

*Washoe Tribe of Nevada and California*

**Law & Order Code**

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**TITLE 12 – SALES, USE, AND GAMING TAXES**

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*[Last Amended on 2/14/14 – Resolution 2014-WTC-03. Effective Date: 3/15/14. Current Through Date: 3/18/14.]*

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**12-10 GENERAL PROVISIONS AND DEFINITIONS**

**12-10-010 Short Title**

This Title 12 is known and may be cited as Sales, Use and Gaming Tax Act.

**12-10-015 Construction: Operation of Definitions**

Except where the context otherwise requires, the definitions given in Sections 12-10-020 to 12-10-165, inclusive and the definitions in Title 21, “Gaming Regulation” govern the construction of this Title 12. The word “shall” is always mandatory and not merely advisory.

**12-10-020 Annual Excise Tax**

“Annual Excise Tax” means the annual excise tax instituted and imposed on Slot Machines by this Code.

**12-10-025 Business**

“Business” includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

**12-10-030 Compact**

“Compact” means the gaming compact between the Washoe Tribe and the State of Nevada, entered into pursuant to Section 11(d)(3) of IGRA, as the same may from time to time be in effect.

**12-10-035 Gaming**

“Gaming” means collectively any and all activities constituting Class I Gaming, Class II Gaming and “gaming” as defined by the Compact (gaming activities permitted by State law).

**12-10-040 Gaming License**

“Gaming License” means any license issued by the Washoe Tribe or any subdivision thereof pursuant to the Washoe Tribe Law & Order Code which authorizes the person named therein to engage in Gaming.

**12-10-045 Gaming Licensee**

“Gaming Licensee” means any person to whom a valid Gaming License has been issued pursuant to the Washoe Tribe Law & Order Code.

**12-10-050 Gaming Taxes**

“Gaming Taxes” refers collectively to both the Gross Gaming Tax and the Annual Excise Tax.

**12-10-055 Gross Gaming Tax**

“Gross Gaming Tax” means the gaming tax on Gross Gaming Revenue instituted and imposed by this Code.

**12-10-060 Gross Receipts**

1. “Gross receipts” means the total amount of the sale or lease or rental price, as the case may be, of the retail sales of retailers, valued in money, whether received in money or otherwise, without any deduction on account of any of the following:
  - (a) The cost of the property sold. However, in accordance with such rules and regulations as the Tribal Council may prescribe, a deduction may be taken if the retailer has purchased property for some other purpose than resale, has reimbursed his vendor for tax which the vendor is required to pay to the state or has paid the use tax with respect to the property, and has resold the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of the business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.
  - (b) The cost of the materials used, labor or service cost, interest paid, losses or any other expense.
  - (c) The cost of transportation of the property prior to its sale to the purchaser.
2. “Gross receipts” does not include any of the following:

- (a) Cash discounts allowed and taken on sales.
  - (b) Sale price of property returned by customers when the full sale price is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
  - (c) The price received for labor or services used in installing or applying the property sold.
  - (d) The amount of any tax (not including, however, any manufacturer's or importer's excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.
3. For the purposes of this Section 12-10-060, the "total amount of the sale or lease or rental price" includes all of the following:
- (a) Any services that are a part of the sale.
  - (b) All receipts, cash, credits, and property of any kind.
  - (c) Any amount for which credit is allowed by the seller to the purchaser.
4. For purposes of the sales tax, if retailers establish to the satisfaction of the Tribal Council that the sales tax has been added to the total amount of the sales price and has not been absorbed by them, the total amount of the sales price shall be deemed to be the amount received exclusive of the tax imposed.

**12-10-065 Gross Gaming Revenue (Win)**

1. "Gross Gaming Revenue" means the total of all:
- (a) Cash received as winnings;
  - (b) Cash received in payment for credit extended by the Licensee to a patron for purposes of Gaming; and
  - (c) Compensation received for conducting any game, or any contest or tournament in conjunction with interactive Gaming, in which the Licensee is not party to a wager, less the total of all cash paid out as losses to patrons, those amounts paid to fund periodic payments and any other items made deductible as losses in the same manner as would be deductible if NRS 463.3715 were applicable to the Licensee. For the purposes of this Section, cash or the value of noncash prizes awarded to patrons in a contest or tournament are not losses, except that losses in a contest or tournament conducted in conjunction with an Inter-Casino Linked System may be deducted to the extent of the compensation received for the right to participate in that contest or tournament.

