

JOE LOMBARDO Governor TONY WREN Chair, Nevada Tax Commission SHELLIE HUGHES

Executive Director

## STATE OF NEVADA DEPARTMENT OF TAXATION

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#### **MEMORANDUM**

Date: April 17, 2023

To: Nevada Tax Commission

From: Shellie Hughes, Executive Director

Yvonne M. Nevarez-Goodson, Chief Deputy Executive Director

Re: Special Meeting - Governor Lombardo's Executive Order 2023-003 (Regulation Review)

#### Dear Commissioners,

The April 21, 2023, Special Meeting of the Nevada Tax Commission provides for the public hearing of the NTC to determine its recommendation to Governor Lombardo under Executive Order No. 2023-003. The Executive Order requires the Commission to freeze the issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor's Office by May 1, 2023.

Specifically, the Executive Order requires the Commission to recommend at least 10 regulations for removal and any amendments to other regulations under its jurisdiction that can be streamlined, clarified, reduced or otherwise improved. In particular, the review of regulations should consider whether the regulations are outdated, result in unintended consequences, create conflicts, or impose an unnecessary burden on citizens, businesses or government entities. This regulatory review is intended to identify and otherwise repeal, streamline or clarify provisions to emphasize the economic potential of the State.

The Department of Taxation will prepare the report to the Governor based on the direction of the Commission for the regulations which it recommends for repeal or amendment under this Order.

This Executive Order has also frozen all previously proposed regulations pending specific approval by the Governor's Office, which may be granted under certain exemptions, such as regulations that affect public health, safety and security, are necessary in the pursuit of federal funds and certifications, affect the application of powers, functions and duties essential to the operation of the executive branch agency, board or commission, affect pending judicial deadlines, or are necessary to comply with federal law.

As it relates to the Commission, the Department has identified <u>27</u> Chapters of the Nevada Administrative Code ("NAC") that include numerous sections which were adopted by and under the jurisdiction of the Commission. These chapters include:

1)	360	Revenue and Taxation: General Provisions
2)	361	Property Tax
3)	361A	Taxes on Agricultural Real Property and Open Space
4)	362	Taxes on Patented Mines and Proceeds of Minerals
5)	363A	Taxes on Financial Institutions
6)	363B	Business Tax
7)	363C	Commerce Tax
8)	363D	Tax on Gross Revenue of Gold and Silver Mining Businesses
9)	364	Tax on Rental of Transient Lodging
10)	368A	Live Entertainment Tax
11)	369	Intoxicating Liquor: Licenses and Taxes
12)	370	Tobacco: Licensing and Taxes; Manufacturers and Wholesale Dealers
13)	372	Sales and Use Tax
14)	372A	Tax on Controlled Substances
15)	372B	Taxes on Passenger Carriers
16)	374	Local School Support Tax
17)	375	Taxes on Transfers of Real Property
18)	375A	Tax on Estates
19)	377	City-County Relief Tax
20)	387	Financial Support of School System
21)	444A	Programs for Recycling
22)	482	Motor Vehicles and Trailers: Licensing, Registration, Sales and Leases
23)	482C	Peer to Peer Car-Sharing Programs
24)	490	Off-Highway Vehicles
•	585	Drugs and Cosmetics - Taxation of Amygdalin and Procaine Hydrochloride
,	680B	Insurance: Fees and Taxes
27)	701A	Energy-Related Tax Incentives

The Department developed a comprehensive spreadsheet that identifies every regulation within every chapter under the Commission's jurisdiction. These spreadsheets were provided to Department staff and the public and stakeholders to identify any regulations for discussion and/or recommendation under the Executive Order. They are also available to the Commission for its review of any provisions identified for repeal or amendment.

The Department's staff has reviewed the regulations within these chapters to make certain recommendations. Moreover, on April 7, 2023, the Department staff held a workshop with interested stakeholders to obtain feedback for the Commission on this Project. Various stakeholders provided the Department with written suggestions and/or public comment for the repeal and amendment of various sections of NAC.

At the hearing on April 21, 2023, the Department will present the recommendations from Department staff and stakeholders, and the Commission will be responsible for approving or declining these recommendations, and/or directing any other provisions for repeal or amendment of provisions within these chapters.

Upon the final direction of the Commission at is Special Meeting, Department staff will prepare the report required by the Executive Order on or before May 1, 2023.

Please note, this process will not result in automatic regulatory changes. Instead, the report will identify the Commission's recommendations to the Governor's Office. If the Governor's Officer thereafter directs the Commission to move forward with these regulatory changes, the Commission will thereafter have to comply with the provisions of NRS Chapter 233B to adopt/enact these regulatory changes.

NRS Chapter 233B requires, at a minimum:

- 1) The Commission/Department provide proposed language to the Legislative Counsel Bureau ("LCB") for amending, repealing or adding language in the NAC
- 2) The Commission/Department provide public notice of LCB's proposed draft language
- 3) The Department hold formal workshops
- 4) The Commission hold public hearings for adoption
- 5) The Legislative Commission approve any such adopted regulations

It is anticipated that the Governor's Office will provide guidance regarding the Commission's recommended regulatory changes after the report is filed in May.

As a summary, the Department has <u>3 lists</u> for the Commission's review: 1) Proposed repealed sections by the Department and Stakeholders; 2) Proposed amended sections by the Department and Stakeholders; and 3) Proposed amendments by Stakeholders, with Department Responses.

- 1) List #1: Proposed Repeal <u>See Attached</u>
- 2) List #2: Proposed Amendments **See Attached**
- 3) List #3: Proposed Amendments by Stakeholders with Department Responses See Below:
  - NAC 360.055 (ALJ Hearing Calendars)
  - NAC 360.130 (Tax Commission Hearings Recordings; Transcripts)
  - NAC 360.170 (ALJ Decisions Decision timelines and prevailing party status)
  - NAC 360.175 (Posting of NTC Decisions on Website)
  - NAC 360.185 (Interpretation of NRS 360.395 for Judicial Review)
  - NAC 361.1177 (Adoption of Certain Publications Property Appraisals)
  - NAC 372.200 (Construction contractors tangible personal property purchases)
  - NAC 372.605 (Prepared food intended for immediate consumption)
  - NAC 372.607 (Food sold at retail with eating utensils provided by seller)
  - NAC 372.938 (Sales Tax on Lease/Rentals of Personal Property)

#### **Proposed Motions:**

In response to the Governor's Executive Order No. 2023-003, I have the following motion(s):

- 1) I move to accept the recommendations presented by the <u>Department and public stakeholders</u> to recommend to the Governor the <u>repeal</u> of NAC provisions as identified by staff in List #1 of the materials and presentation to the Commission for this Meeting. (Refer to List #1 for specific NAC sections)
- 2) I move to accept the recommendations presented by the <u>Department and public stakeholders</u> to recommend to the Governor the <u>amendment</u> of NAC provisions as identified by staff in List # 2 of the materials and presentation to the Commission for this Meeting (Refer to List #2 for specific NAC sections)
- 3) With respect to the following provisions of the NAC that are identified in List #3 of the materials and presentation to the Commission as recommended for <u>amendment</u> by various <u>public stakeholders</u>, <u>after reviewing the Department's responses thereto</u>, I move to recommend to the Governor as follows:
  - NAC 360.055 Accept/decline the recommendation
  - NAC 360.130 Accept/decline the recommendation
  - NAC 360.170 Accept/decline the recommendation
  - NAC 360.175 Accept/decline the recommendation
  - NAC 360.185 Accept/decline the recommendation
  - NRS 361.1177 Accept/decline the recommendation
  - NAC 372.200 Accept/decline the recommendation
  - NAC 372.605 Accept/decline the recommendation
  - NAC 372.607 Accept/decline the recommendation
  - NAC 372.938 Accept/decline the recommendation
- 4) I move to recommend to the Governor the repeal/amendment of the following additional sections of NAC: ???
  - Any additional provisions identified by Commissioners for inclusion in the Report to the Governor for repeal/amendment. If amendment, identify the specific amendment.
- 5) I move to authorize and direct staff of the Department to prepare a report outlining these recommendations to the Governor's Office on or before May 1, 2023, as required by the Executive Order No. 2023-003.

### <u>List #1</u> Proposed Repeals to Regulations

- ✓ 360.373 Repealed per R098-22 This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.
- ✓ 360.377 Repealed per R098-22 This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.
- ✓ 360.432 Repeal Pursuant to NRS 353C.200, if an agency assigns a debt to the State Controller for collection, the State Controller may enter into a contract with a private debt collector. The State Controller would be responsible for the contract with the private party; thus, the below NAC is not needed.
- ✓ 360.476 Repeal Effective date of the abatement is determined pursuant to NRS 360.750(2)(b)(2).
- ✓ 360.477 Repeal This is applicable to the old abatement statutes and no longer applies.
- ✓ 360.478 Repeal Abatements no longer available.
- ✓ 360.4785 Repeal Abatements no longer available.
- ✓ 360.479 Repeal Abatements no longer available.
- ✓ 361.044 Clark County Assessor Recommends repeal. Posters not requested in this manner. The Department supports this recommendation.
- ✓ 361.052 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058)

  The Department supports this recommendation.
- ✓ 361.054 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058)

  The Department supports this recommendation.
- ✓ 361.056 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058)

  The Department supports this recommendation.
- ✓ 361.058 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058)

  The Department supports this recommendation.

- ✓ 361.1315 Clark County Assessor No report is requested of our office from the Department and Assessor is not aware of any form that has been provided to our office for a report around March 15th.
  - The Department supports this recommendation. The report is no longer needed since the enactment of the new "Pupil Centered Funding Plan."
- ✓ 361.150 Repeal This functionality can be accomplished with the Ratio Study review every 3 years to ensure re-appraisal is being done correctly.
- ✓ 361.151 Repeal sales are fully reviewed during the ratio study process.
- ✓ 361.427 Repeal No longer used as a valuation technique.
- ✓ 361.61062 Repeal Term only used in NAC 361.6107. Please see amendment for NAC 361.6107.
- ✓ 362.035 Repeal Was only in effect through December 31st, 2015.
- ✓ 362.050 Repeal Was only in effect through December 31<sup>st</sup>, 2015.
- ✓ 362.310 Repeal Was only in effect through December 31st, 2015.
- ✓ 363A.350 Repeal Definition unnecessary as this is defined in NRS 363A.050 subsection (2)(b).
- ✓ 363C.220 Repeal Explanation no longer valid.
- ✓ 370.020 Repeal In 2019, NRS 370.585 was enacted to impose certain license requirements for cigarette wholesale warehouses. This regulation no longer complies.
- ✓ 370.140 Repeal NRS 370.567, enacted in 2019, requires licensing by the Department and includes OTP wholesale and retail. This NAC is outdated.
  - 370.150 Repeal pursuant to (R100-22) Eliminates the requirement of existing regulations that a wholesale dealer of other tobacco products include in such invoices as part of the total price of such products the amount of the tax required to be paid by the wholesale dealer.
- ✓ 370.250 Repeal as NRS 370.571 addresses the requirement for the Department to maintain a list of all licensed Tobacco Wholesalers. Since the tribes are not licensed by the Department, we only have ordinances on file and provide that list on our website. The below NAC is obsolete because the Department does not license tribes.
- $\checkmark$  370.510 Repeal 370.510 and 370.520 because they are duplicative of the NRS.
- $\checkmark$  370.520 Repeal 370.510 and 370.520 because they are duplicative of the NRS.

- ✓ 372.110 Repeal If someone bids on their own property at auction, they are more than likely attempting to surreptitiously drive the price of the item up and in doing so are risking buying back their own property. This NAC should be removed because if the owner wins the bid, they should be subject to sales tax like any other bidder.
- ✓ 372.240 Repeal This is covered in NAC 372.390 as amended by R174-22.
- ✓ 372.290 Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.290
- ✓ 372.300 Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.300.
- ✓ 372.400 Repeal NAC 372.390 was amended pursuant to (R174-22) to cover all tangible personal property. No longer need to break out different types of tangible personal property.
- ✓ 372.715 Repeal In 1997, NRS 372.317 was found to be unconstitutional and cannot be used. The only reason it hasn't been removed is because it requires a vote of the people to do so. The NAC should be repealed because the statute is not being enforced.
- ✓ 375A.010 Repeal In 1997, NRS 372.317 was found to be unconstitutional and cannot be used. The only reason it hasn't been removed is because it requires a vote of the people to do so. The NAC should be repealed because the statute is not being enforced.
- ✓ 375A.020 Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted.
- ✓ 375A.030 Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted or documents for extensions should have already been filed.
- ✓ NAC 490.010 Notified DMV for adoption under their chapter
- ✓ NAC 490.020 Notified DMV for adoption under their chapter.
- ✓ NAC 490.040 Notified DMV for adoption under their chapter.
- ✓ NAC 490.050 Notified DMV for adoption under their chapter.

- ✓ 680B.150 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.160 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.170 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.180 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.190 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.200 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.210 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.220 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.230 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.240 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.250 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

### <u>List #2</u> <u>Proposed Amendments to Regulations</u>

- ✓ 360.043 Amend to add subsection 3 in order to address timing of deadlines in practice before the Nevada Tax Commission.
- ✓ 360.045 Amend to add electronic filing and exchange of documents and remove outdated processes. The NTA requested this amendment as well.
- ✓ 360.050 Amend to include debit/credit card payments. NTA requested that electronic funds transfers be added to the regulation.
- ✓ 360.055 Amend Change name to Notice of Commission Meetings, delete subsection 1 as hearings are confidential and confirm notice requirements pursuant to NRS 233B. NTA requested the hearing calendar should be posted on the Department's website, and it should include all hearings before the ALJ's as well as the Commission. The Department does not support this recommendation as ALJ hearings are confidential.
- ✓ 360.058 Amend to require the transcript be certified by a reporter licensed pursuant to NRS Chapter 656.
- ✓ 360.060 Amend The Smoking section could be removed as it's been legislated away by the Nevada Clean Indoor Air Act NRS 202.2483.
- ✓ 360.095 Amend remove Carson City as hearings can be held in any office.
- ✓ 360.135 Amend Clarify that subpoenas may be issued for persons or documents by
- ✓ adding an additional sentence to subsection 1: The hearing officer may issue a subpoena for the production of books, waybills, papers, accounts or other documents located in the State.
- ✓ 360.365 Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.
- ✓ 360.368 Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.
- ✓ 360.370 Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.
- ✓ 360.390 Amend pursuant to R098-22 This regulation makes technical corrections to the language related to such procedure for consistency with Nevada Revised Statutes. Requires that a petition to revise the estimates of the population of a county, city or town be filed not later than 14 days after the date on which the estimates are distributed; and if such petition must be heard by a hearing officer, the Department must mail or transmit by electronic mail notice of the date for the hearing.
- ✓ 360.396 Amend pursuant to R158-22. This regulation clarifies that \$15 amount is to be computed as of the date the payment is made. In addition, the changes expand the scope of these provisions to include any penalty or interest resulting from the late filing of a return; limits the

applicability of any waiver or reduction to any single period for which a payment is required to have been made or a return is required to have been filed; and in certain circumstances, authorizes the Department to grant such a waiver or reduction without the approval of the Nevada Tax Commission.

- ✓ 360.425 Amend to remove NRS 364A, 372.125 and 374.130 reference (repealed). Also remove business license as we no longer issue.
- ✓ 360.435 Amend to include all chapters administered by the Department. This is the regulation used for Citations to Appear that are used as the first step in the collection process. It is used for more than just sales and use tax. We use the citation for all tax types that don't have their own regulation regarding collection.
- ✓ 360.440 Amend pursuant to R157-22. NAC 360.700 was amended to remove the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. The below change in orange makes a conforming change.
- ✓ R152-22 This regulation provides for the "completion" of an application for disclosure through the filing of any required registration and delinquent tax returns for the period being disclosed, the payment of the tax estimated to be owed for that period and the submission of any additional information or material required by the Department. Under specified circumstances, it also authorizes the Executive Director of the Department, or a person designated by the Executive Director to grant an extension of time for the completion of an application.
- ✓ 360.444 Amend pursuant to R152-22 This regulation makes conforming changes and transfers, from the Commission to the Department, the responsibility for determining whether the tax liability of a taxpayer has been voluntarily disclosed.
- ✓ 360.446 Amend pursuant to R152-22 This regulation transfers the various administrative duties imposed by existing regulations from the Commission and the Executive Director to the Department. It further clarifies that any action taken by the Department under its authority does not affect the right of a taxpayer to request a waiver or reduction of a penalty or interest, or both, pursuant to regulatory provisions that authorize the Department to grant such a waiver or reduction in extenuating circumstances.
- ✓ 360.468 Amend The Commission on Economic Development no longer exists. Needs to be changed to the Governor's Office of Economic Development.
- ✓ 360.470 Amend Delete references to NRS 364A (was repealed) and update with 363B.
- ✓ 360.472 Amend In section 2, concern is that a taxpayer may submit an application not earlier than 18 months. Consider reducing that window to 12 months in order to facilitate the refund of taxes in a timely manner from the time the application is approved to the effective date of the abatement. Also delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.474 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

- ✓ 360.4743 Makes conforming changes from "Commission" to "Office".
- ✓ 360.4745 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.475 Amend Remove the requirement in section 3. The capital investment reporting requirement has changed from one year and will now be determined by audit after two years. Also delete references to NRS 364A (was repealed) and update with 363B.
- ✓ 360.4765 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.4775 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.480 Amend pursuant to R149-22. NAC 360.480(2) provides that a claim for a refund of interest or a penalty that was paid by the Taxpayer related to a tax administered by the Department must be filed within 3 years after the date of payment of the interest or penalty. However, there is no guidance in the tax statutes for when a claim must be filed if the Taxpayer has paid the tax but not the penalty and interest. To address this situation the title of NAC 360.480 should be updated and NAC 360.480(2), amended. By doing this, the Department can address all refunds for all tax types in one NAC.
- ✓ 360.485 Amend Remove (g). This is not for P&I waivers; this is a guide for standard to determine if a TP was or was not careless for purposes of awarding credit interest.
- ✓ 360.588 Amend Replace the word "certification" with "submit" in order to match the proper language used in our OLT system (NevadaTax).
- ✓ 360.700 Amend pursuant to R157-22, this regulation removes the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. This will benefit the taxpayer by allowing the Department to contact them by their preferred method of contact rather than just by phone. In addition, would allow the Department to generate an estimate of delinquent taxes by only the records the taxpayer wants to provide or only records that they maintain. This would in turn benefit the taxpayer to the extent they would be relieved of the stress of trying to provide what they did not keep.
- ✓ 360.706 Due process for audits, process for Petitions for Redetermination and hearings on audit disputes. Amend to separate hearing procedures from Petition procedures, move hearing procedures to "Hearings on Petitions for Redetermination" section, and conform Petition process to actual Department procedures; Amend section 4 to add "A petition for redetermination which includes a request for hearing will be sent to a hearing officer." and "A petition for redetermination which does not include a request for hearing will be sent to a hearing officer after:"
- ✓ 361.131 Amend per proposed obsolescence regulation under R192-22. This regulation limits the foregoing procedure to real property subject to valuation prior to the completion of the assessment roll. It also specifies that the personal property for which the value may be reduced is

personal property assessed before July 1 of the fiscal year immediately preceding the fiscal year in which the taxes are levied.

- ✓ 361.6107 Amend to add language in order to facilitate the repeal of NAC 361.61062.
- ✓ 363C.210 Amend pursuant to R057-21 This regulation provides that this exemption applies only to a person who: participates in an exhibition, trade show, industry or corporate meeting or similar event held in this State for a purpose related to the conduct of a business, including, without limitation, as an organizer, manager or sponsor of such an event or as an exhibitor at such an event; and does not engage in any business activity in this State other than the participation, organization, management or sponsorship of such an event.
- ✓ 368A.110 Amend Section 3(b)(2) to read "the full amount charged for that service without deduction for any service cost, interest, losses, tips or gratuities or any other expense."
- ✓ 368A.130 Amend to remove maximum occupancy of 7,500 on this NAC. Statute reads 200 or more (except for Non-Profit which is based on ticket sales, not occupancy)
- ✓ 370.165- Amend per R100-22 Removes the specific regulatory authority for a wholesale dealer who did not originally report and pay the tax to obtain payment of an amount equal to the credit from the wholesale dealer who originally reported and paid the tax.
- ✓ 370.230 Section 1 can be maintained as written, as it provides clarifying definitions. Sections 2-6 can be removed. Cigarette tax is pre-collected by the purchase of the tax stamp. However, tribal stamps are distributed free of charge and only tribal stamped cigarettes may be sold on tribal land. Additionally, OTP wholesalers are allowed an exemption for sales to tribal lands, so pre-collecting the tax does not apply to OTP either. NRS 370.280 establishes circumstances in which the Department may authorize a refund of cigarette tax and lists specifically, "any licensed wholesaler". NRS 370.503 establishes an allowance of refund for certain taxes paid pursuant to NRS 370.450, which is the imposition, rate, and collection of OTP Tax.
- ✓ 370.500 Amend NRS 370.597 mandates regulations for hearing process; Scope of applicability of definitions. Amend as NRS 370.253 has been repealed and should be removed from authority in all of these regulations and NRS 370.597 added Maintain, legislatively prescribed forum for these hearings. In addition, NAC 370.510 and 370.520 was recommended for repeal, therefor the NAC 370.500 must be amended.
- ✓ 370.515 Amend to remove NRS 370.253 and add 370.597.
- ✓ 370.525 Amend to remove NRS 370.253 and add 370.597.
- ✓ 370.540 Amend NRS 370.597 mandates regulations for hearing process; NRS 233B.127 requires opportunity to cure. Amend change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also amend to remove NRS 370.253 and add 370.597.

- ✓ 370.545 Amend NRS 370.597 mandates regulations for hearing process; NRS 233B.121 contents of notice. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change 20-day notice to 10-day notice to conform with NAC 360.095. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.550 Amend NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.555 Amend NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change motions due 10 days before hearing to 7 days before hearing and response to 5 days before hearing to accommodate change in hearing notice. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.565 Amend to remove NRS 370.253 and add 370.597
- ✓ 370.570 Amend to remove NRS 370.253 and add 370.597
- ✓ 370.575 Amend to remove NRS 370.253 and add 370.597
- √ 370.580 Amend NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend (1) to add "evidence may be received in any manner ordered by the hearing officer but will generally proceed in the following order."

  Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597
- ✓ 370.585 Amend NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175; Amend process for filing notice of appeal and briefs to mirror NAC 360.173 and NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.
- √ 370.590 Amend NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change 15 minutes of oral argument before the Commission to 20 minutes to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.595 Amend NRS 370.597 mandates regulations for hearing process; post hearing procedures. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting

days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.

- ✓ 372.101 Amend to find all transportation, shipping, postage, handling, packing and crating taxable regardless of being separately stated. This would make the area of delivery charges and/or transportation, shipping and/or postage more applicable for taxpayers and should prevent assessments for taxpayers who misunderstand this area.
- ✓ 372.280 Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 "Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States." NAC 372.280 and 372.290 are recommended for repeal.
- ✓ 372.320 Amend to say, "The tax applies to the entire charge made by a dispensing optician for eyeglasses and related products furnished in filling a prescription, whether the dispensing optician is licensed or not."
- ✓ 372.350 Amend pursuant to R156-22 This regulation revises language to provide that the use tax applies only to tangible personal property, including napkins, straws, and utensils, purchased for resale and given away with complimentary food, meals or beverages.
- ✓ 372.460 Amend pursuant to R172-22 This regulation provides that the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to a warranty or guaranty that was included in the sale of the tangible personal property is excluded from sales and use taxes only if: the warranty or guaranty was a mandatory part of the sale of the tangible personal property and the repair or replacement of the tangible personal property is an obligation or duty imposed on a party to that mandatory warranty or guaranty; and the sales price of the tangible personal property included the value of the mandatory warranty or guaranty. This regulation further clarifies that sales and use taxes apply to the purchase and use of replacement parts or materials to repair or replace tangible personal property under circumstances other than the circumstances set forth in this regulation, including, without limitation, the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to an optional warranty or guaranty or pursuant to a term of any warranty or guaranty providing for repairs, replacements or services to maintain or enhance customer goodwill or to provide gratuitous or promotional repairs, replacements or services.
- ✓ 372.607 Amend to remove "supplements" from calculation
- ✓ 372.700 Amend per R150-22 This regulation provides that such a letter: is effective only with respect to sales or use tax obligations that would otherwise accrue on or after the date of issuance of the letter; and does not affect any such obligation accruing before that date. (Andrea) Amend to add "For purposes of exemption from Sales and Use Tax, the Department will construe the term, "educational organization" as not including an organization that primarily provides instruction or disseminates information, to a definite class of persons in a particular profession, industry, vocation, hobby group or area of interest."
- ✓ 372.720 Amend to remove the reference to NRS 372.145 (repealed in 2021). The revocation statute has been added to NRS 360.5975.

- ✓ 372.770 Amend to add (d) The amount of any third-party price reduction or discount; and the amount of tax collected by the retailer from the purchaser.
- ✓ 372.780 Amend to remove the reference to NRS 372.135 (repealed in 2021). The NRS statute is NRS 360.5973.
- ✓ 372.908 Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.
- ✓ 372.910 Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.
- ✓ 372.938 Amend to remove the election and make collection and payment of tax to be off the gross lease or rental charges for the lease of the property, which requires amendment through removal of 2B and 3 thru 5.
- ✓ 372B.100 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.200 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.210 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.220 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.230 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".

#### List #3

# Public/Member Recommendation for Amendment Department's Response

#### NAC 360.055

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

### PRACTICE BEFORE THE NEVADA TAX COMMISSION General Provisions

Nevada Taxpayer's Association – Amend to request the hearing calendar should be posted on the Department's website, and it should include all hearings before the ALJ's as well as the Commission.

#### **Department's Response:**

The Department respectfully disagrees with the recommendation and justification as ALJ hearings are confidential.

#### NAC 360.055 Hearing calendar; notice of meetings of Commission. (NRS 360.090)

- 1. A hearing calendar will be maintained by the Director and current assignments for hearings will be made from the calendar. A current copy of the hearing calendar will be posted at all of the offices of the Department.
- 2. Notice of the meetings of the Commission will be given to the public by posting a notice and an agenda at the Carson City, Reno, Las Vegas and Elko offices of the Department at least 3 working days before the meeting.

[Tax Comm'n, Practice Rule No. 21, eff. 11-15-77]

Page 1 List #3

# Public/Member Recommendation for Amendment Department's Response

#### NAC 360.130

#### CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### Hearings on Petitions for Redetermination

Change the burden requirement to the preponderance of the evidence which is what you find in civil suits in our country. The current language puts too much of a burden on the taxpayer (example: small business owner) in many ways.

First, the financial cost of getting a lawyer or a Certified Public Accountant (CPA). By the way, there are many lawyers and CPAs that do not know Nevada sales and use tax. It is a unique area to specialize in. Secondly, the emotional side. How many people are really ready to talk before an Administrative Law Judge (ALJ) or the Nevada Tax Commission. It can be scary. The NAC needs to be re-written to where the Department employee (example: audit staff or revenue staff) needs to be required to do more of an oral communication presentation with written supporting documentation. The current language is that the taxpayer is guilty until he or she proves otherwise. I believe in our country, it is "You are presumed innocent until proven guilty." Which brings me to another question "Is the current language in violation of federal law?" This is just a question for thought!

#### **Department's Response:**

The Department respectfully disagrees with the recommendation and justification. There is no finding of guilt against a taxpayer as "guilt" is a standard of criminal law, and this is a civil statute. Moreover, the burden should remain on the taxpayer in a Redetermination.

#### NAC 360.130 Burden of proof; presentation of evidence. (NRS 360.090, 360.370)

- 1. Any person seeking a redetermination or adjustment of any tax, tax liability or the amount of any tax paid, or of an assessment for tax purposes has the burden of proof in any evidentiary hearing ordered or noticed for that purpose.
- 2. Evidence may be received in any manner ordered by the hearing officer, but will ordinarily be received from the parties in the following order:
  - (a) Brief orientation by the staff;
  - (b) The petitioner;
  - (c) The staff;
  - (d) Interveners; and
  - (e) Rebuttal by the petitioner.

[Tax Comm'n, Practice Rule No. 39, eff. 11-15-77]—(NAC A 1-12-96)

# Public/Member Recommendation for Amendment Department's Response

#### NAC 360.170

#### CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

Hearings on Petitions for Redetermination

**Nevada Taxpayers Association** – Amend – If subsection (2) is not complied with, the taxpayer should prevail on their position.

#### **Department's Response:**

The Department respectfully disagrees with the recommendation and justification. The Commission has previously declined to adopt this recommendation. However, our regulations provide for a waiver of interest in certain circumstances. Since interest constitutes the potential damages to a taxpayer when there is a delay, the taxpayer may seek a waiver of interest.

#### NAC 360.170 Duties of hearing officer after hearing. (NRS 360.090, 360.370)

- 1. After the hearing of a contested case, the hearing officer shall prepare findings of fact, conclusions of law and his or her final decision on the issues presented in the hearing.
- 2. The hearing officer shall serve a copy of his or her findings of fact, conclusions of law and decision upon all the parties of record and members of the Commission within 60 days after the date of the hearing. [Tax Comm'n, Practice Rule Nos. 45-47, eff. 11-15-77]—(NAC A 6-20-90; 1-12-96)

# Public/Member Recommendation for Amendment Department's Response

#### NAC 360.175 and 360.185

#### CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### **Appeals**

**Nevada Taxpayer's Association** – Amend – Any final decision of the Commission should be posted on the Department's website with any confidential information redacted.

#### **Department's Response:**

The Department takes no official position but notes that the Commission has previously declined to publish all decisions because their decisions do not have binding precedent for other taxpayers, they are resolutions of contested cases.

#### NAC 360.175 Appeal of decision of hearing officer. (NRS 360.090, 360.245)

- 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 setting forth the points relied upon in his or her appeal and authorities in support thereof; and
- (b) 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 <u>NRS 233B.135</u>.
- 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. After receipt of a notice of appeal, filed in compliance with subsection 1, and the documentation required by subsection 2, 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. 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.
- [Tax Comm'n, Practice Rule Nos. 56-59, eff. 11-15-77]—(NAC A 11-20-87; 1-12-96; R078-97, 11-14-97)

Nevada Taxpayer's Association – Amend – New subsection (7) addressing and interpreting NRS 360.395 (1)(b). First, the Department should not be allowed to require waiver of right to judicial review as a condition of a payment plan, as such an action nullifies NRS 360.395 (1)(b). Second, the regulation should interpret NRS 360.395 (1)(b) to tallow a taxpayer to seek judicial review without a payment plan but upon acknowledgment of their obligation to pay if judicial review is unsuccessful in certain cases where judicial review would be helpful, such as issues of first impression for a Nevada court.

#### **Department's Response:**

The Department respectfully disagrees with this recommendation. This proposal would require a legislative change. The provisions of NRS 360.395 are jurisdictional. NRS 360.395 protects Nevada's interest in ensuring the payment of taxes. The law prohibits a taxpayer from filing a case to enjoin the collection of the tax.

#### NAC 360.185 Rehearing or reconsideration of decisions of Commission. (NRS 360.090)

- 1. The Commission may issue an order granting a rehearing or reconsideration of all or part of any matter on its own motion or on a petition by an aggrieved party. A motion or petition for rehearing or reconsideration will not be granted if the motion is made or the petition is filed more than 15 days after service of the Commission's final decision on the matter or if a petition on the matter has been filed in the district court. The Commission will serve an order granting or denying a rehearing or reconsideration on all parties of record at least 5 days before the expiration of the time for filing a petition for judicial review pursuant to NRS 233B.130. The right of a person to file a petition in the district court is not affected by the person's failure to have petitioned for the Commission's rehearing or reconsideration.
  - 2. No oral argument concerning a motion or petition for rehearing or reconsideration will be permitted.
- 3. Except as otherwise provided in subsection 4, if the Commission has not taken action on a motion or petition for rehearing or reconsideration within the 15-day period allowed for making such a motion or filing such a petition, the motion or petition shall be deemed denied.
- 4. If a motion or petition for rehearing or reconsideration is made or filed within the 15-day period but the Commission is not scheduled to meet within that period, the Director may, upon a showing of good cause, stay enforcement of the Commission's original decision until the Commission can grant or deny the motion or petition.
- 5. A stay of enforcement may be ordered upon the condition that the petitioner comply with specific terms which are reasonably related to the original findings and decision.
- 6. If the Commission issues an order granting a rehearing or reconsideration, the subsequent decision by the Commission:
- (a) Will be based on all pertinent parts of the record and such additional evidence and argument as it may permit.
  - (b) Is the final decision of the Commission for the purposes of judicial review. [Tax Comm'n, Practice Rule No. 61, eff. 10-16-80]—(NAC A by R179-99, eff. 5-16-2000)

# Public/Member Recommendation for Amendment Department's Response

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 361.1177

**CHAPTER 361 - PROPERTY TAX** 

#### ASSESSMENTS BY COUNTY ASSESSORS

#### **Determination of Taxable Value of Real Property**

Clark County Assessor - We did not testify to this regulation, at the workshop but offering suggestions for an amendment as the addresses, websites and costs may or may not be up to date and should be removed and replaced with a reference to contact the Dept. for information on how to get the reference materials. It may not be possible to amend this at this time as section 2 states some specific guidance for modifying these sections. Sec 3 does state the materials can be reviewed in the Assessor's Office.

The Department recommends no changes at this time, based upon sections 2 and 3, further discussion and workshops would need to be done in order to make these changes.

NAC 361.1177 Adoption by reference and availability of certain publications; revision of publications after adoption. (NRS 360.090, 360.250, 361.227)

- 1. The Commission hereby adopts by reference:
- (a) The Standard on Mass Appraisal of Real Property, January 2008 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address http://www.iaao.org/store, for the price of \$10. A free copy of that publication may be obtained at the Internet address http://www.iaao.org/uploads/StandardOnMassAppraisal.pdf.
- (b) The Standard on Automated Valuation Models (AVMs), September 2003 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address <a href="http://www.iaao.org/store">http://www.iaao.org/store</a>, for the price of \$8. A free copy of that publication may be obtained at the Internet address <a href="http://www.iaao.org/uploads/AVM\_STANDARD.pdf">http://www.iaao.org/uploads/AVM\_STANDARD.pdf</a>.
- (c) Property Appraisal and Assessment Administration, 1990 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address http://www.iaao.org/store, for the price of \$75.
- (d) The *Residential Cost Handbook*, as published by Marshall & Swift on August 13, 2010. A copy of that publication may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles,

California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$308.95.

- (e) The *Marshall Valuation Service*, as published by Marshall & Swift on August 13, 2010. A copy of that publication may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles, California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$562.95.
- (f) The *Residential Estimator* software, as published by Marshall & Swift on August 13, 2010. A copy of that software may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles, California 90017-3409, or at the Internet address **http://www.marshallswift.com/eCatalog.aspx**, for the price of \$980.95.
- (g) The *Commercial Estimator* software, as published by Marshall & Swift on August 13, 2010. A copy of that software may be obtained from Marshall & Swift, 911 Wilshire Blvd., 16th Floor, Los Angeles, California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$1,146.95.
  - 2. If any of the publications adopted by reference pursuant to:
- (a) Paragraph (a), (b) or (c) of subsection 1 is revised, the Commission will review the revision to determine its suitability for this State. If the Commission determines that the revision is not suitable for this State, the Commission will hold a public hearing to review its determination and give notice of that hearing within 30 days after the date of the publication of the revision. If, after the hearing, the Commission does not revise its determination, the Commission will give notice that the revision is not suitable for this State within 30 days after the hearing. If the Commission does not give such notice, the revision becomes part of the pertinent publication adopted by reference pursuant to subsection 1.
- (b) Paragraph (d), (e), (f) or (g) of subsection 1 is revised, the Executive Director shall review the revision to determine its suitability for this State. If the Executive Director determines that the revision is suitable for this State, the Executive Director shall notify each county assessor in this State of that determination and the revision becomes part of the pertinent publication adopted by reference pursuant to subsection 1.
- 3. Each county assessor shall maintain for public review a copy of each publication adopted by reference pursuant to paragraphs (a) to (e), inclusive, of subsection 1.

(Added to NAC by Tax Comm'n by R039-10, eff. 8-13-2010)

# Public/Member Recommendation for Amendment Department's Response

#### NAC 372.200

#### CHAPTER 372 - SALES AND USE TAXES

#### APPLICATION OF TAX

Ron Voigt - Again, we need to go back to the previous language that we had a few years ago. There needs to be a phrase that states "When a construction contractor uses a resale certificate to purchase materials ex-tax that does not automatically make that construction contractor a retailer." It is how that material is used that determines how it is to be reported. If the material was used for a construction contract where installment labor was also provided, then use tax is owed on the cost of the materials purchased from the vendor. If the material is sold to an end user and no installation labor is provided the sales tax needs to be collected on the retail price of the material sold to the end user. Again, hopefully it will help avoid rogue auditors.

Either added the below paragraph as a separate paragraph under NAC 372.200 or like before have it as a separate NAC titled as Construction Contractor with a Sales Permit.

