



## Regulatory Oversight

### COMMERCIAL GAMING

**Governing Body:** The regulatory oversight of all gambling in the state is conducted through a two-tier system comprising the Nevada Gaming Commission and the Gaming Control Board. The commission is primarily responsible for acting on the recommendations of the board for licensing matters. The commission is the final authority on licensing matters. The board is split into multiple divisions and serves as the enforcement, operational, and investigative body for the state's gaming industry.

### TRIBAL GAMING

**Governing Body:** According to the Nevada Gaming Control Board, the state of Nevada has active tribal-state gaming compacts with four tribes:

- The Fort Mojave Indian Tribe
- The Moapa Band of Paiute Tribe
- The Las Vegas Paiute Tribe; and
- The Pyramid Lake Paiute Indian Tribe.

Tribes have the exclusive right to regulate Class III gaming on tribal reservations. The state of Nevada plays a major role in licensing in the state.

Some of the state's compacts expire in yearly intervals, while others do not expire until both the tribe and state file a written agreement terminating gaming activities.



## Licensing

### COMMERCIAL GAMING

**Operator:** Most forms of gaming available in Nevada take place inside casinos which hold non-restricted gaming licenses. This is in spite of gaming being available in places such as airports and even gas stations. Persons who hold significant influence over gaming activities will also be required to obtain a license. Smaller venues with gaming as an incidental part of their business will generally require a restricted gaming license and can only hold 15 slot machines or fewer. There is no cap on the number of venues, machines, or games that may be operated in the state.

Most gaming is operated by holders of non-restricted licenses. A non-restricted license can come in any of the following forms:

- A license for the operation of 16 or more slot machines.

- A license for the operation of any number of slot machines together with any other game, gaming device, race book or sports pool at any one establishment.
- A license for the operation of a slot machine route (i.e., an operator of slot machines at three or more locations).
- A license for the operation of an inter-casino linked system.
- A license for the operation of a mobile gaming system.

A restricted license is needed if one wishes to operate no more than 15 slot machines and no other game or gaming device at an establishment in which the operation of slot machines is incidental to the primary business of the establishment. NRS 463.0189. In 2013, the law was amended to require that in order to receive a restricted slot license the venue must have a dining area with seating for at least 25 people, be open at least 12 hours a day and be at least 2,500 square feet.

There is an annual excise tax on slot machines of \$250 per machine ([NRS 463.385](#)), plus an annual license fee of \$80 per machine for non-restricted operations ([NRS 463.375\(1\)](#)). There are also the following quarterly fees:

- A quarterly fee of \$20 per machine for non-restricted operations. [NRS 463.375\(2\)](#).
- A quarterly fee of \$81 for restricted operations for each slot machine between one and five.
- A quarterly fee of \$405 for restricted operations plus \$141 for each slot machine in excess of five and up to 15 machines.

Under NRS 463.380, there is an annual fee based on the number of gambling games operated:

- One game — \$100.
- Two games — \$200.
- Three games — \$400.
- Four games — \$750.
- Five games — \$1,750.
- Six to seven games — \$3,000.
- Eight to ten games — \$6,000.
- 11 to 13 games — \$650 per game.
- 14 to 16 games — \$1,000 per game.
- 17 or more games — \$16,000 plus \$200 for each game over 16.

Under NRS 463.383, there are additional license fees that are collected on a quarterly basis for gambling games as follows:

- One game — \$12.50.
- Two games — \$25.
- Three games — \$50.
- Four games — \$93.75.
- Five games — \$218.75.
- Six or seven games — \$375.
- Eight, nine, or ten games — \$750.
- 10 to 16 games — \$125 per game.
- 17 to 26 games — a fee of \$2,000 plus \$1,200 for each game 17 to 26.
- 27 to 35 games — a fee of \$14,00 plus \$700 for each game 27 to 35.
- 36 or more games — a fee of \$30,300 plus \$25 for each game over 35.

**Supplier License:** Licenses are required for the manufacture, sale, or distribution of gaming devices, and interactive gaming systems. Distributors and manufacturers are required to pay costs incurred for licensing plus an additional \$500 for each person that requires investigating. Distributors of gaming devices must pay an annual license fee of \$500 and manufacturers must pay an annual license fee of \$1,000.