2. The term does not include:
  - (a) Counterfeit facsimiles of money, chips, tokens, wagering instruments or wagering credits;
  - (b) Coins of other countries which are received in Gaming devices;
  - (c) Any portion of the face value of any chip, token or other representative of value won by the Licensee from a patron for which the Licensee can demonstrate that it or its affiliate has not received cash;
  - (d) Cash taken in fraudulent acts perpetrated against the Licensee for which the Licensee is not reimbursed;
  - (e) Cash received as entry fees for contests or tournaments in which patrons compete for prizes, except for a contest or tournament conducted in conjunction with an Inter-Casino Linked System; or
  - (f) Cash provided by the Licensee to a patron and subsequently won by the Licensee, for which the Licensee can demonstrate that it or its affiliate has not been reimbursed.

**12-10-070 IGRA**

“IGRA” means the Indian Gaming Regulatory Act of 1988, PL 100-497, 25 U.S.C. 2701 et seq., as the same may from time to time be amended.

**12-10-075 Inter-Casino Linked System**

“Inter-Casino Linked System” means a network of electronically interfaced similar games which are located at two or more Gaming establishments that are linked to conduct Gaming activities, contests or tournaments.

**12-10-080 Occasional Sale**

1. “Occasional sale” includes:
  - (a) A sale of property not held or used by a seller in the course of an activity for which he/she is required to hold a seller’s permit, provided such sale is not one of a series of sales sufficient in number, scope, and character to constitute an activity requiring the holding of a seller’s permit.
  - (b) Any transfer of all or substantially all the property held or used by a person in the course of such an activity when after such transfer the real or ultimate ownership of such property is substantially similar to that which existed before such transfer.
2. For the purposes of this Section 12-10-080, stockholders, bondholders, partners, or other persons holding an interest in a corporation or other entity are regarded as having the “real or ultimate ownership” of the property of such corporation or other entity.

**12-10-085 Person**

“Person” includes any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit, including the Washoe Tribe.

**12-10-090 Purchase**

1. “Purchase” means any transfer, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.
2. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a “Purchase.”
3. A transfer for a consideration of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication, is also a “Purchase.”

**12-10-095 Regulatory Costs**

“Regulatory Costs” means any and all costs associated with regulatory activities conducted by the Washoe Tribal Gaming Commission.

**12-10-100 Retail Sale; Sale at Retail**

1. “Retail sale” or “sale at retail” means a sale for any purpose other than resale in the regular course of business of tangible personal property.
2. The delivery within the jurisdiction of the Washoe Tribe of tangible personal property by an owner or former owner thereof or by a factor, or agent of such owner, former owner, or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business within the jurisdiction of the Washoe Tribe, is a retail sale within the jurisdiction of the Washoe Tribe by the person making the delivery. He/She shall include the retail selling price of the property in his gross receipts.

**12-10-105 Retailer**

1. “Retailer” includes:

- (a) Every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.
  - (b) Every person engaged in the business of making sales for storage, use, or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use, or other consumption.
  - (c) Every person making more than two retail sales of tangible personal property during any 12 month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy.
2. When the Tribal Council determines that it is necessary for the efficient administration of this Title 12 to regard any salesmen, representatives, peddlers, or canvassers as the agents of the dealers, distributors, supervisors, or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors, or employers, the Tribal Council may so regard them and may regard the dealer, distributors, supervisors, or employers as retailers for purposes of this Title 12.
3. A licensed optometrist or physician and surgeon, is a consumer of, and shall not be considered a retailer within the provisions of this Title 12, with respect to the ophthalmic materials used or furnished by him in the performance of his professional services in the diagnosis, treatment, or correction of conditions of the human eye, including the adaptation of lenses or frames for the aid thereof.

**12-10-110 Sale**

1. “Sale” means and includes any transfer of title or possession, exchange, barter, lease, or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration, and includes:
- (a) The producing, fabricating, processing, printing, or imprinting of tangible personal property for a consideration for consumers who furnish, either directly or indirectly, the materials used in the producing, fabricating, processing, printing, or imprinting.
  - (b) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others.
  - (c) The furnishing, preparing, or serving for a consideration of food, meals, or drinks.



