

TITLE 15 GAMBLING AND LIQUOR CONTROL
CHAPTER 1 GAMES AND GAMING GENERAL PROVISIONS
PART 8 ACCOUNTING REQUIREMENTS UNDER THE GAMING CONTROL ACT

15.1.8.1 ISSUING AGENCY: New Mexico Gaming Control Board.
[12/31/98; 15.1.8.1 NMAC - Rn, 15 NMAC 1.8.1, 10/15/00]

15.1.8.2 SCOPE: This rule applies to all gaming operator licensees or applicants for gaming operator licenses under the New Mexico Gaming Control Act.
[12/31/98; 15.1.8.2 NMAC - Rn, 15 NMAC 1.8.2, 10/15/00]

15.1.8.3 STATUTORY AUTHORITY: Section 60-2E-7(B)(3) of the Gaming Control Act authorizes the board to develop, adopt and promulgate all regulations necessary to implement and administer the provisions of the Gaming Control Act. Sections 60-2E-8(C)(9) and 60-2E-8(C)(12) of the Act require that the Gaming Control Board prescribe accounting procedures and financial reporting and internal control requirements for licensees.
[12/31/98; 15.1.8.3 NMAC - Rn, 15 NMAC 1.8.3, 10/15/00]

15.1.8.4 DURATION: Permanent.
[12/31/98; 15.1.8.4 NMAC - Rn, 15 NMAC 1.8.4, 10/15/00]

15.1.8.5 EFFECTIVE DATE: December 31, 1998, unless a later date is cited at the end of a section.
[12/31/98; 15.1.8.5 NMAC - Rn, 15 NMAC 1.8.5, 10/15/00; A, 12/28/01]

15.1.8.6 OBJECTIVE: This rule establishes standards for accounting, financial reporting, and internal control requirements for gaming operator licensees under the Gaming Control Act.
[12/31/98; 15.1.8.6 NMAC - Rn, 15 NMAC 1.8.6, 10/15/00; A, 12/28/01]

15.1.8.7 DEFINITIONS: Unless otherwise defined below, terms used in this rule have the same meanings as set forth in the Gaming Control Act.

- A. “Act”** means the New Mexico Gaming Control Act.
- B. “Audit”** means an examination of an applicant’s or licensee’s accounting records, financial situation, and business practices to determine compliance with generally accepted accounting principles, state law, or rules adopted by the gaming control board.
- C. “Business year”** means the annual period used by a licensee for internal accounting purposes.
- D. “Cash equivalent”** means an instrument of equal liquidity and security as that of legal tender.
- E. “Credit play”** means operation of a licensed gaming machine that accumulates awards on a display rather than dispensing the winnings from a hopper; one (1) credit equals the denomination of the game being played.
- F. “Credit slip”** means a cash-out ticket for winnings earned on a gaming machine that provides for credit play.
- G. “Drop”** means the total amount of money and tokens removed from the drop box, or for cashless gaming machines, the amount of credits deducted during play.
- H. “Drop box” or “drop bucket”** means a container in a locked part of the gaming machine or its cabinet that is used to collect the money and tokens retained by the gaming machine that are not used to make automatic payouts from the machine.
- I. “Gaming tax transfer account”** means a bank account maintained by a gaming operator licensee for the exclusive purpose of gaming tax payments to the state treasurer on a monthly basis.
- J. “Gross revenue”** means all receipts from the operation of gaming machines before any deductions and equals the total of cash wagered by patrons and cash received for credit play.
- K. “Hold percentage”** means the percent of coins or credits played that are retained by the gaming machine; it is determined by subtracting the payback percentage from one hundred percent (100%).
- L. “Hopper”** means an assembly inside the gaming machine that receives, holds, and dispenses coins.
- M. “Licensed premises”** means the area that has been approved for gaming on the premises that is under the direct control of a gaming operator licensee and from which the licensee is authorized to operate and permit the play of gaming machines.

N. “**Payback percentage**” means the theoretical percentage that will be won by a player during a cycle of play on the machine.

O. “**Premises**” means the land together with all building’s improvements and personal property located on the land.

P. “**Soft meter**” means an internal electronic accounting system that can be displayed on the screen of a gaming machine or in the coin window on a reel gaming machine.

Q. “**Standard financial statements**” means statements that represent fairly an entity’s financial position and results of operation in conformity with generally accepted accounting principles (US GAAP), international financial reporting standards (IFRS) or any other comprehensive system of accounting acceptable to the board.

