
SENATE BILL NO. 10—COMMITTEE ON JUDICIARY
(ON BEHALF OF THE STATE GAMING CONTROL BOARD)

PREFILED DECEMBER 19, 2012

Referred to Committee on Judiciary

SUMMARY—Revises provisions relating to refunds of excess state fees and certain taxes paid by gaming licensees. (BDR 41-330)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

~

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to gaming; revising provisions relating to refunds of excess state fees and certain taxes paid by gaming licensees; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

- 1 Existing law authorizes a gaming licensee to seek a refund of state gaming
2 license fees or taxes paid in excess of the amount required to be reported and paid.
3 (NRS 463.387) **Section 1** of this bill authorizes the State Gaming Control Board to
4 determine, charge and collect a fee for the expenses of agents and employees of the
5 Board engaged in reviewing a claim for refund of such license fees or taxes.
6 Existing law provides that any person against whom a determination of
7 deficiency has been made by the Board may petition the Nevada Gaming
8 Commission for a redetermination. (NRS 463.3883) **Section 2** of this bill provides
9 that interest must not be moved or paid on certain payments made before the date
10 that an order or decision of the Commission becomes final.
11 Existing law also authorizes a licensed gaming establishment to apply to the
12 Board for a refund of taxes paid on admission to any facility in this State where live
13 entertainment is provided. (NRS 368A.260) **Section 3** of this bill authorizes the
14 Board to determine, charge and collect a fee for the expenses of agents and
15 employees of the Board engaged in reviewing a claim for refund of such taxes.



THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 **Section 1.** NRS 463.387 is hereby amended to read as follows:
2 463.387 1. State gaming license fees or taxes paid in excess
3 of the amount required to be reported and paid may be refunded,
4 upon the approval of the Commission, as other claims against the
5 State are paid.
- 6 2. Within 90 days after the mailing of the notice of the
7 Commission's action upon a claim for refund filed pursuant to this
8 chapter, the claimant may bring an action against the Commission
9 on the grounds set forth in the claim in any court of competent
10 jurisdiction for the recovery of the whole or any part of the amount
11 with respect to which the claim has been disallowed.
- 12 3. Failure to bring an action within the time specified in
13 subsection 2 constitutes a waiver of any demand against the State on
14 account of alleged overpayments.
- 15 4. Within 20 days after the mailing of the notice of the
16 Commission's action upon a claim for refund filed pursuant to this
17 chapter, the claimant may file a motion for rehearing with the
18 Commission. The Commission must take action on the motion for
19 rehearing within 50 days after it has been filed with the
20 Commission. If the motion for rehearing is granted, the
21 Commission's earlier action upon the claim for refund is rescinded
22 and the 90-day period specified in subsection 2 does not begin until
23 the Commission mails notice of its action upon the claim following
24 the rehearing.
- 25 5. If the Commission fails to mail its notice of action on a
26 claim within 6 months after the claim is filed or reheard, the
27 claimant may consider the claim disallowed and bring an action
28 against the Commission on the grounds set forth in the claim for the
29 recovery of the whole or any part of the amount claimed as an
30 overpayment.
- 31 6. In any case where a refund is granted, interest must be
32 allowed at one-half the rate prescribed in NRS 17.130 upon the
33 amount found to have been erroneously paid from the first day of
34 the first month following the date of overpayment until paid. The
35 Commission may in its discretion deny or limit the payment of
36 interest if it finds that the claimant has failed to file a claim for a
37 refund within 90 days after receiving written notification of
38 overpayment from the Board or has impeded the Board's ability to
39 process the claim in a timely manner.
- 40 7. Notwithstanding the provisions of NRS 353.115, any claim
41 for refund of state gaming license fees or taxes paid in excess of the
42 amount required to be reported and paid must be filed with the



1 Commission within 5 years after the date of overpayment and not
2 thereafter.

3 8. *In addition to all other fees and charges imposed by this*
4 *chapter, the Board may determine, charge and collect a fee for the*
5 *expenses of agents and employees of the Board engaged in*
6 *reviewing a claim for refund of state gaming license fees or taxes*
7 *paid in excess of the amount required to be reported and paid.*

8 9. The provisions of this chapter must not be construed to
9 permit the proration of state gaming taxes or license fees for
10 purposes of a refund.

11 **Sec. 2.** NRS 463.3883 is hereby amended to read as follows:

12 463.3883 1. Any person against whom a determination is
13 made pursuant to NRS 463.388 may petition the Commission for a
14 redetermination within 30 days after service of notice of the
15 determination upon the person. If a petition for redetermination
16 satisfying the requirements of subsection 3 is not filed within 30
17 days, the determination becomes final at the expiration of the
18 period.

19 2. If a petition for redetermination satisfying the requirements
20 of subsection 3 is filed within the 30-day period, the Commission
21 shall reconsider the determination and, if the petitioner has so
22 requested, shall grant the petitioner a hearing.

23 3. A petition for redetermination must:

24 (a) Specify the contested portions of the determination of
25 deficiency;

26 (b) Specify the grounds for redetermination;

27 (c) State whether a hearing is requested; and

28 (d) Be accompanied by payment in full of the uncontested
29 portion of the determination, including any interest and penalties.

30 4. *No interest may be allowed or paid upon any contested*
31 *portion of the determination of deficiency, or any portion of the*
32 *associated interest and penalties, that is paid before the date the*
33 *order or decision of the Commission becomes final.*

34 5. An order or decision of the Commission upon a petition for
35 redetermination is final 10 days after service upon the petitioner.

36 ~~5-1~~ 6. A petitioner against whom an order or decision of the
37 Commission has become final may, within 60 days after it becomes
38 final, petition for judicial review in the manner provided by NRS
39 463.315 to 463.318, inclusive. The Board may not petition for
40 judicial review.

41 **Sec. 3.** NRS 368A.260 is hereby amended to read as follows:

42 368A.260 1. Except as otherwise provided in NRS 360.235
43 and 360.395:

44 (a) No refund may be allowed unless a claim for it is filed with:



1 (1) The Board, if the taxpayer is a licensed gaming
2 establishment; or

3 (2) The Department, if the taxpayer is not a licensed gaming
4 establishment.

5 ➔ A claim must be filed within 3 years after the last day of the
6 month following the reporting period for which the overpayment
7 was made.

8 (b) No credit may be allowed after the expiration of the period
9 specified for filing claims for refund unless a claim for credit is filed
10 with the Board or the Department within that period.

11 2. Each claim must be in writing and must state the specific
12 grounds upon which the claim is founded.

13 3. Failure to file a claim within the time prescribed in this
14 chapter constitutes a waiver of any demand against the State on
15 account of overpayment.

16 4. Within 30 days after rejecting any claim in whole or in part,
17 the Board or the Department shall serve notice of its action on the
18 claimant in the manner prescribed for service of notice of a
19 deficiency determination.

20 ***5. In addition to all other fees and charges, the Board may***
21 ***determine, charge and collect a fee for the expenses of agents and***
22 ***employees of the Board engaged in reviewing a claim for refund.***

23 **Sec. 4.** This act becomes effective on July 1, 2013.