A manufacturer of interactive gaming systems license, which allows the holder to manufacture, assemble, or produce an interactive gaming system. Companies not already licensed in Nevada may apply for this type of license. The initial fee for a manufacturer of interactive gaming systems is \$125,000. The fee for a manufacturer of equipment associated with interactive gaming is \$25,000. All renewal fees are \$25,000. Licenses are issued for one-year periods.

## TRIBAL GAMING

**Operator:** The compacts vary, but tribes must pay to the state all costs of investigation, licensing and regulation. Two of the compacts make that costs either what it cost the state, or one percent of gross revenue, whichever is greater.

**Management Company:** All applicants must go through the state's normal licensing process. This includes application and investigation process, and the payment of investigative fees. When required, applicants must appear before the Nevada Gaming Control Board for hearings concerning their licensure. The Nevada Gaming Commission will review the Nevada Gaming Control Board's recommendation and either approve or deny the application.



**Manufacturer/distributor:** All applicants must go through the state's normal licensing process. This includes the application and investigation process, and the payment of investigative fees. When required, applicants must appear before the Nevada Gaming Control Board for hearings concerning their licensure. The Nevada Gaming Commission will review the Nevada Gaming Control Board's recommendation and either approve or deny the application.



## Taxation & Tribal Revenue Sharing

### COMMERCIAL GAMING

**Gaming Tax Rate:** Gross Gaming Revenue Tax: Pursuant to Section NRS 463.370, the tax on gross gaming revenues (GGR), including sports wagering, is graduated as follows:

- 3.5 percent of GGR up to \$50,000 per month.
- 4.5 percent of GGR between \$50,000 and \$134,000 per month.
- 6.75 percent of GGR exceeding \$134,000 per month.

Counties and municipalities may impose additional fees and levies, adding approximately 1 percent to the tax burden.

**Tax Allocation:** Gaming funds in the state aid education, local government, the state general fund and problem gambling.

**Promotional Credits:** Promotional credits are not taxed in the state.

**Withholding Tax on Gambling Winnings:** No.

### TRIBAL GAMING

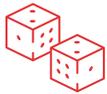
**Revenue Share:** The tribes do not share any revenue with the state of Nevada.

**Tribal Use of Revenue:** As required under IGRA, tribes must use tribal gaming funds:

1. To fund tribal government operations or programs;
2. To provide for the general welfare of the tribe and its members;
3. To promote tribal economic development;
4. To donate to charitable organizations; or
5. To help fund operations of local government agencies

**Tax Promotional Credits:** Promotional credits are not taxed.

**Withholding on Winnings:** Tribes are not required to withhold a percentage of winnings for state purposes. However, federal law may require tribal casinos to issue a W-2G form to persons and may withhold winnings if certain conditions are met. For more information click [here](#).



## Responsible Gaming

### COMMERCIAL GAMING

**Statutory Funding Requirement:** The Nevada Problem Gambling Fund is funded in part by taxes imposed on slot machines. Pursuant to Chapter 463, Section 320 of the Nevada Revised Statutes, the commission is required to deposit \$2 for every slot machine that is subject to a license fee into an account to support programs for the prevention and treatment of problem gambling.

**Self-exclusion:** Nevada has no laws or regulations requiring casino operators to have self-exclusion programs. Operators are required, however, to have programs through which patrons may self-limit their access to check cashing, credit issuance, and direct mail marketing. Many operators have company-administered voluntary self-exclusion programs, despite not being legally required to do so. However, Regulation 5A.130 requires that interactive gaming operators put into effect policies and procedures for self-exclusion from their gambling websites.

**Alcohol Use:** Licensees may offer complimentary alcohol.

**Advertising Restrictions:** Failure to conduct advertising and public relations in accordance with decency, dignity, good taste, honesty and inoffensiveness are grounds for disciplinary action. This includes Interactive gaming advertisements.

**On-Premise Display Requirement:** Problem gambling information must be prominently displayed near gaming areas, cage areas and ATMs. A link to a problem gaming website that is designed to offer information pertaining to responsible gambling must be prominently displayed on the operator's website.

**Restrictions on Minors on the Gambling Premises:** Must be 21 to enter the gaming area.

### TRIBAL GAMING

**Statutory Funding Requirement:** The compacts do not require tribes to contribute to state programs to limit and aid problem gamblers.

