PROPOSED TECHNICAL STANDARDS FOR GAMING DEVICES AND ASSOCIATED EQUIPMENT 8

Draft Dated: 11/09/2026

PURPOSE STATEMENT: Pursuant to Nevada Gaming Commission ("NGC") Regulation 14.050, to amend Nevada Gaming Control Board ("NGCB") technical standards.

EFFECTIVE DATE: October 1, 2027

EXPLANATION: Matter in *blue italics* is new language; matter in *purple italics underlined is* new matter added to the 08/27/2026 draft; matter between ~~[red brackets with single strikethrough]~~ is material to be omitted; matter between ~~*[orange brackets italicized and underlined with a single strikethrough]*~~ is additional material to be omitted from the 08/27/2026 draft; and matter between *[green brackets in italics]* is for informational purposes only and will not be included in codified version.

TECHNICAL STANDARDS FOR GAMING DEVICES AND ASSOCIATED EQUIPMENT

STANDARD 8

INTEGRITY OF AND PROPER ACCOUNTING FOR COMPUTERIZED RACE & SPORTS SYSTEMS

8.005 Minimum requirements for configuration and acceptance of wagers through race & sports systems. Race and sports systems (Systems) shall:

1. Prohibit employees, including supervisors, who write or cash tickets, from accessing administrative functions. Administrative functions include setting up events, changing event data, and entering results at any time.

[Drafter's Note: Adapted from Race and Sports MICS #50 and Employee Segregation of Duties Note]

2. Be configurable to accept wagers made with cash, chips, tokens, or other representatives of value approved by the Chair, or against credits made to a wagering account as provided for in section 22.160 or on credit extended in accordance with the provisions of chapter 463 of NRS and the Regulations of the Commission.

[Drafter's Note: Adapted from Regulation 22.060(1)]

3. Define or create wagering cutoff times established in accordance with the provisions of Regulation 22. Cutoff times may be entered into the System through a manual or automated process.

[Drafter's Note: Adapted from Race and Sports MICS #16]

4. Prevent creation or change of a cutoff/starting that is earlier than the current time of day.
[Drafter's Note: Adapted from Race and Sports MICS #19]

5. Prevent wagers from being accepted after the official start of the event, or post time as defined in Regulation 22. In the case of "in-running" bets or small events which occur within the scope of a larger event, the "event" is considered the specific action or occurrence and not the parent event. *[Drafter's Note: Adapted from Regulation 22.145(3) and Race and Sports MICS #13 & #14,]*

6. Prevent wagers from being voided unless:

(a) The event results have not been entered;
[Drafter's Note: Adapted from Race and Sports MICS #20]

(b) The System produces a report which specifically identifies such voided wagers in accordance with Technical Standard 8.030(23); and
[Drafter's Note: Adapted from Race and Sports MICS #18]

(c) The employee:

(1) Is a supervisor who does not write tickets; or

(2) Is a supervisor that can write tickets on the condition that:

(i) The only supervisory function allowed is approval of void tickets prior to post time; and
[Drafter's Note: Adapted from Race and Sports MICS #49 (a)]

(ii) May not authorize a void for a ticket which the supervisor wrote.
[Drafter's Note: Adapted from Race and Sports MICS #49 (b)]

8.010 Payouts. Race & sports systems ("Systems") shall:

1. Require the writer/cashier to scan the ticket/wagering instrument number into the System to authorize the payment.
[Drafter's Note: Adapted from Race and Sports MICS #26]

2. Post payment on winning account wagers as a credit to the patron's wagering account as soon as the event officially concludes or at the time the event results are confirmed by an employee.
[Drafter's Note: Adapted from Regulation 22.145(6) and Race and Sports MICS #26 (b)]

3. Be incapable of authorizing payment on a ticket/wagering instrument which has been previously paid, a voided ticket/wagering instrument, a losing ticket, or an unissued ticket/wagering instrument.
[Drafter's Note: Adapted from Race and Sports MICS #31]

4. Be configurable to support payment of the winning wager at an affiliated book provided that the payout is properly included in the computation of gross revenue of the licensee that initially accepted the wager.
[Drafter's Note: Adapted from Regulation 22.080(2)]

5. Be configurable to honor the payment of winning betting tickets for at least one year after the conclusion of the event.
[Drafter's Note: Adapted from Regulation 22.080(3)]

8.015 Wagering accounts and wagering communications. Race & sports systems (Systems) which support wagering accounts or wagering communications shall:

1. Not accept a wagering communication from a patron until an account is created, in person, in accordance with the requirements of Regulation 5.225(5-7).

