



Pacific Law Journal Review of Selected Nevada Legislative

Volume 1983 | Issue 1

Article 69

1-1-1983

Gaming; Exemptions from Casino Entertainment Tax

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Recommended Citation

University of the Pacific, McGeorge School of Law, *Gaming; Exemptions from Casino Entertainment Tax*, 1983 U. PAC. L. REV. (2019).

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longer be subject to (1) reconsideration by the Board, or (2) review by the Commission or any court.¹⁶ The party requesting reconsideration bears the burden of showing why the agent's decision should be reversed or modified.¹⁷ Within fifteen days after the service of a petition for reconsideration, the responding party may answer the allegations by filing a written response with the Board.¹⁸ The Board will then schedule a hearing and notify each party of the date, time and location of the hearing.¹⁹

Chapter 582 provides that the Board must deliver or mail to each party, or to each party's attorney of record, a copy of its final determination.²⁰ A licensee ordered to pay a patron's claim must do so within twenty days or be subject to disciplinary action by the Board.²¹ In addition, the final decision of the Board is subject to judicial review upon the request of either party.²² The Board may not, however, entertain a petition for rehearing.²³

16. *Id.* c. 582, §4(2), at 1846.

17. *Id.* c. 582, §5(1), at 1847.

18. *Id.* c. 582, §4(4), at 1847.

19. *Id.* c. 582, §4(5), at 1847.

20. *Id.* c. 582, §5(2), at 1847.

21. *Id.* c. 582, §7, at 1847.

22. *Id.* c. 582, §6(1), at 1847. The party requesting judicial review must bear all of the costs of transcribing the proceedings before the Board and of transmitting the record on review. *Id.* c. 582, §6(2), at 1847. The decision of the Board is subject to judicial review pursuant to NEV. REV. STAT. 463.315. *Id.* c. 582, §6(1), at 1847.

23. *Id.*

Gaming; exemptions from casino entertainment tax

NEV. REV. STAT. §463.401 (amended).

AB 514 (Jeffrey); 1983 STAT. Ch 253

Existing law exempts certain licensed gaming establishments¹ from paying a casino entertainment tax.² Under prior law, establishments that were licensed for fewer than four games were exempt.³ With the enactment of Chapter 253, establishments licensed for fewer than six games are now exempt from the entertainment tax.⁴

1. Nev. Rev. Stat. §463.0169 (definition of licensed gaming establishment).

2. *Id.* §463.401(2).

3. 1979 Nev. Stat. c. 664, §2(a), at 1558 (amending NEV. REV. STAT. §463.401).

4. Compare NEV. REV. STAT. §463.401 (amended by 1983 Nev. Stat. c. 253, §1(2)(a), at 592) with 1979 Nev. Stat. c. 664, §2(a), at 1558 (amending NEV. REV. STAT. §463.401).