- (d) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.
  - (e) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication.
2. For the purposes of this Section 12-10-110, “transfer of possession,” “lease,” or “rental” includes only transactions found by the Tribal Council to be in lieu of a transfer of title, exchange, or barter.

**12-10-115 Sales Price**

1. “Sales price” means the total amount for which tangible property is sold, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:
- (a) The cost of the property sold.
  - (b) The cost of materials used, labor or service cost, interest charged, losses or any other expenses.
  - (c) The cost of transportation of the property prior to its purchase.
2. “Sales price” does not include any of the following:
- (a) Cash discounts allowed and taken on sales.
  - (b) The amount charged for property returned by customers when the entire amount charged therefore is refunded either in cash or credit; but this exclusion shall not apply to any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
  - (c) The amount charged for labor or services rendered in installing or apply the property sold.
  - (d) The amount of any tax (not including, however, any manufacturer’s or importer’s excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.
3. For the purposes of this Section 12-10-115, the “total amount for which tangible property is sold” includes all of the following:
- (a) Any services that are a part of the sale.
  - (b) Any amount for which credit is given to the purchaser by the seller.

**12-10-120 Seller**

“Seller” includes every person engaged in the business of selling tangible personal property of any kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax.

**12-10-125 Slot Machine**

“Slot machine” means any mechanical, electrical or other device, contrivance or machine which, upon insertion of a coin, token or similar object, or upon payment of any consideration, is available to play or operate, the play or operation of which, whether by reason of the skill of the operator in playing a gambling game which is presented for play by the machine or application of the element of chance, or both, may deliver or entitle the person playing or operating the machine to receive cash, premiums, merchandise, tokens or anything of value, whether the payoff is made automatically from the machine or in any other manner. “Slot machine” specifically includes video facsimiles of any game of chance authorized under NRS 463.0152. In addition, if at any time the State broadens its definition of “slot machine” to include additional devices, then such devices shall also be “Slot Machines” within the meaning of this Code.

**12-10-130 State**

“State” means the State of Nevada.

**12-10-135 Storage**

“Storage” includes any keeping or retention Within the Jurisdiction of the Washoe Tribe for any purpose except sale in the regular course of business or subsequent use solely outside this state of tangible personal property purchased from a retailer.

**12-10-140 Storage and Use: Exclusion**

“Storage” and “use” do not include the keeping, retaining, or exercising any right or power over tangible personal property for the purpose of subsequently transporting it outside the jurisdiction of the Washoe Tribe for use thereafter solely outside the jurisdiction of the Washoe Tribe, or for the purpose of being processed, fabricated, or manufactured into, attached to, or incorporated into, other tangible personal property to be transported outside the jurisdiction of the Washoe Tribe and thereafter used solely outside the jurisdiction of the Washoe Tribe.

**12-10-145 Tangible Personal Property**

“Tangible personal property” means personal property which may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses.

**12-10-150 Title 21**

“Title 21” means the code enacted by the Washoe Tribe entitled “Gaming Regulation,” which authorizes and regulates Gaming on the Washoe Tribe’s Reservation as defined in the Compact.

**12-10-155 Tribal Council**

“Tribal Council” means the Washoe Tribal Council.

**12-10-160 Washoe Tribal Gaming Commission**

“Washoe Tribal Gaming Commission” means the Washoe Tribe’s regulatory body created pursuant to Title 21 of this Law & Order Code entitled “Gaming Regulation” to regulate Gaming of the Washoe Tribe in accordance with the Compact, IGRA and Title 21.

**12-10-165 Within the Jurisdiction of the Washoe Tribe**

“Within the Jurisdiction of the Washoe Tribe” means within the exterior boundaries of Washoe Indian Country and includes all territory within these limits whether held in fee or trust and includes, to the fullest extent permissible under N.R.S. §372.805, as now written or subsequently amended, those places “on an Indian reservation or Indian colony.”