2. Be configurable to support deposits, withdrawals, credits, and debits to wagering accounts being made in accordance with Regulation 5.225.

[Drafter's Note: Adapted from Regulation 22.145(4) and Regulation 22.160]

3. Only accept a sports wager, nonpari-mutuel race wager, or other event wager from within Nevada.

[Drafter's Note: Adapted from Regulation 22.140(1), 22.140(2), and 22.145(5)]

4. Provide for the patron's review and confirmation of all wagering information before the wagering communication is accepted by the book.

[Drafter's Note: Adapted from Regulation 22.145(1)]

5. Prohibit wagers from being changed after the patron has reviewed and confirmed the wagering information, and the specific wagering communication transaction has been completed.

[Drafter's Note: Adapted from Regulation 22.145(2)]

8.020 Record and documentation requirements. Race & sport systems (Systems) shall:

1. Restrict the ability to generate documentation to authorized personnel.

[Drafter's Note: Adapted from Race and Sports MICS #61]

2. Restrict unpaid winning ticket and wagering instrument reports to authorized personnel independent of the race and sports book.

[Drafter's Note: Adapted from Race and Sports MICS #25]

3. Indicate the amount of net cash that should be in each writer/cashier station, which is only accessible to a supervisor or a secondary supervisor if a supervisor is simultaneously acting as a writer.

[Drafter's Note: Adapted from Race and Sports MICS #46]

4. Record or document simultaneously with the occurrence of the recorded event, for each live broadcast race:

(a) The actual post time as defined in Regulation 22;

(b) The name, number, and official finishing position, as supplied by the track, of each entrant finishing in a position for which a payoff is made or offered;

(c) The official track payoff results; and

(d) Such other information as the Chair may require.

[Drafter's Note: Adapted from Regulation 21.090(1)]

5. Create a record upon acceptance of a wager, that includes:

(a) The ticket number;

(b) Date and time; and

(c) Ticket description (a.k.a "terms of the wager") which includes: event/racing meet (or race track), event/race number, event/race date, wager selection (e.g., horse number, team name and number), type of wager (e.g., money line bet, point spreads,

over/under amounts, win, place and show, etc.) an dollar amount wagered; and *[Drafter's Note: Adapted from Race and Sports MICS #11]*

(d) In addition to the above, for over-the-counter wagers, produce an original betting ticket to be given to the patron that: *[Drafter's Note: Regulation 22.050(1)]*

(1) States the redemption period on each betting ticket; and

[Drafter's Note: Adapted from Regulation 22.080 (3) cont.]

(2) Includes the book's name and address

[Drafter's Note: Adapted from Regulation 22.050(2) and Race and Sports #11 (a)]

6. Fully, accurately, and unambiguously disclose on all parlay card wagering forms:

(a) The amounts to be paid to winners or the method by which such amounts are to be determined and, if the sports pool limits payouts to an aggregate amount under Regulation 22.090 subsection 3, the aggregate amount and the establishments to which it applies;

(b) The effect of ties;

(c) The minimum and maximum betting limits, if any;

(d) The procedure for claiming winnings, including but not limited to the documentation players must present to claim winnings, time limits, if any, for claiming winnings, whether winnings may be claimed and paid by mail and, if so, the procedure for claiming winnings by mail;

(e) The effects of an event wagered on not being played on the date specified and of other events that will cause selections to be invalid;

(f) The rights, if any, reserved by the sports pool, including but not limited to reservation of the right to refuse any wager or delete or limit any selection prior to the acceptance of a wager, or to withhold payouts of specified amounts until the outcome of each proposition offered by the parlay card has been determined;

(g) The requirement that the point spreads printed on the parlay card wagering form when the wager is accepted will be used to determine the outcomes of the wagers; and

(h) That the sports pool's house rules apply to parlay cards unless otherwise stated on the parlay card wagering form.

