No. 2004-1

August 17, 2004

Subject: 2004 Fee Rate; Final

The National Indian Gaming Commission (Commission) has adopted final annual fee rates of 0.00% for tier 1 and 0.063% (.00063) for tier 2 for calendar year 2004. These rates shall apply to all assessable gross revenues from each gaming operation under the jurisdiction of the Commission.

If a tribe has a certificate of self-regulation under 25 CFR part 518, the final fee rate on class II revenues for calendar year 2004 shall be one-half of the annual fee rate, which is 0.0315% (.000315).

The fees are due in four quarterly payments. Enclosed is a copy of the Federal Register Notice announcing the adoption of these rates.

Please be sure to use calendar year 2003 as the base period for determining 2004 fees payments. Also, please provide the following identifying information; name, address and telephone number of the gaming operation; name of licensing tribe; name and telephone number of contact person.

Should you have any questions, please call Bobby Gordon at 202/632-7003, or send Emails to: Fees@NIGC.Gov.
AGENCY: National Indian Gaming Commission

ACTION: Notice.

SUMMARY: Notice is hereby given, pursuant to 25 CFR 514.1(a)(3), that the National Indian Gaming Commission has adopted final annual fee rates of 0.00% for tier 1 and 0.063% (0.00063) for tier 2 for calendar year 2004. These rates shall apply to all assessable gross revenues from each gaming operation under the jurisdiction of the Commission. If a tribe has a certificate of self-regulation under 25 CFR part 518, the final fee rate on class II revenues for calendar year 2004 shall be one-half of the annual fee rate, which is 0.0315% (0.000315).

FOR FURTHER INFORMATION CONTACT: Bobby Gordon, National Indian Gaming Commission, 1441 L Street, NW, Suite 9100, Washington, DC 20005, telephone 202/632-7003, fax 202/632-7066 (these are not toll-free numbers), or send Emails to: Fees@NIGC.Gov.

SUPPLEMENTARY INFORMATION: The Indian Gaming Regulatory Act established the National Indian Gaming Commission which is charged with, among other things, regulating gaming on Indian lands.

The regulations of the Commission (25 CFR part 514), as amended, provide for a system of fee assessment and payment that is self-administered by gaming operations. Pursuant to those regulations, the Commission is required to adopt and communicate assessment rates; the gaming operations are required to apply those rates to their revenues, compute the fees to be paid, report the revenues, and remit the fees to the Commission on a quarterly basis.

The regulations of the Commission and the final rate being adopted today are effective for calendar year 2004. Therefore, all gaming operations within the jurisdiction of the Commission are required to self-administer the provisions of these regulations and report and pay any fees that are due to the Commission by December 31, 2004.

Gary Fechtka, Chief of Staff
National Indian Gaming Commission

-2-