**12-20 SALES TAX: IMPOSITION AND RATE**

**12-20-010 Imposition and Rate of Sales Tax**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers located within the jurisdiction of the Washoe Tribe within Carson City and County at the same rate as that levied in Carson City, Nevada; upon all retailers located within the jurisdiction of the Washoe Tribe within Douglas County at the same rate as that levied in Douglas County, Nevada; and upon all retailers located within the jurisdiction of the Washoe Tribe within Alpine County at the same rate as that levied in Alpine County, California.

*[Amended 12/12/97, Resolution No. 97-WTC-77; Amended 2/22/02, Resolution No. 25-WTC-2002; Amended 4/14/2007, Resolution No. 33-WTC-2007]*

**12-20-020 Method of Collection of Sales Tax**

The tax hereby imposed shall be collected by the retailer from the consumer insofar as it can be done. Each retailer shall remit collected taxes to the Washoe Tribe.

1. The Tribal Council is the taxing authority and shall be responsible for collecting taxes under this Title 12. The Tribal Council may delegate this responsibility and authority to one or more Tribal employees.
2. Tax revenues received by the Washoe Tribe pursuant to this Title 12 shall be allocated in the sound discretion of the Tribal Council.
3. The Tribal Council shall keep records of taxes collected pursuant to this Title 12 in a secure and highly confidential setting consistent with the privacy of taxpayers.
4. The Tribal Council shall from time to time issue standard forms to secure compliance with this Title 12.
5. Any retailer subject to the Tribal sales tax shall make a return and remittance to the Washoe Tribe on forms prescribed and furnished by the Tribal Council or such person designated by Tribal Council in connection with all sales subject to the sales tax on or before the 30th day of the month following each quarter of each year, or at such other times as the Tribal Council may require or permit.
6. Failure to Pay. Failure to timely pay taxes under this Title 12 shall result in a further assessment of 5% of the tax due, increasing 0.5% monthly thereafter.

**12-20-030 Assumption, Absorption of Tax by Retailer; Unlawful Advertising**

1. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.
2. Any person violating any provision of this Section is guilty of a misdemeanor punishable by imprisonment not to exceed 6 months and/or a fine not to exceed \$500.00.

**12-20-040 Separate Display of Tax from List, Other Price**

The Tribal Council may by regulation provide that the amount collected by the retailer from the consumer in reimbursement of the tax be displayed separately

from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

## **12-30 GAMING TAXES**

### **12-30-010 Imposition of Gaming Taxes**

Taxes are hereby imposed upon the Licensee in order to fund the reasonable Regulatory Costs incurred by the Washoe Tribal Gaming Commission, the reasonable fees, expenses and internal overhead costs incurred by the Washoe Tribe in overseeing the Licensee and to provide for the general welfare of the Washoe Tribe's citizens.

### **12-30-020 Method of Collection of Gaming Taxes**

1. The Tribal Council is the taxing authority and shall be responsible for collecting taxes under this Title 12. The Tribal Council may delegate this responsibility and authority to one or more Tribal employees or agencies.
2. Tax revenues received by the Washoe Tribe pursuant to this Title 12 shall be allocated in the sound discretion of the Tribal Council.
3. The Tribal Council shall keep records of taxes collected pursuant to this Title 12 in a secure and highly confidential setting consistent with the privacy of taxpayers.
4. The Tribal Council shall from time to time issue standard forms to secure compliance with this Title 12.
5. The Licensee shall make a monthly return and remittance to the Washoe Tribe on forms prescribed and furnished by the Tribal Council or such person designated by Tribal Council in connection with all Gaming subject to the Gaming Tax on or before the 30th day of the month or at such other times as the Tribal Council may require or permit.
6. Failure to Pay. Failure to timely pay taxes under this Title 12 shall result in a further assessment of 5% of the tax, increasing 0.5% monthly thereafter.
7. The Licensee shall retain all records necessary for the administration of the Gaming Taxes imposed under this Code for a period of at least three years from the date such taxes were paid to the Washoe Tribe. All of such records are subject to audit by the Washoe Tribe.

### **12-30-030 Gross Gaming Tax**

The Washoe Tribe shall charge and collect from the Licensee the Gross Gaming Tax in the same amounts or at the same rates under N.R.S. § 463.370, as now written or subsequently amended, as would be levied on Restricted and Unrestricted Licensees (as defined by the Compact) outside of the Reservation.

