

COMPLIANCE

Selling Items

In an effort to maintain a Resort atmosphere as well as contractual agreements with the internal lessor, The Venetian Resort restricts the sale of any goods and services within the confines of the meeting room walls. All vendor collateral and marketing material are subject to review and rejection by the management of The Venetian Resort at its sole discretion.

The Nevada Administrative Code (NAC) 372.180 states that the promoter or organizer of an event allowing any retail sales on the show floor has the responsibility to collect and remit the taxes for their respective event.

If show management or exhibitors are tax-exempt, the State of Nevada requires a copy of the following on file with The Venetian Resort:

- A. Nevada tax-exempt sales tax permit providing the evidence of non-taxability.
- B. U.S. Government tax-exempt sales tax permit.

Please contact the Nevada Department of Taxation at 702.486.2300 for further details.

Chemicals and Gas Brought Into the Facility

The proposed use of any chemical or gas is subject to approval. If approved, it must be labeled as required by OSHA and accompanied by the applicable Safety Data Sheet (SDS). Please contact your Catering and Conference Manager or Expo & SES Event Manager for assistance.

Gaming and Taxing Compliance Matters

Our Compliance Department requires notification and its approval for any of the following activities:

- Any event where mock gaming takes place
- Any event where a game of chance is to take place
- Any event where prizes are awards by chance

Events that fall into any of these classifications are required to complete an Events Checklist: https://venetianlasvegas.service-now.com/public_user?id=ivs_public_login. This checklist, along with supporting documentation where applicable, needs to be submitted to the Compliance Department to obtain approval. Approval must be granted before any activity shall take place. Approval Process must be started at least 30 days prior to event date in order to be processed by the Compliance Department.

Charitable Gaming Events

The Nevada Gaming Control Board (GCB) requires notification and its approval for any of the following activities when in relation to Charitable Events involving money wagers, and the proceeds from the events benefit charitable or nonprofit activities in Nevada:

- Any events involving lotteries
- Any events involving raffles
- Any event involving gaming

Events that fall into any of these classifications are required to submit a request to the GCB to obtain approval. The GCB approval must be submitted along with the Compliance Events Checklist. Approval Process must be started at least 30 days prior to event date in order to be processed by the GCB and Compliance Department. The GCB's decision is final, and The Venetian Resort and The Venetian Expo are required by law to follow their decisions. The GCB Charitable Event Application can be found on their website, gaming.nv.gov, under Forms and Applications.

For any questions or further guidance on any of the above gaming compliance activities, please contact your Catering & Conference Manager/Event Services Manager for assistance.

LET

Within the State of Nevada, any event that is sold to the general public where Live Entertainment is to take place shall be subject to a LET of 9%. This amount is based on admission charge, which may apply if a minimum purchase of Food & Beverage or merchandise is required to enter the area with entertainment. Per NRS 368A, "admission charge" means the total amount, expressed in terms of money, of consideration paid for the right or privilege to enter or have access to a facility where live entertainment is provided. This includes an entertainment fee, a cover charge, a required minimum purchase of food, beverages, or merchandise, a membership fee, and a service charge or any other fee or charge that is required to be paid in exchange for admission to a facility where live entertainment is provided. Should your event fall into this classification, it is required that the Event Organizer notify The Venetian Resort and The Venetian Expo a minimum of 30 days prior to the event. The State of Nevada requires that The Venetian Resort and The Venetian Expo collect LET for all events taking place on property. In addition, the Event Organizer must exclusively use The Venetian Resort Box Office and Ticket Services. Consult your Catering & Conference Manager for additional information.

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