A construction contractor may be registered as a retailer. As a retailer, the contractor may use a resale certificate for purchases, and report the tax when the materials are used in a job or sold at retail. A retailer construction contractor may NOT use a resale certificate for purchases of tools or supplies which are used in the trade. CONSTRUCTION CONTRACTORS Resale Certificates NAC 372.210

### NAC 372.200 Construction contractors: Tangible personal property purchased for performance of contract. (NRS 360.090, 372.725)

- 1. A construction contractor is the consumer of all the tangible personal property purchased for use in improving real property pursuant to a construction contract for improvement to real property and the tax applies to the total sales price of the property to the contractor.
- 2. If any such purchase is made and the sales tax is not paid because the vendor did not have a valid Nevada seller's permit, or because a resale certificate was properly given, or for any other reason, the use tax applies based upon the sales price of the property to the contractor.
- 3. Any tangible personal property purchased by a construction contractor for use in the performance of a construction contract for improvement to real property shall be deemed to have been purchased for use in improving real property.
- 4. If a construction contract for improvement to real property requires the construction contractor to perform repairs or improvements on real property, the tax applies pursuant to the provisions of this section and not <u>NAC 372.390</u> or <u>372.400</u>.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 67, eff. 1-13-72; A 12-20-79]

#### **Department's Response:**

In the State of Nevada businesses working in their sole capacity as a contractor are considered consumers of everything that they purchase because what they purchase whether it be tools or materials are not for resale. They are used as attachments to real property or used by the business and are not taxable for sales tax as they are not intended for resale. As such contractors should generally be registered for just consumer use tax and therefore, they are not a retailer and as such should not provide a resale certificate to their vendors.

However, a business can also choose to not act solely in the capacity of a contractor but also in the capacities or roles as a retailer, a repairman or a manufacturer, because Nevada law does not prohibit them from doing so, which means they can register as a retailer and obtain a sales tax permit. In this capacity they can use a resale certificate thus indicating possible retail sale transactions. Complications come when the business attempts to do most or all these roles, thus making it very difficult to determine which they are doing at any given time. A retailer is not a consumer but are making retail sales of the items in their inventory. A repairman can be both a retailer or a consumer depending on whether tangible personal property used and sold is substantial or insubstantial to the overall charge. As for the role as a manufacturer, the materials they purchase are generally incorporated into a finished product that they may then retail or sale at wholesale to another business.

The point is that a business can act in the roles of retailer, contractor, repairman and manufacturer at any given time, but not more than one role at a time, and Nevada law already does not prohibit them from doing so.

# Public/Member Recommendation for Amendment Department's Response

NAC 372.605 and 372.607

#### **CHAPTER 372 - SALES AND USE TAXES**

#### **EXEMPTIONS**

**Ron Voigt** - If there is any NAC that has been more messed up, it is this one. The wording needs to go back to when I joined the Department in 2002. The Nevada Supreme Court, Nevada Tax Commission, and the Administrative Law Judge (ALJ) have already ruled that the streamline sales tax agreement has nothing to do with taxability. The bible for the taxability of food is NRS 372.284 Food for Human Consumption. If for some reason you decide to keep the current language, then add a phrase that the streamline sales tax agreement has nothing to do with taxability. Hopefully that will help avoid rogue auditors.

The current wording of NAC 372.605 violates the order given by the Legislature to the Nevada Tax Commission. In fact, they integrated wording from the Streamlined Sales Tax Agreement into an NAC meant for the Nevada Revised Statute (NRS) 372. Remember the Streamlined Sales Tax Agreement has nothing to do with Taxability. I don't think the Legislature would approve of such an act if they really knew the difficulties it has created for small business owners.

The Legislature recognized that it would be impossible to create a list of all the items intended to fall within the food exemption, so they gave the Department the mission to give guidance by issuing a regulation (Nevada Administrative Code). They would not approve of the current version of the NAC because it does not contain any attempt to list items that fall within the food exemption. Without a list of items, you really have no guidance. The old version of NAC 372.605 had a list of items and provided good guidance to the public. The current version allows an auditor to be subjective not objective. That has created big problems not only for public but you too. Even after losing at the Nevada Supreme Court, District Court, and recently before you, the Department continues it assault on small business owners.

Nevada law requires the food in question to be both prepared and intended for immediate consumption to be subject to sales tax. The Supreme Court found that the intent of the Legislature with regard to NRS 372.284 is to capture transactions in which the "product is being prepared with the intention of it being consumed contemporaneously with the purchase. Accordingly, the Nevada rule regarding consumption is immediate depends on its proximity in time, or temporal relationship, to the sale of the food. District Court has decided, and the Nevada Supreme Court agreed that in deciding the intent for immediate consumption type of and preparation of the food and the size of the container needs to be considered. This is the main reason that some sort of item list needs to be available for the public to use for guidance. Again, no list allows the auditor to be very subjective which is not good for the public.

NAC 372.605 Food: "Prepared food intended for immediate consumption" interpreted. (NRS 360.090, 360B.110, 372.284, 372.725)

1. As used in <u>NRS 372.284</u>, the Department will interpret the term "prepared food intended for immediate consumption" to:

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- (a) Mean prepared food, as defined in <u>NRS 360B.460</u>, which is deemed to be intended for immediate consumption. Subsections 1, 2 and 3 of <u>NRS 360B.460</u> each describe a separate type of prepared food.
  - (b) Exclude, if sold without eating utensils provided by the seller:
- (1) Two or more food ingredients mixed or combined by the seller for sale as a single item and sold:
- (I) By a seller whose primary NAICS classification is within Subsector 311, Food Manufacturing; or
  - (II) In an unheated state by weight or volume as a single item.
- (2) Bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish pastries, cakes, tortes, pies, tarts, muffins, bars, cookies and tortillas.
- (3) Food ordinarily requiring cooking, as opposed to reheating, by the consumer before consumption.
- (c) Exclude food sold as a single item which, according to the nutrition labeling information required by 21 C.F.R. § 101.9, contains four or more servings per container, if the seller maintains records of each such sale as are required by the Department pursuant to NRS 372.735.
- 2. For the purposes of this section, "NAICS classification" means classification under the *North American Industry Classification System*, 2007 Edition, which is hereby adopted by reference. A copy of the publication is available, free of charge, from the U.S. Census Bureau at the Internet address http://www.census.gov/eos/www/naics/index.html.

(Added to NAC by Tax Comm'n, 1-12-96, eff. 7-1-96; A by R021-08, 4-17-2008; R104-09, 11-25-2009; R020-16, 6-21-2017; R056-18, 6-8-2020)

- NAC 372.607 Food: Determination whether food sold at retail by seller is sold with eating utensils provided by seller; method for calculating percentage of prepared food sold by seller. (NRS 360.090, 360B.110, 372.284, 372.725) For the purpose of determining whether food sold at retail by a seller is a food sold with eating utensils provided by the seller pursuant to subsection 3 of NRS 360B.460 and NAC 372.605:
- 1. Except as otherwise provided in subsection 2, a seller who made retail sales of prepared food during a tax year or business fiscal year, whichever is selected by the seller, as soon as practicable after accounting records for that tax year or business fiscal year, as applicable, are available to the seller but not later than 90 days after the beginning of the seller's next tax year or business fiscal year, as applicable, shall calculate a percentage by:
  - (a) Calculating the sum of:
- (1) The total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS</u> <u>360B.460</u> and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable;
- (2) The total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS</u> 360B.460 and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and
- (3) The total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and
- (b) Dividing the amount calculated pursuant to paragraph (a) by the total dollar value of all retail sales of food by the seller, including, without limitation, prepared food, candy, soft drinks and dietary supplements.
- → If, during a tax year or business fiscal year, as applicable, a seller made retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required

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by this subsection for each establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that were sales of prepared food.

- 2. If a seller did not make any retail sales of prepared food during the immediately preceding tax year or business fiscal year, whichever is selected by the seller, or is a new business and the seller intends to make retail sales of prepared food during the seller's current tax year or business fiscal year, the seller must calculate a percentage by:
  - (a) Calculating the sum of:
- (1) An estimate of the total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable;
- (2) An estimate of the total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable; and
- (3) An estimate of the total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which the seller expects to sell during the current tax year or business fiscal year, as applicable; and
- (b) Dividing the amount calculated pursuant to paragraph (a) by an estimate of the total dollar value of all retail sales of food, including, without limitation, prepared food, candy, soft drinks and dietary supplements, which the seller expects to make during the current tax year or business fiscal year, as applicable.
- → If a seller described in this subsection intends to make retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required by this subsection for each such establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that will be sales of prepared food. If the actual retail sales of prepared food by a seller described in this subsection during the first three months of such sales materially affect the calculation required by this subsection, the seller must perform the calculation required by this subsection using reasonable revised estimates and, for the purposes of this section, use that calculation as the percentage of the seller's sales of food that will be sales of prepared food.
- 3. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is 75 percent or less, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller:
- (a) If the practice of the seller for sales of that food, as represented by the seller, is to directly give or hand a utensil to the purchaser to use to consume the food being sold; or
- (b) If the food being sold is incapable of being transferred without the use of a plate, bowl, glass or cup and the practice of the seller, as represented by the seller, is to make plates, bowls, glasses or cups available to the purchaser of such food, including, without limitation, by permitting a purchaser to obtain such plates, bowls, glasses or cups at a kiosk or common area.
- 4. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is more than 75 percent, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller if the seller:
  - (a) Directly gives or hands a utensil to the purchaser to use to consume the food being sold; or
- (b) Makes utensils available to the purchaser, including, without limitation, by permitting the purchaser to obtain utensils at a kiosk or common area.
- 5. A seller who makes retail sales of prepared food shall maintain records in accordance with <u>NRS</u> 372.735 which are adequate to substantiate the calculations made by the seller pursuant to this section.

(Added to NAC by Tax Comm'n by R056-18, eff. 6-8-2020)

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#### **Department's Response**

In 2008, the State became a full member of the Streamlined Sales Tax Organization (SSTGB) by coming into full compliance with the Streamlined Sales and Use Tax Agreement (SSUTA). This necessitated changes to statutes and regulations capsulized in NRS 372, NRS 360B and NAC 372, with modifications to NAC 372.605 to achieve compliance. Those modifications stemmed from the definition of prepared food in the SSUTA Library of Definitions. It should also be noted that NAC 372.607 came from subsection 2C of that same definition.

Caution must be taken in modifying any existing statutes and regulations because any changes must maintain Nevada's compliance with the SSUTA otherwise being found out of compliance could bring sanctions or even expulsion from the SSTGB.

It should also be noted that NRS 372.284 Food for Human Consumption which has relation to NRS360B.445 (Food and Food Ingredients), was added to statute in 1979 as exempt from taxation, but specifically states in section 2c that Prepared Food Intended for Immediate Consumption is excluded from Food for Human Consumption, and therefore is taxable.

As stated in NAC 372.605 Section 1 "As used in NRS 372.284, the Department will interpret the term "prepared food intended for immediate consumption" to: (a) Mean prepared food, as defined in NRS 360B.460...". The concept is that the "product is being prepared with the intention of it being consumed contemporaneously with the purchase", but also as part of that the intention that it could be immediately consumed at the time of purchase not solely that it will be. Thus, a person buying a "hot and now" pizza could consume it at the time of purchase or wait to consume that same pizza sometime later having no effect on its taxability at the time of purchase. In comparison, a rock-solid frozen container of yogurt is not consumable at the time of purchase but must wait an extended time to be consumable and thus not taxable, for it was not consumable at purchase.

It should be noted that NAC 372.607 does address further the concept of food for human consumption that is not prepared food for immediate consumption when considers what "providing of utensils" means. The "quantity of food" issue mentioned in the public response as "the size of the container needs to be considered" is addressed in NAC 372.605 section 1c when it states "Exclude food sold as a single item which, according to the nutrition labeling information required by 21 C.F.R. § 101.9, contains four or more servings per container, if the seller maintains records of each such sale as are required by the Department pursuant to NRS 372.735". In addition, Section 1b 1II states "exclude, if sold without eating utensils provided by the seller: two or more food ingredients mixed or combined by the seller for sale as a single item and sold: in an unheated state by weight or volume as a single item.". Adding any type of list of specific food items as was contained in repealed regulation NAC 372.580 and as the public response contemplates would not follow the definition contained in the SSUTA, and therefore would make Nevada out of compliance with the SSUTA.

In NRS 360B.460 you find the following: "Prepared food" means: 1. Food sold in a heated state or heated by the seller; 2. Two or more food ingredients mixed or combined by the seller for sale as a single item, unless the food ingredients: (a) Are only cut, repackaged, or pasteurized by the seller; or (b) Contain any raw eggs, fish, meat or poultry, or other such raw animal foods requiring cooking by the consumer to prevent food-borne illnesses, as recommended pursuant to the Food Code published by the Food and Drug Administration of the United States Department of Health and Human Services; and 3. Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins or straws. For the purposes of this subsection, "plates" does not include any containers or packaging used to transport food." NAC 372.605 essentially "marries" NRS 372.284 with NRS 360B.460 allowing the state to follow and comply with the SSUTA and maintain its full membership in the SSTGB.

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The combination of NAC 372.605, NRS 372.284 and NRS 360B.460 essentially complies with all points from the public response except for the inclusion of a specific list of foods for human consumption. The original version of NAC 372.580 was added to the Nevada Administrative Code in 1979 and at that time included the list of food items which was most certainly not exhaustive or all inclusive. Given the prolific explosion of the number of foods for human consumption items available to the public since that time it would be daunting task at best to even attempt to create a list of items, and by no means would it be exhaustive or all-inclusive and would still require interpretation. It should also be recognized again that attempting to include a list of food items in the statute or regulations would draw the state out of compliance with the SSUTA. However, given that NAC 372.580 was repealed in 2008 it was recognized at the time that NAC 372.605, NRS 372.284 and NRS 360B.460 could be used to interpret items of food for human consumption and not taxable, but also determine items as prepared food intended for immediate consumption and that are taxable.

It should be noted in NRS 233B.040 ... regulations have the force of law and must be enforced by all peace officers: (a) The Nevada Administrative Code; and (b) Temporary and emergency regulations.

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# Public/Member Recommendation for Amendment Department's Response and Alternate Proposal

#### NAC 372.938

#### CHAPTER 372 - SALES AND USE TAXES

#### LEASES, RENTALS AND CERTAIN OTHER TRANSFERS

#### **General Provisions**

#### **Property Purchased After June 15, 2005**

#### Stakeholders:

Nevada Taxpayers Association Nevada Chapter of the National Federation of Independent Businesses A Track-Out Solution Olcese Construction Co. (via McDonald Carano/Paul Bancroft) Ron Voigt

#### **Industry Stakeholder Feedback**

Revise NAC 372.938 §3 to allow the retailer to pay tax on the cost or on the lease/rental charges based on whether a resale certificate is provided. Whether a resale certificate has been provided is the determining factor.

Repeal the deemed election NAC 372.938 §3.

Choose the measure consistent with the practice of the taxpayer's industry.

Allow election at any time.

Eliminate the deemed election and allow taxpayer to file late return.

The commonality among the suggestions regarding NAC 372.938 §3: repeal or revise, allowing the election to pay use tax on the cost at any time, paying applicable penalty and interest on the tax. Further, there are two proposals for taxpayers that do not pay the tax up front:

- 1) Allow taxpayer to pay use tax at any time with applicable penalty and interest as a consumer, consistent with its industry, without defaulting to sales tax on lease stream.
- 2) Allow taxpayers to pay use tax at any time with applicable penalty and interest as a consumer, regardless of its industry, without defaulting to sales tax on lease stream.

NAC 372.938 §3 has been called a "tax trap" in several of the letters.

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NAC 372.938 Collection and payment of sales tax on lease or rental of tangible personal property; sale of property following its use in lease or rental service. (NRS 360.090, 360B.110, 372.385, 372.725)

- 1. The legal incidence of the sales tax on a lease or rental of tangible personal property falls upon the person who leases or rents the property from the retailer.
- 2. A retailer engaged in the lease or rental of tangible personal property shall collect and remit the sales tax measured by:
  - (a) The gross lease or rental charges for the lease or rental of that property; or
  - (b) The cost of that property to the retailer.
- 3. A retailer engaged in the lease or rental of tangible personal property who desires to pay the tax measured by the cost of the property to the retailer must make that election not later than the date upon which the first tax return is due following the purchase of that property for lease or rental. If the retailer fails to make that election by that date, the retailer shall be deemed to have elected to pay the tax measured by the gross lease or rental charges for the lease or rental of the property. An election pursuant to this subsection may not be changed after the date upon which the first tax return is due following the purchase of the property for lease or rental.
- 4. A retailer who elects to pay the tax measured by the gross lease or rental charges pursuant to this section is not required to pay the sales tax for the purchase of parts or other equipment for the tangible personal property which is committed to lease or rental use in this State if the retailer gives a resale certificate to the vendor from whom the retailer purchases the property.
- 5. If the property is sold following its use in lease or rental service to a purchaser who receives delivery of the property within this State, the tax applies to the sales price of the property without any deduction or credit for the tax paid on the original cost of the property or the taxes paid on the gross lease or rental charges.

(Added to NAC by Tax Comm'n by R105-09, eff. 11-25-2009)

### **Department Response**

#### **Background of NAC 372.938**

2001 AB 455 provided authorization for Nevada to enter into the streamlined sales and use tax agreement. <a href="https://www.leg.state.nv.us/Session/71st2001/bills/AB/AB455">https://www.leg.state.nv.us/Session/71st2001/bills/AB/AB455</a> EN.pdf

2003 AB 514 provided the new chapter NRS 360B and the definition of retail sale to include any sale, lease or rental for any purpose other than resale, sublease or subrent. https://www.leg.state.nv.us/Session/72nd2003/bills/AB/AB514 EN.pdf

2005 SB 515 clarified that "lease and rental" do not apply to leases or rentals existing on June 15, 2005. <a href="https://www.leg.state.nv.us/Session/73rd2005/bills/SB/SB515">https://www.leg.state.nv.us/Session/73rd2005/bills/SB/SB515</a> EN.pdf

In 2008, Nevada became a full member of the Streamlined Sales Tax Organization (SSTGB) by coming into full compliance with the Streamlined Sales and Use Tax Agreement (SSUTA). This necessitated changes to NRS 372, NRS 360B, and NAC 372 for compliance.

NAC 372.938 and other regulations were added effective 11/25/2009 to provide clarity in the shift from rental/lease as consumption to retail sales. As part of the new regulations, there is a deadline where a taxpayer must pay sales or use tax up front to not charge sales tax on the lease/rental stream. The consequence of not paying sales or use tax timely on the cost is that the lease/rental charges are subject to sales tax.

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Tax Bulletin SUT 14-0001 was issued 6/25/2014 upon approval of the Nevada Tax Commission to explain the taxation of leases in detail. Tax Bulletins are presented and subject to approval by the Nevada Tax Commission in a public meeting.

https://tax.nv.gov/uploadedFiles/taxnvgov/Content/TaxLibrary/Leases\_and\_Subleases\_of\_Tangible\_Pers\_onal\_Property.pdf

#### Tax Trap Concern

Nevada is not unique in its tax treatment of rentals and leases. In nearly every state with a sales tax, the tax is applied to the rental or lease stream. An audit finding of untaxed rentals results in assessments on the rental or lease streams. In two states, Illinois and Maine, the lessor is the consumer, similar to Nevada prior to 2005. A few states, including Nevada, have provisions for a retailer to pay the sales or use tax up front in lieu of the sales tax on the rental/lease stream. (Source: Multistate Corporate Tax Guide (2023))

If a taxpayer does not make the election up front, the tax treatment defaults to imposition on rental/lease stream retail sale, pursuant to the law. This does not create a "tax trap"; conversely, the election provides the option for those in the rental industry to choose to continue to exercise a business model as prior to 2005.

A simple google.com search of "sales tax on rental equipment" provides simple guidance such as:

In almost every state, the periodic payments that the lessor charges the lessee are subject to sales and use tax. However, some states have given lessors the option to pay sales tax on the purchase of the property up-front, which waives their requirement to collect sales and use tax on the periodic payments from the lessee.

For some businesses, it will be advantageous to pay sales tax on the initial purchase price of the product. For other businesses, it will be more prudential to not pay the tax up-front, and instead collect and remit sales tax from customers.

If you, as the lessor, decide that you would rather collect and remit sales tax from your rental customers, then you can use an <u>exemption certificate</u> to purchase the inventory tax-free from your suppliers. But if you decide that you want to pay the tax up-front, then you cannot use an exemption certificate.

https://thetaxvalet.com/blog/sales-tax-on-rentals-and-leases-of-tangible-personal-property/

By law, rentals and leases are retail sales. In any other retail sale, taxpayers do not have such an election.

#### **Impact of NAC 372.938 §3 Revision Proposals**

Existing law requires that all tangible personal property purchased for rental/lease be subject to the sales tax on the lease/rental stream; however, tax paid timely on the cost satisfies that requirement. Some of the proposed revisions would remove the deadline of an election to pay sales or use tax up front. The net effect of such a revision is the taxpayer could select the lesser of the two deficiencies. Department concerns:

- 1) The Executive Order requires review to determine whether the regulations may be "...streamlined, clarified, reduced or otherwise improved to ensure those regulations provide for the general welfare of the State without unnecessarily inhibiting economic growth." This revision would complicate the regulation rather than simplify.
- 2) The proposed revisions would cause compliance inconsistency:

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- a) Defining and/or following "industry standard" would add levels of complexity to taxpayer service and auditing for compliance.
- b) Determining whether a resale certificate was provided is overly burdensome for taxpayers and the Department, entangling other retailers in an audit of their customers.
- 3) The proposed revisions would negatively impact the taxpayers in the rental industry who have adapted to file correctly. There is a perceived disadvantage where one business charges sales tax and another does not. A customer may favor renting from a business that does not charge sales tax over another business that does charge sales tax. The customer would have no way of knowing whether their selected rental was taxed on the original purchase. Although Department officers and employees do not decide the law, the revision may be perceived as a possible violation of the Taxpayer Bill of Rights where some do not pay their fair share of taxes:

"The Legislature has declared that each taxpayer has the right: To be treated by officers and employees of the Department with courtesy, fairness, uniformity, consistency and common sense." (NRS 360.291)

- 4) The proposed revisions could enable tax avoidance strategies or loopholes. For example, a lessor purchases equipment without paying sales or use tax and does not charge sales tax on the lease stream. A taxpayer could wait until just prior to the total of the tax, penalty and interest on the cost is about to surpass the total of the sales tax on the lease stream and then pay. Meanwhile the State has been shorted the tax while the lessor waits it out.
- 5) The existing and proposed revisions are burdensome for taxpayers and the Department's efforts to provide compliance assurance in a specific industry.
- 6) Nevada's statute of limitation is 3 years from filing a return or 8 years for unfiled return periods. (NRS 360.355) There are a few complexities that will arise if the subsection is repealed. To illustrate, here are some potential scenarios:
  - a) Taxpayer is a monthly reporter in Nevada and purchases equipment for \$100,000 on 1/01/2023 with intention to rent by the day. As of 6/30/2023, the taxpayer has grossed \$200,000 in rental revenue for the equipment. It did not pay the tax on the cost nor charge and remit sales tax on the rental.
    - i) The current law requires sales tax assessment with penalty and interest on the rental as retail sales.
    - ii) The suggested revision would allow the taxpayer to either pay tax on the cost or on the rental as retail sales, with applicable penalty and interest. The taxpayer could simply select the lesser of the two deficiencies.
  - b) Taxpayer is a monthly reporter and purchases equipment on 1/01/2010 with intention to rent by the day. As of 6/30/2023, the taxpayer did not pay the tax on the cost nor charge and remit sales tax on the rental.
    - i) The law requires sales tax assessment with penalty and interest on the rental as retail sales for the past 3 years.
    - ii) The suggested revisions would allow the taxpayer to either pay tax on the cost or on the rental as retail sales, both with penalty and interest. The original purchase is out of statute, so there would be a question of whether the taxpayer would be liable for the tax at all with the option to select the lesser of the deficiencies.

#### **Clarity Concern and Alternative Solution**

Currently it is impossible for customers to reliably ascertain whether sales or use tax was paid by the lessor on tangible personal property. For example, on one rental, a customer might see sales tax on an invoice, but on a rental of a similar item from a different retailer, the customer might see no sales tax on the invoice

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NAC 372.924 applies to tangible personal property purchased on or before June 15, 2005. It provided an election for the lessor to pay tax on the use, measured by the rental charges, as long as the lessor notified the Department within 10 days of acquisition or on an annual basis.

Neither NAC 372.924 nor NAC 372.938 are customer or taxpayer friendly.

In any other retail sale, it is unlawful for a retailer to hold out that sales tax is absorbed by the retailer, and the tax must be stated separately from the sales price. (NRS 372.115; 372.120 and NAC 372.770)

Consider requiring a notification to customers such as:

"Sales or use tax has been paid on the purchase; sales tax is not due on the rental/lease price."

This is a similar approach to the requirement of "sales tax included in the sales price" notifications required by NAC 372.760 §2. The statement could be posted in the establishment, noted on an invoice or receipt, or included in a rental/lease agreement.

For all rentals/leases that were "intended" to be tax paid up front, the retailer must notify the customer with the statement. If the retailer provided the statement but did not pay the tax, the use tax and applicable penalty and interest applies. If the retailer does not provide the statement, the sales tax is due on the rental/lease stream.

#### **Proposed Amendment**

NAC 372.938 Collection and payment of sales tax on lease or rental of tangible personal property; sale of property following its use in lease or rental service. (NRS 360.090, 360B.110, 372.385, 372.725)

- 1. The legal incidence of the sales tax on a lease or rental of tangible personal property falls upon the person who leases or rents the property from the retailer.
- 2. A retailer engaged in the lease or rental of tangible personal property shall collect and remit the sales tax measured by:
  - (a) The gross lease or rental charges for the lease or rental of that property; or
  - (b) The cost of that property to the retailer.
- 3. A retailer engaged in the lease or rental of tangible personal property who desires to pay the tax measured by the cost of the property to the retailer must make that election not later than the date upon which the first tax return is due following the purchase of that property for lease or rental. If the retailer fails to make that election by that date, the retailer shall be deemed to have elected to pay the tax measured by the gross lease or rental charges for the lease or rental of the property. A retailer that elects to pay the tax on the cost of the property must identify the taxed property and notify customers by including the factual statement in the agreement. In absence of such a notification, the property will be subject to tax on the gross lease or rental charges. An election pursuant to this subsection may not be changed after the date upon which the first tax return is due following the purchase of the property for lease or rental. Evidence of the statement in the lease or rental agreement must be maintained pursuant to NRS 372.735.
- 4. A retailer who elects to pay the tax measured by the gross lease or rental charges pursuant to this section is not required to pay the sales tax for the purchase of parts or other equipment for the tangible personal property which is committed to lease or rental use in this State if the retailer gives a resale certificate to the vendor from whom the retailer purchases the property.
- 5. If the property is sold following its use in lease or rental service to a purchaser who receives delivery of the property within this State, the tax applies to the sales price of the property without any deduction or credit for the tax paid on the original cost of the property or the taxes paid on the gross lease or rental charges.

(Added to NAC by Tax Comm'n by R105-09, eff. 11-25-2009)

### **Department Recommendation for Repeal**

NAC 360.373 (R098-22) and 360.377 (R098-22)

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### ESTIMATION OF POPULATION

Repealed per R098-22 - This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.

#### NAC 360.373 Use of population count from decennial census. (NRS 360.090, 360.283)

- 1. When the Bureau of the Census conducts a decennial census in this State, the population count from the decennial census may replace the estimates of populations calculated pursuant to NAC 360.365, 360.368 and 360.370.
- 2. An appropriate local government official may apply to the Department for approval to use the population count from the decennial census. The Department shall approve the request if the Department and the demographer employed by the Department determine that the population count is reasonable and the county and all of the incorporated cities and unincorporated towns within the county agree to use the population count.
- 3. If the county, incorporated cities and unincorporated towns cannot agree on a method to estimate population on or before December 1, the estimates of the populations of the county and all of the incorporated cities and unincorporated towns in that county must be determined pursuant to NAC 360.365, 360.368 and 360.370.
- 4. If the population count from the decennial census is used to estimate the population of a county, incorporated city or unincorporated town, the population count must be adjusted, if necessary, by the Department and the demographer employed by the Department for the change in housing units between the effective date of the population count and July 1.
- (Added to NAC by Tax Comm'n, eff. 8-7-90; A by R102-98, 11-20-98)

### NAC 360.377 Use of population count from special census. (NRS 360.090, 360.283)

- 1. If the Bureau of the Census conducts a special census in this State, the population count from the special census may replace the estimates of populations calculated pursuant to NAC 360.365, 360.368 and 360.370.
- 2. If the population count from a special census is used to estimate the population of a county, incorporated city or unincorporated town, the population count must be adjusted, if necessary, by the Department and the demographer employed by the Department for the change in housing units between the effective date of the population count and July 1.
- (Added to NAC by Tax Comm'n, eff. 8-7-90; A by R102-98, 11-20-98)

### **Department Recommendation for Repeal**

NAC 360.432

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### PAYMENT AND COLLECTION OF TAXES AND FEES

Repeal – Pursuant to NRS 353C.200, if an agency assigns a debt to the State Controller for collection, the State Controller may enter into a contract with a private debt collector. The State Controller would be responsible for the contract with the private party; thus, the below NAC is not needed.

NAC 360.432 Contract with private debt collector: Authorization by Commission; prior notification of debtor by Department. (NRS 353C.200, 360.090)

- 1. Subject to the conditions set forth in <u>NRS 353C.200</u>, the Department may enter into a contract with a private debt collector or any other person for the assignment of the collection of a debt if the Commission authorizes the Department to enter into a contract with regard to the debt.
- 2. Upon the authorization of the Commission pursuant to subsection 1 and before entering into a contract pursuant to subsection 1, the Department shall notify the debtor that the debt may be assigned to a private debt collector if the debt is not paid in full. Notice provided to the debtor pursuant to this subsection must be served personally upon the debtor or by mail at his or her last address of record filed with the Department.
- 3. As used in this section, "debt" has the meaning ascribed to it in NRS 353C.040.
- (Added to NAC by Tax Comm'n by R166-01, eff. 12-17-2001)

NAC 360.476 and 360.477

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

# PARTIAL ABATEMENT OF CERTAIN TAXES Abatements for New or Expanded Business

Repeal - Effective date of the abatement is determined pursuant to NRS 360.750(2)(b)(2).

NAC 360.476 Local school support tax: Date of eligibility of machinery or equipment. (NRS 360.750, 374.357) If an application is approved by the Commission for a partial abatement of the taxes imposed pursuant to chapter 374 of NRS, the period of abatement begins on the date on which the applicant takes possession of the first delivery of eligible machinery or equipment at the location designated in the certificate of eligibility issued by the Commission. Upon taking possession of such eligible machinery or equipment, the applicant shall immediately notify the Commission and the Nevada Tax Commission.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

#### Repeal - This is applicable to the old abatement statutes and no longer applies.

## NAC 360.477 Refund upon approval of application. (NRS 360.750, 364A.170, 374.357)

- 1. If the Commission approves an application for a partial abatement of the taxes imposed pursuant to chapter 364A of NRS, the applicant is eligible for a refund of any taxes imposed pursuant to chapter 364A of NRS which were paid previously by the applicant and which are subject to the abatement.
- 2. If the Commission approves an application for a partial abatement of the taxes imposed pursuant to chapter 374 of NRS, the applicant is eligible for a refund of any taxes imposed pursuant to chapter 374 of NRS which were paid previously by the applicant and which are subject to the abatement, if the Department determines pursuant to NAC 360.4755 that the machinery or equipment qualifies as eligible machinery or equipment and:
- (a) If the machinery or equipment was acquired outside this State from a retailer that is not registered with the Nevada Tax Commission, the application for the partial abatement was made:
  - (1) Before the acquisition of the machinery or equipment; or
- (2) After the acquisition of the machinery or equipment and within 60 days after the date on which the taxes on the acquisition imposed pursuant to chapter 374 of NRS were due; or
- (b) If the machinery or equipment was acquired from a retailer that is registered with the Nevada Tax Commission, the application for the partial abatement was made within 60 days after the payment of the taxes on the acquisition imposed pursuant to chapter 374 of NRS.
- (Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

NAC 360.478, 360.4785, and 360.479

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### Miscellaneous Abatements

Repeal all below – Abatements no longer available.

# NAC 360.478 Abatements for new grocery store within Southern Nevada Enterprise Community. (§ 6 of ch. 198, Stats. 2005, as amended by § 16 of ch. 407, Stats. 2007)

- 1. A person who qualifies pursuant to section 6 of chapter 198, Statutes of Nevada 2005, at page 643, as amended by section 16 of chapter 407, Statutes of Nevada 2007, at page 1784, may apply to the Commission for a partial abatement of any personal property tax imposed pursuant to chapter 361 of NRS and any tax on the gross receipts from the sale, storage, use or other consumption of eligible machinery or equipment imposed pursuant to chapter 374 of NRS for a new grocery store which the person intends to locate within the Southern Nevada Enterprise Community established pursuant to 24 C.F.R. Part 597.
- 2. The application must be submitted on a form prescribed by the Executive Director of the Commission within the applicable period prescribed in subsection 3. The application must include, without limitation:
- (a) A certificate of endorsement from the governing body of the county, city or town in which the new grocery store will be located, which must:
- (1) Be issued by the governing body of the county, city or town in a manner consistent with the procedures adopted by the governing body for evaluating the benefits of tax abatements for the economic development of the county, city or town; and
- (2) Describe the partial abatement of taxes determined by the governing body of the county, city or town to be beneficial for the economic development of the county, city or town;
- (b) Evidence satisfactory to the Commission that the governing body of the county, city or town provided notice of the hearing at which the governing body considered whether to endorse the application to the board of trustees of the school district in which the grocery store will be located;
- (c) Evidence satisfactory to the Commission that the new grocery store for which the partial abatement of taxes is sought will be located within the Southern Nevada Enterprise Community; and
- (d) Evidence satisfactory to the Commission that the total amount of partial abatements of taxes applied for pursuant to this section, together with the total amount of partial abatements of taxes to which the applicant is entitled pursuant to NRS 361.4722, 361.4723 and 361.4724, does not exceed 82 percent of the total amount of personal property taxes otherwise due on all property for which the applicant is seeking a partial abatement pursuant to this section.
- 3. If the application is for a partial abatement of any personal property tax imposed pursuant to <u>chapter 361</u> of NRS, the application must be submitted not earlier than 18 months before the new grocery store is located within the Southern Nevada Enterprise Community. If the application is for a partial abatement of the taxes imposed pursuant to <u>chapter 374</u> of NRS, the application must be submitted not later than 60 days after the date of acquisition of the eligible machinery or equipment.
- 4. Except as otherwise provided in subsection 5:

- (a) If an application submitted to the Commission pursuant to this section is received at least 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at that meeting; or
- (b) If an application submitted to the Commission pursuant to this section is received less than 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at the next regularly scheduled meeting immediately following that meeting.
- 5. If the Commission determines that an application submitted pursuant to this section requires special or additional review and consideration by the Commission, the Commission may postpone consideration of the application until the next regularly scheduled meeting of the Commission.
- 6. The Commission will approve an application for a partial abatement if the applicant satisfies all requirements of this section and subsection 3 of section 6 of chapter 198, Statutes of Nevada 2005, at page 643, as amended by section 16 of chapter 407, Statutes of Nevada 2007, at page 1784.
- 7. If the Commission approves an application for a partial abatement, the Commission will forward to the Department, with the certificate of eligibility required pursuant to subsection 4 of section 6 of chapter 198, Statutes of Nevada 2005, at page 643, as amended by section 16 of chapter 407, Statutes of Nevada 2007, at page 1784, any materials submitted to the Commission in support of the application submitted pursuant to this section.
- 8. If the Commission approves an application for a partial abatement from the tax imposed pursuant to chapter 374 of NRS, the taxpayer is eligible for an abatement from the tax for not more than 2 years for eligible machinery or equipment which is leased or purchased. In the case of machinery or equipment that is leased, the lessee is the taxpayer who is eligible for an abatement.
- 9. If a person whose partial abatement has been approved pursuant to this section and is in effect:
- (a) Ceases to meet the requirements set forth in this section or section 6 of chapter 198, Statutes of Nevada 2005, at page 643, as amended by section 16 of chapter 407, Statutes of Nevada 2007, at page 1784; or
- (b) Ceases operation of the grocery store before the expiration of the period specified in the agreement the applicant executed with the Commission pursuant to subsection 3 of section 6 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 643, as amended by section 16 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1784,
- Ê the person shall pay to the Department or, if the partial abatement was from the property tax imposed pursuant to chapter 361 of NRS, to the county treasurer, an amount equal to the amount of the tax abatement that was allowed pursuant to this section before the failure of the person to comply with the agreement fully, unless the Nevada Tax Commission determines that the person has substantially complied with the requirements of the agreement and section 6 of chapter 198, Statutes of Nevada 2005, at page 643, as amended by section 16 of chapter 407, Statutes of Nevada 2007, at page 1784. Except as otherwise provided in NRS 360.232 and 360.320, the person shall, in addition to the amount required to be paid pursuant to this subsection, pay interest on that amount at the rate most recently established pursuant to NRS 99.040 for each month, or portion thereof, from the last day of the month following the period for which the payment of the tax would have been due had the partial abatement not been approved until the date of payment of the tax.
- 10. As used in this section, unless the context otherwise requires:
- (a) "Commission" means the Commission on Economic Development.
- (b) "Eligible machinery or equipment" has the meaning ascribed to it in subsection 3 of NRS 374.357.
- (c) "Grocery store" has the meaning ascribed to it in subsection 7 of section 6 of chapter 198, Statutes of Nevada 2005, at page 643, as amended by section 16 of chapter 407, Statutes of Nevada 2007, at page 1784.
- (Added to NAC by Comm'n on Econ. Development by R168-07, eff. 4-17-2008)

- NAC 360.4785 Abatements for expansion of grocery store within Southern Nevada Enterprise Community. (§ 7 of ch. 198, Stats. 2005, as amended by § 17 of ch. 407, Stats. 2007)
- 1. A person who qualifies pursuant to section 7 of chapter 198, Statutes of Nevada 2005, at page 644, as amended by section 17 of chapter 407, Statutes of Nevada 2007, at page 1785, may apply to the Commission for a partial abatement of any tax on the gross receipts from the sale, storage, use or other consumption of eligible machinery or equipment imposed pursuant to chapter 374 of NRS for the expansion of a grocery store which is located within the Southern Nevada Enterprise Community established pursuant to 24 C.F.R. Part 597.
- 2. The application must be submitted on a form prescribed by the Executive Director of the Commission within the applicable period prescribed in subsection 3. The application must include, without limitation:
- (a) A certificate of endorsement from the governing body of the county, city or town in which the grocery store is located, which must:
- (1) Be issued by the governing body of the county, city or town in a manner consistent with the procedures adopted by the governing body for evaluating the benefits of tax abatements for the economic development of the county, city or town; and
- (2) Describe the partial abatement of taxes determined by the governing body of the county, city or town to be beneficial for the economic development of the county, city or town;
- (b) Evidence satisfactory to the Commission that the governing body of the county, city or town provided notice of the hearing at which the governing body considered whether to endorse the application to the board of trustees of the school district in which the grocery store is located;
- (c) Evidence satisfactory to the Commission that the grocery store for which the partial abatement of taxes is sought is located within the Southern Nevada Enterprise Community; and
- (d) Evidence satisfactory to the Commission that the total amount of any partial abatement of taxes applied for pursuant to this section, together with the total amount of partial abatements of taxes to which the applicant is entitled pursuant to NRS 361.4722, 361.4723 and 361.4724, does not exceed 82 percent of the total amount of personal property tax otherwise due on all property for which the applicant is seeking a partial abatement pursuant to this section.
- 3. The application must be submitted not later than 60 days after the date of acquisition of the eligible machinery or equipment.
- 4. Except as otherwise provided in subsection 5:
- (a) If an application submitted to the Commission pursuant to this section is received at least 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at that meeting; or
- (b) If an application submitted to the Commission pursuant to this section is received less than 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at the next regularly scheduled meeting immediately following that meeting.
- 5. If the Commission determines that an application submitted pursuant to this section requires special or additional review and consideration by the Commission, the Commission may postpone consideration of the application until the next regularly scheduled meeting of the Commission.
- 6. The Commission will approve an application for a partial abatement if the applicant satisfies all requirements of this section and subsection 3 of section 7 of chapter 198, Statutes of Nevada 2005, at page 644, as amended by section 17 of chapter 407, Statutes of Nevada 2007, at page 1785.
- 7. If the Commission approves an application for a partial abatement, the Commission will forward to the Department, with the certificate of eligibility required pursuant to subsection 4 of section 7 of chapter 198, Statutes of Nevada 2005, at page 644, as amended by section 17 of chapter 407, Statutes of Nevada 2007, at page 1785, any materials submitted to the Commission in support of the application submitted pursuant to this section.
- 8. If the Commission approves an application for a partial abatement, the taxpayer is eligible for an abatement from the tax for not more than 2 years for eligible machinery or equipment which is leased or

purchased. In the case of machinery or equipment that is leased, the lessee is the taxpayer who is eligible for an abatement.