R. “**State**” means the state of New Mexico.

S. “**Statements on auditing standards**” means the auditing standards and procedures published by the American institute of certified public accountants.

T. “**Taxation and revenue**” means the New Mexico department of taxation and revenue.

U. “**Wager**” means a sum of money or thing of value risked on an uncertain occurrence.
[12/31/98; 15.1.8.7 NMAC - Rn & A, 15 NMAC 1.8.7, 10/15/00; A, 12/28/01; A, 2/28/05; A, 10/15/15]

15.1.8.8 BOARD AUDIT PROCEDURES:

A. The board will establish and maintain an audit and compliance services division that shall have the responsibility to:

- (1) conduct periodic and special audits or reviews of the books and records of licensees;
- (2) review the accounting methods and procedures used by licensees;
- (3) review and observe methods and procedures used by licensees to count and handle cash, tokens, and credit slips;
- (4) examine the licensees’ records, procedures, and internal controls for the exchange of cash with a gaming patron;
- (5) examine and review licensees’ internal control procedures;
- (6) examine accounting and bookkeeping records and ledger accounts of the licensee or an affiliate of the licensee;
- (7) examine the books and records of any licensee when conditions indicate the need for such action or upon the request of the board; and
- (8) determine each licensee’s compliance with the act and board rules.

B. The audit and compliance services division shall conduct each audit in conformity with the statements on auditing standards or compliance standards established by the board. The audit and compliance services division shall prepare a report at the conclusion of each audit and will submit a copy of the report to the board.

C. At the conclusion of each audit, the audit and compliance services division shall review the results of the audit with the licensee. The licensee may, within 10 days of receipt of the review report, submit to the board, in writing, reasons why the board should reject the results of the audit. The board shall consider the licensee’s submission in determining whether any corrective or disciplinary action is necessary.

D. When the audit and compliance services division finds the licensee is required to pay additional taxes or fees or is entitled to a refund, the audit and compliance services division shall report its findings, and the legal basis upon which the findings are made, to the board and to the licensee.

[12/31/98; 15.1.8.8 NMAC - Rn & A, 15 NMAC 1.8.8, 10/15/00; A, 12/28/01; A, 2/28/05]

15.1.8.9 ACCOUNTING RECORDS:

A. Each licensee shall keep accurate, complete, legible, and permanent records, in the manner required or approved by the board and in accordance with either generally accepted accounting principles (U.S. GAAP), international financial reporting standards (IFRS) or other comprehensive basis of accounting approved by the board, pertaining to revenue that is taxable or subject to fees under the act. Each licensee that keeps permanent records in an electronic format shall provide to the audit and compliance services division, upon request, a detailed index of computer records in a format satisfactory to the board.

B. Each manufacturer, distributor and racetrack gaming operator licensee shall use double-entry accounting and maintain detailed subsidiary records, including the following:

- (1) detailed records of revenues, expenses, assets, liabilities, and equity of the gaming establishment;

(2) gaming machine analysis reports that compare, by each machine, actual hold percentages to theoretical hold percentages;

(3) the records required either by the board's minimum standards for internal control systems or, if the board determines that the licensee's system is at least equivalent to the board's minimum standards, the records required by the licensee's system of internal control;

(4) journal entries prepared by the licensee and its independent accountant; and

(5) any other records that the board specifically requires to be maintained.

C. Each nonprofit gaming operator licensee shall use double-entry accounting and maintain detailed subsidiary records for gaming activity as part of their licensed organization's annual financial statements and shall submit a monthly financial reporting package as prescribed by the board.

D. If a licensee fails to keep adequate gaming revenue records, the board may compute the amount of taxable revenue upon the basis of an audit conducted by the audit and compliance services division, on the basis of any information within the board's possession, upon statistical analysis, or upon any other basis deemed reasonable by the board.

E. Non-profit licensees are required to have a designated gaming accountant, who shall be found suitable as a key person by the board. The gaming accountant shall have a reasonable amount of experience in accounting/bookkeeping.

