



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <https://tax.nv.gov>

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Posted: 11/1/21

NOTICE OF WORKSHOP

To: To All Interested Parties
From: Shellie Hughes, Executive Director, Department of Taxation
Date: November 1, 2021
Re: Workshop on LCB Draft of Proposed Permanent Regulation R120-20

The Department of Taxation will hold a workshop to solicit comments from interested parties on the following proposed permanent regulation:

Under existing law, all decisions of the Executive Director or other officer of the Department of Taxation are final unless appealed to the Nevada Tax Commission. (NRS 360.245) Existing regulations establish the procedures for pursuing such an appeal, including, without limitation, prescribing the period during which an appellant is required to file his or her opening brief with the Commission. (NAC 360.175) This regulation revises those procedures by prescribing the period for the filing of an answering brief by a respondent and a reply brief by the appellant. This regulation also requires a brief or other documentation filed with the Commission in connection with an appeal be accompanied by an acknowledgement or affidavit showing service of the brief or other documentation on all other parties of record.

Date and Time of Meeting: November 15, 2021 9:00 a.m.

The workshop will be held at the following location:

Place of Meeting:

**Nevada Department of Taxation
1550 College Parkway STE 115
Large Conference Room
Carson City, Nevada 89706**

This meeting will also be available by zoom. Please use the link below to join the webinar:

<https://us02web.zoom.us/j/85369241814>

Or One tap mobile:

+12532158782, 85369241814# US (Tacoma)
+13462487799, 85369241814# US (Houston)

Or join by phone:

Dial (for higher quality, dial a number based on your current location):

US: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or +1 301 715 8592 or +1 312 626 6799 or
+1 646 558 8656

Webinar ID: 853 6924 1814

International numbers available: <https://us02web.zoom.us/j/kTHFf26C>

A copy of the regulation referenced above can be found on the Department's website at https://tax.nv.gov/Boards/Public_Meetings/ and at the Nevada Legislature's website at <https://www.leg.state.nv.us/App/Calendar/A/>.

All interested parties will have the opportunity to present their ideas. Please submit all suggestions in writing at least one week prior to the Workshop so the suggestions can be disseminated at the meeting. Written comments may be accepted at any time. All public input will be considered in preparing a proposed regulation to be presented to the Nevada Tax Commission for adoption.

Members of the public who are disabled and require accommodations or assistance at the Workshop are requested to notify the Department of Taxation in writing or by calling 775-684-2096 no later than five working days prior to the Workshop.

Notice has been posted at the following location: The Department of Taxation - 1550 College Parkway, STE 115, Carson City, Nevada.

Notice has been EMAILED for posting at the following locations: Department of Taxation - 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada; Department of Taxation - 555 E. Washington Avenue, Grant Sawyer Office Building, Las Vegas, Nevada; The Legislative Building, Capitol Complex, Carson City, Nevada; and the Nevada State Library, 100 Stewart Street, Carson City, Nevada, Interested Parties Group & Mailing List maintained by the Department & the Nevada Public Notice Website : <https://notice.nv.gov/>. Notice of this meeting was posted on the Department of Taxation website <https://tax.nv.gov/> and on the Legislative website at <https://www.leg.state.nv.us/>.

If you have any questions, please feel free to call Sarah Glazner at 775-684-2059.

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R120-20

September 10, 2020

EXPLANATION – Matter in *italics* is new; matter in brackets ~~{omitted material}~~ is material to be omitted.

AUTHORITY: §1, NRS 360.090 and 360.245.

A REGULATION relating to taxation; revising procedures concerning the filing of certain briefs and other documentation in an appeal to the Nevada Tax Commission; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Under existing law, all decisions of the Executive Director or other officer of the Department of Taxation are final unless appealed to the Nevada Tax Commission. (NRS 360.245) Existing regulations establish the procedures for pursuing such an appeal, including, without limitation, prescribing the period during which an appellant is required to file his or her opening brief with the Commission. (NAC 360.175) This regulation revises those procedures by prescribing the period for the filing of an answering brief by a respondent and a reply brief by the appellant. This regulation also requires a brief or other documentation filed with the Commission in connection with an appeal be accompanied by an acknowledgement or affidavit showing service of the brief or other documentation on all other parties of record.