- 9. If a person whose partial abatement has been approved pursuant to this section and is in effect:
- (a) Ceases to meet the requirements set forth in this section or section 7 of chapter 198, Statutes of Nevada 2005, at page 644, as amended by section 17 of chapter 407, Statutes of Nevada 2007, at page 1785;
- (b) Ceases operation of the grocery store before the expiration of the period specified in the agreement the applicant executed with the Commission pursuant to subsection 3 of section 7 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 644, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1785,

E the person shall pay to the Department an amount equal to the amount of the tax abatement that was allowed pursuant to this section before the failure of the person to comply with the agreement fully, unless the Nevada Tax Commission determines that the person has substantially complied with the requirements of the agreement and section 7 of chapter 198, Statutes of Nevada 2005, at page 644, as amended by section 17 of chapter 407, Statutes of Nevada 2007, at page 1785. Except as otherwise provided in NRS 360.232 and 360.320, the person shall, in addition to the amount required to be paid pursuant to this subsection, pay interest on that amount at the rate most recently established pursuant to NRS 99.040 for each month, or portion thereof, from the last day of the month following the period for which the payment of the tax would have been due had the partial abatement not been approved until the date of payment of the tax.

- 10. As used in this section, unless the context otherwise requires:
- (a) "Commission" means the Commission on Economic Development.
- (b) "Eligible machinery or equipment" has the meaning ascribed to it in subsection 3 of NRS 374.357.
- (c) "Grocery store" has the meaning ascribed to it in subsection 7 of section 7 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 644, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1785.
- (Added to NAC by Comm'n on Econ. Development by R168-07, eff. 4-17-2008)
- NAC 360.479 Abatements for certain energy efficient structures: Interpretation of certain statutory terms. (NRS 360.090, 360.200, §§ 15 and 15.5 of ch. 539, Stats. 2007) For the purposes of:
- 1. Subsection 5 of section 15 of chapter 539, Statutes of Nevada 2007, the Department shall interpret the term:
- (a) "Building" to mean a building or other structure that:
  - (1) Meets the requirements of paragraphs (a), (b) and (c) of that subsection; and
- (2) Is described in the application for registration of the construction project with the Office of Energy for the purpose of obtaining the tax exemption provided pursuant to paragraph (d) of subsection 1 of NRS 374.307, as amended by chapter 2, Statutes of Nevada 2005, 22nd Special Session, at page 71, Ê other than any building or other structure for which the principal use is as a residential dwelling for not more than four families.
- (b) "Construction contract" to mean a contract between an owner of real property or an affiliate or subsidiary of the owner, and a contractor or construction manager which:
  - Defines their respective roles and responsibilities for the construction of a project on the property;
- (2) Establishes the scope of work, the amount of money to be paid to the contractor or construction manager and the allowable time for the duration of the contract; and
  - (3) Describes the terms and conditions of a construction project.
- (c) "Preconstruction contract" to mean a written and executed agreement that:
- (1) Precedes the construction of or the execution of a construction contract for a project for which a partial tax abatement is sought;
  - (2) Clearly indicates a commitment to construct the project; and

(3) Is entered into to provide at least one of the following-	services relating to the construction project:
(I) Project financing;	
——————————————————————————————————————	
——————————————————————————————————————	
——————————————————————————————————————	
(V) Labor; or	
——————————————————————————————————————	
(d) "Used in the construction of a building" to mean attack	ned to or incorporated into a building by a

- (d) "Used in the construction of a building" to mean attached to or incorporated into a building by a contractor in the performance of a construction contract in such a manner as to:
  - (1) Become an integral or inseparable part of the building; or
  - (2) Become a fixture to the building.
- 2. Section 15.5 of chapter 539, Statutes of Nevada 2007, the Department shall interpret the term "building or other structure" to mean a building or other structure that:
- (a) Meets the requirements of paragraphs (a), (b) and (c) of subsection 1 of that section; and
- (b) Is described in the application for registration of the construction project with the Office of Energy for the purpose of obtaining the partial abatement of taxes provided pursuant to the former provisions of NRS 361.0775,

Ê other than any building or other structure for which the principal use is as a residential dwelling for not more than four families.

— (Added to NAC by Tax Comm'n by R084-07, eff. 12-5-2007)

# Public/Member Recommendation for Repeal

NAC 361.044

### CHAPTER 361 - PROPERTY TAX

### **EXEMPT PROPERTY**

## **Fine Art for Public Display**

Clark County Assessor – Recommends repeal. Posters not requested in this manner.

The Department supports this recommendation.

NAC 361.044 Provision of poster to school or parent of child who receives in-home instruction. (NRS 360.090, 361.068, 361.186) Upon receiving a request for a poster pursuant to paragraph (b) of subsection 3 of NRS 361.068, the taxpayer shall select which poster to provide to the school or parent.

— (Added to NAC by Tax Comm'n by R047-01, eff. 12-17-2002)

## **Public/Member Recommendation for Repeal**

NAC 361.052, 361.054, 361.056 and 361.058

CHAPTER 361 - PROPERTY TAX

## Qualified Systems for Heating, Cooling or Provision of Electricity

Clark County Assessor - NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058)

The Department supports this recommendation.

## NAC 361.052 Determination of value added by qualified system. (NRS 360.090, 360.250, 361.079)

- 1. For the purpose of NRS 361.079, a county assessor may consider value added by a qualified system as the difference between the cost of the building with the qualified system and the cost of a building constructed in a conventional manner without a qualified system and put to the same or a similar use. For example, a building of masonry construction used to provide solar energy may be valued on the basis of frame construction.
- 2. The value added by that portion of a qualified system which is not used for heating or cooling or to provide electricity or is essential to a conventionally built structure, must be included in the assessed value of the building. For example, a qualified system with an enclosed area for a solarium or sun space that is also used as a limited living area may be valued as an enclosed porch if it facilitates the use of solar energy.

  (Added to NAC by Tax Comm'n, eff. 4 24 84)
- NAC 361.054 Form for requesting valuation. (NRS 360.090, 360.250, 361.079) A county assessor may provide an appropriate form for the owner of a building to request the valuation of a qualified system. If an owner does not complete such a form, the owner may not be precluded from appealing the valuation of the building to the county board of equalization.
- (Added to NAC by Tax Comm'n, eff. 4-24-84)
- NAC 361.056 Documentation to determine conformity to standards. (NRS 360.090, 360.250, 361.079) A county assessor, a county board of equalization or the State Board of Equalization may require documentation from the owner of a building who has requested the valuation of a qualified system to determine whether it conforms to the standards established by the Department and functions to conserve energy.
- (Added to NAC by Tax Comm'n, eff. 4-24-84)
- NAC 361.058 List of buildings with qualified systems. (NRS 360.090, 361.079) On or before April 1 of each year, each county assessor shall submit to the Department for the preceding year a written list of the buildings in his or her county which have qualified systems.
- (Added to NAC by Tax Comm'n, eff. 4-24-84)

NAC 361.150 and 361.151

#### CHAPTER 361 - PROPERTY TAX

### **Miscellaneous Requirements**

Repeal - This functionality can be accomplished with the Ratio Study review every 3 years to ensure re-appraisal is being done correctly.

NAC 361.150 Report of appraisals by county assessor. (NRS 360.090, 360.250, 361.260) Each county assessor shall file with the Department on or before April 1 of each year a report which includes:

- 1. A statement of the appraisals accomplished in the previous year beginning January 1 and ending December 15, including:
- (a) The total number of parcels that were reappraised;
- (b) The total number of parcels with newly constructed improvements to realty, not including additions to existing improvements and newly subdivided parcels that were appraised;
- (c) The total number of all taxable parcels in the county; and
- (d) The areas of the county that were reappraised.
- 2. A statement of what the county assessor proposes to appraise in the following year, including:
- (a) An estimate of the percentage of all parcels in the county that the proposed reappraisals represent; and
- (b) The areas of the county that the county assessor proposes to reappraise.
- 3. A list of the areas of appraisal, encompassing all property in the county, which were used in the prior 5-year cycle of reappraisal and a statement of the areas which were appraised in each year of that cycle.
- [Tax Comm'n, Property Tax Reg. part No. 7, eff. 9-17-80; A 1-14-82] (NAC A 10-10-83)

### Repeal - sales are fully reviewed during the ratio study process.

NAC 361.151 Statement of valuation of property sold. (NRS 360.090, 360.250, 361.260) On or before April 1 of each year, each county assessor shall furnish to the Department a statement of the valuation of real property which was sold in his or her county in the preceding calendar year. The statement must include:

- 1. The date of each sale;
- 2. The parcel number or a description of the real property sold;
- 3. The sales price; and
- 4. The method used to verify the sales price.
- (Added to NAC by Tax Comm'n, eff. 4-24-84)

NAC 361.427

#### CHAPTER 361 - PROPERTY TAX

### Communications, Electric, Gas Transmission, Pipeline and Railroad Companies

Repeal - No longer used as a valuation technique.

## NAC 361.427 Stock and debt approach indicator of value. (NRS 360.090, 361.320)

- 1. The stock and debt approach proposes a value for the entire firm, but is generally recognized as a less applicable methodology for determining the value of taxable property.
- 2. The stock and debt indicator is determined by multiplying either the average monthly, quarterly or annual high and low market price quotations, when available, for all the securities which are actively traded in the market place, including common stock, preferred stock and long term debt, by the number of shares outstanding at the end of the year. Computations of the present worth of income flows may be made to determine values for securities which are not actively traded.
- 3. The value of the stock of a holding company is apportioned among its operating companies according to the ratio of:
- (a) Each operating company's property to the aggregate property of all of the operating companies, valued at historical cost and weighted at one-third; and
- (b) Each operating company's net income before income taxes to the aggregate net income of all of the operating companies, weighted at two-thirds.
- → For the industry group of rail transportation, the direct deduction method to eliminate nonoperating assets will be used when the information is available and considered applicable.
- 4. To this amount will be added items such as customer advances for construction which are nontaxable for federal income tax purposes, current liabilities less dividends declared, the present worth of leased property over the period of the lease together with any other items conforming to the theory that if a person were to purchase all the stock and assume all the outstanding liabilities of a company, the person would have acquired all the assets which appear on the asset side of the balance sheet and, therefore, own the company.
- 5. From this amount will be deducted the market value of all exempt or nonoperating property, including, but not limited to, cash, accounts receivable, notes receivable, miscellaneous investments, temporary investments, nonoperating properties and other current and accrued assets and properties not subject to the ad valorem property tax imposed by NRS 361.315 and 361.320.
- (Added to NAC by Tax Comm'n, eff. 9-30-88; A by R085-98, 11-23-98)

# Public/Member Recommendation for Repeal

#### NAC 361.1315

#### CHAPTER 361 - PROPERTY TAX

#### ASSESSMENTS BY COUNTY ASSESSORS

## **Determination of Taxable Value of Real Property**

Clark County Assessor - No report is requested of our office from the Department and Assessor is not aware of any form that has been provided to our office for a report around March 15th.

The Department supports this recommendation. The report is no longer needed since the enactment of the new "Pupil Centered Funding Plan."

## NAC 361.1315 Adjustment in apportionment for school district. (NRS 360.090, 360.250, 387.1243)

- 1. To determine if a school district is eligible to receive an adjustment in apportionment pursuant to subsection 2 of NRS 387.1243, each county assessor shall, on or before March 15 of each year, submit a report to the Department on a form provided by the Department. The report must include the:
- (a) Value of all possessory interest of property in the county that is subject to taxation pursuant to <u>NRS</u> <u>361.157</u> and <u>361.159</u>;
- (b) Value of such property for the current fiscal year;
- (c) Amount of taxes that are due on the property; and
- (d) Amount of taxes that have been paid for the current fiscal year.
- → A copy of the report must be provided to the county treasurer.
- 2. After receipt of the report required by subsection 1, the Department will verify, in cooperation with the county treasurer, the amount of property taxes paid and the amount of anticipated shortfall in property taxes on any leasehold interest, possessory interest, beneficial interest or beneficial use on property that is owned by the Federal Government and subject to taxation pursuant to NRS 361.157 and 361.159. On or before April 15 of the year in which the taxes are due, the Department will provide certification of the amount of such anticipated shortfall to the Department of Education.
- 3. If the delinquent taxes are paid after the report required by subsection 1 is made, the county treasurer shall report the date and amount of payment to the Department within 10 days after the payment is made. The Department will report the amount of the payment to the Department of Education to facilitate repayment by the school district in accordance with subsection 2 of NRS 387.1243.
- (Added to NAC by Tax Comm'n by R013-98, eff. 11-20-98)

NAC 361.61062

### CHAPTER 361 - PROPERTY TAX

# **Appeal of Determination of Applicability of Certain Abatements**

Repeal - Term only used in NAC 361.6107. Please see amendment for NAC 361.6107.

NAC 361.61062 "Staff" defined. (NRS 360.090, 361.4734) "Staff" has the meaning ascribed to it in NAC 360.040.

(Added to NAC by Tax Comm'n by R011-07, eff. 10-31-2007)

NAC 362.035 and 362.050

### CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS

#### PROCEEDS OF MINERALS

#### **General Provisions**

Repeal - Was only in effect through December 31st, 2015.

# NAC 362.035 Deductions: Interpretation of certain statutory terms. [Effective through December 31, 2015.] (NRS 360.090, 362.120) For the purposes of:

- 1. Paragraph (j) of subsection 3 of NRS 362.120, the Nevada Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006.
- 2. Paragraph (c) of subsection 7 of NRS 362.120, the Nevada Tax Commission will interpret the term "costs of severing the employment of any employees" to:
- (a) Exclude, without limitation, the costs of:
- (1) Any wages, salary or production bonuses earned by an employee before the date of termination of his or her employment; and
- (2) Any pension benefits, vacation leave and sick leave accrued by an employee before the date of termination of his or her employment; and
- (b) Except as otherwise provided in paragraph (a), include, without limitation, the costs of any:
  - (1) Additional payments based on length of service;
    - (2) Cash bonuses;
- (3) Stock options;
  - (4) Medical insurance, dental insurance and life insurance;
- (5) Payments made in lieu of a required period of notice;
- (6) Negotiated financial sums paid pursuant to an agreement absolving the employer from any further liability to an employee;
- (7) Voluntary redundancy packages offered by an employer to attract volunteers to leave the employer; and
  - (8) Assistance in searching for new positions of employment.
- 3. Paragraph (f) of subsection 7 of NRS 362.120, the Nevada Tax Commission will interpret the term "mineral exploration" to have the meaning ascribed to it in NAC 362.007.
- (Added to NAC by Tax Comm'n by R058-11, 12-30-2011, eff. 1-1-2012; A by R058-11, 12-30-2011, eff. 1-1-2014)

# NAC 362.050 Deductions: Operating costs. [Effective through December 31, 2015.] (NRS 360.090, 362.120)

- 1. In computing the costs enumerated in subsection 3 of NRS 362.120, the following specific items are deductible except as limited by subsection 2 of this section and subsection 6 of NRS 362.120:
- (a) The cost of renting equipment, if the amount paid as rental is commercially reasonable in the circumstances;
- (b) The cost of contracting for all or part of the mine's operations, if the contract price is commercially reasonable in the circumstances and the cost would otherwise be deductible if the service or activity contracted for was provided or performed directly by the operator of the mine;
- (c) The cost of Nevada-based corporate services, as defined in subsection 8 of NRS 362.120, which a Nevada mine receives under contract from its corporate office or the office of a related corporation, if:
  - (1) The cost is commercially reasonable in the circumstances; and
  - (2) The cost is separately stated in a manner consistent with good accounting practices;
- (d) The reasonable cost of management provided to a joint venture by a member, if the fees relate directly to the operation of the mine;
- (e) If the taxpayer has a policy which prohibits the personal use of a vehicle by an employee, the cost of vehicle allowances to the extent that the vehicle is actively engaged in the business of the mine;
- (f) The cost of transportation services between points of origin and destination within this State provided by a third party or the owner of the mine for employees to get to and from a point of extraction or reduction of the mine, excluding any cost for the repair, maintenance and depreciation of any facilities or equipment under the jurisdiction of the Public Utilities Commission of Nevada or the Nevada Transportation Authority; and
- (g) The cost of compensation for employees. As used in this paragraph, "compensation" means wages, salaries, paid vacation leave, paid sick leave, performance-related bonuses, contributions to and administrative costs of qualified pension and retirement plans, 401k and similar deferred benefit plans, Medicare contributions, social security payments, state and federal unemployment compensation contributions or payments, and postemployment training expenses for training conducted in compliance with the Mine Safety and Health Administration and the Division of Industrial Relations of the Department of Business and Industry or their successor organizations.
- 2. In computing the costs enumerated in subsection 3 of NRS 362.120, the following specific items are not deductible:
- (a) Cost or expenses which are capitalized;
- (b) Gifts, grants and donations;
- (c) Costs of public relations and influencing or seeking to influence governmental activities;
- (d) Costs of developmental work related to ore bodies outside the geographic area described in the plan for the mine filed with the Division of Minerals of the Commission on Mineral Resources pursuant to NRS 519A.210;
- (e) Any tax that an operator of a mine is required to pay to the Federal Government, this State or any other state, or a political subdivision thereof;
- (f) Costs associated with providing health clubs for employees;
- (g) Costs incurred for preemployment activities, including, without limitation, reimbursement for expenses for moving and relocation;
- (h) Except as otherwise provided in paragraph (g) of subsection 1 of this section and paragraph (g) of subsection 3 of NRS 362.120, costs associated with union trust funds;
- (i) Costs associated with providing day care facilities for the children of employees;
- (i) General liability insurance;
- (k) Excess policies of general liability insurance;

- (1) Fire insurance on any machinery, equipment, apparatus, works, plants or facilities; and
- (m) Expenses described in subsection 7 of NRS 362.120.
- 3. The taxes described in paragraph (e) of subsection 2 of this section and paragraph (g) of subsection 7 of NRS 362.120 do not include any contributions or payments described in paragraph (g) of subsection 3 of NRS 362.120.
- 4. If a cost is partially deductible and partially nondeductible, the deductible portion must be allowed. In determining the portion of such costs which is allowable as a deduction, a reasonable allocation must be made based upon available information. For the purposes of paragraph (b) of subsection 1, there is a rebuttable presumption that not less than 20 percent of the cost of contracting for all or part of a mine's operations is attributable to the cost of services and activities that would not be deductible if provided or performed directly by the operator of the mine.
- [Tax Comm'n, Mine Proceeds Reg. Nos. 1-7, 9-14, 19, 20 & 25, eff. 6-28-65; A and renumbered as Reg. No. 2, 1-22-79] (NAC A 5-3-84; R048-01, 11-1-2001; R161-05, 2-23-2006; R058-11, 12-30-2011, eff. 1-1-2012; R058-11, 12-30-2011, eff. 1-1-2014)

NAC 362.310

## CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS

### **Deductions for Reclamation Costs**

Repeal - Was only in effect through December 31st, 2015.

NAC 362.310 Allowable deduction. [Effective through December 31, 2015.] (NRS 360.090, 362.120) A taxpayer may claim a deduction pursuant to paragraph (k) of subsection 3 of NRS 362.120 for any money paid during the reporting period for reclamation performed by the taxpayer.

(Added to NAC by Tax Comm'n by R161-05, eff. 2-23-2006; A by R058-11, 12-30-2011, eff. 1-1-2012; R058-11, 12-30-2011, eff. 1-1-2014)

NAC 363A.350

## CHAPTER 363A - TAXES ON FINANCIAL INSTITUTIONS

## IMPOSITION AND COLLECTION

### **Excise Tax on Banks**

Repeal – Definition unnecessary as this is defined in NRS 363A.050 subsection (2)(b).

NAC 363A.350 "Bank" interpreted. (NRS 360.090, 363A.070, 363A.120) For the purposes of NRS 363A.120, the Commission interprets the term "bank" to exclude a federal land credit association, farm credit bank, agricultural credit association or similar institution organized under the provisions of the Farm Credit Act.

— (Added to NAC by Tax Comm'n by R205-03, eff. 12-4-2003)

NAC 363C.220

CHAPTER 363C - COMMERCE TAX

#### IMPOSITION AND COLLECTION

#### **General Provisions for Business Entities**

Repeal – Explanation no longer valid.

# NAC 363C.220 Requirement to file Nevada Commerce Tax Return; simplified reporting method for business entity with gross revenue less than \$4,000,000. (NRS 360.090, 363C.100, 363C.200)

- 1. Each business entity engaging in a business in this State during a taxable year must file a Nevada Commerce Tax Return for that taxable year pursuant to subsection 2 of NRS 363C.200, regardless of whether the business entity is liable for payment of the commerce tax pursuant to NRS 363C.300 to 363C.560, inclusive.
- 2. A business entity engaging in a business in this State whose Nevada gross revenue for a taxable year is less than \$4,000,000 shall provide on its Nevada Commerce Tax Return only the following information:
- (a) The taxable year;
- (b) The tax identification number issued to the business entity by the Department;
- (c) The NAICS code that corresponds to the business category in which the business entity is primarily engaged, as set forth in NRS 363C.310 to 363C.550, inclusive, or, if the NAICS code of the business entity does not correspond to a business category set forth in those sections, the NAICS code of the business entity:
- (d) The legal name and address of the business entity; and
- (e) The affirmation of the business entity or the business entity's authorized representative, signed under penalty of perjury, that the Nevada gross revenue of the business entity for the taxable year was less than \$4,000,000.
- (Added to NAC by Tax Comm'n by R123-15, eff. 6-28-2016)

**NAC 370.020** 

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

#### **CIGARETTES**

Repeal - In 2019, NRS 370.585 was enacted to impose certain license requirements for cigarette wholesale warehouses. This regulation no longer complies.

## NAC 370.020 Application for subsidiary place of business. (NRS 360.090, 370.100, 370.510)

- 1. A cigarette wholesaler may maintain a warehouse for keeping merchandise on hand at another place than the established principal place of business, by listing the subsidiary place of business with the Department.
- 2. Application must be made to the Department for each subsidiary location and the application must specify the location by street and number.
- [Tax Comm'n, Cigarette Tax Reg. part No. 2, eff. 6-7-68; A by Dep't of Taxation, 10-22-75]

NAC 370.140 and 370.150

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

#### OTHER PRODUCTS MADE FROM TOBACCO

Repeal - NRS 370.567, enacted in 2019, requires licensing by the Department and includes OTP wholesale and retail. This NAC is outdated.

NAC 370.140 Wholesale dealer to notify Department of intent to sell taxable product. (NRS 370.510) A wholesale dealer in products made from tobacco, other than cigarettes, shall notify the Department of his or her intention to sell such products in this State before making any sales. The notification must be given on a form provided by the Department.

— (Added to NAC by Dep't of Taxation, eff. 10-10-83)

Repeal pursuant to (R100-22) - Eliminates the requirement of existing regulations that a wholesale dealer of other tobacco products include in such invoices as part of the total price of such products the amount of the tax required to be paid by the wholesale dealer.

NAC 370.150 Indicating tax on invoice; tax not to be charged to retail dealer as separate item. (NRS 370.510) A wholesale dealer in products made from tobacco, other than cigarettes, shall indicate on his or her invoices of sale the amount of the tax he or she is required to pay pursuant to NRS 370.450 as a part of the total price of those products. This amount must not be charged to the retail dealer as a separate item.

— (Added to NAC by Dep't of Taxation, eff. 10-10-83)

NAC 370.250

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

#### SALES ON INDIAN RESERVATIONS AND COLONIES

Repeal as NRS 370.571 addresses the requirement for the Department to maintain a list of all licensed Tobacco Wholesalers. Since the tribes are not licensed by the Department, we only have ordinances on file and provide that list on our website. The below NAC is obsolete because the Department does not license tribes.

NAC 370.250 List of tribes eligible to purchase eigarettes with tribal tax stamps affixed and other products exempt from state tax. (NRS 360.090, 370.510) The Department will, as frequently as it deems necessary, publish and distribute to all licensed eigarette wholesale dealers a list of all tribes that are eligible to purchase:

- Cigarettes to which tribal tax stamps are affixed instead of state tax stamps; and
- 2. Other products made from tobacco, exempt from the tax imposed by the State on products made from tobacco.

— [Dep't of Taxation, Cigarette Tax Reg. part No. 8, eff. 5-26-78] (NAC A by Tax Comm'n, 9-16-92) (Substituted in revision for NAC 370.090)

NAC 370.510 and 370.520

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

#### SALES ON INDIAN RESERVATIONS AND COLONIES

Repeal 370.510 and 370.520 because they are duplicative of the NRS.

NAC 370.510 "Directory" defined. (NRS 370.250, 370.253, 370.510, 370.675) "Directory" means the directory created pursuant to NRS 370.675.

— (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

NAC 370.520 "Manufacturer of tobacco products" or "manufacturer" defined. (NRS 370.250, 370.253, 370.510, 370.675) "Manufacturer of tobacco products" or "manufacturer" has the meaning ascribed to the term "manufacturer of tobacco products" in NRS 370A.060.

— (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

NAC 372.110, 372.240, 372.290, 372.300, and 372.400

CHAPTER 372 - SALES AND USE TAXES

#### APPLICATION OF TAX

Repeal - If someone bids on their own property at auction, they are more than likely attempting to surreptitiously drive the price of the item up and in doing so are risking buying back their own property. This NAC should be removed because if the owner wins the bid, they should be subject to sales tax like any other bidder.

NAC 372.110 Auctions when owner bids on his or her property. (NRS 360.090, 372.725) Sales tax does not apply when an owner of property delivers it to an auctioneer for auction and bids on his or her own property at the auction.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 21, eff. 6-14-68]

Repeal – This is covered in NAC 372.390 as amended by R174-22.

## NAC 372.240 Garment or fur repairers, alterers and remodelers. (NRS 360.090, 372.725)

- 1. Repairers, alterers and remodelers of garments or furs are consumers of the thread, buttons, linings and other similar items used in repairing, altering and remodeling garments or furs. Except as provided in subsection 2, the tax applies to the sales price of their purchases of those items.
- 2. A repairer, alterer or remodeler who makes a separately stated charge for an item listed in subsection 1 is a seller making a retail sale of the item.
- 3. If the repairer, alterer or remodeler furnishes additional fur or material in connection with his or her services and the fair retail price of the fur or material is not segregated on the invoice to the customer, the tax applies to the entire amount charged.
- [Tax Comm'n, Combined Sales and Use Tax Ruling part No. 3, eff. 6-14-68]

Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.290

### NAC 372.290 Morticians: Transactions with other states. (NRS 360.090, 372.725)

- 1. When death occurs in this State and burial is to occur in another state, the casket and other personal property purchased in this State for the preparation and delivery of the body to its ultimate burial destination are subject to Nevada sales tax.
- 2. Where burial occurs in this State, through ashes in urn, entombment in mausoleum or ground burial, the casket, urn or other materials purchased outside this State are not purchased for use in Nevada and are not subject to use tax. The taxable use has occurred outside this State.
- [Tax Comm'n, Combined Sales and Use Tax Ruling part No. 7, eff. 6-7-68; A 7-8-80]

Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.300.

# NAC 372.300 Morticians: Funeral expenses paid by United States. (NRS 360.090, 372.325, 372.725)

- 1. If a portion of the expense of a funeral is paid by the United States directly to the mortician, the transaction is regarded as a sale to the United States and is exempt from the tax to the extent of the payment.
- 2. Payment to a relative or other person as reimbursement for a portion of the funeral expense is not a sale to the United States and is not exempt from the tax.
- 3. In cases where the family assigns the death benefits due from the Veterans' Administration or Social Security to the mortician, the United States is not considered the purchaser and no part of the transaction is considered a tax exempt sale to the United States.
- 4. Only when the governmental agency makes a payment directly to the mortician is that portion of the funeral expense considered exempt from the tax.
- [Tax Comm'n, Combined Sales and Use Tax Ruling part No. 7, eff. 6-7-68; A 7-8-80]

Repeal – NAC 372.390 was amended pursuant to (R174-22) to cover all tangible personal property. No longer need to break out different types of tangible personal property.

# NAC 372.400 Repairing and reconditioning: Examples of parts and materials which are substantial or insubstantial in value in relation to total charge. (NRS 360.090, 372.725)

- 1. Repairs to motor vehicles, airplanes, machinery, appliances, farm implements, boats, radios and television sets and the repair of furniture, involving expensive cushion filling, brocades or other materials for covering, are jobs in which the parts and materials are substantial in value in relation to the total charge and must be separately stated and taxed.
- 2. Repairs to tires, tubes, clothing, watches, jewelry and shoes and the repair of a table by filling a dent with wood putty or filler, or sectioning of the wood with similar wood, staining and varnishing, are repair jobs in which the parts and materials are insubstantial in value in relation to the total charge, and the tax must be paid on the purchase of the parts and materials by the repairer.
- [Tax Comm'n, Combined Sales and Use Tax Ruling part No. 16, eff. 6-14-68]

NAC 372.715

**CHAPTER 372 - SALES AND USE TAXES** 

#### **EXEMPTIONS**

Repeal - In 1997, NRS 372.317 was found to be unconstitutional and cannot be used. The only reason it hasn't been removed is because it requires a vote of the people to do so. The NAC should be repealed because the statute is not being enforced.

NAC 372.715 Application by air carrier. (NRS 360.090, 372.317, 372.725, 374.725) An air carrier which desires to be exempt from the tax imposed pursuant to chapter 372, 374, 377, or 377A of NRS must file a written application on a form prescribed by the Department and submit evidence of its eligibility for the exemption. Upon approval of the application, the Department will issue a certificate of exemption.

(Added to NAC by Tax Comm'n, eff. 9-13-85; A by Dep't of Taxation, 1-18-90)

NAC 375A.010, 375A.020, and 375A.030

#### **CHAPTER 375A - TAX ON ESTATES**

Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed as such required documents are no longer required.

NAC 375A.010 "Department" defined. (NRS 360.090, 375A.800) As used in this chapter, unless the context otherwise requires, "department" means the department of taxation.

— (Added to NAC by Tax Comm'n by R182-99, eff. 5-16-2000)

Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted.

# NAC 375A.020 Documentation of tax due on transfer of certain taxable estates; remittance of tax. (NRS 360.090, 375A.150, 375A.800)

- 1. The documentation required pursuant to NRS 375A.150 includes, without limitation:
- (a) A copy of the first page of Form 706 of the Internal Revenue Service;
- (b) If the decedent owned any property in another state, a copy of any pertinent schedules showing the allocation of property belonging to each state and proof of payment for the portion of the estate tax of each state:
- (c) If a deferred payment plan has been accepted and approved by the Internal Revenue Service, a copy of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan by the Internal Revenue Service; and
- (d) A copy of each amended Form 706 of the Internal Revenue Service, if any, and the appropriate reconciliation.
- 2. A personal representative who is required to file documentation with the department pursuant to NRS 375A.150 shall remit any applicable tax, interest and penalty owed to the department pursuant to chapter 375A of NRS at the time he files the documentation required pursuant to NRS 375A.150.
- (Added to NAC by Tax Comm'n by R182-99, eff. 5-16-2000)

Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted or documents for extensions should have already been filed.

# NAC 375A.030 Conditions governing remittance of tax due, additional tax, interest and penalty; waiver of penalty. (NRS 360.090, 375A.170, 375A.800)

- 1. A personal representative who has obtained from the Internal Revenue Service an extension of time for filing Form 706 of the Internal Revenue Service shall remit an estimated amount of tax due the department pursuant to chapter 375A of NRS with the copy of the extension filed with the department pursuant to NRS 375A.155.
- 2. If a personal representative who has obtained from the Internal Revenue Service an extension of time for filing Form 706 of the Internal Revenue Service files Form 706 within the time authorized in the extension and the personal representative owes additional tax to the department pursuant to chapter 375A of NRS, the personal representative shall remit the tax and any interest owed to the department pursuant to chapter 375A of NRS with the documentation required pursuant to NRS 375A.150.
- 3. If a personal representative who has obtained from the Internal Revenue Service an extension of time for filing Form 706 of the Internal Revenue Service files Form 706 after the time authorized in the extension and the personal representative owes additional tax to the department pursuant to chapter 375A of NRS, the personal representative shall remit the tax, any interest and any penalty owed to the department pursuant to chapter 375A of NRS with the documentation required pursuant to NRS 375A.150.
- 4. If a personal representative fails to file the return provided for in NRS 375A.150 within the time specified in that section or the extension specified in NRS 375A.155, his:
- (a) Obtaining an extension of time for filing Form 706 of the Internal Revenue Service from the Internal Revenue Service; and
- (b) Remitting an estimated amount of tax due the department pursuant to chapter 375A of NRS with the copy of the extension filed with the department pursuant to NRS 375A.155, shall be deemed to constitute reasonable cause for the purposes of NRS 375A.170 and the personal representative is not required to pay a penalty pursuant to NRS 375A.170.
- 5. The department shall waive the penalty for failure to file a timely return imposed pursuant to NRS 375A.170 if the personal representative provides documentation to the department proving that a similar penalty for failure to file timely the federal estate tax return was waived by the Internal Revenue Service.

  (Added to NAC by Tax Comm'n by R182-99, eff. 5-16-2000)

NAC 490.010, 490.020, 490.040, and 490.050

CHAPTER 490 - OFF-HIGHWAY VEHICLES

#### GENERAL PROVISIONS

Repeal all 4 - Notified DMV for adoption under their chapter.