**12-30-040 Computation of Gross Gaming Revenue**

1. For the purposes of Section 12-30-030, except as otherwise provided in Subsection 3 of this Section 12-30-040, the computation of Gross Gaming Revenue must include the face value of any credit instrument accepted on or after July 1, 1981, if, within 5 years after the last day of the month following the month in which the instrument was accepted by the Licensee, the Board determines that:
  - a. The instrument was not signed by the patron or otherwise acknowledged by the patron in a written form satisfactory to the Washoe Tribe;
  - b. The Licensee did not have an address for the patron at the time of accepting the instrument, or, in lieu of that address, has not provided the Washoe Tribe, within a reasonable time after its request, the current address of the patron to whom the credit was extended;
  - c. The Licensee has not provided the Washoe Tribe any evidence that the Licensee made a reasonable effort to collect the debt;
  - d. The Licensee has not provided the Washoe Tribe any evidence that the Licensee checked the credit history of the patron before extending the credit to the patron;
  - e. The Licensee has not produced the instrument within a reasonable time after a request by the Washoe Tribe for the instrument unless it:
    1. Is in the possession of a court, governmental agency or financial institution;
    2. Has been returned to the patron upon the patron's partial payment of the instrument;
    3. Has been stolen and the Licensee has made a written report of the theft to the appropriate law enforcement agency; or
    4. Cannot be produced because of any other circumstance which is beyond the Licensee's control;
  - f. The signature of the patron on the instrument was forged and the Licensee has not made a written report of the forgery to the appropriate law enforcement agency; or
  - g. Upon an audit by the Washoe Tribe, the Licensee requested the auditors not to confirm the unpaid balance of the debt with the patron and there is no other satisfactory means of confirmation.
2. For the purposes of this Section, the computation of Gross Gaming Revenue must not include cash or its equivalent which is received in full

or partial payment of a debt previously included in the computation of gross revenue pursuant to Subsection 1 of this Section.

3. Subsection 1 of this Section does not apply to any credit instrument which is settled for less than its face amount to:
  - a. Induce a partial payment;
  - b. Compromise a dispute;
  - c. Retain a patron's business for the future; or
  - d. Obtain a patron's business if:
    1. An agreement is entered into to discount the face amount of a credit instrument before it is issued to induce timely payment of the credit instrument; and
    2. The percentage of discount of the instrument is reasonable as compared to the prevailing practice in the industry
4. In calculating Gross Gaming Revenue, any prizes, premiums, drawings, benefits or tickets that are redeemable for money or merchandise or other promotional allowance, except money or tokens paid at face value directly to a patron as the result of a specific wager, must not be deducted as losses from winnings at any game except a slot machine.
5. In calculating Gross Gaming Revenue, the amount of cash paid to fund periodic payments may be deducted as losses from winnings for any game.
6. In calculating Gross Gaming Revenue from slot machines, keno and bingo, the actual cost to the Licensee of any personal property distributed to a patron as the result of a specific legitimate wager may be deducted as a loss, but not travel expenses, food, refreshments, lodging or services.
7. In calculating Gross Gaming Revenue from bingo, the Licensee who provides a patron with additional play at bingo as the result of an initial wager may deduct as losses from winnings all money or tokens paid directly to that patron as a result of such additional play.
8. In calculating Gross Gaming Revenue, the Licensee may deduct its pro rata share of a payout from a game played in an Inter-Casino Linked System except for a payout made in conjunction with a card game. The amount of the deduction must be determined based upon the written agreement among the Licensee and the operator of the Inter-Casino Linked System. All cash prizes and the value of noncash prizes awarded during a contest or tournament conducted in conjunction with an Inter-Casino Linked System are also deductible on a pro rata basis to the extent of the compensation received for the right to participate in that contest or tournament. The deductions may be taken only by the Licensee during the month in which the payout was awarded.