Section 1. NAC 360.175 is hereby amended to read as follows:

360.175 1. The staff, petitioner or a designated representative may, within 30 days after service of the copy of the findings of fact, conclusions of law and decision of the hearing officer, file a notice of appeal with the Commission.

2. Within 30 days after filing a notice of appeal, the appellant shall file with the Commission : ~~{a:}~~

(a) ~~{Brief}~~ *An opening brief* setting forth the points relied upon in his or her appeal and authorities in support thereof; and

(b) ~~{Designation}~~ *A designation* of the parts of the record before the hearing officer that he or she deems relevant to his or her appeal.

3. An appeal from the decision of the hearing officer to the Commission must be based upon one or more of the grounds set forth in subsection 3 of NRS 233B.135.

4. The filing of a notice of appeal does not excuse compliance with the decision of the hearing officer nor suspend the effectiveness of a decision unless otherwise ordered by the hearing officer.

5. *Within 30 days after service of the appellant's opening brief upon a respondent, the respondent shall file with the Commission:*

(a) An answering brief with the Commission; and

(b) A designation of the parts of the record before the hearing officer that he or she deems relevant to his or her appeal.

6. *Within 30 days after service of the respondent's answering brief upon the appellant, the appellant may file with the Commission a reply brief.*

7. After receipt of a notice of appeal, filed in compliance with subsection 1, and the documentation required by ~~{subsection}~~ *subsections 2, 5 and 6*, the Department will schedule a time for oral argument before the Commission at its next meeting. The oral argument will be limited to a period of time not to exceed 20 minutes unless extended by the Commission. The Commission will not review evidence which was not submitted to the hearing officer unless it determines that good cause exists for a failure to submit the evidence to the hearing officer.

~~{6-}~~ 8. The Commission will modify, reverse or affirm the decision of the hearing officer or remand the case to the hearing officer. The Director shall issue a final written decision on behalf of the Commission.

9. A brief and any other documentation filed with the Commission pursuant to subsection 2, 5 or 6 must be accompanied by an acknowledgment of or an affidavit showing service on all other parties of record.

**SMALL BUSINESS IMPACT STATEMENT AS REQUIRED BY
NRS 233B.0608 and NRS 233B.0609**

LCB File No. R120-20

1. Background

Under existing law, all decisions of the Executive Director or other officer of the Department of Taxation are final unless appealed to the Nevada Tax Commission. (NRS 360.245) Existing regulations establish the procedures for pursuing such an appeal, including, without limitation, prescribing the period during which an appellant is required to file his or her opening brief with the Commission. (NAC 360.175)

The Department of Taxation has drafted Proposed Regulation R120-20, to revise those procedures by prescribing the period for the filing of an answering brief by a respondent and a reply brief by the appellant. This regulation also requires a brief or other documentation filed with the Commission in connection with an appeal be accompanied by an acknowledgement or affidavit showing service of the brief or other documentation on all other parties of record.

2. A description of the manner in which comment was solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R120-20. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department to 210 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

The content of the response is summarized below:

- 1 response expressed concern regarding limiting the time for the oral argument. In addition, the response indicated that the appeal process needs to be simplified and the briefs should be accepted in layman's terms versus the legal language used by attorneys. This will allow the small business owner to execute their own briefs, thus saving them money by not needing to retain an attorney.

Anyone interested in obtaining a copy of the completed small business impact questionnaire used for this summary, can contact:

Sarah Glazner
Nevada Department of Taxation
1550 College Parkway Ste 115
Carson City, NV 89706
Phone: (775) 684-2059
Fax: (775) 684-2020
sglazner@tax.state.nv.us

3. The manner in which the analysis was conducted, including the methods used to determine the impacts of the proposed regulation on small businesses.

