International Association of Gaming Regulators	<a href="http://www.iagr.org">www.iagr.org</a>
North American Association of State and Provincial Lotteries	<a href="http://www.naspl.org">www.naspl.org</a>
State Gambling Agency Sites	<a href="http://www.gambling-law-us.com">www.gambling-law-us.com</a>
Association of Gaming Equipment Manufacturers	<a href="http://www.agem.org">www.agem.org</a>
Gaming Standards Association	<a href="http://www.gamingstandards.com">www.gamingstandards.com</a>

**Nevada University and College Links**

UNLV Institute	<a href="http://www.igi.unlv.edu">www.igi.unlv.edu</a>
UNR Institute	<a href="http://www.business.unr.edu/gaming/">www.business.unr.edu/gaming/</a>
College of Southern Nevada Casino Management Program	<a href="http://www.csn.edu/pages/204.asp#3">www.csn.edu/pages/204.asp#3</a>

**Problem Gambling**

Gam-Anon.org	<a href="http://www.gam-anon.org">www.gam-anon.org</a>
Gamblers Anonymous	<a href="http://www.gamblersanonymous.org">www.gamblersanonymous.org</a>
National Center for Responsible Gaming	<a href="http://www.blog.ncrg.org">www.blog.ncrg.org</a>
National Council on Problem Gambling	<a href="http://www.ncpgambling.org">www.ncpgambling.org</a>
National Gambling Impact Study	<a href="http://www.govinfo.library.unt.edu/ngisc/index.htm">www.govinfo.library.unt.edu/ngisc/index.htm</a>
National Gambling Impact Study Commission	<a href="http://www.govinfo.library.unt.edu/ngisc/reports">www.govinfo.library.unt.edu/ngisc/reports</a>
Nevada Council on Problem Gaming	<a href="http://www.nevadacouncil.org">www.nevadacouncil.org</a>

**Tribal Gaming**

National Congress of American Indians	<a href="http://www.ncai.org">www.ncai.org</a>
National Indian Gaming Association	<a href="http://www.indiangaming.org">www.indiangaming.org</a>
National Indian Gaming Commission	<a href="http://www.nigc.gov">www.nigc.gov</a>