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November 17, 2015

Joan Lambert, Chairman
Nevada Tax Commission
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

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State of Nevada
Department of Taxation

Dear Chairman Lambert:

The Livery Operators Association of Las Vegas, ("LOA"), recently became aware of guidelines for the Passenger Transportation Tax under a section on the Department of Taxation's website titled "FAQ'S." Specifically, the website contains the following information:

Can this excise tax be charged to the consumer?

The excise tax is not a tax on consumers or customers. If the company is going to directly pass the charge onto its customers, the entity must do the following:

- a. Explain to its customers that the charge is made in order to recoup money paid by the company for taxes imposed on it.*
- b. Keep records that clearly delineate the amount of the assessment to recover the tax separate from any other charges; and*
- c. Not represent the charge as a tax imposed directly on the customers.*

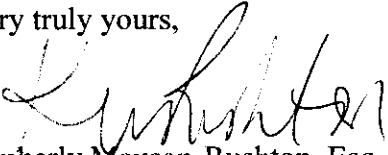
While the FAQ language may be similar to the language in the proposed permanent regulation submitted to the Legislative Counsel Bureau (LCB) for review and approval, to date said language has yet to receive approval by the LCB and/or the Nevada Tax Commission. Additionally, the FAQ language is absent from the emergency regulation. See, LCB File No. E007-15. I would also note that the emergency regulation has expired (pursuant to a 120-day enforcement period). See, NRS 233B.0613. Accordingly, should the proposed language come before the Tax Commission in a permanent regulation the LOA will be arguing against its adoption.

COOPER LEVENSON, P.A.

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The LOA respectfully requests that the FAQ language be removed unless and until the regulations are adopted by the Nevada Tax Commission, approved by the Legislative Commission for Review of Regulations and subsequently filed with the Secretary of State.

Very truly yours,



Kimberly Maxson-Rushton, Esq.

cc: Ms. Deonne E. Contine, Executive Director
Ms. Brenda Erdoes, LCB
Brent Bell, Bell Trans