

PROPOSED AMENDMENTS TO REGULATION 6

PURPOSE: In accordance with NRS 463.145, NRS 463.150, to amend regulation 6.110 to allow the Chair, for good cause shown by the licensee, to approve an alternate but substantively comparable method of gross revenue computation; and to take such additional action as may be necessary and proper to effectuate these stated purposes.

REGULATION 6 ACCOUNTING REGULATIONS

(Draft Date: October 17, 2025)
(Effective Date: Upon Adoption by the Commission)

New
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6.110 Gross revenue computations.

1. For each table game, gross revenue equals the closing table game bankroll plus credit slips for cash, chips, tokens, or personal/payroll checks returned to the casino cage, plus drop, less opening table game bankroll, fills to the table, and money transfers or wagering vouchers issued from the game.
2. For each slot machine, or gaming device, gross revenue equals drop less fills to the machine or gaming device and jackpot payouts, and includes all money received by the licensee from a patron to play a slot machine or gaming device. Additionally, the initial hopper load is not a fill and does not affect gross revenue. When a slot machine equipped with a hopper is permanently removed from play or is converted to a slot machine that is no longer equipped with a hopper, the difference between the initial hopper load and the total amount that is in the hopper on the day the slot machine is removed or converted must be adjusted accordingly as an addition to or subtraction from the drop for that day. If a licensee does not make the required adjustment, or makes an inaccurate adjustment, the audit division may compute an estimated total amount in the slot machine's hopper and may make a reasonable adjustment to gross revenue during the course of an audit.

3. 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”).

4. For each card game and any other game in which the licensee is not a party to a wager, gross revenue equals all money received by the licensee as compensation for conducting the game.

5. A licensee shall not include either shill win or shill loss in gross revenue computations.

6. In computing gross revenue for a slot machines, keno and bingo, the actual cost to the licensee, its agent or employee, or a person controlling, controlled by, or under common control with the licensee, of any personal property distributed as losses to patrons may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages) if the licensee maintains detailed documents supporting the deduction.

7. If the licensee provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment when paid and the actual cost of a payment plan approved pursuant to Regulation 5.115 and funded by the licensee may be deducted from winnings. For any funding method which merely guarantees the licensee’s performance and under which the licensee makes payments directly out of cash flow (e.g., irrevocable letters of credits, surety bonds, or other similar methods), the licensee may only deduct such payments when paid to the patron.

8. For payouts by inter-casino linked system operators a licensee may deduct from winnings its pro rata share of an inter-casino linked system payout, except for a payout made in conjunction with a card game, under

the provisions of its contract with the operator of the system and in accordance with the requirements stated herein.

9. A licensee shall not exclude money paid out on wagers that are knowingly accepted by the licensee in violation of chapters 463 or 465 of the Nevada Revised Statutes or the regulations of the Commission from gross revenue.

10. If in any month the amount of gross revenue is less than zero, the licensee may deduct the excess in the succeeding months, until the loss is fully offset against gross revenue.

11. For wagering vouchers issued at a gaming establishment that operates under a nonrestricted license:

(a) Such wagering vouchers shall be deemed expired if not redeemed on or before the expiration date assigned to the wagering voucher or within 180 days of issuance, whichever period is less. For wagering vouchers that have been deemed expired under this section, the licensee shall:

(1) Include 25 percent of the redemption value in reported gross revenue in the month that the wagering voucher expired; and

(2) On or before the 15th day of the month following the end of each calendar quarter:

(I) Report to the Commission the total redemption value of all unredeemed wagering vouchers that expired during the preceding calendar quarter; and

(II) Remit to the Commission 75 percent of the total redemption value of all unredeemed wagering vouchers that expired during the preceding calendar quarter.

(b) While under no legal obligation to do so, a licensee may allow a patron to redeem a wagering voucher that has been deemed expired pursuant to this section. In such cases:

(1) If any portion of the redemption value of the expired wagering voucher had been included in reported gross revenue, the licensee may deduct that amount from reported gross revenue for the month the voucher was redeemed.

(2) If redeemed in the same quarter it expired, no portion of the redemption value of the wagering voucher is to be remitted to the Commission, nor is any portion of the redemption value to be included in the quarterly report to the Commission.

(3) If any portion of the redemption value of the expired wagering voucher was previously remitted to the Commission, the licensee may deduct that amount from the next quarterly payment due the Commission up to the total amount due for that quarter. Any remaining amount may be deducted in the same manner from amounts due in subsequent quarters until the amount has been fully deducted.

(c) A record of all expired wagering vouchers shall be created and maintained in accordance with the record keeping requirements set forth in regulations 6.040 and 6.060.

12. For each contest or tournament conducted in conjunction with a game or gaming device, gross revenue equals all entry fees received by the licensee less all cash or cash equivalents and the cost of any noncash prizes paid out to participants. The cash or cash equivalents and the cost of noncash prizes paid out to participants must not be deducted from gross revenue in an amount that exceeds the entry fees. A licensee shall calculate and report gross revenue on an independent, contest-by-contest or tournament-by-tournament, basis and only upon the conclusion of the contest or tournament.

13. For purposes of this section, the term “wagering voucher” has the meaning set forth in NRS 463.369.

14. The Chair, for good cause shown by the licensee, may approve an alternate but substantively comparable method of gross revenue computation for subsections 1 – 3 of this section.