[Drafter's Note: Adapted from Regulation 22.090(2)]

7. Post wagers and wagering communications in the System and electronically retain them for a period of at least 60 days.

[Drafter's Note: Adapted from Regulation 22.140(8) and Race and Sports MICS #11(a) Note]

8. Create a record of the patron's review and confirmation of wagering communication before acceptance by the book.

[Drafter's Note: Adapted from Regulation 22.145(1)]

9. Systems that use other than voice-only wagering communications technology shall produce a ~~[printable]~~ record of the entire transaction as required by this section and shall not accept any wagering communication or transaction if the ~~[printable]~~ record system is inoperable.

[Drafter's Note: Adapted from Regulation 22.145(8)]

10. "House rules" must be available on kiosks and mobile devices and must include:

(a) Procedures for wagering communications; and

[Drafter's Note: Adapted from Regulation 22.140(5)]

(b) Expiration period of over-the-counter tickets.

[Drafter's Note: Adapted from Regulation 22.080(3)]

8.030 Reporting requirements for computerized race & sports systems. In addition to the reporting requirements outlined in General Technical Standards 7.090, Systems shall produce the following reports, at a minimum:

Note 1: Documentation in this section must be prepared for satellite books on a "per book" basis.

[Drafter's Note: Adapted from Race and Sports Computer Reports Note 1]

Note 2: As used in the Standards for System report descriptions, the term "ticket description" refers to the terms of the wager as described in TS 8.020(4).

Note 3: Wagers placed using communications technology may be included in the documentation of the central site book that accepted and recorded the patron's wager.

[Drafter's Note: Adapted from Race and Sports Computer Reports Note 2 & MICS #61 cont.]

1. A "Past Post Void Report" which specifically identifies wagers voided after cutoff time that details:

(a) The ticket number;
(b) Transaction type;
(c) Ticket description;
(d) Amount of transaction;
(e) Transaction date and time of original wager;
(f) Void date and time;
(g) Event start date and time;
(h) Writer/cashier station number;
(i) Writer/cashier ID;
(j) Supervisor station number; and
(k) Supervisor approving void ID.

[Drafter's Note: Adapted from Race and Sports MICS #18 cont.]

2. A "Cashier Activity Report" which details when a station was opened/closed for wagering or turned over to a new writer/cashier, and the writer/cashier signs on/off:

(a) Date and time;
(b) Writer/cashier ID;
(c) Station number; and
(d) Log on/off.

[Drafter's Note: Adapted from Race and Sports MICS #10]

3. For "Writer/Cashier Summary Report" is generated at the conclusion of each shift that details:

(a) Computation of cash turned in for the shift;
(b) Amount of net cash that the System indicates should be in each station;

(c) Variance = (a) minus (b); and

[Drafter's Note: Adapted from Race and Sports MICS #47(a)]

(d) Electronic signatures of two employees who have verified the cash proceeds turned in for the shift.

[Drafter's Note: Adapted from Race and Sports MICS #47(b)]

4. A "Transaction Report" that details, by writer/cashier, in total, for each write, payout, void, wagering instrument issuance and redemption transaction:

(a) The ticket number;

(b) Transaction date and time;

(c) Writer/cashier station number;

(d) Writer/cashier number;

(e) Transaction type;

(f) Ticket description; and

(g) Amount of transaction.

~~[Note: The transaction report may be a combination of more than one report (e.g., one for write and one for payouts). Wagering account transactions may be in a separate wagering account transaction report.]~~

[Drafter's Note: Adapted from Race and Sports MICS #62(a)]

5. A "Race Prices Report" that details, for each meet's race:

(a) The race date and time (stop betting time);

(b) The race number, the winners (e.g., horse identification); and

(c) Payout amounts for the different types of wagers.

[Drafter's Note: Adapted from Race and Sports MICS #62(b)]

6. A "Sports Book Results Report" that details, for each event:

(a) The event date and cutoff time (as previously entered into the System);

(b) The event (e.g., team names and team identifications); and

(c) The event results/winners.

