



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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Posted 9/1/22

NOTICE OF INTENT TO ACT UPON A REGULATION

Notice of Hearing for the Adoption of

**LCB File No. R175-22**

**Nevada Tax Commission**

The Nevada Tax Commission will hold a Public Hearing at **9:00 a.m. on Monday, October 3, 2022**. The purpose of the hearing is to receive comments from all interested parties regarding the adoption of the regulation that pertains to LCB File No. R175-22.

You may attend this meeting at either of the following physical locations:

Nevada Department of Taxation  
700 E. Warm Springs Road, 1st Floor  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502

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The following information is provided pursuant to the requirements of NRS 233B.0603:

1. Need and purpose of the proposed regulations or amendments

The need and purpose of the proposed permanent regulation (R175-22) revises 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.

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. This regulation also authorizes an appellant to request an extension of the time to file such documentation. This regulation also provides that the Commission may dismiss an appeal for failure to file the documentation within the required time.

2. How to obtain the approved or revised text of regulations prepared by LCB

You may obtain a copy of the proposed permanent regulation by writing to the Nevada Department of Taxation, 1550 College Parkway, Ste 115, Carson City, Nevada 89706; or by calling the office at (775) 684-2059. The proposed permanent regulation is also available for review and download on the Department of Taxation website at <https://tax.nv.gov/> or on the Nevada Legislature website at <https://www.leg.state.nv.us/>.

3. Methods used in determining the impact on a small business

The agency used informed, reasonable judgment in determining that there will not be an impact on small businesses due to the nature of the regulation changes, which includes its own analysis by considering the extent of the regulatory provisions contained in LCB File No. R175-22. The Department prepared a small business impact questionnaire that was forwarded to the Interested Parties List which is maintained by the Department.

The Department will continue to accept input on the impact of the proposed permanent regulation on small businesses through the regulatory process. No respondents indicated that this regulation would have a direct and significant economic burden upon a small business.

The Department held a workshop for concerned members of the public to state their concerns and submit correspondence regarding the regulation.

4. Estimated economic effect of regulation on businesses and the public

a. Adverse and beneficial effects

The proposed permanent regulation does not present any reasonable, foreseeable or anticipated adverse economic effects on small businesses.

b. Immediate and long-term effects

Same as above

5. Cost for enforcement of the regulations

The proposed permanent regulation does not present any significant, foreseeable or anticipated cost or decrease in costs for enforcement.

6. Overlap or duplication of other state or local governmental agencies

The proposed permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

7. Regulation required by federal law

Not Applicable

8. More stringent than federal regulations

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

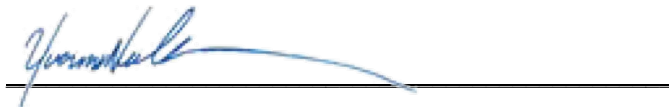
9. New or increases in existing fees

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

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Persons wishing to comment on the proposed action of the Nevada Tax Commission may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Nevada Tax Commission, 1550 E. College Parkway, Suite 115, Carson City, Nevada 89706. Written submissions must be received at least two weeks prior to the above scheduled public hearing.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.



Yvonne Nevarez-Goodson, Chief Deputy Executive Director  
September 1, 2022

Members of the public who are disabled and require accommodations or assistance at the meeting 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 meeting.

**A copy of the Notice and the proposed permanent regulation to be adopted and/or amended is on file and has been posted at the following location:** The Department of Taxation - 1550 College Parkway, Ste 115, Carson City, Nevada.

Members of the public may inspect these documents during regular business hours at the above location. Additional copies of the notice and proposed permanent regulation to be adopted and/or amended are available at the below locations.

The text of the proposed permanent regulation will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

**Notice has been EMAILED/MAILED for posting at the following locations:** Department of Taxation - 4600 Kietzke Lane, Building L, Ste 235, Reno, Nevada; Department of Taxation - 700 E. Warm Springs Rd, Ste 200, Las Vegas, Nevada; The Legislative Building - Capitol Complex, Carson City, Nevada; The Nevada State Library -100 Stewart Street, Carson City, Nevada; The County Public Library's, Interested Parties Group, and the Mailing List maintained by the Department. Notice of this meeting was posted on the Department of Taxation website at <https://tax.nv.gov/>, on the Legislative website at <https://www.leg.state.nv.us/>, and the Nevada Public Notice Website at <https://notice.nv.gov/>.

**REVISED PROPOSED**  
**REGULATION OF THE NEVADA**  
**TAX COMMISSION**  
**LCB File No. R175-22**

July 22, 2022

EXPLANATION – Matter in (1) *blue bold italics* is original language in LCB’s proposed regulation; (2) variations of green bold underlining is language proposed to be added to LCB’s proposed regulation; (3) ~~red strikethrough~~ is deleted language in LCB’s proposed regulation; and (4) ~~purple double-strikethrough~~ is language proposed to be deleted in this revised proposed regulation.

AUTHORITY: §1, NRS 233B.050, 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. This regulation also authorizes an appellant to request an extension of the time to file such documentation. This regulation also provides that the Commission may dismiss an appeal for failure to file the documentation within the required time.

**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 Identify 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 Identify 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.*

10. Upon written request of the appellant or respondent, the Chair of the Commission may extend the filing deadlines set forth in subsections 2, 5 and 6. Alternatively, the parties can, by stipulation, extend the filing deadlines set forth in subsections 2, 5 and 6.

11. The Commission may dismiss an appeal if the appellant fails to file the documentation required by subsection 2 within 30 days after filing the notice of appeal or within any extended time period approved pursuant to subsection 10.

