



Good Life. Great Service.

DEPARTMENT OF REVENUE

### **Notice on Remitting the Net Operating Revenue Tax**

**The net operating revenue tax on Cash Device Net Operating Revenue went into effect July 1 as required by statute, and all cash devices in operation from that date forward have been subject to the tax.** See Neb. Rev. Stat. § 77-3008. Distributors and operators must account for sales activity and tax liability for each device operating since July 1, regardless of when the device was connected to the central system. All distributors and any operators who are not subject to a revenue-sharing or other agreement with a distributor who paid the tax, must report and remit the net operating revenue tax each quarter. Net operating revenue means the dollar amount collected by a distributor or operator of any cash device minus the total of cash awards paid out to players by the cash device.

Information on your liability will be available from the Distributor Tax Report in your Real Time Monitoring and Reporting System account at the end of the quarter.

**The first quarterly payment is due October 1. Your check and Distributor Tax Report must be sent to:**

**Nebraska Department of Revenue  
Charitable Gaming Division  
PO Box 94855  
Lincoln, NE 68509-4855**

Any devices that are not connected to the central system may not be in operation until such time as they are connected to the central system. Enforcement action is being taken against operators and distributors not in compliance with this requirement.

Failure to pay the net operating revenue tax and other taxes under the Act is grounds for license suspension and revocation.

Please continue your interaction with Intralot regarding any connectivity work yet to be completed and contact the Division with questions or plans to add devices and locations.