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University of the Pacific, McGeorge School of Law

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Gaming; deficiencies in fees or taxes

NEV. REV. STAT. §463.— (new).
AB 515 (Committee on Judiciary); 1983 STAT. Ch 254

Existing law permits the State Gaming Control Board¹ to compute and determine underpayments of state licensing fees² or taxes.³ With the enactment of Chapter 254, a contract for the sale or lease⁴ of real⁵ or personal⁶ property, or any interest therein, requiring the approval or a license⁷ from the Nevada Gaming Commission, must include a provision specifying the contracting party responsible for fees or taxes subsequently determined to be deficient⁸ prior to the closing date⁹ of the transaction.¹⁰

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¹ NEV. REV. STAT. §463.030 (creating State Gaming Control Board).
² Id. §463.0167 (definition of license fees).
³ Id. §463.388.
⁴ See id. §463.300 (transfer of ownership).
⁵ Id. §361.035 (real property defined for taxation purposes).
⁶ Id. §361.030 (personal property defined for taxation purposes).
⁷ Id. §§463.160-170. (requirements for approval or license).
⁸ Id. §463.388-3882 (deficiency determination).
⁹ Id. §463.345 (closing date).
¹⁰ Id. 1983 Nev. Stat. c. 254, §1, at 593.