[Drafter's Note: Adapted from Race and Sports MICS #62(c)]

7. A "Futures Reconciliation Report" that details the amount of, by date of event/race for today and future event dates:

(a) Wagers written on previous days (previous write);

(b) Wagers written today on future events (write today or future write);

(c) Wagers written on previous days refunded today (previous canceled today);

(d) Wagers written on previous days for today's event/race (futures back-in); and

(e) Total remaining wagers written for events/races in the future (net write).

[Drafter's Note: Adapted from Race and Sports MICS #62(d)]

8. A "Futures Back-in Ticket Detail Report" that details the tickets written on previous days for events/races occurring today, by event/race, including:

(a) The ticket number;

(b) Ticket description;

(c) Date of event/race; and

(d) Total amount of wagers written on previous days for today's event/race.

[Drafter's Note: Adapted from Race and Sports MICS #62(e)(1)]

9. A "Future Ticket Detail Report" that details the tickets written on previous days and today for events/races in the future, by date of event/race and by event/race, including:

(a) The ticket number;

(b) Ticket description;

(c) Date of event/race; and

(d) Total wagers by date of event/race, by event/race and for all tickets.

[Drafter's Note: Adapted from Race and Sports MICS #62(e)(2)]

10. An "Unpaid Winners Detail Ticket Report" that details the unexpired, winning tickets that have not been paid including:

(a) Event/race date;

(b) Ticket number;

(c) Ticket description;

(d) Amount to be paid; and

(e) Payout amounts in total.

[Drafter's Note: Adapted from Race and Sports MICS #62(f)(1)]

11. An "Unredeemed Wagering instrument Detail Report" that details the unexpired wagering instruments that have not been redeemed including:

(a) Wagering instrument number;

(b) Date of issue;

(c) Amount of wagering instrument; and

(d) Wagering instruments in total.

Note: Tickets and wagering instruments expire when the period of time the book will honor winning wagers/wagering instruments has lapsed.

[Drafter's Note: Adapted from Race and Sports MICS #62(f)(2)]

12. A "Purge Detail Ticket Report" that details the expired, winning tickets that have not been paid, by ticket number, including:

(a) Event/race date;

(b) Ticket number;

(c) Ticket description; and

(d) Amount of payout.

[Drafter's Note: Adapted from Race and Sports MICS #62(g)(1)]

13. A "Purge Detail Wagering Instrument Report" that details the expired wagering instruments that have not been redeemed including:

(a) Wagering instrument number;

(b) Date of issue;

(c) Amount of wagering instrument; and

(d) Total amount of wagering instruments to be added back into revenue.

Note: Tickets and wagering instruments expire when the period of time the book will honor winning wagers/wagering instruments has lapsed.

[Drafter's Note: Adapted from Race and Sports MICS #62(g)(2)]

14. An "Unpaids Summary Report" that summarizes the amount of:

(a) Beginning balance of unpaid tickets;

(b) Previously unpaid tickets paid today;

(c) New unpaid tickets (i.e., unpaid ticket from event/race occurred today); and

(d) Ending balance of unpaid tickets.

[Drafter's Note: Adapted from Race and Sports MICS #62(h)(1)]

15. A "Wagering Instrument Summary Report" that summarizes the amount of:

(a) Beginning balance of unredeemed wagering instruments;

(b) Previously unredeemed wagering instruments redeemed today;

(c) New unredeemed wagering instruments (i.e., wagering instruments issued today and remained unredeemed); and

(d) Ending balance of unredeemed wagering instruments.

~~[Note: The beginning balance is not required to be listed on the report as long as the previous day's ending balance of unpaid/unredeemed is available.]~~

[Drafter's Note: Adapted from Race and Sports MICS #62(h)(2)]

16. A "Daily Account Wagering Detail Report" that details by writer/cashier station number, each transaction including:

(a) Writer/cashier station number if wager is not placed via wagering account;

(b) Wagering account number;

(c) The transaction (e.g., wager, deposit, or withdrawal);

(d) The transaction amount; and

(e) Totals by transaction type.

