

**PROPOSED REGULATION OF THE  
NEVADA GAMING COMMISSION**

**LCB FILE NO. R029-211**

**The following document is the initial draft regulation proposed  
by the agency submitted on 08/10/2021**

**PROPOSED AMENDMENT TO NAC 368A**

**NEVADA GAMING COMMISSION**

AUTHORITY – § 1, NRS 368A.140

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**Section 1.** NAC 368A.460 is hereby repealed.

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**TEXT OF REPEALED SECTION**

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**NAC 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.