**Self-exclusion:** The compacts do not require operators to offer a self-exclusion program for gaming patrons.

**Complimentary Alcoholic Drinks:** One of the casinos contacted offers patrons free alcoholic beverages.

**Advertising Restrictions:** The compacts do not set advertising restrictions.

**On-Premise Display Requirement:** The compacts do not set on-premise display requirements.

**Prevention of Underage Gambling:** A person must be at least 21 years old to gamble in a tribal casino.

**Operation on Holidays:** Tribes may operate their casinos 24 hours a day, seven days a week, including on holidays.



## Other Regulations

### COMMERCIAL GAMING

**Testing Requirements:** The inspection of gaming devices, associated equipment, cashless wagering systems, mobile gaming systems, and interactive gaming systems may be conducted by an approved and licensed independent testing lab. The technical standards for gaming equipment and devices can be found in Regulation 14.

**AML Requirements:** Under federal U.S. law, commercial casino operators, tribal gaming operators and card clubs are required to comply with various statutes in order to prevent money laundering activities and other financial crimes, including terrorism financing. Nevada had state-specific AML requirements that were repealed in 2007.

**Shipping Requirements:** The NGCB must approve transportation of gaming equipment.

**Credit offered to Patrons:** Operators are required to have programs through which patrons may self-limit their access to check cashing and credit issuance.

**Political Contributions:** There are no restrictions on political contributions from parties with gaming interests.

**Smoking Bans:** Gaming facilities are exempted from the Nevada Clean Air Act. As such, there are no prohibitions on smoking.

**Cashless Gaming & Alternative Payments:** Cashless wagering is permitted per Nevada regulations, including remote ID verification for cashless betting on table games and slot machines. However, cryptocurrencies are not currently permitted as a form of payment for gambling transactions.

### TRIBAL GAMING

**Testing Requirements:** All gaming equipment, including gaming devices, must be approved and inspected by the state and meet the established state standards.

**AML requirements:** Under federal U.S. law, commercial casino operators, tribal gaming operators and card clubs are required to comply with various statutes in order to prevent money laundering activities and other financial crimes, including terrorism.

**Shipping Requirements:** Under federal U.S. law, all gambling devices and all packages containing gambling devices, when shipped or transported, must be plainly and clearly labeled and marked so that the name and address of the shipper and the consignee and the contents of the package may be readily ascertained on an inspection of the package.

**Restrictions on Political Contributions:** Under federal law, tribes are considered “persons” and are subject to regulation by the Federal Election Commission when making federal contributions.

**Credit:** Credit may not be extended to patrons at tribal casinos.

**Smoking Bans:** There are no smoking bans applying to Tribal casinos.

**Cashless Gaming & Alternative Payments:** Cashless gaming is permitted. However, cryptocurrency is not currently accepted as a form of payment for gambling transactions.



## Sports Betting

**Authorized Operators:** Casino operators may apply for a sports pool license. This license is in addition to the non-restricted gaming license, which must be obtained prior to applying to operate a sports pool.

**Mobile/Online:** There are not any sports betting websites in Nevada but betting on sports via mobile apps is available throughout the state.

Wagering app accounts may be established remotely and patrons' identity may also be verified remotely as of January 2022.

**Taxes and Fees:** The tax rate for sports betting revenue is 6.75 percent. The annual sports betting license fee is \$500.

**Amateur Restrictions:** Collegiate sports are legal for wagering in Nevada, including in-state teams.

**Tax on Promotional Credits:** No.

**Age Restrictions:** Patrons must be 21 years old to participate in sports wagering.



## Internet Gaming

**Authorized Operators:** Only holders of non-restricted gaming licenses may apply for an interactive gaming license. Currently, only Real Gaming and World Series of Poker are licensed.

**Licensing:** An interactive gaming license is required to run an online gaming establishment and take bets online. Only qualified non-restricted gaming license holders in Nevada are eligible for operator licenses.

**Taxes and Fees:** The initial fee for an operator license is \$500,000. The renewal fee is \$250,000. Licenses are issued for two-year periods.

Pursuant to NRS 463.370, operators are required to pay a graduated Gross Gaming Revenue (GGR) tax as follows:

- 3.5 percent of GGR up to \$50,000 per month.
- 4.5 percent of GGR between \$50,000 and \$134,000 per month.
- 6.75 percent of GGR exceeding \$134,000 per month.

**Games Available:** Internet poker is the only casino game currently permitted.