Note 1: The daily account wagering detail report may be a part of the wagering account transaction reports or a combination of reports.

Note 2: The writer/cashier station number is not identified when the patron places a wager through a mobile device.

[Drafter's Note: Adapted from Race and Sports MICS #62(i)(1)]

17. A "Daily Account Wagering Summary Report" that summarizes the following amounts by writer/cashier station number, for wagering accounts with activity for the day, by wagering account and in total:

(a) Deposits;

(b) Winnings;

(c) Voided wagers;

(d) Wagers;

(e) Withdrawals;

(f) Other adjustments; and

(g) Totals for write, voids/canceled, net write, payouts, and net win.

[Drafter's Note: Adapted from Race and Sports MICS #62(i)(2)]

18. An "Accrual Basis Recap Report" that details:

(a) Amount of tickets written today for today's events/races (current write);

(b) Wagers written today on future events (future write);

(c) Wagers written on previous days for today's event/race (futures back-in);

(d) Accrual write;

(e)Payouts from wagers on events settled today and paid today (current payouts);

(f) Payouts paid today for events settled on previous days (previous payouts);

(g) Unpaid winners from event/race occurred today (current unpaids);

(h) Accrual payout;

(i) Unpaid winners and unredeemed wagering instruments expired today (unpaids to revenue), taxable revenue; and

(j) Book revenue.

Note 1: The accrual basis recap report is a daily and month-to-date report. Daily and month-to-date amounts may be reflected in separate reports rather than one report.

Note 2: As used in the above accrual basis recap report:

(1) Accrual write is equal to: current write (+) futures back-in.

(2) Accrual payout is equal to: current payouts (+) current unpaids.

(3) Book (accounting) revenue is equal to: accrual write (-) accrual payouts (+) unpaids to revenue.

(4) For cash basis, taxable revenue on NGC tax returns is equal to: current write (+) future write (-) current payouts (-) previous payouts (+) expired unredeemed wagering instruments when wagering instruments were included in payout amounts.

(5) For modified accrual basis, taxable revenue on NGC tax returns is equal to: accrual write (-) current payouts (-) previous payouts (+) expired unredeemed wagering instruments when wagering instruments were included in payout amounts.

Note 3: Alternatively, the accrual basis recap report may include "today's write" and "today's payouts" rather than "current write" and "current payouts" as follows:

(1) Today's write is equal to: current write (+) future write.

(2) Today's payouts is equal to: current payouts (+) previous payouts.

Note 4: Only those wagers which are accepted for cash (or cash equivalent) shall be included in taxable write and revenue, and only those paid out in cash (or cash equivalent) shall be deducted from payouts and taxable revenue. Promotional, non-cash wagers should be included in total write on the Statistical Report.

[Drafter's Note: Adapted from Race and Sports MICS #62(j)]

19. A "Customer Transaction Detail Report" that details, by wagering account and in total, for all wagering accounts:

(a) Wagering account number;

(b) Beginning balance;

(c) Each deposit (date and amount);

(d) Wagers and canceled wagers (ticket number, transaction date and time, and ticket description);

(e) Winning wagers (ticket number, transaction date and time, ticket description, and payout amount);

(f) Net win;

(g) Withdrawals (date and amount);

(h) Adjustments (date and amount); and

(i) Ending balance.

[Drafter's Note: Adapted from Race and Sports MICS #63(a)]

20. A "Customer Transaction Summary Report" that summarizes, by wagering account and in total, for all wagering accounts:

(a) Wagering account number;

(b) Patron's name;

(c) Beginning balance;

(d) Deposits;
(e)Amount of wagers (write and canceled wagers);
(f) Amount of winning wagers;
(g) Net win;
(h)Withdrawals;
(i) Adjustments; and
(j) Ending balance.

Note 1: All wagering accounts regardless of account balance must be included on the customer transaction summary report.

Note 2: Daily, month-to-date, year-to-date, and two-year cumulative amounts may be reflected in separate reports rather than one report.