NAC 490.010 Definitions. (NRS 481.051, 490.066) As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 490.015 to 490.055, inclusive, have the meanings ascribed to them in those sections.

— (Added to NAC by Tax Comm'n by R190 05, eff. 2-23-2006; A by Dep't of Motor Veh. by R130-11, 6-29-2012, eff. 7-1-2012)

NAC 490.020 "Authorized dealer" defined. (NRS 481.051, 490.066) "Authorized dealer" has the meaning ascribed to it in NRS 490.020.

(Added to NAC by Tax Comm'n by R190-05, eff. 2-23-2006)

NAC 490.040 "Department" defined. (NRS 481.051, 490.066) "Department" means the Department of Motor Vehicles.

— (Added to NAC by Tax Comm'n by R190 05, eff. 2-23-2006; A by Dep't of Motor Veh. by R130-11, 6-29-2012, eff. 7-1-2012)

NAC 490.050 "Off-highway vehicle" defined. (NRS 481.051, 490.066) "Off-highway vehicle" has the meaning ascribed to it in NRS 490.060.

(Added to NAC by Tax Comm'n by R190-05, eff. 2-23-2006)

NAC 680B.150 to 680B.250

CHAPTER 680B - INSURANCE: FEES AND TAXES

#### GENERAL TAX ON PREMIUMS

Repeal all below - Home office credit sunset 12/31/2020 (NRS 680B.050 to 680B.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.

NAC 680B.150 Definitions. (NRS 360.090, 680B.027) As used in NAC 680B.150 to 680B.250, inclusive, unless the context otherwise requires, the words and terms defined in NAC 680B.160 to 680B.190, inclusive, have the meanings ascribed to them in those sections.

(Added to NAC by Tax Comm'n by R006 98, eff. 11-20-98)

NAC 680B.160 "Ad valorem credit" defined. (NRS 360.090, 680B.027) "Ad valorem credit" means the credit set forth in paragraph (b) of subsection 1 of NRS 680B.050.

(Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.170 "Executive Director" defined. (NRS 360.090, 680B.027) "Executive Director" means the Executive Director of the Department of Taxation.

(Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.180 "Fifty percent credit" defined. (NRS 360.090, 680B.027) "Fifty percent credit" means the credit set forth in paragraph (a) of subsection 1 of NRS 680B.050.

(Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.190 "Net direct premiums and net direct considerations written during the

preceding calendar quarter" defined. (NRS 360.090, 680B.027) "Net direct premiums and net direct considerations written during the preceding calendar quarter" means those net direct premiums and net direct considerations written during the same quarter for which each quarterly report and payment is due pursuant to the provisions of NRS 680B.032.

(Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.200 Illustration of proper application of NRS 680B.032. (NRS 360.090, 680B.027, 680B.032) The following example is given to illustrate the proper application of NRS 680B.032. If an insurer writes \$500,000 of net direct premiums and net direct considerations during the quarter that runs from January 1 to March 31 of a calendar year and the insurer is required to file quarterly reports and make quarterly payments pursuant to the provisions of NRS 680B.032, the insurer shall file its quarterly report and make its quarterly payment of taxes on that \$500,000 by April 30 of that same calendar year.

(Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

- NAC 680B.210 Application of fifty percent credit and ad valorem credit against tax imposed for privilege of transacting business in this State. (NRS 360.090, 680B.027, 680B.050)
- 1. Except as otherwise provided in <u>NAC 680B.240</u>, an insurer who has established to the satisfaction of the Executive Director that it meets all the requirements set forth in <u>NRS 680B.050</u> and <u>680B.055</u> may apply:
- (a) The fifty percent credit; and
- (b) The ad valorem credit,
- → against the tax imposed by NRS 680B.027.
- 2. Such an insurer shall apply these credits pursuant to the provisions of <u>NAC 680B.220</u> to <u>680B.250</u>, inclusive.
- (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)
- NAC 680B.220 Application of fifty percent credit if home office or regional home office in Nevada. (NRS 360.090, 680B.027, 680B.050) Except as otherwise provided in NAC 680B.240, an insurer who has established to the satisfaction of the Executive Director that the insurer meets all the requirements set forth in NRS 680B.050 and 680B.055 and wishes to apply the fifty percent credit shall:
- 1. If the insurer is required to file quarterly reports and make quarterly payments pursuant to NRS 680B.032, reduce by 50 percent the amount of the tax required to be paid on net direct premiums and net direct considerations written during the preceding calendar quarter when the insurer files the quarterly reports and makes the quarterly payments pursuant to the provisions of NRS 680B.032.
- 2. If the insurer is not required to file quarterly reports and make quarterly payments pursuant to the provisions of NRS 680B.032, reduce by 50 percent the aggregate amount of the tax required to be paid on net direct premiums and net direct considerations written during the immediately preceding calendar year when the insurer files the annual report and makes the annual payment pursuant to the provisions of NRS 680B.030.
- (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

# NAC 680B.230 Application of ad valorem credit if home office or regional home office in Nevada. (NRS 360.090, 680B.027, 680B.050)

- 1. Except as otherwise provided in NAC 680B.240, an insurer who has established to the satisfaction of the Executive Director that it meets all the requirements set forth in NRS 680B.050 and 680B.055 and wishes to apply the ad valorem credit shall reduce the amount of tax the insurer is required to pay pursuant to NRS 680B.027 by the amount of the ad valorem credit when the insurer files the annual report and makes the annual payment pursuant to the provisions of NRS 680B.030.
- 2. An insurer who is required to file quarterly reports and make quarterly payments pursuant to the provisions of NRS 680B.032 may not reduce the amount of tax the insurer is required to pay pursuant to NRS 680B.027 by the amount of the ad valorem credit or any portion of that amount when the insurer files the quarterly reports and makes the quarterly payments pursuant to the provisions of NRS 680B.032.

  (Added to NAC by Tax Comm'n by R006 98, eff. 11 20 98)

# NAC 680B.240 Failure to satisfy requirements for credits for maintaining home office; payment of deficiency and interest. (NRS 360.090, 680B.027, 680B.050)

- 1. If an insurer fails to satisfy the requirements of <u>NRS 680B.050</u> or <u>680B.055</u> for the entire year for which the credits for maintaining a home office in this State are claimed, the insurer is not entitled to any credit for that entire calendar year.
- 2. If the Nevada Tax Commission, the Department of Taxation or a court of competent jurisdiction determines that an insurer who applied the fifty percent credit when the insurer filed a quarterly report and made a quarterly payment pursuant to the provisions of NRS 680B.032 has subsequently failed to satisfy the requirements of NRS 680B.050 or 680B.055 during the same calendar year in which the insurer made the quarterly payment, the insurer shall remit to the Department of Taxation:

- (a) The difference between the amount the insurer set forth as the quarterly payment in the quarterly report filed with the Department of Taxation and the amount the insurer would have owed for the quarterly payment if the insurer had not applied the fifty percent credit and any other amount that the Nevada Tax Commission, the Department of Taxation or a court of competent jurisdiction determines to be a deficiency; and
- (b) All applicable interest owed for failure to pay the full amount in a timely manner. Such interest must be based on the difference between the amount the insurer set forth as the quarterly payment in the quarterly report filed with the Department of Taxation and the amount the insurer would have owed for the quarterly payment if the insurer had not applied the fifty percent credit and any other amount that the Nevada Tax Commission, the Department of Taxation or a court of competent jurisdiction determines to be a deficiency.

  (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)
- NAC 680B.250 Credit against tax imposed in succeeding calendar year. (NRS 360.090, 680B.027, 680B.050) If an insurer is not entitled to a certain amount of the fifty percent credit or the ad valorem credit because it would reduce the amount of tax payable to less than 20 percent of the tax otherwise payable for that year pursuant to the provisions of NRS 680B.027, the insurer may not carry forward that amount of either credit for use as a credit against the tax imposed by NRS 680B.027 in a succeeding calendar year.
- (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

# **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 360.043, 360.045, 360.050, 360.055, 360.058, and 360.060

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

## PRACTICE BEFORE THE NEVADA TAX COMMISSION

**General Provisions** 

Amend to add subsection 3 in order to address timing of deadlines in practice before the Nevada Tax Commission.

## NAC 360.043 Scope; construction; deviation. (NRS 360.090)

- 1. The provisions of <u>NAC 360.043</u> to <u>360.200</u>, inclusive:
- (a) Govern the practice and procedure in contested cases before the Commission and Department.
- (b) Govern all practice and procedure before the Commission or Department under titles 31 and 32 of NRS.
- (c) Will be liberally construed to secure the just, speedy and economical determination of all issues presented to the Commission or Department.
- 2. In special cases, where good cause appears, not contrary to statute, deviation from these rules, if stipulated to by all parties of record, will be permitted.
- 3. In computing any period prescribed or allowed by the provisions of NAC 360.043 to 360.200, inclusive:
  (a) If the period begins to run on the occurrence of an act or event, the day on which the act or event begins is excluded from the computation.
- (b) The last day of the period is included in the computation, except that if the last day falls on a Saturday, Sunday, legal holiday or holiday proclaimed by the Governor or on a day on which the office of the Department is not open for the conduct of business, the period is extended to the close of business on the next business day.

[Tax Comm'n, Practice Rule No. 1, eff. 11-15-77; A 12-20-79; No. 2, part No. 3 & No. 5, eff. 11-15-77]—(NAC A by R112-07, 12-4-2007; R140-07, 1-30-2008; R175-08, 10-15-2010)

Amend to add electronic filing and exchange of documents and remove outdated processes.

The NTA requested this amendment as well.

#### NAC 360.045 Communications. (NRS 360.090)

1. All pleadings, including, but not limited to, complaints, petitions, answers, briefs, motions, affidavits and applications, should be addressed to the Director and not to individual members of the Commission or its staff. All pleadings *may be mailed or filed electronically and* are deemed to be officially received by *timely filed with* the Department when a true copy of the paper or document, properly addressed and stamped, is deposited in the United States mail, *or electronically transmitted, as applicable*.

- 2. Informal communications may be made with individual members of the staff and these communications and documents are deemed to be officially received by the Department when they are properly addressed and stamped and deposited in the United States mail.
- 3. Informal communications from the Department or Commission must be signed by the responsible staff member or Commissioner.
- 4. Each communication must be limited to one subject, contain the name and address of the person originating the communication and the appropriate permit or account number, if any, pertaining to the subject of the communication.

[Tax Comm'n, Practice Rule No. 17, eff. 11-15-77; A 12-20-79; No. 19, eff. 11-15-77]

Amend to include debit/credit card payments.

NTA requested that electronic funds transfers be added to the regulation.

### NAC 360.050 Fees and remittances. (NRS 360.090)

- 1. Fees and remittances to the Department must be by money order, bank draft, *electronic funds* transfer, credit and/or debit card, or check payable to the Department.
- 2. Remittances in currency or coin are wholly at the risk of the remitter and the Department assumes no responsibility for loss thereof.
  - 3. Postage stamps will not be accepted as remittances. [Tax Comm'n, Practice Rule No. 20, eff. 11-15-77]

Amend - Change name to Notice of Commission Meetings, delete subsection 1 as hearings are confidential and confirm notice requirements pursuant to NRS 233B.

NTA requested the hearing calendar should be posted on the Department's website, and it should include all hearings before the ALJ's as well as the Commission.

The Department does not support this recommendation as ALJ hearings are confidential.

# NAC 360.055 Notice of Commission Meetings Hearing calendar; notice of meetings of Commission. (NRS 360.090)

- 1. A hearing calendar will be maintained by the Director and current assignments for hearings will be made from the calendar. A current copy of the hearing calendar will be posted at all of the offices of the Department.
- 2. Notice of the meetings of the Commission will be given to the public by posting a notice and an agenda *in accordance with the requirements of NRS Chapter 233B*, *including*, *without limitation*, *on the Department's website and* at the Carson City, Reno, *and* Las Vegas and Elko offices of the Department at least 3 working days before the meeting.

[Tax Comm'n, Practice Rule No. 21, eff. 11-15-77]

Amend to require the transcript be certified by a reporter licensed pursuant to NRS Chapter 656.

## NAC 360.058 Transcripts. (NRS 360.090)

- 1. If a transcript of any hearing held before the Commission or the hearing officer is desired by the petitioner or appellant, he or she must furnish the reporter, pay for the transcript and deliver a copy of the transcript to the Director within 20 days after requesting a rehearing or filing an appeal of the matter.
- 2. If a transcript is prepared by the petitioner or appellant from a tape recording provided by the Department, the petitioner or appellant must, if he or she wishes to use the transcript in any subsequent hearing or appeal of the matter, deliver a copy of the transcript to the Department within the time required by subsection 1.
- 3. A reporter who transcribes any hearing held before the Commission or a hearing officer must be licensed pursuant to NRS Chapter 656.

[Tax Comm'n, Practice Rule part No. 17, eff. 11-15-77; A 12-20-79]—(NAC A 6-20-90; 8-2-90)—(Substituted in revision for NAC 360.165)

Amend - The Smoking section could be removed as it's been legislated away by the Nevada Clean Indoor Air Act - NRS 202.2483.

## NAC 360.060 Meetings and hearings: Conduct required; smoking prohibited. (NRS 360.090)

- 1. A person appearing in a proceeding shall conform to the recognized standards of ethical and courteous conduct.
- 2. Smoking is prohibited during all meetings of the Commission and hearings before the hearing officer.

[Tax Comm'n, Practice Rule No. 33, eff. 11-15-77]

# **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

#### NAC 360.095 and 360.135

#### CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

Hearings on Petitions for Redetermination

Amend – remove Carson City as hearings can be held in any office.

## NAC 360.095 Notice; location. (NRS 360.090, 360.370)

- 1. Hearings will be held before the Director or other designated hearing officer. Except as provided in subsection 3, notice of the place, date and hour of the hearing will be served at least 10 days before the date set for the hearing.
- 2. Hearings will be held at the offices of the Department in Carson City, Nevada, or at such other place in the State as may be designated in the notice of hearing.
- 3. In all hearings ordered to be held by the hearing officer, the hearing date may be set with less than 10 days' notice if the petitioner, or the petitioner's counsel, and staff agree in writing.

[Tax Comm'n, Practice Rule Nos. 23 & 36, eff. 11-15-77]—(NAC A 9-13-85; 1-12-96)

Amend - Clarify that subpoenas may be issued for persons or documents by adding an additional sentence to subsection 1: The hearing officer may issue a subpoena for the production of books, waybills, papers, accounts or other documents located in the State.

#### NAC 360.135 Subpoenas. (NRS 360.090, 360.370)

- 1. Subject to the restrictions imposed by <u>NRS 360.240</u>, *a hearing officer may issue a* subpoena *for:* requiring
  - (a) the attendance of a witness from any place in the State to any designated place of a hearing for the purpose of taking testimony may be issued by the hearing officer.
  - (b) The production of books, waybills, papers, accounts or other documents located in the State.
- 2. A party desiring to subpoena a witness must submit an application in writing to the hearing officer stating the reasons why a subpoena is requested.
- 3. The hearing officer may require that a subpoena requested by a party for the production of books, waybills, papers, accounts or other documents be issued only after the submission of an application in writing, which specifies as clearly as may be, the books, waybills, papers, accounts or other documents desired.
  - 4. The hearing officer, upon receipt of an application for a subpoena, shall:
  - (a) Grant the application and issue the subpoena;
  - (b) Deny the application; or
  - (c) Schedule a hearing to decide whether to grant or deny the application.
- 5. All costs incident to the subpoenas issued at the request of the petitioner must be paid by the petitioner, and the hearing officer may demand payment of the costs before the issuance of a subpoena.

[Tax Comm'n, Practice Rule No. 28, eff. 11-15-77]—(NAC A 1-12-96)

# **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) **blue bold italics** is language proposed to be added to LCB's proposed regulation; and (3) **red strikethrough** is language proposed to be deleted in LCB's proposed regulation.

NAC 360.365, 360.368, 360.370, and 360.390 - Amend per R098-22

#### CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### ESTIMATION OF POPULATION

Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.

# NAC 360.365 Determination of estimates for State and counties. (NRS 360.090, 360.283)

- 1. Except as otherwise provided in this section or <u>NAC 360.373</u>, <u>360.375</u> or <u>360.377</u>, estimates of the population of this State and its counties must be determined by averaging on an equal basis the results of the Nevada regression model and the relevant housing unit model.
- 2. The housing unit model must include housing units listed on the county assessors' records as of July 1 of each year. Only units included on the county assessors' records may be used unless the appropriate local governmental official certifies to the Department that the unit has been approved for occupancy on or before July 1. Documentation certified by the appropriate local governmental official, subject to the approval of the Department and the demographer employed by the Department, may be submitted to the Department to verify that a housing unit should be included in the calculations.
- 3. The number of persons per household must be calculated using the last decennial census unless a more recent source is available and has been approved by the Department and the demographer employed by the Department. The number of persons per household may be adjusted using historical rates of change in persons per household. To the extent possible, the vacancy rate must be determined for all incorporated cities and unincorporated towns within a county on a consistent basis using data from the last decennial census. The occupancy rate may be updated by using a postal survey, data from utilities providing services within those cities and towns or information from other sources acceptable to the Department and the demographer employed by the Department that indicates changes to data from the last decennial census.
- 4. A county and the incorporated cities and unincorporated towns within that county may coordinate and agree upon the data to be included in the housing unit models for the county and each incorporated city and unincorporated town. If the county, incorporated cities and unincorporated towns cannot agree by September 30, the question of what data may be included must be submitted to the Department and the demographer employed by the Department for resolution. Housing unit estimates must be submitted to the demographer employed by the Department not later than the first state working day in November.
- 5. If the Department and the demographer employed by the Department determine that data is unavailable to produce a workable housing unit model, the Nevada regression model must be used to determine the population of the county.
- 6. If the Department and the demographer employed by the Department determine that data is unavailable to produce a workable Nevada regression model, the housing unit model must be used to determine the population of the county.

7. If the Department and the demographer employed by the Department determine that data is unavailable to produce a workable housing unit model and a workable Nevada regression model, the latest estimates prepared by the Bureau of the Census must be used to determine the population of the county.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; 9-13-91; 5-27-92; R102-98, 11-20-98; A by Dep't of Taxation by R150-10, 12-20-2012)

Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.

## NAC 360.368 Determination of estimates for unincorporated towns. (NRS 360.090, 360.283)

- 1. Except as otherwise provided in this section or <u>NAC 360.373</u>, <u>360.375</u> or <u>360.377</u>, the estimate of the population of an unincorporated town must be determined by using the town-county ratio for the unincorporated town obtained from the relevant housing unit model. The ratio may be adjusted by the Department and the demographer employed by the Department:
  - (a) For annexations not previously included in the ratio.
- (b) To increase the estimates by using the number of housing units added since the date of the most recent estimates of population. The number of housing units must be certified by the appropriate local governmental official.
  - (c) For any error or omission which comes to the attention of the Department.
- $\rightarrow$  The resulting town-county ratio must be multiplied by the total population of the county calculated pursuant to NAC 360.365 or 360.375.
- 2. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model is not available, the estimate of the population of the unincorporated town may be determined by using:
  - (a) A decennial census ratio;
  - (b) A ratio obtained from the most relevant available information; or
  - (c) An average on an equal basis of the ratios set forth in paragraphs (a) and (b),
- ⇒ as determined by the Department and the demographer employed by the Department. (Added to NAC by Tax Comm'n by R102-98, eff. 11-20-98)

Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.

## NAC 360.370 Determination of estimates for incorporated cities. (NRS 360.090, 360.283)

- 1. Except as otherwise provided in this section or <u>NAC 360.373</u>, <u>360.375</u> or <u>360.377</u>, the estimate of the population of an incorporated city must be determined by using the city-county ratio for the incorporated city obtained from the relevant housing unit model. The ratio may be adjusted by the Department and the demographer employed by the Department:
  - (a) For annexations not previously included in the ratio.
- (b) To increase the estimates by using the number of housing units added since the date of the most recent estimates of population. The number of housing units must be certified by the appropriate local governmental official.
  - (c) For any error or omission which comes to the attention of the Department.
- $\rightarrow$  The resulting city-county ratio must be multiplied by the total population of the county calculated pursuant to NAC 360.365 or 360.375.
- 2. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model is not available, the adjusted Bureau of the Census ratio must be used to determine the estimate of the population of the incorporated city.
- 3. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model and a workable adjusted Bureau of the Census ratio is not available, the estimate of the population of the incorporated city may be determined by using:

- (a) A decennial census ratio;
- (b) A ratio obtained from the most relevant available information; or
- (c) An average on an equal basis of the ratios set forth in paragraphs (a) and (b),
- → as determined by the Department and the demographer employed by the Department.
- 4. As used in this section, "adjusted Bureau of the Census ratio" means the fraction or percentage of the total population of a county that is located within a certain incorporated city or unincorporated town within the county which is based upon the most recent estimates prepared by the Bureau of the Census and is adjusted by the Department and the demographer employed by the Department for annexations, changes in housing units, any errors or omissions, and any other relevant information that comes to the attention of the Department and the demographer employed by the Department.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; 9-13-91; R102-98, 11-20-98)

Amend pursuant to R098-22 - This regulation makes technical corrections to the language related to such procedure for consistency with Nevada Revised Statutes. Requires that a petition to revise the estimates of the population of a county, city or town be filed not later than 14 days after the date on which the estimates are distributed; and if such petition must be heard by a hearing officer, the Department must mail or transmit by electronic mail notice of the date for the hearing.

# NAC 360.390 Estimate for county, incorporated city or unincorporated town: Distribution by demographer; appeal; revised estimates. (NRS 360.090, 360.283)

- 1. The demographer employed by the Department shall distribute to the designated representative of each county, incorporated city and unincorporated town the estimates of the population of the county, incorporated city or unincorporated town not later than the first state working day in December.
- 2. A petition to appeal revise the estimates of the population of a county, incorporated city or unincorporated town must be submitted in writing to the Department not later than 2 weeks 14 days after the date on which the estimates are distributed. The petition must set forth the grounds for the appeal petition and include copies of all documentation supporting the appeal petition.
- 3. Upon filing a petition to appeal, revise the estimated population of a county, incorporated city or unincorporated town, the petitioner shall give notice of the appeal petition to the county and all incorporated cities and unincorporated towns within the county.
- 4. The Department will, within 5 state working days after receiving the deadline to file a petition to appeal, pursuant to subsection 2, notify all counties, incorporated cities and unincorporated towns in the State of the receipt of the petition. Any petitions submitted to the Department.
  - 5. An appeal A petition must be based on at least one of the following grounds:
  - (a) An error was made in the application of the methodology used to determine the estimates.
  - (b) An incorrect assumption was made in developing the proposed estimates.
- (c) Additional information has become available which was not available or not used when the proposed estimates were being developed and the application of the additional information, if accepted by the Department and the demographer employed by the Department, would cause the proposed estimates to change materially.
- 6. The Department and the demographer employed by the Department will review the petition and may issue revised estimates. If revised estimates are issued, the Department will notify the petitioner in writing of the revised estimates as soon as practicable. If the revised estimates are agreed to by the petitioner not later than 30 days after the date on which the written notification is issued, or within such additional period as agreed to by the Department and the petitioner, the Department will issue a written decision on the petition adopting the revised estimates as the estimates of the population of the respective county, incorporated city or unincorporated town. If the revised estimates are not timely agreed to by the petitioner or if the Department and the demographer employed by the Department determine not to issue revised estimates within 30 days after the submission of the petition, the Department will set the appeal petition for hearing.

- 7. The appeal petition must be heard by a hearing officer of the Department in accordance with the provisions of NAC 360.043 to 360.200, inclusive. The Department will mail or transmit by facsimile machine or electronic mail to the petitioner and all counties, incorporated cities and unincorporated towns a notice of the date for the hearing during which oral arguments will be heard. The notice must be mailed or transmitted by facsimile machine or electronic mail not later than 5 state working days before the date of the hearing. Unless extended by the Department, an oral argument will be limited to 20 minutes.
- 8. A decision of the hearing officer may be appealed to the Commission. A decision of the Commission is a final decision for the purposes of judicial review.
- 9. An existing estimate of the population of any incorporated city or unincorporated town that does not submit a petition to appeal pursuant to this section will not be affected by any revised estimate that is agreed to by the Department and a petitioner pursuant to this section unless the Department determines that specific errors were made in the calculation of the existing estimate.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n by R102-98, 11-20-98; A by Dep't of Taxation by R150-10, 12-20-2012)

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) **blue bold italics** is language proposed to be added by Dept. or added to LCB's proposed regulation; and (3) **red strikethrough** is language proposed to be deleted or deleted in LCB's proposed regulation.

NAC 360.396 (R158-22), 360.425, and 360.435

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### PAYMENT AND COLLECTION OF TAXES AND FEES

Amend pursuant to R158-22. This regulation clarifies that \$15 amount is to be computed as of the date the payment is made. In addition, the changes expand the scope of these provisions to include any penalty or interest resulting from the late filing of a return; limits the applicability of any waiver or reduction to any single period for which a payment is required to have been made or a return is required to have been filed; and in certain circumstances, authorizes the Department to grant such a waiver or reduction without the approval of the Nevada Tax Commission.

NAC 360.396 Waiver or reduction of penalty or interest for late payment. (NRS 360.090, 360.093, 360.417, 360.419)

- 1. The Department shall waive or reduce a penalty or interest, or both, for a late payment if the total penalty and interest for the late payment is \$15 or less. as of the date the payment is made.
- 2. The With respect to any single period for which a payment is required to have been made or a return is required to have been filed, the Department may waive or reduce a penalty or interest, or both, for a late payment or the late filing of a return if the late payment or late filing is determined by the Department to have been caused by circumstances beyond the control of the taxpayer or the taxpayer's agent, including, without limitation, the error of an employee of the taxpayer or the taxpayer's agent, and occurred despite the exercise of ordinary care and without intent.
- 3. In determining whether to waive or reduce the penalty or interest, or both, for a late payment or the late filing of a return pursuant to subsection 2, the Department may consider:
  - (a) The taxpayer's history of compliance and timely payment of the taxpayer; and filing;
- (b) The weight and sufficiency of the evidence supporting the request of the taxpayer to waive or reduce the penalty or interest, or both, for the late payment or late filing;
- (c) Any evidence which shows that the late payment or late filing was caused by circumstances that were not directly related to the actions of the taxpayer or the taxpayer's agent, including, without limitation:
- (1) Fire, earthquake, flood or other acts of God, theft, or the death or serious illness of the taxpayer or the taxpayer's agent or a member of the immediate family of the taxpayer;
- (2) An error or the misconduct of an employee of the taxpayer or the taxpayer's agent, including, without limitation, embezzlement; and
- (3) Erroneous written information provided to the taxpayer or the taxpayer's agent by the Department; and
  - -(4) The misaddressed but timely mailing of the return or payment; and
  - (d) Any other factor deemed by the Department to be relevant.

- 4. The Department may waive or reduce the penalty or interest, or both, pursuant to subsection 2 without the approval of the Commission if the taxpayer:
  - (a) Has not previously requested such a waiver or reduction;
- (b) Has not incurred any penalties or interest during the 36 months immediately preceding the beginning of the period for which the waiver or reduction is requested; and
- (c) Has timely made all required payments and filed all required returns after the end of the period for which the waiver or reduction is requested.

(Added to NAC by Tax Comm'n by R018-05, eff. 10-31-2005; A by R206-07, 4-17-2008)

Amend to remove NRS 364A, 372.125 and 374.130 reference (repealed). Also remove business license as we no longer issue.

NAC 360.425 Application by minor for business license or seller's permit: Documentation of responsibility. (NRS 360.090, 360.5971 364A.130, 372.125, 374.130) Unless the applicant provides to the Department a decree of emancipation issued to the applicant pursuant to NRS 129.080 to 129.140, inclusive, the application of a person who is under the age of 18 years for a license or permit issued pursuant to NRS 360.5971 372.125 or 374.130 must include a statement signed by the parent or legal guardian of the applicant in substantially the following language:

I, the undersigned, hereby acknowledge responsibility until the applicant reaches 18 years of age for reporting or remitting to the Department any taxes imposed pursuant to ................ (chapter 372 or 374 of NRS, as applicable) that the applicant fails to report or remit to the Department.

Signature of applicant's parent or legal guardian

(Added to NAC by Tax Comm'n by R046-02, eff. 8-6-2002; A by R110-12, 11-1-2012)

Amend to include all chapters administered by the Department. This is the regulation used for Citations to Appear that are used as the first step in the collection process. It is used for more than just sales and use tax. We use the citation for all tax types that don't have their own regulation regarding collection.

NAC 360.435 Sales and use taxes: Failure to file return or filing of incorrect, false or fraudulent return. (NRS 360.090, 372.725, 374.725) Any person who is required to file a return pursuant to chapter 360B, 362, 363A, 363B, 363C, 363D, 369, 370, 372, 372A, 372B, 374, 377, 377A, 377C, 377D or 444A of NRS, NRS 482.313, 482C.230 or 482C.240, or chapter 585 or 680B of NRS, except as otherwise provided in any of these chapters, chapter 372 or 374 of NRS and fails to do so within the time prescribed by specific statute, regulation or rule, or who files an incorrect, false or fraudulent return, must, upon written demand of the Director or the Director's designee, file the return required or the corrected return, as appropriate, within 10 days after the written demand for the return or corrected return has been mailed to the person. The person shall pay any tax due on the basis of such a return when filing the return.

(Added to NAC by Tax Comm'n by R032-03, eff. 10-30-2003)

EXPLANATION – Matter in (1) **green/orange bold** is original language in LCB's proposed regulation; (2) **blue bold italics** is language proposed to be added to LCB's proposed regulation; and (3) <del>red</del> strikethrough is language proposed to be deleted in LCB's proposed regulation.

NAC 360.440 (R152-22 green) and (R157-22 orange), 360.444, and 360.446

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### VOLUNTARY DISCLOSURE OF FAILURE TO FILE RETURN

Amend pursuant to R157-22. NAC 360.700 was amended to remove the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. The below change in orange makes a conforming change.

R152-22 - This regulation provides for the "completion" of an application for disclosure through the filing of any required registration and delinquent tax returns for the period being disclosed, the payment of the tax estimated to be owed for that period and the submission of any additional information or material required by the Department. Under specified circumstances, it also authorizes the Executive Director of the Department, or a person designated by the Executive Director to grant an extension of time for the completion of an application.

## NAC 360.440 Application for voluntary disclosure. (NRS 360.090)

- 1. If a taxpayer fails to file a return as required by the applicable provisions of <u>chapter</u> 360, 362, 363C, 369, 370, 372, 372A, 374, 377, 377A or 444A of NRS, NRS 482.313, or <u>chapter</u> 585 or 680B of NRS and he or she the **taxpayer** wishes to disclose that fact voluntarily to the Commission, the taxpayer or the taxpayer's representative must file with the Department an application for voluntary disclosure on in a form prescribed by the Commission Department before the Department has initiated an audit or investigation of the taxpayer.
- 2. The Commission will not accept an application filed pursuant to subsection 1 until the application has been approved and signed by the Director. The Director shall not approve and sign Except as otherwise provided in this subsection, the Department shall accept and notify the taxpayer of the acceptance of an application for voluntary disclosure within 30 days after the application is filed. The Department shall not accept the application until he or she it has verified that the Department did not initiate an audit or investigation of the taxpayer before the date that the taxpayer or the taxpayer's representative filed an application with the Department pursuant to subsection 1. the application. An application is deemed to be filed with the Department on the date the application is and any required registration are received by the Department.
- -3. After the Director has signed and approved the application, the Commission will provide the taxpayer with a copy of the approved application.

- [4.] 3. For the purposes of subsection subsections 1 and 2, the Department has initiated an audit or investigation of a taxpayer if the Department has:
- (a) Contacted the taxpayer by telephone, in person, or in writing or using a preferred method of contact for the taxpayer that is on file with the Department regarding a possible tax liability[;] or registration requirement; or
- (b) Given the taxpayer written notice that an audit will be conducted by the Department concerning liability for the type of tax that the taxpayer wishes to disclose voluntarily pursuant to this section.
- 4. The Department shall not consider the tax liability of a taxpayer as being voluntarily disclosed unless the application for voluntary disclosure is completed as required by this subsection. Except as otherwise provided in subsection 5, the application must be completed within 90 days after the date on which the notice of acceptance is given pursuant to subsection 2. The application is deemed to be complete when the taxpayer or the taxpayer's representative has:
- (a) Filed with the Department any required registration and the delinquent tax returns for the tax estimated to be owed for the period being disclosed or, if the period being disclosed exceeds 8 years, for the 8 years immediately preceding the date on which the application was filed;
- (b) Paid the tax estimated to be owed for the period being disclosed or, if the period being disclosed exceeds 8 years, for the 8 years immediately preceding the date on which the application was filed; and
  - (c) Submitted any additional information or material required by the Department.
- 5. If a request for an extension of time to complete an application for voluntary disclosure is made in writing to the Department after the filing of the application and within 90 days after the date on which the notice of acceptance is given pursuant to subsection 2, the Director or a person designated by the Director may grant a taxpayer or the taxpayer's representative one extension of time, not to exceed 90 days, to complete the application. The request must be accompanied by proof satisfactory to the Director or his or her designee that the application cannot be completed within the time otherwise required by subsection 4 despite the exercise of ordinary care by the taxpayer or the taxpayer's representative and because of circumstances beyond the control of the taxpayer or the taxpayer's representative.
- 6. The circumstances described in subsection 5 include, without limitation:
  - (a) A natural disaster or other disaster;
  - (b) The death or hospitalization of the taxpayer or the taxpayer's representative; or
- (c) Any other circumstance that could not reasonably have been anticipated at the time the application was filed.
- (Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002; A by R110-12, 11-1-2012; R123-15, 6-28-2016)

Amend pursuant to R152-22 - This regulation makes conforming changes and transfers, from the Commission to the Department, the responsibility for determining whether the tax liability of a taxpayer has been voluntarily disclosed.

- NAC 360.444 Circumstances under which Commission will not consider tax liability as being voluntarily disclosed. (NRS 360.090) The Commission will Department shall not consider the tax liability of a taxpayer as being voluntarily disclosed if, after filing an application for voluntary disclosure pursuant to NAC 360.440, the taxpayer or the taxpayer's representative:
- 1. Within 90 days after the taxpayer has received a copy of the approved application, fails to file with the Department the delinquent tax returns for the tax owed for the period being disclosed or, if the period

being disclosed exceeds 8 years, for the 8 years immediately preceding the date the application was filed pursuant to NAC 360.440; Fails to timely complete the application as required by that section;

- 2. Within 90 days after the taxpayer has received a copy of the approved application, fails to pay any tax owed for the period described in subsection 1;
- 3. Fails to make a good faith effort to comply with the applicable provisions of chapter 360, 362, 363C, 369, 370, 372, 372A, 374, 377, 377A or 444A of NRS, NRS 482.313, or chapter 585 or 680B of NRS, including, without limitation, registering with the Department, filing tax returns, paying any tax liability and remitting any taxes collected; or
- 4. 3. Fails to provide an accurate estimate of his or her tax liability in the application for voluntary disclosure filed pursuant to <u>NAC 360.440</u>. The taxpayer shall be deemed to have provided an inaccurate estimate of his or her tax liability if:
- (a) The tax liability provided in the application for voluntary disclosure is less than the taxpayer's actual tax liability by 10 percent or more; and
- (b) The taxpayer is unable to demonstrate to the Department that he or she made a good faith effort to report accurately his or her tax liability in the application for voluntary disclosure.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002; A by R110-12, 11-1-2012; R123-15, 6-28-2016)

Amend pursuant to R152-22 - This regulation transfers the various administrative duties imposed by existing regulations from the Commission and the Executive Director to the Department. It further clarifies that any action taken by the Department under its authority does not affect the right of a taxpayer to request a waiver or reduction of a penalty or interest, or both, pursuant to regulatory provisions that authorize the Department to grant such a waiver or reduction in extenuating circumstances.

# NAC 360.446 Assessment of penalty and interest on tax liability; appeal of assessment. (NRS 360.090, 360.300)

- 1. If the Commission Department determines that the taxpayer has made a good faith effort in complying with the requirements set forth in NAC 360.440 and NAC 360.444, the Department shall not assess the penalty and interest set forth in NRS 360.300 on the entire amount of the tax liability.
- 2. If the Commission Department does not consider the tax liability of a taxpayer to be voluntarily disclosed pursuant to NAC 360.440 and NAC 360.444, the Department shall assess the penalty and interest set forth in NRS 360.300 on the entire amount of the tax liability.
- 3. A taxpayer who wishes to dispute the amount of any penalty or interest assessed by the Department pursuant to subsection 1 or 2 must file a written petition with the Department within 45 days after the taxpayer receives a bill from the Department for that amount. The petition must set forth any information that supports the dispute.
- 4. The Commission will **Department shall** review any petition filed with the Director pursuant to subsection 3 and determine the amount of any tax, penalty or interest owed by the taxpayer. The Commission will **Department shall** notify the taxpayer of its decision by registered or certified mail, return receipt requested.
- 5. The taxpayer must shall file any additional returns and pay the amount of any tax, penalty or interest that the Commission Department determines is owed by the taxpayer pursuant to subsection 4 within 60 days after he or she receives the notification from the Commission Department pursuant to subsection 4.
- 6. Any action taken with respect to a taxpayer by the Department pursuant to this section does not affect the right of the taxpayer to request a waiver or reduction of a penalty or interest, or both, pursuant to NAC 360.396.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 360.468, 360.470, 360.472, 360.474, 360.4743, 360.4745, 360.475, 360.4765, and 360.4775

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

## PARTIAL ABATEMENT OF CERTAIN TAXES

## **Abatements for New or Expanded Business**

Amend - The Commission on Economic Development no longer exists. Needs to be changed to the Governor's Office of Economic Development.