[12/31/98; 15.1.8.9 NMAC - Rn & A, 15 NMAC 1.8.9, 10/15/00; A, 5/14/04; A, 2/28/05; A, 12/15/10; A, 10/15/15]

15.1.8.10 REPORTING AND PAYMENT PROCEDURES:

A. Fees required under the act and all reports relating to taxes and fees shall be received by the board not later than the due date specified by law. In addition, reports relating to taxes shall be received by taxation and revenue not later than the due date specified by law. Fees and reports shall be deemed to be timely filed if the licensee shows, to the board's satisfaction, that the licensee deposited the fees and reports in a United States post office or mailbox, with first-class postage prepaid, properly addressed to the board, and in the case of tax reports, to taxation and revenue, within the time allowed for payment of the fees and filing of the reports.

B. All gaming operator licensees shall remit to the state the gaming tax as provided for by the act. Tax payments shall be calculated based on net take from the gaming operator licensee's gaming machines, as verified by the machines' soft meters.

C. A gaming operator licensee shall establish and maintain a single gaming tax transfer account exclusively for gaming tax payments to the taxation and revenue. In maintaining such bank account:

(1) the gaming operator licensee shall maintain a minimum balance at all times in the gaming tax transfer account; alternatively, the account shall be secured at all times by a letter of credit or bond issued by a bank or security company acceptable to the board; for purposes of this subsection, "bond" includes cash, cash equivalent instruments or such other instruments as the board determines provide immediate liquidity;

(2) the minimum balance or the security shall be equivalent to at least 6% of the previous month's net take from all gaming machines of the non-profit gaming operator licensee and at least 15% of the previous month's net take from all gaming machines of the racetrack gaming operator licensee;

(3) no withdrawals from the gaming tax transfer account shall cause the account balance to be less than the minimum balance requirement described above;

(4) the gaming tax is due on or before the date designated by taxation and revenue; funds in the gaming tax transfer account shall be transmitted no later than the designated day; any account found with insufficient funds shall constitute a violation of this subsection;

(5) tax liability shall be calculated based on gaming machine polling for the previous month; and

(6) any delinquent monies not available in the bank and account designated by taxation and revenue at the time of any required tax payment shall be subject to an interest penalty as determined by taxation and revenue; the interest penalty is in addition to any other penalties imposed by the board or taxation and revenue.

D. All gaming operator licensees shall be liable for all portions of gaming revenue from such times as the funds are received into the gaming machine until the funds are deposited into the designated bank and account of taxation and revenue.

[12/31/98; 15.1.8.10 NMAC - Rn & A, 15 NMAC 1.8.10, 10/15/00; A, 12/28/01; A, 2/28/05; A, 5/15/07; A, 6/30/08]

15.1.8.11 RECORDS OF OWNERSHIP OF LICENSEE:

A. Each company licensee that is a corporation shall keep on the premises of its gaming establishment and shall provide to the board or audit and compliance services division, upon request, the following corporate documents:

- (1) a certified copy of the articles of incorporation, and any amendments;
- (2) a copy of the bylaws and any amendments;
- (3) a copy of the certificate of authority issued by the New Mexico secretary of state authorizing the corporation to transact business in the state;
- (4) a list of all current and former officers and directors;
- (5) minutes of all meetings of the corporation's shareholders;
- (6) minutes of all meetings of the corporation's directors;
- (7) a list of all shareholders, including each shareholder's name, address, number of shares held, and the date the shares were acquired;
- (8) the stock certificate ledger;
- (9) a record of all transfers of the corporation's stock; and
- (10) a record of amounts paid to the corporation for issuance of stock and any other capital contributions.

B. A company licensee that is a partnership shall keep on the premises of its gaming establishment and provide to the board or audit and compliance services division upon request, the following partnership documents:

- (1) a copy of the partnership agreement and the certificate of limited partnership, if applicable;
- (2) a list of the partners, including names, addresses, percentage of interest held by each, amount and date of each capital contribution of each partner, date the interest was acquired, and salary paid by the partnership to each partner; and
- (3) a record of all withdrawals of partnership funds or assets.

C. A company licensee that is a limited liability company shall keep on the premises of its gaming establishment, and provide to the board or audit and compliance services division upon request, the following documents:

- (1) a list of the full name and last known mailing address of all current and former members and managers;
- (2) a copy of the articles of organization and all amendments or restatements of the articles;
- (3) a copy of every current and prior operating agreement, and every amendment thereto;
- (4) a current statement of capital contributions made by each member, including the amount of cash and the agreed value of other property received by the limited liability company and the agreed value of services as a capital contribution rendered by each member to the limited liability company;
- (5) a statement of the cash, property and services that each member has agreed to contribute or render to the limited liability company in the future, and of the principal balance outstanding under any promissory note payable in respect of a capital contribution, and the amount of the capital contribution with which each such member will be credited upon receipt of such cash, property or services by the limited liability company; and
- (6) a statement of the times at which, or events the occurrence of which, will require additional contributions to or withdrawals from capital.