[Drafter's Note: Adapted from Race and Sports MICS #63(b)]

21. A "Statistical Report" that lists for each sport (e.g., baseball, basketball, football, hockey, golf, or boxing, all parlay cards, and nonpari-mutuel horse/greyhound racing, each month and year-to-date:
(a) The total amount of wagers accepted;
(b) Total amount paid out on winning wagers;
(c) The net amount won by the book (i.e., taxable win); and
(d) The win-to-write percentage

[Drafter's Note: Adapted from Race and Sports MICS #105]

22. A "Pari-mutuel Statistical Report" that details for pari-mutuel horse racing, for each month and year-to-date:
(a) Total amount of wagers accepted;
(b) Net amount won by the book (i.e., pari-mutuel gross revenue); and
(c) Win-to-write percentage.

[Drafter's Note: Adapted from Race and Sports MICS #106]

23. "Exception Report(s)" that details (sorted by exception type), including:
(a) Voids, past-post voids, in-progress voids, past-post write, and in-progress write;
(b) Changes in odds, cut-off times, results, and event data; and

Note: ~~[For (b), i]~~If the report is excessive in size or resources that takes to generate the exception report, it is acceptable to limit the report to changes that were entered manually, and changes due to data feed updates may be excluded if all updates from the data feed are stored on the system and can be looked up and filtered by event.

(c) All supervisory approvals.

~~*[Note: For (b), if the report is excessive in size or resources that takes to generate the exception report, it is acceptable to limit the report to changes that were entered manually, and changes due to data feed updates may be excluded if all updates from the data feed are stored on the system and can be looked up and filtered by event.]*~~

[Drafter's Note: Adapted from Race and Sports MICS #62(k) & #80]

24. An "Early Cashout Report" that details cashouts transacted prior to the end of the event that the wager was originally placed, on to include:
(a) Transaction identifier;
(b) Date and time of wager;
(c) Date and time of cash out;

(d) Date and time of end of event, or event cutoff, that the wager was (e) originally placed;

~~[(f)]~~(e) Amount of original wager; and

(f) Amount of cash out

[Drafter's Note: Proposed]

25. Ensure that, for each counter game, gross revenue equals:

(a) The counter games write on events or games that occur during the month or will occur in subsequent months, less counter games payout during the month ("cash basis"); or

(b) The counter games write on events or games that occur during the month, plus counter games write not previously included in gross revenue that was accepted by the licensee in previous months on events or games occurring during the month, less counter games payouts during the month ("modified accrual basis").

[Drafter's Note: Adapted from Regulation 6.110(3)]

26. In all cases, c~~[C]~~ancels must be recorded as a reduction of write (at gross), rather than as a payout (at net) to avoid impacting statistics.

[Drafter's Note: Proposed]

27. Multi-sport parlay wagers should be categorized ~~[in the accrual basis recap report]~~ by the sport in which the last leg settles, or by any other method approved by the Chair.

[Drafter's Note: Proposed]

28. Expired wagering instruments may be automatically added back to gross revenue in accordance with Regulation 6.110 (11) by the system or adjusted manually.

[Drafter's Note: Proposed]

29. The amounts of wagers placed by a book and the amounts received by the book as payments on such wagers shall not affect the computation of the book's gross gaming revenue.

[Drafter's Note: Adapted from Regulation 22.180]

8.040 Waiver provisions. Upon a showing of good cause, the Chair may waive any of the requirements of Technical Standard 8, pursuant to Regulation 14.260(8).

End – Technical Standard 8

~~[Note: The following AE requirements which were previously identified have been removed or reclassified: Reg. 6.040(1-2), Reg. 21.090(4), Reg. 22.040(1), Reg. 22.060(2), Reg. 22.061(1-4), Reg. 22.062(1-6), Reg. 22.090(1,3), Reg. 22.100, Reg. 22.130(1), Reg. 22.140(3), Reg. 22.140(6, a-b), Reg. 22.140(7, c-d), Reg. 22.140(9), Reg. 22.140(10), R&S MICS 12a, R&S MICS 15, R&S MICS 17, R&S MICS 27, R&S MICS 32, R&S MICS 37, R&S MICS 49c, R&S MICS 60, R&S MICS 68, R&S MICS 72, R&S MICS 74, R&S MICS 91-93, R&S MICS 102(b), and R&S MICS 110.]~~