NAC 360.468 "Commission" "Office" defined. (NRS 360.750) "Commission" "Office" means the Commission on Economic Development. Governor's Office of Economic Development. (Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001

Amend – Delete references to NRS 364A (was repealed) and update with 363B.

NAC 360.470 "Partial abatement" defined. (NRS 360.750) "Partial abatement" means the reduction of a portion of the taxes imposed pursuant to <u>chapter 361</u>, <u>364A</u> 363B or <u>374</u> of NRS, or any combination thereof, which is authorized by <u>NRS 360.750</u>.

(Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001)

Amend - In section 2, concern is that a taxpayer may submit an application not earlier than 18 months. Consider reducing that window to 12 months in order to facilitate the refund of taxes in a timely manner from the time the application is approved to the effective date of the abatement. Also delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.472 Application: Date of submittal; consideration by *the Office* Commission; certificate of eligibility upon approval. (NRS 360.750, 361.0687, 364A.170 363B.120, 374.357, 701A.210)

- 1. To apply for a partial abatement, a person must submit an application to the *Office* Commission on a form prescribed by the *Office* Commission within the period prescribed in subsection 2.
- 2. If the application is for a partial abatement of the taxes imposed pursuant to <u>chapter 361</u> or <u>363B</u> <u>364A</u> of NRS, the application must be submitted not earlier than <u>18 12</u> months before the business is located or expanded in this State. If the application is for a partial abatement of the taxes imposed pursuant to <u>chapter 374</u> of NRS, the application must be submitted not later than 60 days after the date of acquisition of the eligible machinery or equipment.

- 3. Except as otherwise provided in subsection 4, the *Office* Commission will consider an application submitted pursuant to subsection 1 if the application is received:
- (a) At least 15 working days before a regularly scheduled meeting of the *Office* Commission, at that meeting; or
- (b) Less than 15 working days before a regularly scheduled meeting of the *Office* Commission, at the next regularly scheduled meeting immediately following that meeting.
- 4. If the *Office* Commission determines that an application submitted pursuant to subsection 1 requires special or additional review and consideration by the *Office* Commission, the *Office* Commission may postpone consideration of the application until the next regularly scheduled meeting of the *Office* Commission.
- 5. If the *Office* Commission approves an application for a partial abatement, the *Office* Commission will forward to the Department, with the certificate of eligibility required pursuant to subsection 6 of <u>NRS</u> 360.750, any materials submitted to the *Office* Commission in support of the application submitted pursuant to subsection 1.

(Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001; A by Tax Comm'n by R109-01, 5-13-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

## NAC 360.474 Factors considered by the Office Commission. (NRS 360.750, 361.0687, 364A.170 363B.120, 374.357, 701A.210)

- 1. The *Office* Commission will consider an application for a partial abatement if the goals of the applicant are consistent with the goals of the *Office* Commission concerning industrial development and diversification. The goals of the *Office* Commission include, without limitation:
  - (a) Diversification from the industries of gaming and hospitality;
- (b) The attraction of basic industries to this State, including, without limitation, manufacturing, warehousing and distribution;
- (c) The attraction to this State of business facilities and services, including, without limitation, corporate headquarters, facilities for research and development, and facilities for services such as technical assistance with products of the business or credit services; and
- (d) The expansion of existing businesses and industries that are consistent with the goals described in paragraphs (a), (b) and (c).
- 2. Before the *Office* Commission approves an application for a partial abatement, the *Office* Commission will consider whether the applicant:
  - (a) Complies with the requirements set forth in NRS 360.750;
  - (b) Commits to continue in operation in this State for:
    - (1) At least 5 years; or
- (2) The period specified in the agreement executed by the applicant with the *Office* Commission pursuant to paragraph (b) of subsection 2 of <u>NRS 360.750</u>,

Ê whichever is later, after the date on which the applicant initially pays taxes to the Department or the county treasurer, as applicable, after the partial abatement has been approved by the *Office* Commission;

- (c) Offers primary jobs; and
- (d) If the application concerns a partial abatement of the taxes imposed pursuant to <u>chapter 363B</u> 364A or 374 of NRS, registers with the Department on a form provided by the Department.
- 3. As used in this section, "primary job" means a position of employment offered by an applicant for a partial abatement, the compensation for which is obtained from revenue that is generated outside the economic region in which the business is located.

(Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001)

## NAC 360.4743 Property tax: Percentage, duration and commencement of abatement; certificate of eligibility. (NRS 360.750, 361.0685, 361.0687)

- 1. Except as otherwise provided in <u>NRS 361.0685</u> or <u>361.0687</u>, the *Office* Commission may not approve a partial abatement pursuant to NRS 361.0685 or 361.0687:
- (a) Of greater percentage of the taxes on real and personal property payable by the business each year pursuant to <u>chapter 361</u> of NRS than the lesser of:
  - (1) Fifty percent; or
- (2) A percentage agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement; or
  - (b) Of longer duration than the shorter of:
    - (1) Ten years; or
- (2) A duration agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement.
- 2. If the *Office* Commission grants a partial abatement pursuant to <u>NRS 361.0685</u> or <u>361.0687</u> during the period beginning on:
- (a) January 1 and ending on June 30 of the same year, the partial abatement begins to apply on the later of:
  - (1) July 1 of the same year; or
- (2) A date agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement; or
- (b) July 1 and ending on December 31 of the same year, the partial abatement begins to apply on the later of:
  - (1) The date on which the *Office* Commission grants the partial abatement; or
- (2) A date agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement.
- 3. If the *Office* Commission grants a partial abatement pursuant to NRS 361.0685 or 361.0687, the *Office* Commission will immediately forward a certificate of eligibility for the partial abatement that states the percentage and duration of the partial abatement to the county assessor of each county in which real or personal property used in connection with the business will be located.

(Added to NAC by Comm'n on Econ. Development by R078-02, eff. 7-18-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.4745 Business tax: Applicability of partial abatement. (NRS 360.750, 363B.120 364A.170) A partial abatement of the taxes imposed pursuant to chapter 363B 364A of NRS that is approved by the Office Commission for an expanded business:

- 1. Applies only to the taxes due for the additional employees employed by the business as a result of the expansion of the business.
- 2. Does not apply to the taxes due for the employees that were employed by the business before the expansion.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

Amend - Remove the requirement in section 3. The capital investment reporting requirement has changed from one year and will now be determined by audit after two years. Also delete references to NRS 364A (was repealed) and update with 363B.

NAC 360.475 Business tax: Date of eligibility; determination of amount of capital investment required; filing of form of compliance with proof of capital investment. (NRS 360.750, 363B.120 364A.170)

- 1. For the purposes of NRS 360.225, to determine eligibility for a partial abatement of the taxes imposed pursuant to chapter 363B 364A of NRS, a proposed or expanded business which qualifies as an employer pursuant to NRS 612.055 shall be deemed by the Department to have begun operations in this State:
- (a) If the business is a proposed business, on the date on which the business first pays wages to an employee of the business who performs services for the business in this State.
- (b) If the business is an expanded business, on the date on which the business first pays wages to an employee of the business who was not employed by the business before the expansion.
- 2. To determine the amount of capital investment required pursuant to paragraph (d), (e) or (f) of subsection 2 of NRS 360.750 for a partial abatement of the taxes imposed pursuant to chapter 363B 364A of NRS:
- (a) A capital investment shall be deemed to be any expenditure for an asset that qualifies as "section 1245 property," as defined in 26 U.S.C. § 1245, if the asset will be used by the proposed business to establish its operations in this State or by the expanded business to expand its operations in this State; and
- (b) The amount paid for such an asset, including any capitalized interest, shall be deemed to be the amount of the capital investment for that asset. Any finance charge, tax or interest paid for the asset must not be included in the determination of the amount of the capital investment for that asset.
- 3. A business for which the Commission has approved a partial abatement of the taxes imposed pursuant to chapter 364A of NRS shall, not later than 30 days after the end of the first fourth quarter in which the business has been in operation after the approval of the partial abatement, file with the Department on a form prescribed by the Department, a statement that the business has complied with the requirements of NRS 360.750. The form must be accompanied by proof that the business has made the capital investment required by the Commission pursuant to NRS 360.750.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.4765 Minimum period of employment of required number of employees. (NRS 360.750, 363B.120 364A.170, 374.357) If the Office Commission approves an application for a partial abatement of the taxes imposed pursuant to chapter 363B 364A or 374 of NRS, the applicant must employ the number of employees required by the Office Commission for approval of the application by the last day of the first fourth quarter that the applicant has been in operation after the partial abatement has been approved by the Office Commission and must continue to employ at least that number of employees for:

- 1. At least 5 years; or
- 2. The period specified in the agreement executed by the applicant with the *Office* Commission pursuant to paragraph (b) of subsection 2 of <u>NRS 360.750</u>,

Ê whichever is later, after the last day of that fourth quarter.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

# NAC 360.4775 Determination of tax owed upon failure to continue to meet requirements; appeal. (NRS 360.750, 363B.120 364A.170, 374.357)

- 1. If the Department finds that a business for which the *Office* Commission has approved an application for a partial abatement of the taxes imposed pursuant to chapter 363B 364A or 374 of NRS has failed to continue to meet the requirements for the partial abatement imposed by the *Office* Commission pursuant to NRS 360.750, the Department shall determine the amount of tax owed to the Department in the manner prescribed in NRS 360.300 to 360.400, inclusive.
- 2. A business against whom the Department has made such a determination may, in the manner prescribed in NRS 360.300 to 360.400, inclusive, file an appeal with the Nevada Tax Commission for a determination whether the business has substantially complied with the requirements for the partial abatement approved by the Office Commission pursuant to NRS 360.750.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 360.480 (R149-22) and 360.485

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

## **OVERPAYMENTS, CREDITS AND REFUNDS**

#### **General Provisions**

Amend pursuant to R149-22. NAC 360.480(2) provides that a claim for a refund of interest or a penalty that was paid by the Taxpayer related to a tax administered by the Department must be filed within 3 years after the date of payment of the interest or penalty. However, there is no guidance in the tax statutes for when a claim must be filed if the Taxpayer has paid the tax but not the penalty and interest. To address this situation the title of NAC 360.480 should be updated and NAC 360.480(2), amended. By doing this, the Department can address all refunds for all tax types in one NAC.

# NAC 360.480 Documentation required with claim for refund; time for filing claim for refund of interest or penalty. (NRS 360.090)

- 1. Except as otherwise provided in <u>NAC 360.490</u> to <u>360.496</u>, inclusive, a claim for a refund must be accompanied by:
  - (a) A statement setting forth the amount of the claim;
  - (b) A statement setting forth all grounds upon which the claim is based;
- (c) All evidence the claimant relied upon in determining the claim, including affidavits of any witnesses; and
  - (d) Any other information and documentation requested by the Department.
- 2. A claim for a refund of interest and/or a penalty that was paid by the taxpayer related to a tax administered by the Department and approved by the Department for waiver, must be filed within 3 years from the date the waiver was processed and the overpayment established in the Department's system of record or from the date the Department mailed written notification of the credit, whichever occurs later. after the date of payment of the interest or penalty.
- 3. A claim for a refund of overpaid tax, as a result of, but not limited to, an amended return, correction or adjustment must be filed within 3 years from the date the adjustment was processed and the overpayment established in the Department's system of record or from the date the Department mailed written notification of the credit, whichever occurs later.

[Tax Comm'n, Practice Rule No. 22, eff. 11-15-77]—(NAC A 1-12-96; R044-01, 1-7-2002, eff. 11-1-2001; R032-03, 10-30-2003; R110-12, 11-1-2012)

Amend - Remove (g). This is not for P&I waivers; this is a guide for standard to determine if a TP was or was not careless for purposes of awarding credit interest.

NAC 360.485 Standards for use by Department in determining whether overpayment was made intentionally or by reason of carelessness. (NRS 360.090, 360.200) For the purposes of NRS 363A.170, 363B.160, 363C.620, 368A.270, 372.665, 372A.320, 372B.200 and 374.670, an overpayment of a tax imposed by chapter 363A, 363B, 363C, 368A, 372, 372A, 372B or 374 of NRS, as applicable, and administered by the Department was made:

- 1. Intentionally if the overpayment was made for any reason other than a good-faith belief that the taxpayer owed the tax and paid the amount of tax owed by the taxpayer.
- 2. By reason of carelessness if the overpayment is the result of the failure of the taxpayer to make reasonable and prudent efforts to avoid the overpayment. Such reasonable and prudent efforts may include, without limitation:
  - (a) Maintaining accurate and complete books and records;
- (b) Correcting errors in the computation of the tax which were identified by an audit conducted before the overpayment;
- (c) Investigating the taxability of transactions during an audit when the overpayment was reasonably identifiable;
- (d) Ceasing to make overpayments after receiving a refund for a prior overpayment involving the same or similar issues;
- (e) Ceasing to make overpayments resulting from repeated transactions or transactions of a similar type when the taxability of the transactions is governed by a regulation or law that is commonly followed in the taxpayer's industry, trade or practice and the transactions are conducted over a period of time of sufficient length that a reasonable person would have discovered and corrected the issue causing the overpayment;
- (f) Seeking an advisory opinion or other written advice from the Department concerning an interpretation of law when the taxpayer is unsure of the correct interpretation of the law; and
- (g) Seeking advice on complex tax matters from a certified public accountant certified to practice in this State pursuant to chapter 628 of NRS or any other person who is certified or licensed in this State to practice a profession the members of which engage in the provision of advice on tax matters and who has knowledge of, or experience in, tax matters.

(Added to NAC by Tax Comm'n by R143-18, eff. 12-19-2018)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

### NAC 360.588

#### CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

### ELECTRONIC SUBMISSION OF RETURNS AND REMISSION OF PAYMENTS

Amend - Replace the word "certification" with "submit" in order to match the proper language used in our OLT system (NevadaTax).

### NAC 360.588 Online registration with Department. (NRS 360.090, 360.092)

- 1. To register online with the Department, a person must submit a completed Nevada Business Registration and confirm the registration by clicking on the <u>certification</u> submit button on the Department's website. By clicking on the <u>certification</u> submit button, a person represents that:
  - (a) The information contained in the online Nevada Business Registration is true and accurate; and
  - (b) The signatory is duly authorized to act on behalf of the business.
- 2. To become a website user of the Department's website, a taxpayer who has not obtained a permit from the Department must:
  - (a) Provide, during the website registration process:
    - (1) The legal name and the federal employer identification number of the registrant; or
- (2) If the registrant is a sole proprietor, the legal name and the social security number of the registrant;
  - (b) Submit the legal name and electronic mail address of the taxpayer account security administrator;
  - (c) Submit a completed online Nevada Business Registration; and
- (d) Confirm, by clicking on the certification submit button on the website upon completion of the registration process, that:
  - (1) The information contained in the online Nevada Business Registration is true and accurate;
  - (2) The signatory is duly authorized to act on behalf of the business; and
  - (3) Security access is granted to the taxpayer account security administrator.
- 3. To become a website user of the Department's website, a taxpayer who has a permit issued by the Department must:
- (a) Provide, during the website registration process, the legal name of the registrant and any one of the following:
  - (1) The registrant's federal employer identification number;
  - (2) If the registrant is a sole proprietor, the registrant's social security number; or
  - (3) The permit number assigned to the registrant by the Department;
  - (b) Provide selected information from a return that was previously filed by the registrant;
- (c) Provide the legal name and electronic mail address of the taxpayer account security administrator; and
- (d) Confirm, by clicking on the **certification** *submit* button on the website upon completion of the registration process, that:
  - (1) The information contained in the website registration is true and accurate;
- (2) The website user is duly authorized to act on behalf of the business and to receive confidential information; and
  - (3) Security access is granted to the taxpayer account security administrator. (Added to NAC by Tax Comm'n by R062-05, eff. 10-31-2005)

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) **blue bold italics** is language proposed to be added to LCB's proposed regulation; and (3) **red strikethrough** is language proposed to be deleted in LCB's proposed regulation.

NAC 360.700 (R157-22) and 360.706

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

#### **AUDITS**

## **Audits of Taxpayers**

Amend - pursuant to R157-22, this regulation removes the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. This will benefit the taxpayer by allowing the Department to contact them by their preferred method of contact rather than just by phone.

In addition, would allow the Department to generate an estimate of delinquent taxes by only the records the taxpayer wants to provide or only records that they maintain. This would in turn benefit the taxpayer to the extent they would be relieved of the stress of trying to provide what they did not keep.

NAC 360.700 Contact to schedule appointment; contents of auditor's letter; period covered by audit; written request for extension of commencement date or estimated completion date; consequences of failure to provide necessary records. (NRS 360.090, 360.232, 360.2915)

- 1. As soon as practicable after selection of an account for audit, the auditor assigned to the audit shall attempt to contact the taxpayer by telephone to schedule an appointment that is convenient for the taxpayer and the auditor for the purpose of performing the audit. The auditor shall first attempt to contact the taxpayer using the primary preferred method of contact for the taxpayer that is on file with the Department. If the auditor is unable to contact the taxpayer using the primary preferred method of contact, the auditor shall attempt to contact the taxpayer using the secondary preferred method of contact for the taxpayer that is on file with the Department. If the auditor is unable to contact the taxpayer using the primary or secondary preferred method of contact, the auditor shall send a letter to the taxpayer requesting the taxpayer to contact the auditor to schedule an appointment for the purpose of performing the audit.
  - 2. In scheduling an audit, the auditor and the taxpayer must discuss:
  - (a) A date on which to commence the audit;
  - (b) An estimate of the date by which the audit will may be completed;
  - (c) The first and last months of the audit period;
  - (d) The nature of the business being audited and the availability of records;
  - (e) The hours during which the records will be available for review by the auditor;
- (f) The contact person with whom the auditor is to work in conducting the audit and reviewing the results of the audit; and

- (g) The criteria set forth in subsection 4 for changing the period that the audit will cover and extending the commencement date or estimated completion date, or both, of the audit.
- 3. After contacting the taxpayer pursuant to subsection 1, the auditor shall send a letter to the taxpayer which includes:
  - (a) The date, time and location of the first appointment for the audit;
  - (b) The first and last months of the audit period;
  - (c) The records that the taxpayer must make available for the audit;
  - (d) The estimated completion date of the audit;
  - (e) A copy of the Taxpayers' Bill of Rights;
- (f) A copy of each statute that authorizes the Department to perform an audit and issue a deficiency determination, if necessary, and the process for appealing such a determination; and
  - (g) The name and telephone number of the auditor and the supervisor of the auditor.
- 4. The criteria to be used by the Department in determining whether to change the period that the audit will cover and to extend the commencement date or estimated completion date, or both, of the audit include, without limitation:
  - (a) The time required by the taxpayer to gather records necessary for the audit; and
- (b) Circumstances determined by the Department to be beyond the control of the taxpayer or the Department.
- 5. A taxpayer may request an extension of the commencement date or estimated completion date, or both, of the audit. Such a request must be submitted in writing to the auditor and must set forth the reason for the request. The auditor shall, on good cause shown, grant a reasonable extension and shall notify the taxpayer in writing of the revised commencement date or the revised estimated completion date, or both, of the audit. If an extension is granted, the statute of limitations for the finding of a deficiency will not be tolled during the period of the extension and a waiver of the statute of limitations must be obtained from the taxpayer or the audit period must be adjusted to account for the extension.
- 6. If a taxpayer fails to provide the records necessary to complete an audit by the estimated completion date or revised estimated completion date, the auditor may:
  - (a) Determine or estimate an amount of delinquent taxes due from the records provided;
- (b) If the taxpayer has not provided any records, estimate an amount of delinquent taxes due based on information regarding the taxpayer that the Department has in its possession, including, without limitation, any returns filed by the taxpayer; or
  - (c) Request the Department to issue a subpoena for the production of records by the taxpayer. (Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)

Due process for audits, process for Petitions for Redetermination and hearings on audit disputes. **Amend** to separate hearing procedures from Petition procedures, move hearing procedures to "Hearings on Petitions for Redetermination" section, and conform Petition process to actual Department procedures; **Amend** section 4 to add "A petition for redetermination which includes a request for hearing will be sent to a hearing officer." and "A petition for redetermination which does not include a request for hearing will be sent to a hearing officer after:"

NAC 360.706 Notice of deficiency determination; petition for redetermination; extension for filing petition; Department review; use of hearing officer; prehearing statement; extension for filing prehearing statement; notice of hearing; withdrawal of petition. (NRS 360.090, 360.350, 360.360, 360.365, 360.370)

1. If, after an audit, the Department determines that delinquent taxes are due, the Department shall issue to the taxpayer a notice of the deficiency determination. The notice must be issued on or before the estimated completion date or revised estimated completion date of the audit. The Department shall include with the notice a form prescribed by the Department for filing a petition for redetermination.

- 2. If the taxpayer wishes to dispute the findings of the audit, the taxpayer must petition the Department for a redetermination within 45 days after he or she is served with the notice of the deficiency determination. A petition for redetermination must be submitted:
  - (a) On a form prescribed by the Department for filing a petition for redetermination; or
- (b) In the form of a letter which contains sufficient information to give notice to the Department that the taxpayer is disputing the deficiency determination. The letter must include, without limitation, the name of the taxpayer, the account number assigned to the taxpayer by the Department and the amount of the tax, interest or penalty in dispute.
- 3. The Director may grant an extension for the filing of a petition for redetermination if the request for an extension is made in writing to the Department and the Director finds that the petition for redetermination was not filed or was filed late despite the exercise of ordinary care by and without the intent of the taxpayer and that the cause of the failure to file or late filing of the petition was circumstances beyond the control of the taxpayer. Such circumstances include, without limitation, a natural disaster or other disaster beyond the control of the taxpayer and the death or hospitalization of the person responsible for filing the petition for redetermination.
  - 4. A petition for redetermination will be sent to a hearing officer after:
- (a) Which includes a request for hearing will be sent to a hearing officer. The Department has reviewed any additional documentation that the taxpayer has submitted with his or her petition; and
- (b) Which does not include a request for hearing will be sent to a hearing officer after the Department has reviewed any additional documentation that the taxpayer has submitted with his or her petition and The the taxpayer and the Department have not agreed to a settlement based upon such documentation provided by the taxpayer.
- 5. The hearing officer may request that the parties file prehearing statements. The parties may file a joint prehearing statement. If the parties cannot agree on a joint prehearing statement, each party must file its statement by the date set by the hearing officer. The prehearing statement must be limited to a brief explanation of the issues from the audit for consideration by the hearing officer and must include, without limitation:
- (a) A statement of the unresolved issues that will be presented to the hearing officer, the nature of the specific transaction at issue, the amount in dispute and the legal issues involved in the matter.
- (b) A statement of the issues that have been resolved by the parties, including, without limitation, the uncontested facts.
- (c) A list of exhibits that each party expects to introduce at the hearing and any objections to those exhibits. The exhibits must be marked in advance of the hearing.
  - (d) A list of the witnesses that each party expects to testify at the hearing.
  - (e) An estimate of the time required for the hearing.
  - (f) A statement regarding whether the party will submit a posthearing brief.
- 6. A prehearing statement must be filed by the date set by the hearing officer. The hearing officer may grant an extension for filing the prehearing statement if the motion or stipulation requesting the extension is filed with the hearing officer before the date set for filing the statement. The hearing officer shall issue a written decision on the motion or stipulation requesting the extension.
- 7. Failure of a party to file a prehearing statement will not delay the scheduling of the hearing. The hearing officer shall provide notice of the hearing to the parties at least 10 days before the date of the hearing.
- 8. If a party wishes to raise an issue that was not included in its prehearing statement before or during the hearing, the hearing officer shall grant a continuance to allow the opposing party to prepare a response to the issue.
- 9. The taxpayer may, at any time, withdraw his or her petition for redetermination by submitting a written request, in the form of a letter, to the Department.

(Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)

## **Public/Member Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 361.1295

## CHAPTER 361 - PROPERTY TAX

#### ASSESSMENTS BY COUNTY ASSESSORS

## **Determination of Taxable Value of Real Property**

Clark County Assessor - Explanation: Inserting the word "initially" marks the point when the property has entered the market and thus would not be considered for a subdivision discount at any time past that point.

The Department supports this recommendation.

## NAC 361.1295 Taxable value of land within qualified subdivision. (NRS 360.090, 360.250, 361.227)

- 1. In determining the taxable value of land within a qualified subdivision, the county assessor shall use, as he or she deems appropriate based upon the available information concerning the subdivision:
- (a) The full cash value of the subdivision as vacant land, plus all actual costs of site preparation, including on-site enhancements and off-site enhancements;
- (b) The selling price of any comparable subdivision or group of parcels, adjusting that price as appropriate to reflect differences between the land sold and the land being appraised; or
- (c) The estimated retail selling price of all parcels in the subdivision which are not *initially* sold, rented or occupied, reduced by the percentage specified for the expected absorption period of the parcels:

Expected Absorption Period (Years)	Percentage of Reduction
1 -	
3	20
4 -	
6	30
7 -	40
9	40
10	
or	
more	50

- 2. The taxable value determined as provided in subsection 1 must be allocated to each parcel in the subdivision which is not sold, rented or occupied according to the size and other characteristics of that parcel.
- 3. The taxable value of any improvements made within a qualified subdivision must be determined as provided by NRS 361.227.

(Added to NAC by Tax Comm'n, eff. 11-14-88; A by R039-10, 8-13-2010, eff. 7-1-2012)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 361.131 (R192-22)

**CHAPTER 361 - PROPERTY TAX** 

#### ASSESSMENTS BY COUNTY ASSESSORS

## **Determination of Taxable Value of Real Property**

Amend per proposed obsolescence regulation under R192-22. This regulation limits the foregoing procedure to real property subject to valuation prior to the completion of the assessment roll. It also specifies that the personal property for which the value may be reduced is personal property assessed before July 1 of the fiscal year immediately preceding the fiscal year in which the taxes are levied.

NAC 361.131 Taxable value exceeding full cash value. (NRS 360.090, 360.250, 361.227) If the initially determined taxable value for any real property subject to valuation prior to the completion of the assessment roll on or before January 1 pursuant to NRS 361.310 is found to exceed the full cash value of the property, the person determining taxable value shall examine the taxable value determined for the land, and if the land is properly valued, he or she shall appropriately reduce the taxable values determined for the improvements and, if appropriate, the value of the land and, if applicable to a property valuation, any pertinent personal property. Assessed on or before July 1 of the fiscal year immediately preceding the fiscal year for which the taxes are levied.

(Added to NAC by Tax Comm'n, eff. 10-10-83; A by R031-03, 8-4-2004; R166-07, 6-17-2008)

## **Public/Member Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 361.6015 and 361.6055

## CHAPTER 361 - PROPERTY TAX

#### PARTIAL ABATEMENT OF TAXES

## General Abatement, Primary Residential Abatement and Residential Rental Abatement

Clark County Assessor - Explanation: The reference to NRS 361.4711 should be deleted. It refers to a repealed subsection. It should be replaced by a reference to NRS.361.4722, or it could be repealed.

The Department supports this recommendation.

NAC 361.6015 "Abatement percentage" defined. (NRS 360.090) "Abatement percentage" has the meaning ascribed to it in NRS 361.4711. NRS 361.4722 (Added to NAC by Tax Comm'n by R011-06, eff. 5-4-2006)

Clark County Assessor - Recommend adding the reference to NAC 361.606 to this subsection " (b) Before delivering the tax roll to the county tax receiver each year, [pursuant to NAC 361.606,] determine whether each parcel or other taxable unit of property designated on the tax roll is:"

Without this addition, the text implies that the county assessor SHALL determine whether each parcel or other taxable unit of property designated on the tax roll is Eligible.

As it stands, there is no current means to do this. The only method that we have is based on the

As it stands, there is no current means to do this. The only method that we have is based on the public making a claim.

The Department supports this recommendation.

NAC 361.6055 General responsibilities of county assessors and county tax receivers. (NRS 360.090, 361.4722, 361.4723, 361.4724)

- 1. A county assessor shall:
- (a) Receive claims for primary residential abatements and residential rental abatements and identify each parcel or other taxable unit of property for which such a claim is received; and
- (b) Before delivering the tax roll to the county tax receiver each year, *pursuant to NAC 361.606*, determine whether each parcel or other taxable unit of property designated on the tax roll is:

- (1) Eligible for a primary residential abatement;
- (2) Eligible for a residential rental abatement;
- (3) Eligible for a general abatement; or
- (4) Ineligible for any of those partial abatements of property taxes.
- 2. A county assessor:
- (a) Except as otherwise provided in NRS 361.773, may correct the tax roll not later than June 30 of each year to indicate that a parcel or other taxable unit of property is eligible for a primary residential abatement, a residential rental abatement or a general abatement for that year.
- (b) Shall notify the county tax receiver of each claim for a primary residential abatement or residential rental abatement for the current year which the county assessor receives after the tax roll has been delivered to the county tax receiver. The county tax receiver shall process such a claim for a primary residential abatement in accordance with NRS 361.773.
  - 3. A county tax receiver shall calculate and apply the appropriate amount of any:
- (a) Primary residential abatement or residential rental abatement to which a parcel or other taxable unit of property is determined to be eligible; and
- (b) General abatement, in accordance with the applicable abatement percentage provided by the Department pursuant to <u>NAC 361.605</u>, to which a parcel or other taxable unit of property is determined to be eligible.
- 4. If a county assessor or county tax receiver determines that a parcel or other taxable unit of property has been erroneously designated as eligible for a primary residential abatement, a residential rental abatement or a general abatement, the county assessor may appropriately revise that designation and the county tax receiver may transmit an appropriately revised tax bill to the taxpayer. If a change in the designation of any property pursuant to this subsection results in an increase in the liability of the taxpayer for property taxes, the county assessor shall inform the taxpayer of the change in the designation of the property and the reasons for that change.

(Added to NAC by Tax Comm'n by R011-06, eff. 5-4-2006)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 361.6107

## CHAPTER 361 - PROPERTY TAX

## **Appeal of Determination of Applicability of Certain Abatements**

Amend to add the below language in order to facilitate the repeal of NAC 361.61062.

NAC 361.6107 Hearing before Commission: Order of argument. (NRS 360.090, 361.4734) In a hearing held before the Commission pursuant to NAC 361.61068, the order in which argument will ordinarily be received from the parties is:

- 1. Orientation by staff of the Department;
- 2. Argument by the petitioner;
- 3. Argument by interveners;
- 4. Argument by any other party; and
- 5. Rebuttal by the petitioner.

(Added to NAC by Tax Comm'n by R011-07, eff. 10-31-2007)

## **Public/Member Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

#### NAC 361.61034

## CHAPTER 361 - PROPERTY TAX

#### **Abatement for Remainder Parcels**

Clark County Assessor - Recommend making the minor changes below for clarification to subsection 2(a)(2).

The Department supports this recommendation.

## NAC 361.61034 New parcels for development: Evaluation; determination of change in use; effect of determination. (NRS 360.090, 361.4722)

- 1. Each new parcel for development must be separately evaluated to determine whether there has been any change in the use of the property that comprises the parcel.
  - 2. A determination that there is a change in the use of the property must be based on a finding that:
  - (a) The property was being used as vacant land as of the commencement of the prior year and:
- (1) As the result of the recording of a subdivision map creating individual lots for residential development, the property is held for residential use as of the commencement of the current year;
- (2) As the result of the recording of a subdivision map creating a new commercial or industrial subdivision parcels or the creation of new parcels within such a subdivision, the property is held for commercial or industrial use as of the commencement of the current year; or
- (3) As the result of new construction on the parcel sufficient to allow for an identification of the use of the property, the property is in agricultural use, open-space use, residential use, commercial or industrial use, institutional use or recreational use as of the commencement of the current year; or
- (b) The use of the property as of the commencement of the current year for agricultural use, open-space use, residential use, commercial or industrial use, institutional use or recreational use is different from the use of the property as of the commencement of the prior year.
- 3. For the purpose of determining whether there has been a change in the use of the property that comprises a new parcel for development that was created from an existing parcel that had more than one use in the prior year, the use of the portion of the existing parcel from which the new parcel for development was created must be determined to be the use of the property that comprises the new parcel for development in the current year.
  - 4. If the use of the property:
  - (a) Has not changed, the parcel is a remainder parcel.
- (b) Has changed, the parcel is a new parcel for development which is not eligible for the partial abatement of taxes provided by subsection 2 of NRS 361.4722.
- 5. The provisions of this section apply to the determination of whether a new parcel or other taxable unit of property is a remainder parcel for the tax year beginning on July 1, 2015, and each subsequent tax year.

- 6. As used in this section, "use of the property" means the principal use of the property for one of the following purposes:
  - (a) Agricultural use;
  - (b) Open-space use;
  - (c) Residential use;
  - (d) Commercial or industrial use;
  - (e) Institutional use;
  - (f) Recreational use; or
  - (g) Use as vacant land.

(Added to NAC by Tax Comm'n by R001-07, eff. 3-23-2007; A by R021-17, 1-30-2019)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

363C.210 (R057-21)

CHAPTER 363C - COMMERCE TAX

#### IMPOSITION AND COLLECTION

#### **General Provisions for Business Entities**

Amend pursuant to R057-21 - This regulation provides that this exemption applies only to a person who: participates in an exhibition, trade show, industry or corporate meeting or similar event held in this State for a purpose related to the conduct of a business, including, without limitation, as an organizer, manager or sponsor of such an event or as an exhibitor at such an event; and does not engage in any business activity in this State other than the participation, organization, management or sponsorship of such an event. (Sarah)

# NAC 363C.210 Imposition; factors for determining whether person or entity is business entity subject to filing requirement for Nevada Commerce Tax Return. (NRS 360.090, 363C.020, 363C.100)

- 1. The commerce tax is a tax imposed on each business entity engaging in a business in this State. To determine whether a business entity is engaging in a business in this State, the Department must consider the activities of the business entity and not the activities of other entities in which the business entity owns an interest.
- 2. Except as otherwise provided in subsection subsections 3 and 4 and chapter 363C of NRS, for the purpose of determining whether a person or other entity is subject to the commerce tax, a person or other entity is a business entity if the person is:
- (a) An entity organized pursuant to title 7 of NRS or another equivalent statute of this State or another jurisdiction, other than an entity organized pursuant to <u>chapter 82</u> or <u>84</u> of NRS.
- (b) A state, national, domestic or foreign bank, whether organized under the laws of this State, another state or another country, or under federal law.
- (c) A savings and loan association or savings bank, whether organized under the laws of this State, another state or another country, or under federal law.
- (d) A partnership governed by <u>chapter 87</u> of NRS or another equivalent statute of this State or another jurisdiction.
- (e) A registered limited-liability partnership registered with the Secretary of State pursuant to <u>NRS</u> 87.440 to 87.500, inclusive.
  - (f) A business association.
- (g) A joint venture, except a joint operating or co-ownership arrangement which meets the requirements of 26 C.F.R. § 1.761-2(a)(3), Treas. Reg. § 1.761-2(a)(3), that elects out of federal partnership treatment as provided by 26 U.S.C. § 761(a).
  - (h) A joint stock company.

- (i) A holding company.
- (j) A natural person who is required to file with the Internal Revenue Service a:
  - (1) Schedule C (Form 1040), Profit or Loss from Business, or its equivalent or successor form;
- (2) Schedule E (Form 1040), Supplemental Income and Loss, or its equivalent or successor form, if an activity of the natural person is reported on Part I of that Schedule; or
  - (3) Schedule F (Form 1040), Profit or Loss from Farming, or its equivalent or successor form.
  - (k) Any other person engaging in a business in this State.
- 3. For Except as otherwise provided in subsection 4, for the purpose of determining whether a person or other entity is subject to the commerce tax, a person or other entity is not a business entity if the person or entity is listed in subsection 2 of NRS 363C.020, regardless of whether the person or entity is engaging in a business in this State.
- 4. The exclusion from the definition of "business entity" set forth in paragraph (n) of subsection 2 of NRS 363C.020 applies only to a person who:
- (a) Participates in an exhibition, trade show, industry or corporate meeting or similar event held in this State for a purpose related to the conduct of a business, including, without limitation, as an organizer, manager or sponsor of such an event or an exhibitor at such an event; and
- (b) Does not engage in any business activity in this State other than the participation, organization, management or sponsorship of an event described in paragraph (a).
- 4. 5. As used in this section:
- (a) "Holding company" means an entity that confines its activities to owning stock in, and supervising management of, other companies.
- (b) "Joint stock company" means a common-law unincorporated business enterprise of natural persons possessing common capital with ownership interests represented by shares of stock.
- (c) "Joint venture" means a partnership engaged in the joint prosecution of a particular transaction for mutual profit.

