



Department of Business License

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Tavern Revenue – Record Keeping

Attn: Tavern Operator

The purpose of this letter is to provide guidance that is intended to help tavern licensees comply with Clark County Code recordkeeping requirements.

On December 3, 2014 the Clark County Board of Commissioners adopted an ordinance that amended sections of Chapter 8.20 of the Clark County Code. The adoption of this ordinance revised the requirements of Taverns that operate in unincorporated Clark County. These revisions included the addition of Clark County Code section 8.20.020.388.

8.20.020.388 Tavern Revenue

"Tavern Revenue" means the cash revenue received by a tavern licensee derived from the cash sale of food and beverage (excluding complimentary) plus all the slot machine revenue received by the tavern from the operation of gaming devices, inclusive of any payment to a slot route operator, as that term is defined in Section 8.040.010.175. Each tavern licensee shall keep complete and accurate records of its tavern revenue that distinguishes between the revenue from gaming devices and the cash sale of food and beverage. The licensee's revenue from the sale of sundries shall not be included in the calculation of tavern revenue.

Sundries include, without limitation, the sale of cigarettes and other tobacco products, but do not include the sale of food and alcoholic beverages served on the premises.

General Guidance

Tavern licensees must maintain accurate records and supporting documents consistent with proper accounting procedures. The following list of records and procedures is offered as general guidance that is intended to help licensee's maintain compliance with Clark County Code.

- Ensure all revenue sources at the point of sale are clearly identified and segregated
- Issue receipts to every customer, which receipts must distinguish food sales from alcohol sales and any other revenue sources
- Retain copies of all sales receipts (Maintain a continuous internal tape of all transactions that occur during each business day)
- Maintain daily and monthly summary reports that segregate food sales, alcohol sales and any other revenue sources. These reports must further segregate sales by cash and complimentary.

Tavern operators who are also licensed for slot gaming machines must maintain records for gaming activities that detail the gross gaming drop, jackpots and fills, and any portion of gaming revenue that is paid to slot machine operators.

If you have any questions regarding record keeping requirements, please contact us by phone at (702) 455-6121 or email BLAuditinfo@ClarkCountyNV.gov.

Sincerely,


Alan Bacon
Assistant Finance Manager

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