The Department analyzed the single questionnaire received and used informed, reasonable judgment in determining that there will not be an impact on small businesses due to the nature of the regulatory changes. An appeal does not need to be filed by an attorney nor is an attorney required to write and submit a brief.

While the response from the questionnaire did not indicate a substantial impact on small businesses, it was suggested that the Department provide a presentation on how to properly write briefs and present evidence to the Hearing Officer or Commission during an appeal.

4. The estimated economic effect of the proposed regulation on the small businesses which it is to regulate:

Direct and indirect adverse effects

The Department finds that there is no reasonable, foreseeable or anticipated direct or indirect adverse economic effect on small businesses.

Direct and indirect beneficial effects

The Department finds that there is no reasonable, foreseeable or anticipated direct or indirect beneficial economic effect on small businesses.

5. A description of the methods that the agency considered to reduce the impact of the

proposed regulation on small businesses and a statement regarding whether the agency actually used any of those methods.

The proposed permanent regulation presents no reasonable, foreseeable or anticipated adverse impact to small businesses; therefore, no efforts were required to reduce the impact on small businesses.

6. The estimated cost to the agency for enforcement of the proposed regulation.

The proposed permanent regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

7. If the proposed regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.

The proposed permanent regulation does not include new fees or increase an existing fee.

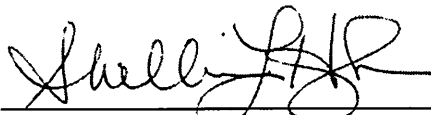
8. If the proposed regulation includes provisions which duplicate or are more stringent than federal, state or local standards regulating the same activity, an explanation of why such duplicative or more stringent provisions are necessary.

The proposed regulation does not overlap or duplicate any regulation of other federal, state or local government entities.

9. The reasons for the conclusion of the agency regarding the impact of a regulation on small businesses.

The Department has determined that there will be no adverse impacts to small businesses based on its analysis of comment received.

I hereby certify, to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that this statement was properly prepared and the information contained herein is accurate.



Shellie Hughes, Executive Director
November 1, 2021

Nevada Department of Taxation Regulatory Workshop

Draft of Proposed Regulation R120-20

NEVADA DEPARTMENT OF
TAXATION
1550 College Pkwy STE 115
Large Conference Room
Carson City, Nevada 89706

November 15, 2021
9:00 AM

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Department of Taxation.
Items may be pulled or removed from the agenda at any time.

- I. Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- II. The Department will hold a workshop to solicit comments from interested parties on the following topic:

Under existing law, all decisions of the Executive Director or other officer of the Department of Taxation are final unless appealed to the Nevada Tax Commission. (NRS 360.245) Existing regulations establish the procedures for pursuing such an appeal, including, without limitation, prescribing the period during which an appellant is required to file his or her opening brief with the Commission. (NAC 360.175) This regulation revises those procedures by prescribing the period for the filing of an answering brief by a respondent and a reply brief by the appellant. This regulation also requires a brief or other documentation filed with the Commission in connection with an appeal be accompanied by an acknowledgement or affidavit showing service of the brief or other documentation on all other parties of record.

- III. ****Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.**

- IV. Adjourn

****This item is to receive public comment on any issue and any discussion of those issues; provided that comment will be limited to areas relevant to and within the authority of the Nevada Department of Taxation. No action will be taken on any items raised in the public comment period. Public Comment may not be limited based on viewpoint.**

Please contact Sarah Glazner 775-684-2059 or sglazner@tax.state.nv.us for any support materials. The support materials will be available at <https://tax.nv.gov/> and made available during the meeting located at the Nevada Department of Taxation, 1550 College Pkwy STE 115, Carson City, NV.

Members of the public who are disabled and require accommodations or assistance at this workshop are requested to notify the Department of Taxation in writing or call 775-684-2096 no later than five working days prior to the workshop.

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