(Added to NAC by Tax Comm'n by R123-15, eff. 6-28-2016)

EXPLANATION – Matter in (1) **purple bold** is adopted language that has not yet been codified in NAC; (2) *blue bold italics* is language proposed to be added; and <del>red strikethrough</del> is language proposed to be deleted.

368A.110 (R056-21) and 363A.130

#### CHAPTER 368A - TAX ON LIVE ENTERTAINMENT

### ADMINISTRATION OF TAX BY DEPARTMENT OF TAXATION

Amend Section 3(b)(2) to read "the full amount charged for that service without deduction for any service cost, interest, losses, tips or gratuities or any other expense".

# NAC 368A.110 Taxpayers: General requirements; specification of provisions applicable to licensed gaming establishments, escorts and escort services. (NRS 360.090, 368A.140)

- 1. Except as otherwise provided in subsection 3, if a taxpayer intends to provide live entertainment at a facility that is not a licensed gaming establishment, the taxpayer shall register with the Department to collect the tax. The taxpayer shall thereafter collect and remit the tax to the Department in accordance with the provisions of chapter 368A of NRS and NAC 368A.010 to 368A.170, inclusive [-], and sections 2 and 3 of this regulation.
- 2. Except as otherwise provided in subsection 3, if a taxpayer intends to provide live entertainment at a facility that is a licensed gaming establishment, the taxpayer shall act in accordance with <u>NAC 368A.300</u> to <u>368A.540</u>, inclusive.
  - 3. If a taxpayer is an escort or escort service, the taxpayer must:
- (a) Register with the Department to collect the tax on live entertainment. The taxpayer shall thereafter collect and remit the tax to the Department in accordance with the provisions <u>chapter 368A</u> of NRS and NAC 368A.010 to 368A.170, inclusive.
- (b) Maintain the following records for a period of at least 4 years after the date on which the record is created:
- (1) The date on which the service of escorting a person or persons at one or more locations in this State is provided; and
- (2) The full amount charged for that service without deduction for any service cost, interest, losses, tips or gratuities or any other expense.
- (c) Make the records available for inspection by the Department upon demand at reasonable times during regular business hours.
- (Added to NAC by Tax Comm'n by R212-03, eff. 12-4-2003; A by R196-05, 2-23-2006; R062-15, 11-2-2016)

Amend to remove maximum occupancy of 7,500 on this NAC. Statute reads 200 or more (except for Non-Profit which is based on ticket sales, not occupancy).

NAC 368A.130 Determination of maximum occupancy by Department; presumption when maximum occupancy not designated on permit; rebuttal of presumption by taxpayer. (NRS 360.090, 368A.140)

- 1. For the purposes of subsection 4 of <u>NRS 368A.020</u>, the Department shall determine the maximum occupancy of a facility where live entertainment is provided in accordance with the provisions of paragraph (b) of subsection 5 of <u>NRS 368A.200</u>.
- 2. Except as otherwise provided in NAC 368A.150, for the purposes of subsection 1 and paragraph (b) of subsection 5 of NRS 368A.200, if there is no governmental permit designating the maximum occupancy of a facility where live entertainment is provided, the Department must presume that the actual seating capacity of the facility is at least 200 persons and less than 7,500 persons. To rebut this presumption, the taxpayer must establish, to the reasonable satisfaction of the Department, that the actual seating capacity of the facility is less than 200 persons or at least 7,500 persons. In determining whether the taxpayer has successfully rebutted the presumption, the Department shall consider all evidence provided by the taxpayer, including, without limitation, evidence of actual attendance, the number of admissions sold or offered for sale, the square footage of the facility, the physical needs or requirements of the patrons in relation to the nature of the live entertainment provided and any other evidence tending to establish the actual seating capacity of the facility.

(Added to NAC by Tax Comm'n by R212-03, eff. 12-4-2003; A by R196-05, 2-23-2006; R062-15, 11-2-2016)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 370.165 (R100-22)

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

#### OTHER PRODUCTS MADE FROM TOBACCO

Amend per R100-22 - Removes the specific regulatory authority for a wholesale dealer who did not originally report and pay the tax to obtain payment of an amount equal to the credit from the wholesale dealer who originally reported and paid the tax.

## NAC 370.165 Allowance of tax credits. (NRS 370.490, 370.510)

- [1.] The Department will allow a credit authorized by NRS 370.490 only if the wholesale dealer who files the claim for the credit is the wholesale dealer who originally reported and paid the tax to the Department. Refund requests will only be allowed on the first sale of a product and not on subsequent sales of such product.
- 2. A wholesale dealer who did not originally report and pay the tax to the Department may request from the wholesale dealer who originally reported and paid the tax to the Department payment of an amount equal to the credit authorized by NRS 370.490. Such a request must include a credit memo of the manufacturer for proof of returned merchandise or a duplicate or copy of the invoice as proof of the sale outside the State.
- 3. A wholesale dealer who is allowed a credit authorized by NRS 370.490 and who, pursuant to subsection 2, makes a payment to a wholesale dealer who did not originally report and pay the tax to the Department may complete and file with the Department an amended return.
- (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

#### NAC 370,230

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

#### SALES ON INDIAN RESERVATIONS AND COLONIES

Section 1 can be maintained as written, as it provides clarifying definitions. Sections 2-6 can be removed. Cigarette tax is pre-collected by the purchase of the tax stamp. However, tribal stamps are distributed free of charge and only tribal stamped cigarettes may be sold on tribal land.

Additionally, OTP wholesalers are allowed an exemption for sales to tribal lands, so precollecting the tax does not apply to OTP either. NRS 370.280 establishes circumstances in which the Department may authorize a refund of cigarette tax and lists specifically, "any licensed wholesaler". NRS 370.503 establishes an allowance of refund for certain taxes paid pursuant to NRS 370.450, which is the imposition, rate, and collection of OTP Tax.

## NAC 370.230 Refund of precollected state tax: Procedure; rate. (NRS 360.090, 370.280, 370.503, 370.510)

- 1. As used in this section, unless the context otherwise requires:
- (a) "Department" means the Department of Taxation of the State of Nevada.
- (b) "Governing body" means the governmental entity that has the authority to make decisions for a tribe, commonly known as a tribal government.
  - (c) "Month" means a calendar month.
- (d) "Reservation" means an Indian reservation, Indian colony or lands set aside for the use and occupancy of a tribe.
- (e) "Retail dealer" means any person, other than a wholesale dealer or a smokeshop owned by a tribe, who is located on a reservation and who offers to sell or who is engaged in selling cigarettes, other tobacco products or both of them at retail on the reservation.
- (f) "Tribe" means any Indian tribe, Indian band, Indian colony or group of Indians recognized by the Federal Government as possessing a government-to-government relationship with the United States.
- 2. Upon application being made by a governing body which meets the requirements of this section, the Department shall refund to the governing body the tobacco taxes collected by the State on sales of tobacco to retail dealers in accordance with NRS 370.280 and 370.503.
- 3. A refund made pursuant to this section must be made at the tax rate less any discounts allowed for a tobacco wholesaler or importer.

- 4. Except as otherwise provided in subsection 6, only the governing body may apply for refunds of taxes on sales of cigarettes or other tobacco products to retail dealers. Each application for a refund must be made for all sales which occurred during not less than 1 month. The application must include:
- (a) The amount of tobacco purchased by retail dealers during the month or months for which the refund is requested;
- (b) The name and location of the wholesaler or importer from whom the tobacco was purchased; and
- (c) The county or counties where the retail dealers are located, and the quantity of tobacco purchased by retail dealers located in each county.
- 5. The governing body shall maintain, and provide to the Department upon request, documentation substantiating all refunds requested. The documentation must include:
- (a) Identification of the purchasers of tobacco as retail dealers, by name and address;
- (b) For each transaction for which a refund is requested, the:
  - (1) Name and address of the retail dealer;
- (2) Price paid;
- (3) Quantity purchased; and
- (4) Date of sale; and
- (c) Such other information as the Department determines is reasonably necessary to document that a purchase qualifies for a refund pursuant to this section.
- 6. If a governing body fails to maintain the records required by this section, files a fraudulent refund request or refuses to transmit to the Department information required pursuant to this section, the Department may alter the refund procedure authorized by this section and, in lieu thereof, make direct refunds to a retail dealer who:
- (a) Is located on the reservation;
- (b) Purchases tobacco;
- (c) Pays the applicable tax imposed on the tobacco by the tribe; and
- (d) Complies with the requirements of this section that are applicable to governing bodies.
- (Added to NAC by Tax Comm'n, eff. 5-27-92)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 370.500, 370.540, 370.545, 370.550, 370.555, 370.580, 370.585, 370.590, and 370.595

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

## ADMINISTRATIVE PROCEEDINGS: SUSPENSION OR REVOCATION OF LICENSE; REMOVAL FROM DIRECTORY OF MANUFACTURERS AND BRAND FAMILIES

Amend - NRS 370.597 mandates regulations for hearing process; Scope of applicability of definitions. Amend as NRS 370.253 has been repealed and should be removed from authority in all of these regulations and NRS 370.597 added - Maintain, legislatively prescribed forum for these hearings. In addition, NAC 370.510 and 370.520 was recommended for repeal, therefor the NAC 370.500 must be amended.

NAC 370.500 Definitions. (NRS 370.250, 370.253, 370.510, 370.597, 370.675) As used in NAC 370.500 to 370.595, inclusive, unless the context otherwise requires, the words and terms defined in NAC 370.510 370.515 to 370.525, inclusive, have the meanings ascribed to them in those sections. (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597.

NAC 370.515 "Hearing officer" defined. (NRS 370.250, 370.253, 370.510, 370.597. 370.675) "Hearing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 370.545.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597.

NAC 370.525 "Respondent" defined. (NRS 370.250, 370.253, 370.510, 370.597, 370.675) "Respondent" means a licensee or manufacturer of tobacco products to whom the Department has issued a notice of hearing pursuant to NAC 370.545.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; NRS 233B.127 requires opportunity to cure. Amend - change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.540 Notice of intent to suspend or revoke license or remove from directory; contents and service of notice; opportunity to demonstrate compliance; effect of subsequent alleged violation. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. When the Department has cause to believe that:
- (a) The license of a retail dealer or wholesale dealer should be temporarily suspended or permanently revoked; or
- (b) A manufacturer of tobacco products and its brand families should be removed from the directory,  $\hat{E}$  the Department may issue a notice of intent to suspend or revoke the license or a notice of intent to remove the manufacturer and its brand families from the directory, as applicable.
  - 2. A notice issued pursuant to subsection 1 must include:
- (a) A statement of the legal authority for the suspension or revocation of the license or removal of the manufacturer and its brand families from the directory, as applicable;
- (b) A statement of the facts which support the belief of the Department that the license should be suspended or revoked or that the manufacturer and its brand families should be removed from the directory, as applicable; and
  - (c) Except as otherwise provided in subsection 6, if the notice issued is:
- (1) A notice of intent to suspend or revoke a license, a statement that the Department may issue a notice of hearing pursuant to NAC 370.545 if the licensee does not, within 10 business days after receipt of the notice issued pursuant to subsection 1, demonstrate to the satisfaction of the Department that the licensee is in full compliance with all lawful requirements for retention of the license; or
- (2) A notice of intent to remove a manufacturer and its brand families from the directory, a statement that the Department may issue a notice of hearing pursuant to NAC 370.545 if the manufacturer does not, within 10 business days after receipt of the notice issued pursuant to subsection 1, demonstrate to the satisfaction of the Department that the manufacturer is in compliance with all applicable legal requirements necessary to remain listed in the directory.
- 3. A notice of intent to suspend or revoke a license must be served on the licensee by certified mail at the location mailing address identified by the licensee on the license application submitted by the licensee to the Department.
- 4. A notice of intent to remove a manufacturer of tobacco products and its brand families from the directory must be served on the manufacturer by certified mail at the address identified by the manufacturer in the most recent annual certification made by the manufacturer to the Attorney General pursuant to NRS 370A.160.
- 5. Any evidence to demonstrate compliance offered by a licensee or a manufacturer of tobacco products within the period described in subparagraph (1) or (2) of paragraph (c) of subsection 2 must be delivered in person or by certified mail to the employee of the Department identified in the notice served on the licensee or manufacturer.
- 6. If a licensee or manufacturer of tobacco products has received a notice issued pursuant to subsection 1, for any subsequent alleged violation of the same statutory provision during the 2-year period immediately following the issuance of such notice, the licensee or manufacturer is not entitled to the 10-day period to demonstrate compliance described in subparagraphs (1) and (2) of paragraph (c) of subsection 2 and the Department may immediately issue a notice of hearing pursuant to NAC 370.545.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; NRS 233B.121 contents of notice. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change 20-day notice to 10-day notice to conform with NAC 360.095. Also amend to remove NRS 370.253 and add 370.597.

# NAC 370.545 Notice of hearing; contents and service of notice; appointment of hearing officer. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. If a licensee or manufacturer of tobacco products does not demonstrate compliance within the 10-day period described in subparagraph (1) or (2) of paragraph (c) of subsection 2 of <u>NAC 370.540</u>, or if, pursuant to subsection 6 of <u>NAC 370.540</u>, a licensee or manufacturer of tobacco products is not entitled to the 10-day period to demonstrate compliance, the Department may issue a notice of hearing.
  - 2. A notice of hearing issued pursuant to this section must:
- (a) State the date, time and location of the hearing, which may be held at an office of the Department or at such other place in this State as is designated in the notice;
- (b) Include a statement of the legal authority for the suspension or revocation of the license or removal of the manufacturer and its brand families from the directory, as applicable;
- (c) Identify the specific provision or provisions of <u>chapter 370</u> or <u>370A</u> of NRS which the Department alleges the licensee or manufacturer of tobacco products has violated;
- (d) Include a statement of the facts which support the belief of the Department that the license should be suspended or revoked or that the manufacturer and its brand families should be removed from the directory, as applicable; and
- (e) Include as attachments all documentary evidence on which the Department intends to rely to demonstrate that the licensee or manufacturer of tobacco products, as applicable, is in violation of the provision or provisions of chapter 370 or 370A of NRS identified pursuant to paragraph (c).
  - 3. A notice of hearing issued pursuant to this section must be served on:
  - (a) All parties at least 10 20 business days before the date of the hearing;
- (b) A licensee by certified mail at the location mailing address identified by the licensee on the license application submitted by the licensee to the Department; and
- (c) A manufacturer of tobacco products by certified mail at the address identified by the manufacturer in the most recent annual certification made by the manufacturer to the Attorney General pursuant to  $\underline{NRS}$  370A.160.
- 4. Upon the issuance of a notice of hearing by the Department pursuant to this section, the Commission will appoint an administrative law judge to act as a hearing officer.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.550 Submission of documentation by respondent; exclusion by hearing officer for untimely submission. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. Except as otherwise provided in subsection 2, a respondent must, not later than 7 5 business days before the date of the hearing set forth in the notice of hearing issued pursuant to NAC 370.545, provide to the Department a copy of each document which is reasonably available to the respondent and which the respondent reasonably believes will be used in support of his or her position.
- 2. A respondent may supplement the documents provided pursuant to subsection 1 on or before the date of the hearing only if good cause exists to demonstrate why the supplemental documents were not provided within the time required by subsection 1.
  - 3. A hearing officer may exclude any document not timely provided pursuant to subsection 1 or 2. (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change motions due 10 days before hearing to 7 days before hearing and response to 5 days before hearing to accommodate change in hearing notice. Also amend to remove NRS 370.253 and add 370.597.

# NAC 370.555 Submission and service of motions and responses to motions. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. All motions, unless made at a hearing, must be:
  - (a) Made in writing; and
- (b) Served on the opposing party and the hearing officer at least 7 10 business days before the date of the hearing.
  - 2. Any response to a motion, other than a motion made at a hearing, must be:
  - (a) Made in writing; and
  - (b) Served on the opposing party and the hearing officer within 5 7 business days after receipt of the motion.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

#### Amend to remove NRS 370.253 and add 370.597

# NAC 370.565 Appearance of party at hearing; representation by authorized representative of party; qualifications of attorney. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. A party may appear in person at a hearing or may be represented by an attorney, an accountant or an officer, employee or other authorized representative of the party.
  - 2. An attorney who represents a party at a hearing:
- (a) Must be admitted to practice and in good standing before the highest court of any state of the United States; and
- (b) If the attorney is not admitted to practice and in good standing before the Supreme Court of Nevada, must be associated with an attorney so admitted and in good standing.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

#### Amend to remove NRS 370.253 and add 370.597

NAC 370.570 Continuances or recesses granted by hearing officer. (NRS 370.250, 370.253, 370.510, 370.597, 370.675) A hearing officer may, in his or her discretion, either before or during a hearing, grant continuances or recesses.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597

#### NAC 370.575 Failure to appear. (NRS 370.250, <del>370.253</del>, 370.510, *370.597*, 370.675) If:

- 1. A respondent fails to appear at a hearing;
- 2. The hearing officer has not granted a continuance;
- 3. The Department offers proof that the respondent was given proper notice of the hearing; and
- 4. The hearing officer makes a determination that the respondent was given proper notice of the hearing,
- the hearing officer may proceed to consider the case on its merits without the participation of the respondent and dispose of the case based on the evidence before him or her.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend (1) to add "evidence may be received in any manner ordered by the hearing officer but will generally proceed in the following order." Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.

# NAC 370.580 Order of proceedings; written findings and conclusions; issuance and service of decision; date on which decision becomes final. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. At a hearing conducted pursuant to <u>NAC 370.500</u> to <u>370.595</u>, inclusive, *evidence may be received in any manner ordered by the hearing officer but will generally proceed in the following order:*
- (a) The Department will present witnesses and evidence and the respondent may cross-examine the witnesses in the order in which they are presented by the Department.
- (b) After the Department has completed its presentation of witnesses and evidence, the respondent may present witnesses and evidence and the Department may cross-examine the witnesses in the order in which they are presented by the respondent.
- (c) After the respondent has completed its presentation of witnesses and evidence, the Department may call any rebuttal witnesses and the respondent may cross-examine the witnesses.
  - (d) The hearing officer may question any witness, party, counsel or representative at any time.
- 2. After the close of the hearing, the hearing officer shall prepare written findings of fact, conclusions of law and his or her decision on the issues presented at the hearing.

- 3. A hearing officer shall issue his or her decision and serve on all parties of record a copy of the decision and the accompanying findings of fact and conclusions of law within 45 business days after the date on which the hearing concluded.
- 4. A decision issued by a hearing officer pursuant to this section becomes final 30 20 business days after the date of service of the decision unless a party files a timely notice of appeal pursuant to NAC 370.585.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175; Amend process for filing notice of appeal and briefs to mirror NAC 360.173 and NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.585 Filing and service of notice of appeal; rebuttal response by opposing party. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. A party may, within 30 20 business days after service of a decision issued by a hearing officer pursuant to NAC 370.580, file a notice of appeal with the Commission. A notice of appeal filed pursuant to this section must be served on all parties and must identify the decision from which the party appeals, the date on which the decision was issued and the basis for the appeal.
- 2. Within 30 days after filing A a notice of appeal, the appellant shall file with the Commission an opening brief. The brief must filed pursuant to this section must be served on all parties and must:
- (a) Identify the decision from which the party appeals, the date on which the decision was issued and the basis for the appeal;
- (b) State with particularity each point of law or fact which, in the opinion of the appellant, the hearing officer overlooked or misconstrued;
- (c) Identify the parts of the record before the hearing officer that the appellant deems relevant to the appeal; and
  - (d) State each argument in support of the appeal that the appellant intends to present.
- 3. An opposing party may, not later than 30 15 business days after service of a notice of appeal, file with the Commission a response rebutting only the issues raised in the notice of appeal. Such a response may include identification of the parts of the record before the hearing officer that the opposing party deems relevant to his or her response.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change 15 minutes of oral argument before the Commission to 20 minutes to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.590 Oral argument on appeal; consideration of certain evidence; issuance of written decision; final decision for purposes of judicial review. (NRS 370.250, 370.253, 370.510, 370.597, 370.675)

- 1. Upon the filing of a response to the notice of appeal pursuant to <u>NAC 370.585</u> or the expiration of the time for filing such a response, the Executive Director will schedule oral argument on the appeal at the next meeting of the Commission.
- 2. Oral argument before the Commission will be limited to 2015 minutes for each party. The appellant must present his or her argument first but may reserve time for rebuttal following the presentation of argument by the opposing party. The Commission will consider only evidence which was submitted to the hearing officer and identified in the notice of appeal or response to the notice of appeal.
- 3. The Commission may affirm, reverse or modify the decision of the hearing officer or remand the case to the hearing officer. The Executive Director shall, on behalf of the Commission, issue a written decision on the appeal.
- 4. Unless the Commission remands a case to the hearing officer, the decision of the Commission is a final decision in a contested case for the purposes of judicial review.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; post hearing procedures. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.595 Effective date of suspension or revocation of license; duties of wholesale dealer; continuation of activities until suspension or revocation is effective. (NRS 370.250, 370.253, 370.510, 370.597, 370.675) If a final order issued by a hearing officer or the Commission temporarily suspends or permanently revokes the license of a wholesale dealer:

- 1. The final order must not become effective and the license of the wholesale dealer must not be suspended or revoked until 20 business days after the date of issuance of the final order.
- 2. The wholesale dealer shall, within 7 5 business days after the date on which the final order is issued:
- (a) Notify each retail dealer that is a customer of the wholesale dealer of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation or suspension becomes effective; and
- (b) Notify each manufacturer of tobacco products from whom the wholesale dealer purchases tobacco products of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation or suspension becomes effective.
- 3. Until the date on which the revocation or suspension of the license is effective, the wholesale dealer may continue to engage in any lawful activity otherwise authorized or permitted pursuant to chapters 370 and 370A of NRS.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

### **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) **blue bold italics** is language proposed to be added to LCB's proposed regulation; and (3) **red strikethrough** is language proposed to be deleted in LCB's proposed regulation.

NAC 372.101, 372.280, 372.320, 372.350 (R156-22), and 372.460 (R172-22)

**CHAPTER 372 - SALES AND USE TAXES** 

#### APPLICATION OF TAX

Amend to find all transportation, shipping, postage, handling, packing and crating taxable regardless of being separately stated. This would make the area of delivery charges and/or transportation, shipping and/or postage more applicable for taxpayers and should prevent assessments for taxpayers who misunderstand this area.

#### NAC 372.101 Delivery charges. (NRS 360.090, 360B.110, 372.025, 372.065, 372.725)

- 1. Delivery charges included in the sale of tangible personal property are subject to sales and use taxes, including, but not limited to, any charges for:
- (a) Transportation, shipping or postage which are not stated separately on applicable invoices or other billing documents. Any charges for transportation, shipping or postage which are stated separately on applicable invoices or other billing documents shall be deemed not to be included in such a sale and are not subject to sales and use taxes.
  - (b) Handling, crating or packing, whether or not separately stated.
- 2. A delivery charge that is not connected with the sale of tangible personal property is a charge for a service and is not subject to sales and use taxes.
- 3. If a shipment of tangible personal property which is sold to a purchaser includes both taxable and exempt property, the seller of the property shall comply with the provisions of <u>NRS 360B.255</u>.

(Added to NAC by Dep't of Taxation, eff. 8-2-90; A Tax Comm'n, 10-27-93; R082-02, 9-20-2002; R021-08, 4-17-2008; R104-09, 11-25-2009)

Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 "Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States." NAC 372.280 and 372.290 are recommended for repeal.

# NAC 372.280 Morticians: General provisions, *Transactions with other states, and Funeral expenses paid by United States.* (NRS 360.090, 372.725)

- 1. Morticians are the retailers of the tangible personal property which they furnish in connection with rendering their services. The tax applies to the sale by the mortician of all tangible personal property so furnished.
  - 2. The tax applies to:
- (a) The fair retail value of clothing, boxes, vaults and any other property furnished in addition to that customarily furnished with standard service.
- (b) Acknowledgment cards and appreciation cards, when furnished as part of the regular service, or when the family is charged for them.

- (c) All other items of tangible personal property which are furnished by the mortician, computed upon 50 percent of the remainder of the charge for the funeral, except as provided in subsection 3.
- 3. If the items of tangible personal property are segregated in the billings to customers and specific charges are made, the tax applies to the charges.
- 4. The tax does not apply to accommodation cash advances for such items as cemetery charges, newspaper notices, railroad tickets, ministerial fees and flowers.
- 5. When death occurs in this State and burial is to occur in another state, the casket and other personal property purchased in this State for the preparation and delivery of the body to its ultimate burial destination are subject to Nevada sales tax.
- 6. Where burial occurs in this State, through ashes in urn, entombment in mausoleum or ground burial, the casket, urn or other materials purchased outside this State are not purchased for use in Nevada and are not subject to use tax. The taxable use has occurred outside this State.
- 7. If a portion of the expense of a funeral is paid by the United States directly to the mortician, the transaction is regarded as a sale to the United States and is exempt from the tax to the extent of the payment.
- 8. Payment to a relative or other person as reimbursement for a portion of the funeral expense is not a sale to the United States and is not exempt from the tax.
- 9. In cases where the family assigns the death benefits due from the Veterans' Administration or Social Security to the mortician, the United States is not considered the purchaser and no part of the transaction is considered a tax-exempt sale to the United States.
- 10. Only when the governmental agency makes a payment directly to the mortician is that portion of the funeral expense considered exempt from the tax.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 7, eff. 6-7-68; A 7-8-80]

Amend to say, "The tax applies to the entire charge made by a dispensing optician for eyeglasses and related products furnished in filling a prescription, whether the dispensing optician is licensed or not."

#### NAC 372.320 Oculists, optometrists and dispensing opticians. (NRS 360.090, 372.055, 372.725)

- 1. Oculists and optometrists are the consumers of ophthalmic materials including eyeglasses, frames and lenses used or furnished in the performance of their professional services in the diagnosis, treatment or correction of conditions of the human eye. The tax applies to the sale of the materials to oculists and optometrists.
- 2. The tax applies to the entire charge made by a dispensing optician for eyeglasses and related products furnished in filling a prescription, whether the dispensing optician is licensed or not.

[Tax Comm'n, Combined Sales and Use Tax Ruling No. 10, eff. 3-1-68]

Amend pursuant to R156-22 - This regulation revises language to provide that the use tax applies only to tangible personal property, including napkins, straws, and utensils, purchased for resale and given away with complimentary food, meals or beverages.

#### NAC 372.350 Premiums; gifts; complimentary food and beverages. (NRS 360.090, 372.725)

1. Tangible personal property which is delivered as a premium, together with other merchandise which is sold, if the obtaining of the premium by the purchaser is certain and not dependent upon chance or skill, shall be deemed a sale of both the premium and the merchandise. The tax applies to the gross receipts received from the purchaser for the goods and the premium except when the premium is delivered along with a tax-exempt item. In such case the tax applies to the gross receipts from the sale of the premium,

which shall be deemed to be the cost of the premium to the retailer, in the absence of any evidence that the retailer received a larger sum for the premium.

- 2. The tax applies to tangible personal property which is purchased for resale and given away in the form of gifts, as a use of the property other than retention, demonstration or display, while holding it for sale in the regular course of business.
- 3. The Except as otherwise provided in NRS 372.290, The tax applies to tangible personal property, including, without limitation, napkins, straws, plates, utensils, glasses or cups, purchased for resale and given away in the form of with complimentary food and, meals or beverages as a use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. The taxable cost of disposable items purchased for resale includes, but is not limited to, napkins, straws, and utensils. The taxable cost of the complimentary food and beverage includes the cost of the food or beverage and other ingredients, including, but not limited to, napkins, straws and condiments.

  [Tax Comm'n, Combined Sales and Use Tax Ruling No. 76, eff. 1-10-74]

Amend pursuant to R172-22 — This regulation provides that the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to a warranty or guaranty that was included in the sale of the tangible personal property is excluded from sales and use taxes only if: the warranty or guaranty was a mandatory part of the sale of the tangible personal property and the repair or replacement of the tangible personal property is an obligation or duty imposed on a party to that mandatory warranty or guaranty; and the sales price of the tangible personal property included the value of the mandatory warranty or guaranty. This regulation further clarifies that sales and use taxes apply to the purchase and use of replacement parts or materials to repair or replace tangible personal property under circumstances other than the circumstances set forth in this regulation, including, without limitation, the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to an optional warranty or guaranty or pursuant to a term of any warranty or guaranty providing for repairs, replacements or services to maintain or enhance customer goodwill or to provide gratuitous or promotional repairs, replacements or services.

#### NAC 372.460 Replacement parts and materials. (NRS 360.090, 372.385, 372.725)

- 1. The sale of tangible personal property by a retailer includes the furnishing of replacement parts or materials to repair or replace the tangible personal property pursuant to the provisions a definite term of a mandatory warranty or guaranty included in the contract of sale. Sales and use taxes do not apply to the purchase and use of replacement parts or materials by the retailer if the:
  - (a) The purchase and use of those parts or materials was made for the repair or replacement of tangible personal property pursuant to the provisions a definite term of the mandatory warranty or guaranty: and
  - (b) The sales price of the tangible personal property being repaired or replaced included the value of the mandatory warranty or guaranty.
- 2. Sales and use taxes apply to the purchase and use of replacement parts or materials by a retailer unless sales and use taxes do not apply to the purchase and use of such replacement parts or materials pursuant to subsection 1.
- 2. 3. If a lessor leases or rents tangible personal property to a:
  - (a) Retailer who will furnish the tangible personal property to a customer; or
  - (b) Customer of a retailer,

Ê pursuant to the provisions a definite term of a mandatory warranty or guaranty included in a contract of sale, the lessor must not include the gross receipts from that lease or rental of the tangible personal property in the gross receipts that are subject to the use sales tax. The lessor shall maintain documentation that indicates that the tangible personal property was leased or rented to a retailer, or the customer of a retailer, pursuant to the provisions a definite term of a mandatory of a warranty or guaranty included in a contract of sale.

- 4. For the purposes of this section, a "definite term" of a mandatory warranty or guaranty is a provision of the mandatory warranty or guaranty that imposes a nondiscretionary duty or obligation on a party to the mandatory warranty or guaranty to perform an act or provide a service. The term does not include a provision of the mandatory warranty or guaranty that gives a party to the mandatory warranty or guaranty the discretion to determine whether or not to perform an act or provide a service, including, without limitation, a provision pursuant to which a manufacturer of tangible personal property reserves the right to repair or replace the tangible personal property or provide a service with respect to the tangible personal property that:
  - (a) Is not required by a definite term of a mandatory warranty or guaranty;
  - (b) Is intended to enhance or maintain the goodwill of a customer; or
- (c) Is offered on a gratuitous basis or as a promotion, including, without limitation, a repair or replacement of tangible personal property, or the provision of a service with respect to tangible personal property, that is performed outside the durational limits of a mandatory warranty or guaranty.

[Tax Comm'n, Combined Sales and Use Tax Ruling No. 40, eff. 3-1-68]—(NAC A by R025-99, 1-27-2000)

### **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) **blue bold italics** is language proposed to be added to LCB's proposed regulation; and (3) **red strikethrough** is language proposed to be deleted in LCB's proposed regulation.

NAC 372.607 and 372.700 (R150-22)

CHAPTER 372 - SALES AND USE TAXES

#### **EXEMPTIONS**

Amend to remove "supplements" from calculation.

NAC 372.607 Food: Determination whether food sold at retail by seller is sold with eating utensils provided by seller; method for calculating percentage of prepared food sold by seller. (NRS 360.090, 360B.110, 372.284, 372.725) For the purpose of determining whether food sold at retail by a seller is a food sold with eating utensils provided by the seller pursuant to subsection 3 of NRS 360B.460 and NAC 372.605:

- 1. Except as otherwise provided in subsection 2, a seller who made retail sales of prepared food during a tax year or business fiscal year, whichever is selected by the seller, as soon as practicable after accounting records for that tax year or business fiscal year, as applicable, are available to the seller but not later than 90 days after the beginning of the seller's next tax year or business fiscal year, as applicable, shall calculate a percentage by:
  - (a) Calculating the sum of:
- (1) The total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS</u> 360B.460 and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable;
- (2) The total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS</u> 360B.460 and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and
- (3) The total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and
- (b) Dividing the amount calculated pursuant to paragraph (a) by the total dollar value of all retail sales of food by the seller, including, without limitation, prepared food, candy, *and* soft drinks and dietary supplements.
- Ê If, during a tax year or business fiscal year, as applicable, a seller made retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required by this subsection for each establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that were sales of prepared food.
- 2. If a seller did not make any retail sales of prepared food during the immediately preceding tax year or business fiscal year, whichever is selected by the seller, or is a new business and the seller intends to make retail sales of prepared food during the seller's current tax year or business fiscal year, the seller must calculate a percentage by:
  - (a) Calculating the sum of:
- (1) An estimate of the total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable;

- (2) An estimate of the total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable; and
- (3) An estimate of the total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which the seller expects to sell during the current tax year or business fiscal year, as applicable; and
- (b) Dividing the amount calculated pursuant to paragraph (a) by an estimate of the total dollar value of all retail sales of food, including, without limitation, prepared food, candy, *and* soft drinks and dietary supplements, which the seller expects to make during the current tax year or business fiscal year, as applicable.

Ê If a seller described in this subsection intends to make retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required by this subsection for each such establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that will be sales of prepared food. If the actual retail sales of prepared food by a seller described in this subsection during the first three months of such sales materially affect the calculation required by this subsection, the seller must perform the calculation required by this subsection using reasonable revised estimates and, for the purposes of this section, use that calculation as the percentage of the seller's sales of food that will be sales of prepared food.

- 3. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is 75 percent or less, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller:
- (a) If the practice of the seller for sales of that food, as represented by the seller, is to directly give or hand a utensil to the purchaser to use to consume the food being sold; or
- (b) If the food being sold is incapable of being transferred without the use of a plate, bowl, glass or cup and the practice of the seller, as represented by the seller, is to make plates, bowls, glasses or cups available to the purchaser of such food, including, without limitation, by permitting a purchaser to obtain such plates, bowls, glasses or cups at a kiosk or common area.
- 4. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is more than 75 percent, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller if the seller:
  - (a) Directly gives or hands a utensil to the purchaser to use to consume the food being sold; or
- (b) Makes utensils available to the purchaser, including, without limitation, by permitting the purchaser to obtain utensils at a kiosk or common area.
- 5. A seller who makes retail sales of prepared food shall maintain records in accordance with <u>NRS 372.735</u> which are adequate to substantiate the calculations made by the seller pursuant to this section. (Added to NAC by Tax Comm'n by R056-18, eff. 6-8-2020)

Amend per R150-22 - This regulation provides that such a letter: is effective only with respect to sales or use tax obligations that would otherwise accrue on or after the date of issuance of the letter; and does not affect any such obligation accruing before that date.

Amend to add "For purposes of exemption from Sales and Use Tax, the Department will construe the term, "educational organization" as not including an organization that primarily provides instruction or disseminates information, to a definite class of persons in a particular profession, industry, vocation, hobby group or area of interest."

NAC 372.700 Charitable, religious or educational organizations: Letters of exemption. (NRS 360.090, 372.348, 372.725)

- 1. An organization requesting exempt status must submit to the Department an application on a form prescribed by the Department and copies of:
  - (a) Its bylaws;
  - (b) Its articles of incorporation;
- (c) Financial information which provides verifiable sources of income and expenditures, which may include, without limitation, financial statements and independent audit reports;
  - (d) Letters of exemption issued to it by any governmental agency;
- (e) If the application is for a charitable organization, an outline of its charitable activities, fund raisers and goals, and a copy of its business or strategic plan must be attached; and
  - (f) Any other information which the Department deems relevant.
- 2. Upon approval of an application, the Department will issue a letter of exemption. The letter of exemption is effective on the date of issuance and is not transferable. The letter of exemption:
  - (a) Is effective only with respect to any liability for sales tax or use tax that would otherwise accrue on or after the date of issuance of the letter.
  - (b) Does not affect any liability for sales tax or use tax accruing before the date of issuance of the letter, and any sales tax or use tax paid in connection with such a liability is not refundable.
- 3. The organization must notify the Department of changes to the name, address, telephone number or responsible person of the organization. Each organization must apply for the renewal of its letter of exemption every 5 years. The Department will mail a renewal application to the last known address of the organization at least 90 days before the expiration of the letter of exemption. Failure to receive a renewal application does not extend the validity of the exemption beyond the 5 years.
- 3. 4. The Department may deny an application for exemption if it finds that:
  - (a) The organization has failed to submit sufficient information on which to grant an exemption; or
  - (b) The organization does not meet the standards for exemption.
- 4. 5. The Department may withdraw the letter of exemption issued to any organization if the Department finds that:
  - (a) The organization is no longer engaged in charitable, religious or educational pursuits;
  - (b) The organization has ceased to comply with the standards for exemption; or
  - (c) The application contained false or misleading information.
- 5. 6. A charitable, religious or educational organization may petition the Commission for reconsideration of any action by the Department denying or withdrawing a letter of exemption. Upon reconsideration, the Commission may grant or reissue the letter of exemption if the organization has presented satisfactory evidence that it complies with the standards for exemption.
- 7. For the purposes of exemption from Sales and Use Tax, the term, "educational organization" does not include an organization that primarily provides instruction or disseminates information, to a definite class of persons in a particular profession, industry, vocation, hobby, group, or area of interest.