**12-30-050 Annual Excise Tax**

1. In addition to the Gross Gaming Tax imposed by this Title 12, there is hereby imposed upon each slot machine the Annual Excise Tax which would be levied on Unrestricted and Restricted Licensees (as defined by the Compact) outside of the Reservation under N.R.S. § 463.385, as now written or subsequently amended. If a slot machine is replaced by another, the replacement is not considered a different slot machine for the purpose of imposing this Annual Excise Tax.
2. The Washoe Tribe shall:
  - a. Collect the tax annually on or before December 31, as a condition precedent to the issuance of a Gaming License to operate any slot machine for the ensuing fiscal year beginning January 1, from the Licensee whose operation is continuing.
  - b. Collect the tax in advance from the Licensee who begins operation or puts additional slot machines into play during the fiscal year, prorated monthly after January 31.
3. Any other person, including, without limitation, an operator of an Inter-Casino Linked System, who is authorized to receive a share of the revenue from any slot machine that is operated on the premises of the Licensee is liable to the Licensee for that person's proportionate share of the Annual Excise Tax paid by the Licensee pursuant to this Section and shall remit or credit the full proportionate share to the Licensee on or before the dates set forth in Subsection 2. The Licensee is not liable to any other person authorized to receive a share of the Licensee's revenue from any slot machine that is operated on the premises of a Licensee for that person's proportionate share of the Annual Excise Tax to be remitted or credited to the Licensee by that person pursuant to this Section.

**12-30-060 Penalties**

Any person who willfully fails to report, pay or truthfully account for and pay over the Gaming Taxes imposed by this Title 12, or willfully attempts in any manner to evade or defeat any such tax or payment thereof when due is, in addition to the amount due, liable for a penalty of the amount of the Gaming Tax evaded or not paid, collected or paid over.

**12-30-070 Waiver of Gaming Taxes**

The Washoe Tribe may waive a portion of or all of any Gaming Taxes due to be paid by the Licensee pursuant to this Title 12 if the Tribal Council passes a resolution granting a waiver to the Licensee. However, the Compact does not permit any waiver in the event the Washoe Tribe is the Licensee in question and the Washoe Tribe retains a Management Company (as defined in the Compact)



pursuant to an amendment to the Compact or if the Washoe Tribe is the Licensee and any person or entity other than the Washoe Tribe acquires any interest with respect to Net Revenues (as defined in Title 21 and the Compact).

## **12-40 MISCELLANEOUS PROVISIONS**

### **12-40-010 Civil Actions**

The Washoe Tribe may bring a civil action against any person to enforce compliance with this Title 12. Such action shall be brought in accordance with the applicable Civil Procedure Code. The Tribal Court shall have exclusive jurisdiction over any action to collect the Sales Taxes, Use Taxes, and Gaming Taxes authorized by this Title 12. Nothing contained in this Title 12 shall be construed as waiving sovereign immunity from suit or counterclaim of the Washoe Tribe, its Tribal government or the taxing authority.

### **12-40-020 Power to Adopt Regulations**

The Tribal Council shall have the power to adopt any regulations which are necessary to the efficient administration of the Tribal Sales Taxes, Use Taxes, Gaming Taxes authorized by this Title 12 as long as such regulations are not in conflict with the provisions of this Title 12.

### **12-40-030 Tax Disputes**

Disputes regarding any tax under this Title 12, including but not limited to disputes regarding the amount of tax owed by a party, shall be heard before the Tribal Council, or in such forum as the Tribal Council may delegate with such authority. Nothing contained in this Title 12 shall be construed as waiving sovereign immunity from suit or counterclaim of the Washoe Tribe, its Tribal government or any designated taxing authority.

### **12-40-040 Filing with Nevada Department of Taxation**

This Title 12 shall be filed with the Nevada Department of Taxation pursuant to N.R.S. §§372.805, 370.515, 374.805 and any other pertinent statute with similar effect, as now written or subsequently amended. Nothing herein shall waive, alter, or otherwise diminish the Washoe Tribe's sovereign immunity or jurisdiction, whether expressed or implied, nor grant to any state the authority or ability to assert jurisdiction or any other power within the Washoe Tribe's jurisdiction.

### **12-40-050 Tribal Remedies are Cumulative**

The remedies of the Washoe Tribe for the collection and payment of taxes, penalties and interest provided for in this Title 12 are cumulative and any action

taken by the Washoe Tribe does not constitute an election by the Washoe Tribe to pursue any remedy to the exclusion of any other remedy for which provision is made in this Title 12 or other applicable provisions of the Law & Order Code.

**12-40-060 Severability**

If any provision of this Title or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Title which can be given effect without the invalid provision or application, and to this end the provisions of this Title 12 are severable.