D. Each sole proprietorship licensee shall keep on the premises of its gaming establishment, or provide to the board or audit and compliance services division upon request, a schedule that shows the name and address of the proprietorship, the amount and date of the proprietor's original investment and any additions and withdrawals.

[12/31/98; 15.1.8.11 NMAC - Rn & A, 15 NMAC 1.8.11, 10/15/00; A, 2/28/05]

15.1.8.12 RETENTION OF RECORDS: The licensee shall maintain all records required pursuant to this rule within New Mexico for a period of five years.

[12/31/98; 15.1.8.12 NMAC - Rn & A, 15 NMAC 1.8.12, 10/15/00; A, 2/28/05; A, 5/15/07]

15.1.8.13 [RESERVED]

[12/31/98; 15.1.8.13 NMAC - Rn, 15 NMAC 1.8.13, 10/15/00; A, 5/14/04; A, 2/28/05; Repealed, 10/15/15]

15.1.8.14 TAX RETURNS; AUDITED FINANCIAL STATEMENTS; OTHER LICENSEES:

A. Racetrack gaming operator, distributor, and manufacturer licensees shall submit copies of their federal income tax returns to the board within thirty (30) days of filing their returns with the internal revenue service. If a licensee files an “application for automatic extension of time to file U.S. income tax return” with the internal revenue service, the licensee shall submit a copy of the request for extension within thirty (30) calendar days of submitting such request to the internal revenue service.

B. Racetrack gaming operator, distributor, and manufacturer licensees shall submit annually two (2) copies of their audited financial statements with comparative figures from the prior year covering all financial activities of the licensee to the board no later than one hundred twenty (120) days after the close of the licensee’s fiscal year end.

C. Each licensee shall engage an independent certified public accountant who shall audit the financial statements in accordance with auditing standards generally accepted in the United States of America. The financial statements shall be prepared in conformity with accounting principles generally accepted in the United States of America, international financial reporting standards (IFRS) or any other comprehensive system of accounting acceptable to the board.

D. In the event of a license termination or change in business entity, the licensee or former licensee shall, not later than ninety (90) days after the event, submit to the board two (2) copies of its financial statements, or if required by the board, audited financial statements, covering the period from the end of the period covered by the previous financial statement to the date of the event. If a license termination or change in business entity occurs within ninety (90) days after the end of a business year for which a financial statement has not been submitted, the licensee may submit financial statements covering both the business year and the final period of business rather than separate statements.

E. If a licensee changes its business year, the licensee shall prepare and submit to the board financial statements covering the period from the end of the previous business year to the beginning of the new business year, submitted within ninety (90) days after the end of the period. Such financial statements shall be audited if required by the board. With board approval, the licensee may incorporate the financial results of the period in the financial statements for the new business year.

F. The licensee shall submit to the board a copy of any audit and review findings reports and management advisory letters with the audited financial statements and independent auditor’s report on compliance with minimum internal control standards. The licensee shall submit audit and review reports and management advisory letters within thirty (30) days of receipt.

G. The board may request additional information and documents from either the licensee or the licensee’s independent certified public accountant, directly or through the licensee, regarding the financial statements or services performed by the accountant. The licensee shall provide all additional information requested by the board.

[12/31/98; 15.1.8.14 NMAC - Rn, 15 NMAC 1.8.14, 10/15/00; A, 5/14/04; A, 6/30/08; A, 10/15/15]

15.1.8.15 SYSTEM OF INTERNAL CONTROL PROCEDURES FOR LICENSEES:

A. Each licensee shall establish written administrative and accounting procedures for the purpose of verifying the licensee’s liability for taxes under the act and for the purpose of exercising effective control over the licensee’s internal financial affairs. The procedures shall be designed to satisfy the requirements, and include the provisions, set forth in Section 60-2E-35 of the act. In addition, the gaming operator licensee’s or applicant’s procedures shall meet the minimum standards established pursuant to board regulations.