  6. 8. As used in this section, "standards for exemption" means the criteria set out in this section and NRS 372.326 and 372.3261.

### **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 372.720, 372.770, and 372.780

#### **CHAPTER 372 - SALES AND USE TAXES**

#### **ADMINISTRATION OF TAX**

Amend to remove the reference to NRS 372.145 (repealed in 2021). The revocation statute has been added to NRS 360.5975.

NAC 372.720 Revocation, suspension and reissuance of sellers' permits. (NRS 360.090, 360.5975 372.145, 372.725)

- 1. Upon the receipt of a notice of the suspension or revocation of a permit, the seller shall, upon demand, immediately surrender the permit to any employee of the Department.
- 2. Any subsequent violation of the laws or the regulations of the Commission may be cause for the permanent revocation of a seller's permit for habitual violations. The suspension or revocation of temporary or provisional permits shall be deemed prima facie evidence of habitual violations.
  - 3. A new permit will only be issued for a previously suspended or revoked account if the seller:
- (a) Pays all outstanding amounts, including the amounts of tax, penalties, interest and costs, if any costs were incurred;
  - (b) Files all returns due and outstanding;
  - (c) Pays the required fees for renewal or issuance of permits;
  - (d) Provides the security demanded to the full extent provided by law; and
- (e) Confirms in writing that he or she will henceforth comply with all of the provisions of the laws and the regulations prescribed by the Commission.
- 4. A permit issued for a previously suspended or revoked account will be prominently marked temporary or provisional and will include an effective date and an expiration date no earlier than 1 calendar year later.
- 5. If during the 1-year period the taxpayer becomes delinquent or otherwise fails to comply with the applicable statutes and regulations, the Department may immediately initiate proceedings to permanently revoke the permit.
- 6. Full compliance with applicable laws and regulations for the period of the temporary or provisional permits entitles the holder to apply for and receive a regular seller's permit upon request without an additional fee.
- 7. No previous holder of a seller's permit which has been permanently revoked may be issued a permit without the express action of the Commission.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 70, eff. 6-7-76]

Amend to add (d) The amount of any third-party price reduction or discount; and the amount of tax collected by the retailer from the purchaser.

### NAC 372.770 Receipts for tax paid to retailer. (NRS 360.090, 372.195, 372.725)

- 1. Each retailer who is required or authorized to collect sales or use tax from purchasers must give a receipt to each purchaser for the amount of the tax collected.
  - 2. The receipt must show the following:
  - (a) The name and place of business of the retailer;
  - (b) The date on which the property was sold;
  - (c) The sales price of the property; and
- (d) The amount of *any third-party price reduction or discount; and tax collected by the retailer from the purchaser*.
  - (e) The amount of tax collected by the retailer from the purchaser.
- 3. A sales invoice which contains the data required in subsection 2 and evidence of payment constitutes a receipt.
- 4. Each purchaser is liable for the payment of the tax to the Commission unless he or she obtains and retains for inspection the receipts which are required by this section.

[Tax Comm'n, Combined Sales and Use Tax Ruling No. 42, eff. 3-1-68]—(NAC A 8-26-96)

Amend to remove the reference to NRS 372.135 (repealed in 2021). The NRS statute is NRS 360.5973.

NAC 372.780 Deduction for property resold after being purchased for purpose other than resale. (NRS 360.090, 372.025, 372.725) A retailer who takes a deduction pursuant to section 12 of chapter 397, Statutes of Nevada 1955, (NRS 372.025) for property which was resold after being purchased for a purpose other than resale shall:

- 1. Hold a valid permit issued pursuant to NRS 372.135 360.5973;
- 2. Take the deduction on the retailer's tax return which covers the period in which he or she resold the property; and
  - 3. Maintain complete records which are adequate to substantiate the deduction.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 68, eff. 6-14-68]

### **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 372.908 and 372.910

**CHAPTER 372 - SALES AND USE TAXES** 

#### **DIRECT SALES ORGANIZATIONS**

Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.

NAC 372.908 Sales of tangible personal property by independent salesperson. (NRS 360.090, 372.725) Except as otherwise provided in NAC 372.910, an independent salesperson who sells tangible personal property obtained from a direct sales organization to a customer at retail:

- 1. Is considered a retailer with respect to such sales and the gross receipts from those sales are subject to the sales tax.
  - 2. Shall obtain a permit to engage in or conduct business as a seller pursuant to NRS 360.5971 372.125.
  - 3. Shall obtain a state business registration to conduct business in this State pursuant to NRS 76.100. (Added to NAC by Tax Comm'n by R021-05, eff. 10-31-2005)

Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.

# NAC 372.910 Sales tax collection agreement: Authority of Department; contents. (NRS 360.090, 372.725)

- 1. The Department may enter into a sales tax collection agreement with a direct sales organization.
- 2. A sales tax collection agreement must provide that:
- (a) Before a direct sales organization may report and remit taxes due for the sales made by independent salespersons of tangible personal property obtained from the direct sales organization, the direct sales organization will obtain a permit to engage in or conduct business as a seller pursuant to NRS 372.125 360.5971.
  - (b) Tangible personal property sold to an independent salesperson for personal use is taxed based on:
    - (1) The actual sales price paid by the independent salesperson; or
- (2) If the direct sales organization does not have evidence that the tangible personal property was purchased for personal use by the independent salesperson, the sales price determined pursuant to paragraph (c).
- (c) Tangible personal property obtained from a direct sales organization and sold by an independent salesperson at retail is taxed based on:

- (1) The actual sales price paid by the retail customer; or
- (2) If the direct sales organization does not have evidence as to the actual sales price paid by the retail customer, the suggested retail price.
  - (d) The tax due on the sale of tangible personal property is computed at:
    - (1) The tax rate in effect at the location of the sale to the retail customer; or
- (2) If the direct sales organization does not have evidence as to the actual location of the sale to the retail customer, the tax rate in effect at the location to which the tangible personal property is shipped or delivered.
- (e) The direct sales organization is entitled to the same deductions, allowances and collection credits to which an independent salesperson would be entitled if the sales tax collection agreement were not in effect.
- (f) The direct sales organization will make available to the Department, upon request, such books and records as may be reasonably required by the Department to conduct an audit of the direct sales organization.
- 3. The Department shall not regard a sales tax collection agreement as a factor in determining whether or not the direct sales organization has a nexus with this State for the purpose of imposing any tax or tax collection obligation except for the sales or use tax collected by the direct sales organization pursuant to the sales tax collection agreement.

(Added to NAC by Tax Comm'n by R021-05, eff. 10-31-2005)

### **Department Recommendation for Amendment**

#### NAC 372.938

#### **CHAPTER 372 - SALES AND USE TAXES**

#### LEASES, RENTALS AND CERTAIN OTHER TRANSFERS

#### **General Provisions**

### **Property Purchased After June 15, 2005**

Amend to remove the election and make collection and payment of tax to be off the gross lease or rental charges for the lease of the property, which requires amendment through removal of 2B and 3 thru 5.

NAC 372.938 Collection and payment of sales tax on lease or rental of tangible personal property; sale of property following its use in lease or rental service. (NRS 360.090, 360B.110, 372.385, 372.725)

- 1. The legal incidence of the sales tax on a lease or rental of tangible personal property falls upon the person who leases or rents the property from the retailer.
- 2. A retailer engaged in the lease or rental of tangible personal property shall collect and remit the sales tax measured by:
  - (a) The gross lease or rental charges for the lease or rental of that property; or
  - (b) The cost of that property to the retailer.
- 3. A retailer engaged in the lease or rental of tangible personal property who desires to pay the tax measured by the cost of the property to the retailer must make that election not later than the date upon which the first tax return is due following the purchase of that property for lease or rental. If the retailer fails to make that election by that date, the retailer shall be deemed to have elected to pay the tax measured by the gross lease or rental charges for the lease or rental of the property. An election pursuant to this subsection may not be changed after the date upon which the first tax return is due following the purchase of the property for lease or rental.
- 4. A retailer who elects to pay the tax measured by the gross lease or rental charges pursuant to this section is not required to pay the sales tax for the purchase of parts or other equipment for the tangible personal property which is committed to lease or rental use in this State if the retailer gives a resale certificate to the vendor from whom the retailer purchases the property.
- 5. If the property is sold following its use in lease or rental service to a purchaser who receives delivery of the property within this State, the tax applies to the sales price of the property without any deduction or credit for the tax paid on the original cost of the property or the taxes paid on the gross lease or rental charges.

(Added to NAC by Tax Comm'n by R105-09, eff. 11-25-2009)

### **Department Recommendation for Amendment**

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and <del>red strikethrough</del> is language proposed to be deleted.

NAC 372B.100, 372B.200, 372B.210, 372B.220, and 372B.230

#### CHAPTER 372B - TAXES ON PASSENGER CARRIERS

Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".

NAC 372B.100 "Excise tax on passenger transportation" defined. (NRS 360.090, 372B.110) As used in this chapter, unless the context otherwise requires, "excise tax on the connection to passenger transportation" means the taxes imposed by NRS 372B.140, 372B.150 and 372B.160. (Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

# NAC 372B.200 Duties of Department: Identification, registration and notification of taxpayer; failure to register or notify does not excuse requirement to pay tax. (NRS 360.090, 372B.110)

- 1. The Department shall:
- (a) Use the best information available to identify each taxpayer;
- (b) Register each taxpayer; and
- (c) Notify each taxpayer of the requirement to pay the excise tax on *the connection to* passenger transportation.
- 2. The failure of the Department to register or notify a taxpayer pursuant to subsection 1, or the failure of a taxpayer to be registered or receive notice of the requirement to pay the excise tax on passenger transportation, does not eliminate or excuse the requirement to pay the tax.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

**NAC 372B.210** Tax due and payable monthly. (NRS 360.090, 372B.110) The excise tax on *the connection to* passenger transportation is due and payable to the Department monthly on or before the last day of the month next succeeding the month in which the tax accrued.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

#### NAC 372B.220 Requirements for return. (NRS 360.090, 372B.110)

- 1. A return filed pursuant to NAC 372B.215 must show:
- (a) The total amount of the fares charged by the taxpayer for transportation services during the preceding reporting period;

- (b) The amount of the taxes due from the taxpayer for the reporting period covered by the return; and
- (c) Such other information as the Department deems necessary for the proper administration of the excise tax on *the connection to* passenger transportation.
- 2. For the purposes of this section, the total amount of the fares charged for transportation services includes, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

**NAC 372B.230** Calculation of amount of tax due. (NRS 360.090, 372B.110) In determining the amount of the excise tax on *the connection to* passenger transportation due from a taxpayer:

- 1. A transportation network company, common motor carrier of passengers or certificate holder shall multiply the tax rate by the total of all amounts charged to its customer for transportation services, including, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare.
- 2. The amount due must be computed to the third decimal place and rounded to a whole cent using a method that rounds up to the next cent if the numeral in the third decimal place is greater than 4.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation
	спацоп			("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1 2		GENERAL PROVISIONS Definition.	As used in this chapter, culson the context otherwise requires, the words and terms defined in NAC 20031 to 2010(a), inclusive, have the meanings accribed to them in three sections.	
3	360.015 360.020	"Board" defined. "Commission" direct.	"Bosse" means the Soids Bossel of Equalization. "Commission" means the Novada Tax Commission.	
5	360.030	"Department" defined. "Director" defined.	Department "mome the Department of Traction.  Directors' mome the Executive Directors of the Department.	
7 8	360.035 360.040	"Hearing officer" defined. "Staff" defined.	Haring difect <sup>*</sup> neam the Director or any other person the Commission may designate 'Staff <sup>*</sup> neam the rolf of the Department.	
П	360.042	Tampayers' Bill of Rights: Publication and distribution of	1. NeS 360-201, the Tangayers' Bill of Rights, specifies the rights of the tanguages of Newsda. Those rights, numericed in pamplet form, will be furnished to all unpayers and any other person upon request and will be updated as needed. The Department shall support not only the letter, but also the spirit, of the provisions of the Tangayers' Bill of Rights.	
	Į.	resecution and enerteeron or informational pumphlet; written instructions concerning rights and responsibilities of taxpayers; periodical newsletter with information on common errors;	Integers: Bild (dgs.  2. The Department and Department and Department of the Section of the Sect	
ľ	Į.		(c) A written response to seaks written requires submitted by a temporar, within 10 days after receiving the require, steless other arrangements have been made in advance.  3. The Department may accept installment payments over a period crusseding 12 mentlu upon the execution of a written instrument between the temporar and the Department. The Director's approval is required before may neck agreement becomes effective.	
		taxpayor; agreements for payment of tax in installments.  PRACTICE REPORE THE		
10		NEVADA TAX COMMISSION - General Provisions		
П	360.043	Scope; construction; deviation.	1. The provisions of NAC 500454 to 300 200, relation: (3) General fly produced and procedured as resoluted cases before the Commission and Department. (6) General fly produced approached section for terministic and the first of the Commission and Department. (7) General fly produced proposable section for Commissions to Department after 16to 31 and 32 of 300.	
"	Į.		(e) Will be liberally constrand to socure the just, speedy and economical determination of all issues presented to the Commission or Department.	
12	360.045	Communications.	1. Each commission may be seen to include the season of the commission may be seen to include the season of the commission of the commissi	
Ш	360.050	Fees and remittances.	3. Infernal communication from the Department or Commission man the joing of by the repossible deal furnether or Commissione.  4. Exch communication must be limited to one object contains the name and address of the person originating the communication and the appropriate permit or account number, of any, portaining to the subject of the communication.  1. From and mentioned to the Observation attends the Process or Commission and the appropriate permit or account number, of any, portaining to the subject of the communication.	
13			2. Resilience in currency or coin are wholly at the risk of the renther and the Department assumes no responsibility for loss thereof.  3. Postage strange will not be excepted as rentilineous.  3. Postage strange will not be excepted as rentilineous.	
14	360.055	Hearing calendar; notice of meetings of Commission.	1. A hearing calcular will be maintained by the Director and correct assignments for hearings will be made from the calcular. A courset copy of the hearing calcular will be possed at all of the offices of the Department.  2. Notice of the monteting of the Commission will be given to the public by possing a notice and an agenda at the Carness Ciby, Rens, Liu Vigus and Elliss offices of the Department at least 3 working days before the monting.	
15	360.056 360.057	Testimony must be under oath.  Certificate of Service.	Od revisions to the behavior by quested as a furnised architecture and principles for five to the straight by witness stand, each person most event, or affers, that the tentionsy he or do is about to give will be due to the disp which with all articles and the common required to the worse, an advanted adaptive of earth or a contract of the common required to the worse, an advanted adaptive of earth or and the common required to the worse, and advanted adaptive of earth or and the common required to t	
16	J.		Dated atfits(day) et(month) et	
Ш	360.058	Transcripts.	Signature  If it respected we have the Most for Commission or the horizon of the horizon of the protection or consoled by an about model for most respect to the respective and delicers a consoled the respective to the November 18 to the November 18 to the American or the American or State or consoled the moter.	
17			1. If a transcript of any hearing held before the Commissione or the hearing efficier is desired by the potitions or appellent. For a do ment learned to expose, per feet transcript and deficier a copy of the transcript to the Discover within 30 days after requesting a relativity of the partners of the transcript to the Discover or appellent to an super recording provisionly by the Operators, the potitioner or appellent transcript to the Discover or appellent transcript transcript to the Discover or appellent transcript transcr	
18	360.060	Meetings and hearings: Conduct required; smoking prohibited.	Appears appearing in a proceeding shall conform to the recognised standards of chical and controvae conduct     Smaling is probabiled during all meetings of the Commission and learning before the heaving officer.	
19		Parties; Legal Representation		
	360.065	Classification of parties.	1. "Applitud" was may purely appealing the Commission forms decision of the leaving edice.  2. "Whenever "was a system of local greater local greater matter than the original pass to the recording to be in decody and solventially addressed by proceeding and who is allowed pareasant to NAC 2001/19 to appear and proceed tourismay or otherwise performs to the leaving.  7. "Relation" mass as present local greater than the original pass of the leaving and who is allowed pareasant to NAC 2001/19 to appear and proceed tourismay or otherwise performs to the leaving.  7. "Relation" mass as present local greater than the original pass of the leaving and th	
20	l)		repeat a registration.  4. "Respondent" means any persons who is required to respond to an appeal of an administrative decision of the Commissions.	
П	360.070	Interveners.	A primary of the fact of parameter due for the a signify cap to any proceeding when the control of the control of the parameter of the control of the parameter of the control of the parameter o	
	l)		commission or no manage mouse manage may will or may be a party aggregated by any claim, out or excision of the Commission or the haring efficient for appears on of cost reviews or expect.  2. Positions for lace and Position comment but it is entiting and man claricy should by recording reads and colorly should by recording entition interests considering the harinest entition to the presenting a for amount or in the presenting and contains a claim and condyrighted by the comment of the position or and contains a clear and consists returned of the related and substantial interest of the position or an extension of the presenting and contains a clear and consists returned of the related and substantial interest of the presenting and contains a clear and consists and consists a clear and consists a clear and consists an	
21	l)		of voluces to particum val promot if his to perform a propriet program of the contract produced promot.  1. Except a referring profit of the subsect, as preferred in few town in arrows and proof of survive of copies became on all other portion of record and to be fined. In Section of the Se	
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Ш	360.090	No. of the second	intervaling position, adject to gain consequence condition to an any to prescribed.  S. Hi approximation and price to gain consequence condition to an any to prescribed.  S. Hi approximation price to consequence condition to an any to prescribed to the price of the	
22	360.090	Rights of petitioner and staff at evidentiary hearing.	1. Call and caustive visions.  2. Banduar callish in direction the times of the case.  3. Consequent agreement principle visions on any nature release to be insue of the case, core shough that matter was not covered in the direct examination.  3. Consequent angle of which pump for control the visions to that the principle of the direct examination.  5. Consequent principle of the direction of the control of the vision to the direct examination.  5. Consequent principle of the direction of the vision to the direction to the direction of the vision to the direction of the directi	
Ĺ			6. Call any person who, because of his or her relationship to any other purty, may be an adverse witness, and examine him or her as an adverse witness.	
$  \bar{ } $	360.085	Representation of parties; qualifications of attorneys.	1. A pasty may appear in practing, as provided in subsection 2, or may be expressed by an attentor, as accounted or an advanted or an advanted or.  2. A pasty, if deta than a stantal process, may appear.  (i) If it protentishes by the assignment of the assignment	
23			2. A page of the data search process any appear.  (a) It is principally by the process of the process of the process of the principal process of t	
H	360.090	Representation of parties and appearance as expert witness by	and a successive stream an assempt appearing or continuous or a superiment.  No former employee of the Department or methor of the Astrony General, and fining, at any time after securing his or her employment with the Department or the Astrony General, appear, except with the written permissions of the Containions, in a representative copycity on behalf of other pertics in a proceeding in which here we have provisedly post as not because the Astrony General, and the containing of the Containions of the Containions of Department.	
24		former employee of Department or Attorney General's Office limited.	2. No force confused to Department any stary teny teny tent after recenting his or her executing his or her exployment with the Department, uppear, except, with the written permission of the Commission, as an expect witness on behalf of other perfects in a proceeding in which he or the previously tests as notice part in the intendigation or proposation as a requirement of the Department.	
25	360.095	Hearings on Petitions for Redetermination	1. Regions will be held before the Doctors or other designed beginn effect. Doctors revoked in subsection 3, origing of the show a data without of the beginn will be somethed to be a finite before the state of the data before the shown in the state of the data before the shown in the state of the data before the shown in the state of the state of the shown in the state of the sta	
26			1. Rearing will be deli their the Districts or when designated having refined. Transports a provided in substration, In order of the prince, that and about of the having will be served at least 10 days before the dates on the free the management of the prince of the princes o	
27	360.096 360.100	Petition for redetermination in contested case; issues. Prehearing conferences.	Express files a point for a understancin in a content case, all content case, all content cases all be deemed to here bear raised in the points.  The learing officer may, equal his or her own medius or the medius of a purp, held a probability conference for the purpose of formal fainger camplings the issue, obtaining admissions of their of documents which will rood annexes uny proof, arranging for the exchange of proposed chabits or prepared expert serimony,	
28	l)		larining the number of witnesses, any procedure for the hearing and any other maters which may expedite orderly conduct and the disposition of the proceedings or settlements thereof.  The action billiants a prediction deciracts and the approximate, admissions or siphilation made by the parties concerned must be parties or forced and married proposed by the parties. When approved, the action will control the course of subsupant proceedings, nations observation with parties or forced with the counter of the hearing efficier.	
Ш	360.120	Configuraces; recesses.	3. In any precenting the hunting officer way, in his or her discussion, call all of the parties together for a conference before the taking of loorinary. The hearing officer shall note on the record the results of the conference. The hearing officer was, in his or her discussion, either before or during a hearing, guart continuous or recovers.	
29 30	360.125	Continuances; recesses. Failure of party to appear.	The harring efforce may, take or har discretion, either head or or during a harring, great continuous or recessors.  A the time and place set for the hearing, if a penty fails to appear, the hearing officer may, in his or her discretion, dismiss the proceeding with or without projecte or may recess the hearing for a period of time to be set by the hearing officer to enable the puny to attend.	
П	360.130	Burden of proof; presentation of evidence.	1. Any person socking a redistrustions or adjustment of sup tax, tax kinkling or the answard surp tax paid, or of an assessment for tax purposes has the burden of proof in any evidentity hearing ordered or noticed for the purpose.  2. Existence may be exercised in any manner ordered by the hearing offices, the will redisculy by received from the parties in the following order:	
31	)		(a) Referenciation by to mell; (b) (a) (a) (a) (a) (a) (a) (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	
H	360.135	Subpoenus.	(e) Related by the positione.  Related to the contract of the	
	i)		3. The karing officer may require that a subposem responsed by a party for the production of books, waybills, papers, accounts or other documents be issued only after the submission of an application in writing, which specifies an clearly as may be, the books, waybills, papers, accounts or other documents desired.  A The karing officer, span receipt of an application for a subposent special production.	
32	i)		(a) Class the application and some the subposes. (b) Class the application and some the subposes. (c) Class the application and some the subposes. (c) Class the application and some the subpose of the application and some the application and some the subpose of the	
H	360.145	Admission of evidence; depositions;	5. All costs incident whe adoptions is used at the respons of the spationer must be guidely the positioner, and the hearing officer may demand proposed of the costs before the issuance of a subpross.  1. The hearing will not be conducted according to the statical rules of evidence. Any relevant evidence may be admitted, except where preclated by law, if it is of a type contemply relied upon by reasonable and product persons in the conduct of their affairs, even though the evidence might be adjusted to objection in civil actions.	
	i)	adfidavits.	2. Remay coference, the term in used in the coil action, may be admitted for the purpose of supplementing or explaining other evolution; but it is not sufficient to support findings of the radios it would be admittable over objection in civil actions.  1. The rades of privileges will be applied as they are applied in only in civil actions.  4. Indicate, consistent and made by operfixed or evolution in a civil action.  4. Indicate, consistent and made by operfixed or evolution in a civil action.  4. Indicate, consistent and made by operfixed or evolution in a civil action in the civil action in the civil action in the civil action.	
33	ji		5. The prime where counted may by writes indigation, upper that continue graded evidence may be admissed, cone though the evidence would atherwise be subject to object to objec	
H	360.150	Official notice.	1. Belan, regulations, official separe, decisions and orders of the Commission and vary updatery spaces of the State. 2. Constant of decisions, select, confidence and apertuin issued by the Commission 3. Material or Commissional and relative of confidence for an order of the Commission of the Commi	
34	)		4. Official documents, if pertinent, when properly introduced into the record of formal proceedings by reference in frough reference to the document is made by the purely offering it and it is published and generally circulated so that all of the parties of interest at the hearing have an opportunity to extantine it and present	
35	360.155	Briefs.	which of existing.  1. Manner which may be judicially nitrically the current of the State.  1. Manner which may be judicially nitrically the current of the State.  1. Manner which may be judicially noticed by the current of the State.  1. Manner which may be judicially noticed by the State of the State of the State of the State of State of the State of	
36	360.170	Duties of hearing officer after hearing.	2. Berks have blad with the haring efficient and he accompand by an activation information of or an affirm the internal prince of records.  After the haring of a centerior decay, the haring effort aftell proper findings of fact, conclaims of law and his or har find decision on the issues proceeded in the haring.  2. The haring efficient will array to pay thin to the finding of the, conclaims of the sear find proper findings of the decision of the internal proceeded in the haring.  2. The haring efficient will array to pay thin to the finding of the, conclaims of the low and decision on the internal proceeded in the haring.	
37	240.123	Appeak		
38	360.172	Notice of appeal: Contents.	A miss of appeal find persons to pumpe plot) of subsection of 180% IN 2025 more.  1. Manify the decision fragpeached, the data south of the decisions was mentioned and the basis for the appeal, and  2. Include an onimate of the amount of recorp at issue on the appeal. The contents is not binding on the Commission, the Department, any purity to the appeal or any other persons or governmental entity.	
П	360.173	Notice of appeal: Timely filing, extension of time for filing.	1. Except as otherwise provided in this section or required to carry set a specific status, regulation or cost rode, the Commission will not consider any notice of appeal field more than 30 calendar days wher service upon the tappoper of the decision that is the subject of the notice of appeal.  2. The Direct way, which Schedule days after a notice of appeal of the decision that is the adject of the notice of appeal of the notice of a	
39	1		1. Engage in a devisive provided it his united are required term; and a quartity engine in contract the decreasing with an extraction of provided and good find over the 30 collected depth of the virtue of appeal.  2. He Description of the Selected for given it is not in any gas in measurement from the filling of the winter depth of the contraction, accompanied by some question of the provided and great in measurement of the provided and great in measurement of the description of the contraction, accompanied by some question of the provided and great in measurement of the provided and great in the pro	
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Ħ	360.174	Determination of effect of appeal on local governmental revenue;	1. As soon as practicable after a trapper or the authorized representative of a topograftic a notice of appeal presents to paragraph(b) of roboction 1 of NFS 360 245, the Department shall determine whether the appeal is likely to affect the revenue of a county or other local government. The Department shall make that	
	i)	provision of notice of appeal to certain persons; intervention by certain local governments.	(a) The criminate provided pursuant to Next. 26st 12st of the answare of stroncy at issue on the appeal or, if the Department determines that the colimate in inaccurate, based upon the particular facts and circumstances of the appeal, and (b). The applicability crimin is studied between the colimate of the committees of the appeal or, if the Department of the colimate is inaccurate, based upon the particular facts and circumstances of the appeal or in the appeal is in labely to affect on the colimate of the appeal of the appeal of the labely to affect on the colimate of the appeal of the appeal of the labely to affect on the colimate of the appeal of the appeal of the labely to affect of the lab	
	i)		(a) As soon as practicable after making that decirrentation provide a copy of the notice of appeal to: (b) The district attensive and the governing obey of the court preparing which the descrimation is raid; and	
40	i)		(b) Alland N Outstank due) where the date of the first executing at which the Commission may have the speed, madig out post may be when every differ allowed the property was provided presument to procupately) of the date of that receing.  A consequent that firstless is not a first and a section of apparature to the induction imprises made in the property of the received and the Director determines that the appeal is more used as a firstless of a suppose first a made of appeal in pressure that processes of the property firstless a made of appeal pressure to proceed processes that the appeal is more used in the Appeal is more used to the processes that the Appeal is more used to the processes that the Appeal is more than a long to involve as legal is more of two adoptions of the Appeal is the appeal in more than a long to involve as legal is more of two adoptions that the Appeal is not the appeal is more than a long to involve as legal is more of two adoptions that the Appeal is not the appeal is not to a long to involve as legal is more of two adoptions that the Appeal is not the appeal is not to a long to involve as legal is more of two adoptions that the Appeal is not the appeal is not to a long to involve as legal is more of two adoptions that the Appeal is not the appeal is not to a long to involve as legal is not the adoption and the Appeal is not th	
	i)		14. A cours granting was a copy or an sace or appeal has we been proved to the dentical targets and the granting being of the dentity and the granting being of the sace of the peak to the district attempt and permitted being of the sace of the sace of the peak to the district attempt and permitted by a permitted by the permitte	
	i)		(c) The presents shot of each other locks of personant regularity which the description in the description in team.  (d) A Marked To describe the description is required to the description in the descrip	
			(b) The ability of the courty or then local percuments need in function of the courty or then local percuments need in function of the court of the	
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\*\*Please note, any sections highlighted in orange have been adopted, but not yet codified.

