



Date: 3 November, 2022

RE: November NTTM - Fee calculation

An important topic the Agency has given significant attention to in recent years is NIGC's efforts for more efficient and clear calculation of an operation's fee payments. During an NIGC monthly training event today I shared my four insights in this area:

- **Promotional free play**
 - NIGC began to clarify regulations on deducting promotional free play from assessable gross revenue calculation in the summer of 2020. The new regulations and an Agency commitment to provide uniform training resulted from Tribes during information requests and consultation.

- **NIGC fee**
 - In setting the annual fee, the Commission considers a number of factors including NIGC self-sufficiency, the importance of providing value while meeting its statutory responsibility, and the importance of the resilient economic opportunity Indian gaming represents. These considerations became particularly important during the pandemic, when NIGC received no supplemental funding for its regulatory operations and lost nearly half its transition fund necessary to maintain continuity of operations (a prudent Agency fiscal practice).

- **Accounting practices**
 - The attention professional governing bodies are giving to new standards and advisories for accounting practices related to revenue classifications is contributing to change in the gaming regulatory community's professional disciplines. These changes require the NIGC to remain knowledgeable about professional practices and how tribes' operations are structuring their business in light of these standards.

Visit www.NIGC.gov to learn more about the NIGC 3 For 35 Project— a year-long project emphasizing the importance of conversations among the tribal gaming regulatory community about workforce preparedness.





- **Pandemic recovery**

- Financial and accounting staffs' roles at tribal operations remain valuable as tribes navigate an economic recovery from the pandemic and contemplate how the industry can best adjust to rapidly evolving operations since the pandemic.

I was grateful to the nearly 500 attendees today and NIGC subject matter experts, Paul Bycroft and David Privatsky, for their presentation. I look forward to future training topics including upcoming NIGC National Virtual Cyber Security Conference, a NIGC Symposium on the Bank Secrecy Act, and a National Training Topic of the Month on facility license submissions. More information can be found on these events and other training opportunities by visiting www.NIGC.gov.

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