B. The licensee shall not implement internal control procedures that do not satisfy the minimum standards unless the board, in its sole discretion, determines that the licensee’s proposed internal control procedures satisfy the requirements set forth in Section 60-2E-35 of the act and approves the proposed system in writing. Within 30 days after a licensee receives notice of such approval, the licensee shall comply with the approved procedures, amend its written procedures as necessary, and submit to the board a copy of the written procedures as amended and a written description of the variations from the minimum control standards. The licensee’s chief financial officer and either the licensee’s chief executive officer or a licensed owner shall sign the report.

C. Each racetrack licensee shall require its independent certified public accountant to submit to the licensee, on an annual basis, two copies of a written report analyzing the licensee’s compliance with approved procedures and minimum control standards. Using the criteria established by the board, the accountant shall report each event and procedure that the accountant believes does not satisfy the minimum standards or variations that have been approved by the board in writing pursuant to Subsection B of 15.1.8.15 NMAC. Not later than 120 days after the end of the licensee’s business year, the licensee shall submit to the board a copy of the accountant’s report and

any other documentation relating to the licensee's items of noncompliance noted by the accountant and describing the corrective measures taken.

D. Before adding any computerized system for monitoring gaming machines or any computerized associated equipment, the licensee shall do the following:

(1) amend its accounting and administrative procedures and internal controls to comply with the minimum standards;

(2) submit to the board a copy of the procedures as amended and a written description of the amended procedures signed by the licensee's chief financial officer and either the licensee's chief executive officer or a licensed owner;

(3) comply with any requirements imposed by the board regarding administrative approval of computerized gaming machine monitoring systems or associated equipment; and

(4) after complying with Paragraph (1) of Subsection D of 15.1.8.15 NMAC through Paragraph (3) of Subsection D of 15.1.8.15 NMAC above, implement the procedures as amended.

E. If the board determines at any time that the licensee's administrative or accounting procedures do not comply with the requirements of this section, or the licensee is out of compliance with the approved minimum internal controls, the board shall notify the licensee in writing. Within 30 days after the date of such notice, the licensee shall amend its procedures accordingly, submit a copy of the amended procedures, and provide, in writing, a description of any remedial measures taken.

[12/31/98; 15.1.8.15 NMAC - Rn & A, 15 NMAC 1.8.15, 10/15/00; A, 12/28/01; A, 2/28/05; A, 6/30/08]

15.1.8.16 NET TAKE COMPUTATIONS:

A. For each gaming machine, gross revenue equals the total of cash received from patrons for playing a game, cash received in payment for credit extended by a licensee to a patron for playing a game, and compensation received for conducting a game in which the licensee is not a party to the wager. Net take equals gross revenue less the total of all cash paid out as losses to winning patrons and those amounts paid to purchase annuities to fund losses paid to winning patrons over several years by independent administrators. In addition, if the licensee retains detailed documentation supporting the deduction, the licensee may deduct the actual cost to the licensee, its agent or employee, or an affiliate of the licensee, of any personal property (other than costs of travel, food, refreshments, lodging, or services) distributed to a patron as the result of a legitimate wager.

B. The difference between the initial hopper load and the total amount that is in the hopper at the end of each business year shall be adjusted accordingly as an addition to or subtraction from the drop. If the licensee does not make, or makes inaccurate, additions to or subtractions from the drop, the audit and compliance services division may compute an estimated total amount in the slot machine hoppers and may make reasonable adjustments to gross revenue during the course of an audit.

C. A licensee shall not exclude from gross revenue money paid out on wagers that are knowingly accepted by the licensee in violation of the act, this title, or other state or federal laws.

D. If in any month the amount of net take is less than zero, the licensee may deduct the excess in the succeeding months until the loss is fully offset against net take.

[12/31/98; 15.1.8.16 NMAC - Rn & A, 15 NMAC 1.8.16, 10/15/00; A, 2/28/05]

15.1.8.17 [RESERVED]

[12/31/98; 15.1.8.17 NMAC - Rn, 15 NMAC 1.8.17, 10/15/00; A, 2/28/05; A, 6/30/08; Repealed, 10/15/15]

15.1.8.18 NONPROFIT LICENSEES; SEPARATE OPERATING ACCOUNTS:

A. Nonprofit licensees shall establish and maintain a separate operating account exclusively for the deposit of all gaming funds. The account shall be in a financial institution that is licensed by the state, in a national bank with an office in the state, or in another financial institution acceptable to the board. The bank or other financial institution shall not be an affiliate of the nonprofit licensee.

