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NEVADA GAMING CONTROL BOARD

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NOTICE TO LICENSEES

Notice # 2026-14

Issuing Division: Tax and License

DATE: March 23, 2026
TO: All Licensees and Interested Persons
FROM: Chan Lengsavath, Chief, Tax and License Division
SUBJECT: **Cessation of Pennies**

INTRODUCTION

In November 2025, the United States Department of Treasury (“Treasury”) discontinued the minting of pennies (one-cent coins). The Treasury stated that “[t]he penny will remain legal tender” and the states will be tasked to approach the issue “differently based on unique considerations.” (See <https://home.treasury.gov/news/featured-stories/penny-production-cessation-faqs>).

Due to Nevada’s unique gaming industry that relies heavily on the use of cash and coins, the Nevada Gaming Control Board (“Board”) is issuing this industry notice to provide guidance to licensees that may face a shortage of pennies. This notice will discuss the type of rounding that may be permitted, the requirement to give notice to patrons regarding the licensee’s rounding policy, and the effects of rounding on gross gaming revenue.

TYPES OF ROUNDING PERMITTED

Licensees may choose to:

1. Only round up to the nearest five-cent (\$0.05) increment, or
2. Round up and down as necessary to the nearest five-cent increment

Regardless of the option, the licensee must provide proper notice to patrons regarding the licensee’s policy. Licensees are not permitted to only round down.

NOTICE TO PATRONS

Proper notification must be provided to patrons stating the licensee's policy on rounding. A non-exhaustive list of proper notifications can be: signage throughout the casino, signage anywhere tickets can be redeemed, on-screen messaging on kiosks during redemption, etc.

DEDUCTION TO GROSS GAMING REVENUE

If a licensee wants to adjust gross gaming revenue for any amount due to rounding, documentation must be maintained to substantiate the difference between the original payout amount and the rounded amount paid to the patron. The documentation must be produced upon request by Board agents.

CHARITABLE DONATIONS

The Board is aware that some licensees may want to allow their patrons the ability to donate amounts that are not in five-cent increments (or any amount) to charity. If this choice is permitted by the licensee and the patron chooses to donate the amount rounded to charity, it will not be considered rounding. Instead, it would be considered a donation from the patron to the charity after the initial payout. The amount donated by the patron is not deductible from gross gaming revenue.

If charitable donations are required by the licensee (patron cannot opt out), proper notice of the policy must be given to patrons.

GUIDANCE IS ONLY PROVIDED FOR GAMING ACTIVITY

This guidance relates only to transactions regulated by the Board and not intended for transactions under the purview of other federal or state agencies.

CONCLUSION

This guidance will be effective immediately upon posting. Full mandatory compliance with the policy is expected from all licensees as of the effective date.

Please direct division-specific questions to the proper divisions. For any general questions regarding this matter, please contact Chief Chan Lengsavath, Tax and License Division, at (702) 486-2008 or at clengsavath@gcb.nv.gov.