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## Gaming; Deficiencies in Fees or Taxes

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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 Board<sup>1</sup> to compute and determine underpayments of state licensing fees<sup>2</sup> or taxes.<sup>3</sup> With the enactment of Chapter 254, a contract for the sale or lease<sup>4</sup> of real<sup>5</sup> or personal<sup>6</sup> property, or any interest therein, requiring the approval or a license<sup>7</sup> from the Nevada Gaming Commission, must include a provision specifying the contracting party responsible for fees or taxes subsequently determined to be deficient<sup>8</sup> prior to the closing date<sup>9</sup> of the transaction.<sup>10</sup>

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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.