B. The operating account is subject to the following restrictions and requirements:

(1) all net revenue after replenishment of imprest funds shall be deposited into the gaming operating account;

(2) if required by the board, a nonprofit gaming licensee shall deposit all gaming funds into their gaming operating account after each drop and count; and, once the deposit is made, shall write a check back to the cashier cage or vault (if applicable) for replenishment;

(3) by the end of the month, the required charity and educational funds shall be transferred from the operating account into the charity account;

(4) by the end of the month, the required gaming tax shall be transferred from the operating account into the gaming tax account;

(5) by the end of the month, any discretionary funds shall be transferred from the gaming operating account shall be transferred to the licensee's general operating account;

(6) after making the required tax, charity and discretionary fund transfers, the remaining funds in the gaming operating bank account are the property of the licensee. The balance in the gaming operating bank account shall not exceed twenty thousand (\$20,000) dollars. All funds in excess of twenty thousand (\$20,000) dollars shall be transferred to the licensee's general operations bank account. The remaining funds in the gaming operating bank account balance shall be maintained as a cash reserve to replenish gaming funds, if needed; and

(7) the nonprofit licensee shall maintain detailed records of all deposits into, and withdrawals and disbursements from, the operating account.

C. A non-profit licensee shall not commingle gaming funds and other monies of the nonprofit licensee or use any monies in the operating account for any purpose other than the transfers as identified in this section.

D. Non-profit licensees shall establish and maintain a separate charity and education bank account exclusively for the deposit of all required charitable and educational funds. The account shall be in a financial institution that is licensed by the state, a national bank with an office in the state, or in another financial institution accepted by the board. The bank or other financial institution shall not be an affiliate of the non-profit organization gaming operator licensee.

E. The charitable and education account is subject to the following restrictions and requirements:

(1) non-profit licensees shall deposit the required charity/educational percentage of net revenue (gross revenues less jackpot payouts) into their charity/educational account by the end of each month;

(2) the non-profit licensee shall maintain detailed records of all deposits into, and withdrawals, and disbursements from, the charity/educational account;

(3) monies in the charity/educational account shall be used exclusively for charitable and educational payments as set forth in the charity and educational guidelines; and

(4) charitable/educational funds shall not be commingled with any other monies of the non-profit gaming licensee.

[12/31/98; 15.1.8.18 NMAC -Rn, 15 NMAC 1.8.18, 10/15/00; A, 5/14/04; A, 6/30/08; A, 10/15/15]

15.1.8.19 MINIMUM BANKROLL REQUIREMENTS:

A. Each gaming operator licensee shall maintain, in the manner required or approved by the board:

(1) cash or cash equivalents in an amount equal to the value of the highest possible jackpot that could be won from a single gaming machine at the gaming establishment plus the value of the cash winnings and non-cash prizes to be paid in periodic payments or such higher amount as the board may determine; and

(2) if the gaming operator licensee operates a progressive system, cash or cash equivalents equal to the total of all progressive jackpots that may be won at the location, unless the board has approved payment of progressive jackpots by annuity.

B. If at any time the licensee's available cash or cash equivalents are less than the amount required by this section, the licensee shall immediately notify the board's audit and compliance division of the deficiency.

[12/31/98; 15.1.8.19 NMAC - Rn, 15 NMAC 1.8.19, 10/15/00; A, 2/28/05; A, 6/30/08; A, 10/15/15]

15.1.8.21 SLOT ACCOUNTING SYSTEM; RACETRACKS: A slot accounting system shall be required for all racetrack gaming premises constructed after September 1, 2003. A racetrack gaming premises constructed prior to September 1, 2003, is not required to obtain a slot accounting system. If a racetrack constructed prior to September 1, 2003, has implemented a slot accounting system, the racetrack shall maintain that slot accounting system or another system acceptable to the board.

[15.1.8.21 NMAC - N, 5/14/04; A, 2/13/09]

HISTORY OF 15.1.8 NMAC:

Pre NMAC History: None.

History of Repealed Material: [Reserved]

Other History:

15 NMAC 1.8, Accounting Requirements Under the Gaming Control Act, effective 12/31/98.

15 NMAC 1.8, Accounting Requirements Under the Gaming Control Act (filed 12/14/98) reformatted, renumbered, amended and replaced by 15.1.8 NMAC, Accounting Requirements Under the Gaming Control Act, effective, 10/15/2000.