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	360.175	Appeal of decision of hearing officer.	1. The stuff, petitioner or a designated representative may, within 30 days after service of the copy of the fidings of this, conclusions of the seath decisions of the bearing officer, files a moise of appeal with the Commission.  2. While 30 days that files some of appeal, the option aftel lives the Commission.	
			(a) An opening brief setting forth the points relied upon in his or her appeal and authorities is unword throred: and	
			(b) A statement identifying the mote of the record before the busines officer	
			bath for the does melectrate to like to be typical.  As appeal from the doctor of the hazing effects to the Commission muscle based spool on or most of the grounds set forthis in obsection 3 of 1982 2188, 128.  4. The filteral or a trained appeal does not excess compliance with the doctorin of the baseing officer are suspent the effectiveness of a doctorin author otherwise ordered by the baseing officer.	
41			5. Which is Duby, where writing of the appellural vegorial principles are required that the appellural vegorial principles and the first which Commissions.  However, the commissions are required to the commissions of the commissions of the commissions are required to the commissions.	
			** The ling is a stance of appel alone on a consequence with the decisions of the having officer or respond the discretions will an efficiency of a decision solven otherwise enhanced by the  **Sideshi.** Make a fine with a fine appellar or principated upon a respondent, the  **operation shall file with the Commissions  **Operation sha	
			the Commission and Commission will more review evaluate when his sustained to the charge of the commission and commission and commission will reserve evaluate when his sustained to the charge officer. Be Alberton deals of the Commission will modify, review or salirant decicions of the huntraries officer of resemble when the control of the commission.  The Commission will modify, review or salirant decicions of the huntraries officer. The commission will modify the review of salirant decicions of the huntraries officer. The commission will modify the review of salirant decicions of the huntraries officer. The commission will modify the review of salirant decicions of the huntraries officer. The commission will modify the review of salirant decicions of the huntraries officer. The commission will modify the review of salirant decicions of the huntraries officer. The commission will modify the review of salirant decicions of the huntraries of the review of	
			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.	
			In the large distribution of affects described in the second of the seco	
	360.176	Presentation of arguments in appellate hearing.	In an appellate hearing before the Commission on a control case, the order in which argument will ordinarily be received from the parties in:  1. The self-will provide a best description; 2. The spellars 2. The spellars 3. The spellars 4. The spellars 4. The spellars 5.	
42			2 - s. opymon. 3. Instrument: 4. The reproduct and 5. Reductal Price accordant  4. The reproduct and 5. Reductal Price accordant	
$\vdash$	360.177	Refund or credit following	S. Methods by the appellunt.  Express prevails and a sprint appeal by the Department to the Commission or a court, the Department will insee a relead or credit.	
43	360.181	unsuccessful appeal by Department.  Appeal of taxpayer concerning	For the purposes of NNS 500.271 and NAC 300.1132, the Commission interprets the term "trads secret" to here the meaning secrebed to it in NSS 600A.000.	
44		liability for tax: "Trade secret" interpreted.		
	360.182	Appeal of taxpayer concerning liability for tax: Request for and conduct of closed hearing.	1. A support may request a closed hearing by submitting the request in vertical to the Commission: (1) Note that the M-challest depended on the date of the learning or (2) Water leaves 1 the contract for the second of the learning or (3) Water leaves 1 the second or the second or the learning or (4) Water leaves 1 the second or the second or the learning or (5) Water leaves 1 the second or the second or the learning or (6) Water leaves 1 the second or the second or the learning or (7) Water leaves 1 the second or the second or the learning or (8) Water leaves 1 the second or the second or the learning or the second or the learning or the leaves 1 the second or the leaves 1	
		conduct of closed hearing.	(b) It sufficiented by the Directorie to good cause shows, not later than 3 calculate days before the date of the bearing.  2. A request for a closed bearing must include: (a) A first or numerary of the firemation the tappyer alongs to be proprietary or confidential information, which may include bank records, financial statements, customer lists, vendor lists, trade secrets and usique business practices of the tappyer, and any other information the tappyer considers to be proprietary or confidential information which may include bank records, financial statements, customer lists, vendor lists, trade secrets and usique business practices of the tappyer, and any other information the tappyer considers to be proprietary or confidential information which may include bank records, financial statements, customer lists, vendor lists, trade secrets and usique business practices of the tappyer, and any other information the tappyer considers to be proprietary or confidential information which may be a financial statement, customer lists, vendor lists, trade secrets and usique business practices of the tappyer, and any other information the tappyer considers to be proprietary or	
			suddential information and (A) A dear statement exploiting low the information alleged by the toppyer to be propriately or confidential information available to a such persona to NOS 300-247.  3. If the Continuous receives a request for a Carbonal locating in accordance with the proprises on of the section, the Continuous will: (b) blacket on a twin-State that the targety to respect and closed a closed locating and and a section of the continuous continuous and the section of the continuous continuous and and a section of the continuous continuous continuous and a section of the continuous continuous continuous and a section of the continuous c	
			(a) Indicate on the written agends that the tempory has requised a closed learning and b) Indicate on the written agends that the featurement included in the comparation of the comparation of the comparation of the comparation of the information.	
48			A. It is transported referent to a closest the transport reservant.  A. It is transported reservant to a closest the transport reservant.  D. Paragraph (c) of the section of the contract transported reservant to the contract transported reservant transported reser	
			(b) Hold and pance the streammen maleshal in the regionst and any information misched in my principle of the principle and principle of the principle of the principle of the streamment of the principle of the p	
			(b) Man destroined by a majority to of a sparene of in members whether the distribution qualifies as propriety or confidential information paramet to NRS 306.21°, the Commission documines that a case and a positive propriety or complete the propriety or confidential information paramet to NRS 306.21°, the Commission documines that a case and a positive propriety or confidential information parameter to NRS 306.21°, the Commission documines that a case and a positive propriety or confidential information parameter to NRS 306.22°, the Commission documines that a case and a positive propriety or confidential information parameter to NRS 306.22°, the Commission documines that a case and a positive propriety or confidential information parameter to NRS 306.22°, the Commission documines that a case and a positive propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commission documents of the propriety or confidential information parameter to NRS 306.22°, the Commiss	
			<ol> <li>As used in this section, "closed hearing" means a hearing before the Commission which is closed to the public pursuant to NRS 360.247.</li> </ol>	
	360.185	Rehearing or reconsideration of decisions of Commission.	1. The Commission may insue an order granting a relaxative ger reconsideration of all or part of any nature on its own medius or on a position by an augment equality. A motion or petition for schazing or reconsideration will us be granted if the motion in such or the position is fled more than 15 days after service of the Commission's fluid more than 15 days after service of the Commission's fluid more than 15 days after service of the Commission will service or the Commission will service or a position of the matter or consideration on all parties or for the matter than 15 days after service or More 2 328.13.00 and 15 days after service or the Commission will service or the commission will service or the commission will service or the contraction on all parties of produce the experience of the time for filing a parties for placetain expectation and parties or the commission will service or the contraction of the commission will service or the com	
			But right of a position in the district cost is not affected by the proor's failure to have peritored for the Commission's reducing or reconsideration.  2. No real appeared concerning a motion to peritor for twoiring or reconsideration will be permitted.  3. Except as observing provided a subsection of, if the Commission has well than action on a motion or option for reducing or reconsideration will not 15-day peried allowed for making such a motion or failing such a peritor, the motion or petition shall be deemed denied.	
46			4. If a metion or petition for reducing or reconsideration is made or filed within the 15-day period but the Commission is not scheduled to meet within that period, the Director may, upon a showing of good cause, stay enforcement of the Commission's original decision until the Commission can great or deny the motion or	
			A. A cost of effectivement may be related up not be condition that the politication comply with specific teams which are examplely related to the original fluidage and decision.  4. We Contensions into someting partiage relations reconsistentiation, the electrometries  (b) Will be based and proteined prior of the record and end-subfidered colorison and argument as it may permit.  (b) I define allocations of Contensions from the purpose of political reviews.	
47		Other Hearings and	(e) in the final accession of the Commission on the purposes of judicial review.	
47	360.186	Decisions Appeal of valuation of centrally assessed property.	Appeared, corporation, princeship or association whose property-valuation in capital to be dominated by the Control-cons personant to NSS 55115, ML 250 or 381.255 may appear before the Control-cons during in annual execting on the first Methods of Oktober, if the or the base first delivered to the Effects on blant band?  which gives in absence of the meeting writing-pointion up-pour precising which persons of the self* valuation formulae on to be quotineed and the specific bear for the queen	
48	360.187	Notice of hearing before order to		
49		seal and pudlock business.	Any power who mappe in business without hering the appropriate permit or Econom conjunctly yield. 22 of 2005 or chapter 2015 of 2005 will be given 20 days' retain in writing which specifies the time and place of a hearing and empires the presents show cases why live the place of business should not be solded and pudiched. The solice will be several permeably or by mail in the manue procedule in 2005 300, 200.	
50	360.188	Decisions of Commission in contested cases not receiving evidentiary hearing. Form, delivery.	1. All find decisions in contented cases insend by or on behalf of the Commission upon which the positions has not received an evidentiary hearing before a hearing officer will be written and include separate findings of first and conclusions of law based upon substantial evidence or maters officially noticed.  2. Decisions will be delivered to each purey and to be or the arthrough effect of each representation of the proposal to the conclusions of law based upon and the arthrough effect of the arthrough	
51		Advisory Opinions		
	360.190	Petitions: Authority; form; contents.	1. July present may perfect for an abivery option concerning matters veiler the jurisdiction of the Department or Commission. 2. The board may perfect for an abivery option concerning compliance with any of the provision of chapters SM, SMA and SM of NAC adapted by the Commission. 3. All potions must be useful part before and selected useful section of the Commission. 3. All potions must be useful part before and selected useful section of the Commission. 3. All potions must be useful part before and selected useful section (see "Section 10").  1. The commission of the Commission	
			2. The Board may polition for an ab-invery opinion consciousing compliance with may of the previous of duspters 361, 361A and 303 of NAC adopted by the Commissions.  3. All pottlems must be a wireful, by Audional for the Directors and set of the all and has the following:  (3. All pottlems must be a wireful, by Audional to the Directors and set of the all and the following:  (4. All pottlems must be a wireful, by Audional to Experience and Settlems and the Audional Settlems and Set	
52			The thorough of the problem for an alteriary reports to require the problem for the problem f	
L	360.195	Inriediction	(6) A datument of all indiance, roles, appear, discisions or their artherists with histide performs believe on the relevant in disposing of the performs and (4) A datument with supporting arguments and authorists of the performs of a proper disposition of the performs (5) A datument with supporting arguments and authorists of the performs of a proper disposition of the performs (5) A datument with supporting arguments and authorists of the performs of a proper disposition of a proper disposition and the performs of a perform and the performs of the performs	
53	360.200	Opinion: Issuance; appeals.		
44			Ability opinion max     (b) Revinue,     (b) Revinue,     (c) Revinue,     (d) Revinue,	
34			(c) the issued by the Director within 45 days after the filing of the potition unless the Director in writing orders an extension of time up to a maximum of 60 days after filing, and (d) the directored to the potitioner in parson as not by credited mad.  2. Advincery prison in the Directore are appealable to the Centrals on in the same numer as any other appealable decision.	
55	R173-22	Declaratory Order		
			Output Mark Charles smoothly a paid generate are received to enter in Charles.  Leave at software production in shoothing 1. personance (it is a point on the Department or Commission.  Leave at software production in shoothing 1. personance (it is a point on with the Discuss respecting a declarately order concerning the applicability of any manney provision, regulation or decision of the Department or Commission.  Leave at software production and in shoothing 1. personance (it is a business production and in the Department or Commission.  Department of the Commission of the Option of the Section of the Department of the Commission of the Department of Commission of Commis	
			(i) the fatter data states of the fight the state of the fight th	
			(d) A clear and concise nationate of the equestions or matter to be decided, a con- (e) 10 the petition concerns a decision of the Department of Commissions 2 concept of the decision. A. A power may not the periods in the Achecution of the Commission or content that is an issue in a pending administrative, civil or critical proceeding in which the person is a pany.	
			4. If the Department determines that a partition is a position for a declaratory order, the Department shell submit the partition to a hearing officer. The hearing officer may refuse to review a position for a declaratory order if the position does not include the information required by subsection 2 or violators the provisions of subsection 3.  The hearing officer may:	
			(a) Confidence from the continue measure after it is to have argument relating to a position for a discharged without process the confidence of the housing (a) to be a discharged with a confidence of the housing (a) to be a discharged with a confidence of the housing (a) to be a discharged with a confidence of the housing (a) to be a discharged with a confidence of the housing (a) to be a discharged with a confidence of the housing (a) to be a discharged with a confidence of the housing (a) to be a discharged with a confidence of the housing with a confid	
36			(4) Canakier, and base his or her decisions, factor or for the an external following to exceed the control of t	
			6. The Department will institutia accord of each discharactive order that is indexed by subject matter and will said a copy of the declarative souler to the positioner widths 90 days after:  (1) The positions find the position of the position of the positioner widths 90 days after:  (2) The positions find the position of the position of the positioner widths 90 days after:  (3) The positions find the position of the position of the positioner widths 90 days after:  (4) The positions find the position of t	
			(s) Any address information or written argument in received by the hearing officer, which have come be white the contract of t	
			2. A declaratory order in appealable to the Commission in the same manner as any other appealable decision as provided in NRS 500-345 and NAC 500.172 to 500.185, inclusive.  8. A potition for a declaratory order and any ordinal material, including, without institution, any orbital, hearing mannerial, the configuration of t	
			A Application of softwarm years and any related around, including, which as intension, any childs because groundly foreign an administrative to pulsy and administrative to pulsy an administrative to pulsy an administrative to pulsy an administrative to pulsy an administrative to pulsy and administrative to pulsy an administrative to pulsy and administrative to pulsy an administrative to pulsy and administrative to pulsy an administrative to pulsy and administrative	
		ESTIMATION OF		
57	360.300	POPULATION Definitions.	As used in NAC 500,300 to 300,300, inclusive, saless the context observe in requires, the words and terms defined in NAC 500,300 to 500,300, inclusive, have the recentings accided to them in those sections.	
59	360.305	"Average household size" defined.	**Necessary boundabil state** measure the average number of persons in boundabil scients in a specified area, calculated by dividing the number of persons living in housing units within the area by the number of occupied brasing units, excluding group quarters. In determining average broaded size, all occupants must be counted, aschafing any ledgers, recomers, bourders, wards, four calculates and resident employees who share living quarters.	
60		"Census" defined.  "City-county ratio" defined.	"Come" means a survey in which distribution in collected from 100 percent of the sample population.  "Copy-county ratio" means the faction or procurage of the total population of a county which is located within a certain only within the county.	
62	360.315	"City-county ratio" defined.  "Decennial census ratio" defined.	"City-coasy ratio" means the fraction or precentage of the total population of a county which is located within a certain city within the county.  "Decental canson ratio" means the fraction or percentage of the total population of a county that is located within a certain incorporated city or unincorporated two a within the county which is based on the most recent decential canson.	
	360.320 360.325	"Group quarters" defined.  "Household" defined.	"Goop quarters" mean any living quarters which are an extensional as a housing unit. The term includes institutional group quarters such as montal benyitab, houses for the appel and correctional institutions, and maninotiational group quarters such as military horracks, civiling deministric and remaining houses.  "Household" means the presens exceeping a benoising unit.	
65	360.330	"Housing unit" defined.	"Honing unit" means a house, deplote, to-ordinane, condomic condom	
66	360.335	"Housing unit model" defined.  "Nevada regression model" defined.	"Hooing mit mode" means a method by which the population of in sens in criminal by natifying the number of ecceptal brosing units in the sens by the swenge broncheld view and adding the product to the total population of group quarters in that sens.  Nexulo regression model" means a method, we described by the Department and the descriptopher complessed by the Department, by which the population of an area is criminal uning population as a dependent winishe and employment, labor force, whose correlations and my other relevant data as independent writishes.	
67	360.345	"On-site count" defined.	The six count "scans a consecutable for to doe its a specified area to count the total market of dwelling units, by type, the market of excepted dwelling units and the total population, including to population, including to population.	
69	360.350	"Separate living quarters" defined.	Separate living quarter "means an accommendation in which a single family, one press, two or more familine or any other group of persons live and cut superandly from any other generon in the halding in which the living quarter may located, and for which there is direct accoss from the outside of the halding or through a common lik.	
70	360.352	"Town-county ratio" defined.	table.  "Tomo-county ratio" means the fraction or percentage of the total population of a county that is located within a certain unincorporated town within the county.	
71	360.355	"Vacancy rate" defined.	"Numery rate" means the average precentage of sucception benefing mits over a given period in a specified area.	
72	360.360	Use of table of residence rules issued by Bureau of the Census.	When appropriate, the Department and the description replicately the Department will use the table of residence relian issued by the Bureau of the Cannon to describe as indicated.  1. Except to otherwise provided in this section or NAC 180.173, 180.175 or 280.377, columns of the population of this State and in countion must be determined by averaging on an equal basis the results of the Newska regression model and the relevant benoing unit model.	
	63	Determination of estimates for State and counties.	2. The housing unit model must include housing units lined on the county assessment records as of high y of each year. Only areas included on the county assessment records may be used allows the appropriate local governmental efficial certifies to the Department that the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the unit has been approved for exceptancy on the Department and the Unit has been approved for exceptancy on the Department and the Unit has been approved for exceptancy on the Department and Department	
**			3. The number of personn per bounded must be calculated using the last decennial curson unless a more recent source in available and has been approved by the Department and the descripation employed by the Department. The number of persons per bounded find may be adjusted using this indicatal nation of change in persons per bounded for the curson possible, the vacues year in many be destrumed for all incorporated circums and unaccepted were written those critics and toward or administration of the curson possible, the vacues year in many be destrumed by using a possible survey, data from thillines providing survices within those critics and toward or administration of the person	
/3			4. A county and the incorporated crises and unincorporated crises within that county may coordinate and a gree upon the date to be included in the beauing unit models for the county and each incorporated crise and unincorporated crises and unincorporat	
			The state of pressure prison beath all many to achieve designed up the form of the prison of pri	
	360.367	Determination of estimates for townships.	Statutes of the policy of the regions and the state of the policy of the regions and the state of the policy of the regions and the state of the policy of the regions and the policy of the regions and the policy of the policy of the regions and the policy of the policy of the regions and the policy of the policy of the regions and the policy of the p	
74			2. Estimates of the population of incorporated cities, unincorporated towns and counties; or  3. Any other available demographic information,  — subject to the appropriat of the Department and the demographic comployed by the Department.	
H	360.368	Determination of estimates for unincorporated towns.	1. Except as otherwise provised in this section or NAC 590.3775, 360.375 or 360.3777, the estimate of the population of an unincorporated town must be determined by using the town-compy ratio for the unincorporated town obtained from the relevant beauing unit model. The ratio may be adjusted by the Department and the	
			description or applied by the Disputations.  (I) For accurations and received principal class die the tinis.  (I) For accurations and received principal class die the tinis.  (I) To increase the continue by using the method of Novining units added since the date of the most recent coismates of perplation. The number of Novining units must be certified by the appropriate local governmental efficial.	
75			(a) For any our or or orision which comes to the attention of the Department.  — The recording town-courty ratio must be multiplied by the stall population of the county calculated personnt to NAC 2013/6 or 300.375.  2. If the Department and the demographer employed by the Department demonstrate factor for an executable beauing unit model is not available, the estimate of the population of the unicomposited town may be determined by using.	
			(a) A decernial census ratio;	
L	360.370	Determination of estimates for	(b) A ratio chanded from the rest relevant annihilate adminus, or (c) A rest relevant for the rest relevant annihilate adminus, or (c) A restring on an only time of the rest relevant for the restriction of the restriction	
		incorporated cities.	comployed by the Department:  (4) For prescription and provinged in included in the ratio.	
			(b) To increase the colimate by using the number of bearing units added since the date of the most recent crimates of peoplations. The number of bearing units must be certified by the appropriate local procumental efficient.  (c) For any error or criminion which courses to the abstraction or bloc duration or block courses to the duration or block courses or the abstraction of the course of t	
76			If the Department and the descriptopies employed to play Department describes the descriptor of the continue of the clean recoverage of the continue of the Co	
			At A main abstract from the construction of the following or	
			(s). Asserting on an angula hair of the times of feeding properties (and (s).  — a destinated by the Destination and the Asserting production of the Common and the Common and (s).  — A state entire by the Destination and the Asserting proceeding of the Common and (s) and and	
H	360.373	Use of population count from decennial census.	1. When the Bareau of the Census conducts a decential census in this State, the reorubition count from the decential census mrv revoluce the estimates of nonulations calculated nearward to NAC 360.365.360.368 and 360.370.	
77			<ol> <li>Assemption local generated efficial sign peoply to the Department of expressed to express of ground to use the population count in reasonable and the county and all of the incorporated coins and that the county ground to the sign than the county ground to the county ground to the sign than the county ground to the sign than the county ground to the county ground to</li></ol>	
1	1	1	1. If the county, incorporated ciris and misreoperated towns camer agree on a method to criminal perputation on to before December 1, the criminals of the county and all of this incorporated ciris and misreoperated town in that county must be determined permutate NAC 500, 500, 500, 500, 500, 500, 500, 500	
			l l	

	360 375	Use of on-site count.	1. As consist created discrepant in the intervented circle in intervented circle in intervented beautiful control in the intervented and inter	
78		and the same could	1. As no-sis court of person in an incorporated city, unicorporated town or courty may replace estimates of peptidisms exhibited personates to NCC 305.005, 300.000 and 300.000 felse count is conducted in the master specified by the Department and the demandation of the Department and the Department and is supposed by the Department and the Department and is supposed by the Department and the demandation of the Department and the Department and is supposed by the Department and is suppose	
30	360.377	Use of population count from special census.	1. If the Bureaus of the Consus conducts a special census in this State, the population count from the special census may replace the orientate of populations could be made to the State of the State o	
Ľ.	360.390	Accommodations included in	population const and July 1.	
80	360.380	inventory of housing units.	<ol> <li>Compiled and waters knowing unit in more her included in the investory of Noming units. A Post, cut, var, care or other influsion recommendation must be included only if it is excepted by a present as his or her until place of residence or who are influsion recommendation and the classified as a housing unit only when excepted by present who consider in their until place of residence or who are her have until places of residence or who are have the recommendation must be classified as a housing unit of at least P5 presents of the head, under or institute accommendation is excepted by presented residence.</li> <li>Vexatat resone or ensitue of resone is a head of, under or institute accommendation is excepted by presented residence.</li> </ol>	
3	360.385	Classification of housing units as occupied or vacant.	1. All broxing units must be classified as ecopied or secare. 2. Absoning annual be classified as ecopied of species or genom seel froing in it in their soul place of residence or zee only trapperally about If the person or person occupying the unithrum below unal place of residence closer-base, the unit must be classified as weard from some composed in persons are persons occuping in it is reported by the contract of the contract of the second of the contract of the contract of the second of the contract of the second of the se	
81			classified as vacuum.	
3	360.390	Estimate for county, incorporated city or unincorporated town:	1. The demographer employed by the Department shall distribute to the designated representative of each courty, incorporated city and miscooperated town the ceitinates of the population of the courty, incorporated city or miscooperated town not later than the first state working day in December.  2. A petition to appeal the estimates of the population of a courty, incorporated city or uniconoperated town must be submitted in serining to the Department not later than 2 works after the date on which the estimates are distributed. The public means set forth the grounds for the appeal and include copies of all documentations.	
		Distribution by demographer; appeal; revised estimates.	supporting the appeal.  3. Upon lifting a pointion to appeal, the politioner shall give notice of the appeal to the constry and all incorporated ciris and unincorporated town within the county.  4. The Department will, which is that working days after receiving a position to appeal, notify all countion, incorporated ciris and unincorporated town in the State of the receipt of the position.	
			5. An appeal must be based on as facts one of the fallowing grounds.  (b) Accurator was made in the applications of the discharge grounds.  (c) Accurator was made in the applications of the discharge ground to discretize the ordinates.	
82			(c) Allicai information has descorped with which was not variable to ret used who the proposed crimates we were being developed and the application of the additional information. It accepted by the Department and the descripped complying by the Department, would cause the proposed crimates to a design make resident and the application of the additional information. It accepted by the Department and the descripped complying by the Department and the department and the descripped complying by the Department and the department a	
			4. The Department will, which that are writing days after eneroising points to support and only all controls, exceptanted alreas and the first of the except of the points.  A support much because in a factor on the first large great.  A support much because in a factor on the first large great.  A support much because in a factor of the first large great.  A support much because in a factor of the first large great.  A support much because in a factor of the first large great.  A support much because in a factor of the first large great.  A support much because in a factor of the first large great.  A support much because in a factor of the first large great.  A support much because in a factor of the first large great.  B support for the first large great contains.  B support for the first large great contains a sum or practice. If the resident contains a sum or practice and the sum of practice of th	
			end appearmen will be the end in most to make bounded or transmitted by decimal machine was that the darks and working days before the darks of the historing. Usines considered by the Department, as not all appeared will be limited to 20 mission.  A Actionise of the historing decimate of the population confirmation of the confirmation in a self-anticion to the population of the confirmation and an action will be decimated on the population of the confirmation of the darks of the population of the population and procuperated city or anticorporated two the does not sobrid as population and appeal personant to this section will not be disclosed by any revised continue that is agreed to by the Department and a potioner personant to this section will not be disclosed by the continue of the population of the population of the continue of the continue of the population of the continue of	
			west reads in the calculation of the calculate estimate.	
		PAYMENT AND		
83		COLLECTION OF TAXES AND FEES		
,	360.395	Amount of penalty for late payment.	The pression present privates in NSS 50.417 for the lone prepared or the pression of the pression	
84			Deputing property process NUSS 00.041 ft for the law property of the proceed for the process of the residency NLC, NUSS,	
,	360.396	Waiver or reduction of penalty or interest for late payment.	1. The Opposes that were contain a possible or section is which the last papers of the la	
			3. In decreasing whether to write or relative the parally or interactor of both for a lawe payment parament to subsection 2, the Department may consider:  (1) The lakers of confinement and interactly parally of the temporary.	
85			(c) May relative which shows that this propose was consoledly circumstance below one or of configurations which shows that the law propose was consoledly circumstance below one or of configurations of the actions of the nations of the nations of the nations of the nations (c). First, methods, below or of the area of the clark, that of the darks we also milliones of the transport of the immediate, family of the trappers, proposed in a market or fall immediate, family of the trappers of the nation of the nations of the immediate proposed in the nation of the immediate family of the trappers of the nation of the nation of the nations of the immediate family of the trappers of the nation of the na	
			(4) The risolatorousl but incly mailing of the nature or pryence, and (d) Any other factor decorated by the Department to be relevant.	
86	360.397	Request for waiver or reduction of penalty or interest: Generally.	1. Except as otherwise provided in NCC 196.00 and INCC 198, trapages or the tampager's regard my request for water or reduction of the greathy or interest or, or both, by obmitting to the Department as written advanced signal under each by the tampager or the tampager's agent which note forth the face and circumstances estimated in the lither of the trapper's trapath or proportion to interest and trapper to make the proportion of the proportio	
H,	360.398	Request for waiver or reduction of	1. If a series of a deficiency determination has been issued by the Department personal to NES 360.350, a support who files a pointion for reddermination personal to NES 360.350 and the series of th	
Н		penalty or interest in conjunction with petition for redetermination.	If y taken of a defauncy decreasant to be two transports to be two transports be two transports be two transports be two transports to the two transports	
87			proceding in No.C. 30.0 Me.  It is support respons the wavior or reductions of the penalty or interest, or both, pursuant to:  (b) Paramphy (i) a distriction I and deallonges the corrections of the tast or for the is the subject of the deficiency determination: or	
Н			- the hearing officer shall make a determination on the request as part of the adjustication of the repitrors in the hearing officer grants the request to waive or reduce the penalty or interest, or both, the hearing officer may order that the waiver or reduction is contingent upon the requirement that the targuper pay the adjustication of the repitror of the residence of the r	
Ц	340 MI	Acceptance of late 1 27 1 1	use of the lot which the penalty or interest was assessed art name than 30 days after the issuance of the decisions of the hearing officer.  A Autoputer agentyment by a decimination of the Director or the Director's designed or a hearing officer regular, a request to warve or rokes the penalty or interest, or both, may appeal that determination to the Commission in the number provided pursuant to NRS 3160.285 to 360.396, inclusive.	
88	AUADI	Acceptance of late return filed after deficiency determination is proposed.	The acceptance by the Department of a line field returning on the contented as a sediment or other resolution of the proposed deficiency determination permanent w/RS 500.500 ns to permit the topogen to raise the ions of rea judicias or collateral enterpol during any absorption examination or solid of the recents of the suppose. The last field return is field after the 45-lay due date, the Department shall not accept the return without verification of the amounts on the return, unless the differences between the proposed deficiency and the subsequent less field return are de-institute.	
3	360.410	Dishonored checks; returned checks.	Except as otherwise provided in subsection 3, a check which was tendened within the due date proceibed by law but subsequently disherered after the due dute does not constitute timely payment.     Checks natured by a bank for any reason not subject to a charge of \$25.	
80			3. Whe check was not homesed frough the fast or error of the building instanton and the trapper can provide evidence to this effect, the payment will be considered under on the data undered.  4. The Director may wrive the charge imposed by subsection 2 speed determining that a water in a summed by the extremations.	
	360.425	Application by minor for business license or seller's permit: Documentation of responsibility.	Diles the applicate provides to the Department a decrea of emmarginism in used to the applicate provides to the Department a decrea of emmarginism in used to the applicate provides to the applicate of the Assemble of the Square for a Excess or permit in used presents to NES 372, 255 or 374.139 most tended to the applicate provides to the abstrately the his following impages.  (a business) of the Square for a Excess or permit in used presents to NES 372, 255 or 374.139 most tended to a business of square provides to the abstrately tended to the square provides to the applicate of the applicate the applicate that the applicate that to appear or most in the Department.	
90		м м маравититу.	L the substruigual, hereby acknowledge responsibility until the applicant random 18 years of age for reporting or centing to the Department any tensor suposed pursuant to	
3	360.430	Liability of successor or purchaser of business or stock of goods.	The completions in SEE 2013 STEE as accessor or purchase red a business or stock of goods withheld a sufficient amount of the purchase price is cover the tw Tability of the suffer amount of the purchase and related a business or stock of goods under a contract which provides for the purpose to the suffer or person designated by these have for a purchase price.	
			(a) la meney; (b) la propunty, our (c) Which provided for the assumption of liabilities.	
			2. The requirement may not arise in connections with other transfers of a business was that as subgrammen for the buseful of confidence, ferencemen of management and a buseful or produced in business parts. 1. The limiting bus encourses or persuates or a based of passed needed to all tame, siterates of a pluminis nearour desires (to persuation of the business by the produced needed	
91			(i) believe the dail of the control of the believe the	
			(a) Takes in the late of the beautine, one thought the latelity for the takes we are then determined against the excession or producer; (b) Beautine is the date of the product of the trace; (d) Beautine is the date of the product of the trace; (d) Peauline for featine is recognitive or internal engine of the extention or regulations which give one the sales and not tax and the beainson text and (d) Peauline for featine is recognitive or internal engine of the extention or regulation which give one the sales and not tax and the beainson text and (d) Peauline for featine is recognited and appeal and the internal feating and the appearance of the internal to the product internal to the internal feating and the internal feat	
1			(a) Obtains a certificate from the Department which states that no taxon, interest or penalties are due from a predecessor, or	
1 1				
			by making channel and the contract of the cont	
3	360.432	Contract with private debt collector: Authorization by Commission; prior	by making channel and the contract of the cont	
92		notification of debtor by Department.	(i) The Appearent accounted the required to (2) The recentage of the first corner wave remarks are almost an analysis for really.  The results of the first corner wave remarks are almost an analysis for really and the date in which the required to result and the date in which the required to result and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results are almost an analysis of the results are almost an analysis of the first the analysis of the first the results are almost an interest that the first corner wave remarks are almost an analysis of the results are almost an analysis of the results are almost an interest that and the order of the date is a regard to fife. Notes provided to the dates present to first subsection mane's never almost an analysis of the first the dates are greater than a result of the first the analysis of the first the first analysis of the first the analysis of the first analysis of the first analysis of the first the first analysis of the first analysis of the first the first analysis of the	
92 93	360.432 360.435	notification of debtor by Department.	by making channel and the contract of the cont	
92 93		notification of debtor by Department.  Sales and use taxos: Failure to file esturn or filing of incorrect, false or fraudulent return.  COMPROMISE OF	(i) The Appearent accounted the required to (2) The recentage of the first corner wave remarks are almost an analysis for really.  The results of the first corner wave remarks are almost an analysis for really and the date in which the required to result and the date in which the required to result and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results and the first corner wave remarks are almost an analysis of the results are almost an analysis of the results are almost an analysis of the first the analysis of the first the results are almost an interest that the first corner wave remarks are almost an analysis of the results are almost an analysis of the results are almost an interest that and the order of the date is a regard to fife. Notes provided to the dates present to first subsection mane's never almost an analysis of the first the dates are greater than a result of the first the analysis of the first the first analysis of the first the analysis of the first analysis of the first analysis of the first the first analysis of the first analysis of the first the first analysis of the	
93	360.435	moification of debtor by Department.  Sales and use taxor: Failure to file twarn or filing of incorrect, false or freadulent roturn.  COMPROMISE OF LIABILITY OF TAXPAYER	(1) The Controlled Production of the Controll	
93		moification of debtor by Department.  Sales and use taxor: Failure to file twarn or filing of incorrect, false or freadulent roturn.  COMPROMISE OF LIABILITY OF TAXPAYER	(1) The Controlled Production of the Controll	
93	360.435	moification of debtor by Department.  Sales and use taxor: Failure to file twarn or filing of incorrect, false or freadulent roturn.  COMPROMISE OF LIABILITY OF TAXPAYER	(1) The Controlled Production of the Controll	
93	360.435	moification of debtor by Department.  Sales and use taxor: Failure to file twarn or filing of incorrect, false or freadulent roturn.  COMPROMISE OF LIABILITY OF TAXPAYER	(c) The Company of th	
93	360.435	moification of debtor by Department.  Sales and use taxor: Failure to file twarn or filing of incorrect, false or freadulent roturn.  COMPROMISE OF LIABILITY OF TAXPAYER	(c) The Personal of the Engineer are severed the requirement of the Commission of th	
93	360.435	moification of debtor by Department.  Sales and use taxor: Failure to file twarn or filing of incorrect, false or freadulent roturn.  COMPROMISE OF LIABILITY OF TAXPAYER	(1) The Controlled of the Controlled control	
93	360.435	moification of debtor by Department.  Sales and use taxor: Failure to file twarn or filing of incorrect, false or freadulent roturn.  COMPROMISE OF LIABILITY OF TAXPAYER	(1) The Controlled of the Controlled control	
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93 94 3	360.435 360.437	southeaster of short by New York, Ne	(c) The Contraction of the Opportune are consistent on the Opportune are con	
93 94 3	360.435	southeaster of whee by Negreen and American States of the States and States a	(c) The Contraction of the Contr	
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93	360.435	southeaster of short by New York, Ne	(c) The Fermion of the Engineers of the	
93	360.435	southeaster of short by New York, Ne	(1) The Contention of the Cont	
93	360.435	southeaster of short by New York, Ne	(1) The Contention of the Cont	
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93	360.435	southeaster of short by New York, Ne	(1) The Posturion of American was an expensive of the Special Conference of the American State (Common and State Common and S	
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93	360.435	southcases of short by New York Control of the Cont	(1) The Posturion of American was an expensive of the Special Conference of the American State (Common and State Common and S	
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93 94 94 95 95 95 96 97 97 98	360.435	southermore dates by New York Comments of the	(1) The proposed service the request of the service of the proposed of the service of the servic	
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93 94 3 93 93 93 95 97 98 98 3 99 99	360.453 360.457 360.458	southernor of shore by Department of States and States	Column   C	

	360.450	Conditions for agreement: Period of 12 months or less; period of more than 12 months; grounds for denial.	L. Exert is ordered in subsection 2 and NAC 306.400 and adjust to the approval of the Director or the Director's designer, the Department may enter into an agreement with a temporar, upon the request of the temporar, that allows the temporar to pay taxes, interest and possible in installments over a period of 12 member or less till	
		than 12 months; grounds for denial.	(a) The topoper submits account and complete information that the Department requires to determine whether to center into the agreement;  (b) The topoper specin is writing to complete information that the Department requires to determine whether the period in which the day agreement is in effect, including, without limitation, reporting and payment requirements;  (c) The topoper specin is writing to complete information that the Commission during the period in which the agreement is in effect, including, without limitation, reporting and payment requirements;  (c) The topoper specing is sufficient to complete information that the Commission during the period in which the agreement is in effect, including, without limitation, reporting and payment requirements;	
104			(a) The appear shafts occurs and employ's information that the Department requires to domains whether to note in the appearant;  (b) The appear quarts in review or morely will adjust information that the Department requires the which the appearant is in effect, including, without limitation, opening and payment requirement;  (c) The appear quarts on receiving that the appearant may be transment annimalities of the trappeor fails into the appearant requirement;  (d) The trappeor appears on receiving that the appearant may be transment annimalities of the trappeor fails into the appearant requirement;  (d) The trappeor appeared may be transment annimalities of the trappeor fails into the appearant requirement;  (d) The trappeor appear in section for the appearant may be transment annimalities of the appearant the requirement in the appearant the appearant that the appearant the appearant may be appearant to the appearant the appearant that the appearant the appearant that the appearant th	
			(c) The arrount owed by the trappayer on the date on which the trappayer engle date on which the trappayer respected to retire into the agreement does not exceed the arround set by the Community to NAC 2004-89. He provides provided in NAC 2004-89. He provides the provide on the provides of the provides and provides the provides of the provides and provid	
			period of sees than 12 constab.  1. The Department of the Deventur, as applicables, may donny a copacet to enter into an agreement pursuant to subsection 1 or 2 of the tapopyer has not complied with a previous agreement with the Department to pay taxes, interest and genalises in installments.	
	360.452	Requirements for agreement.	1. The Degreement or the Directice, as applicable, early dray requests to their into an approach present to observed in a 2 right expense to an expensive of this provision approach with the Disputation to pay tens, intend and possible in installments.  A note of this section, "good ones" includes, volvious limitation, circumstances that would present a strapper from paying the war, interest and possible in its provision of the conflict or form.  1. An approached to possible, making and possible in installments present to NAC 8008 mate.	
105			(a) lies nevertang.  (b) Except an orderer ine provided in this paragraph, contain a personal guaranty by two reopensible persons in their individual capacities. If there is only one reopensible person, the agreement must contain the personal guaranty of that person in his or her individual capacity. In lieu of or in addition to any personal guaranty	
			1. An agreement topy team, storest and possibles in intelligeness presentative No. Wild Stores.  (a) the average of the present in the presentation of the presentatio	
-	360.454	Determination of maximum amount	Con tre before Jace 20 of such cross-methoral year, the Commission will determine the maximum amount of tax liability that, except no otherwise provided in NAC 308.400, may be the subject of an agreement with the Department to poy team, interest and penaltics in intelligent pursuant to NAC 308.400.  2. The Department shall provide amount determined by the Commission greatest underection of the Entert whether manifemed by the Department within 30 algorithms contained in determination.	
106		Determination of maximum amount of tax liability; notice.		
107	360.458	Review by Commission.	The Connection may review and deep or approve any agreement amond into by the Department personal to NAC 200-050.	
108	360.460	Request when tax liability or period of payment excessive; decision by Commission.	He the Department receives a required for a magnetiment pursuant to NACC 200.450 from a support whom as talking the Cornationing pursuant to NACC 200.450 from a support whom as talking the Cornationing pursuant to NACC 200.450 from the Support whom as talking the Cornationing pursuant to NACC 200.450 from the Support and Cornationing of the Support and Cornation of the Support and Cornation of the Support and Cornation of the Support and Supp	
-	360.462	Termination or modification of	The Department may terminate an agreement entered into personant to NAC 360.450 if the Department determines that:	
		agreement.	1. The Opportunities to appeared mixed in the present to NAL (1985-80) of the Department to region and stand in the present to NAL (1985-80) of the Department to angle in the Contract Internation of the Appeared Standard in the Contract Internation on the Opportunities and the Appeared Standard in the Contract Internation on the Opportunities and the Appeared Standard in the Contract Internation on the Opportunities and the Appeared Standard in the Appeared Standard in the Contract Internation on the Opportunities and the Appeared Standard in the Appeared Standard	
109			2. He Department determines to berminate an agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date on which the Department intends to terminate the agreement as least 10 days before the date of	
			<ol> <li>The Department may terminate or modely an agreement entered sites pursuant to NAC 306.450 (irranda consent to terminate or modely five agreement entered in the travelage of the second o</li></ol>	
-	360.464	Applicability.	The provisions of NAC 360 450 to 360 464, inclusive, do not	
110			1. Apply to a basic-pacy pain that has been confirmed presented to the provisions of IU.S.C. (8) 1124 to 1146, inclusive, or 2. Limit the shifty of a basyper to stark inclinate appropriate present book 385 261-483.  2. Limit the shifty of a basyper to bank inclinate appropriate present book 385 261-483.  2. Limit the shifty of a basyper to bank inclinate appropriate present book 385 261-483.  2. Limit the shifty of a basyper to bank inclinate appropriate present book 385 261-483.  2. Limit the shifty of a basyper to bank inclinate appropriate present book 385 261-483.  2. Limit the shifty of a basyper to bank inclinate appropriate present to the shifty of the shifty	
		PARTIAL ABATEMENT OF CERTAIN TAXES -		
111		Abatements for New or		
	A-0	Expanded Business		
	360.466	"Commission" defined.	As used in NAC 506-466 to 300-475, inchosive, rules of accused otherwise requires, the weeks and terms defined in NAC 500-468, 500-449 and 300-470 have the mensings accerbed to them in those sections.  *Commission" means the Commission on Economic Development.	
114	360.469	"Eligible muchinery or equipment" defined.	Tilights enchary or equipment" has the meaning accepted to it in 1985 314-327.	
	360.470	"Partial abatement" defined.	"Perial abstraces" means the reduction of a perion of the turn improved present to chapter 361, 364A or 331 of 385, or any combination thereof, which is authentical by 3853 361.750.	
Ħ	360.472	Application: Date of submittal; consideration by Commission:	1. To apply for a partial abstament, a person mast submit an application to the Commission on a form procerrised by the Commission within the period prescribed in subsection 2.	
1		consideration by Commission; certificate of eligibility upon approval.	effection can't be destribed and lates an GO dipt on the first control of the Con	
116			. It for applications are be a point of facinity or of the terms compared on the facility of the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and antiform of the terms of the facility of the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed of the facility of the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, predictions markly and the composed parameter to chapter 27 tel 4 NNA. So, prediction markly and the composed parameter to chapter 27 tel 4 NNA. So, prediction markly and the composed parameter to chapter 27 tel 4 NNA. So, prediction markly and the composed parameter to chapter 27 tel 4 NNA. So, prediction markly and the composed parameter to chapter 27 tel 4 NNA. So, prediction markly and the compos	
1			4. If the Contestions determined the trans application solutioning Journal to subsection in require special or additional review and consideration by the Contestion, the Contestion in the contestion and propose consideration of the application and the contragality validated meeting of the Contestion, to If the Contestion approves as application and the contragality validated meeting of the Contestion in the Contestion and the contragality validated meeting of the Contestion in the Contestion and the contragality validated meeting of the Contestion in the Contestion and the contragality validated meeting of the Contestion in the Contestion and the Contestion in the Conte	
H	360.474	Factors considered by Commission.	1. The Commission will consider a supplication for a partial abstract of the gash of the applicant are consistent with the gash of the Commission concerning industrial development and devendencies. The gash of the Commission include, without limitation (s) Described contained from the abstract of gasting and topologies.  (b) Described contribution to the first technique and the contribution and the contribution of the Commission include, without limitation and the contribution and the contribution are described in th	
			or the second se	
1			(c) The struction to this State of business facilities and services, including, witnest limitation, corporate headquarters, facilities for recearch and development, and facilities for services seach as technical assistance with products of the business or credit services; and (d) The expension of cainful policiesces and inhabition that are consistent with the pash described in propagate (a), (d) and (c).  2. Holes for Communicacy propers an application is partle inhabitors, the Commission will consiste whether the perfectors.	
117			2. Refers the Commission approves an application for a gential shatement, the Commission will consider whether the applicant (s) Complete with the representation of this his 285 205 205 (s) (commission continued appeared in this 285 are greater and the 285 are greater a	
1			(v) Custine is cleane a superace as an	
1				
L	L		(s) Usas-pusses you	
	360.4743	Property to: Percentage, duration and commencement of abatement;	1. Except an otherwise provided in NSS-366.0856 or 264.0867, the Commission Special Polymer approach to Special Polymer and Sp	
1		certificate of eligibility.	(1) Fifty percent, or	
			(c) A periodical patient with the part of the transport of the part of the par	
118			12 / A reasonance groups are mortilled in converging the parties attenued as the general group control of the converging to ground and the ground and the ground ground and the ground and	
			(a) the property of the state o	
			(2). A data greated species writing by the horizone careining the greated inhaments and the generating-body of the head generating-body and the selection of the form of the f	
	200 000	Business tax: Applicability of	connection with the business will be located.  A partial abstracture of the trace improved personant to chapter 264As of NES that is approved by the Commission for an expanded business:	
119	300.4145	partial abatement.	1. Applies only to the trace due for the additional employee employed by the basiness before the expension.  2. Does not apply to the trace due for the additional employee employed by the basiness before the expension.  2. Does not apply to the trace due for the expension extra very employee that were employee by the basiness before the expension.	
	360.475	Business tax: Date of eligibility;		
		determination of amount of capital investment required; filing of form	1. For the purposes of NSES 300.225, to distantine displicitly for a partial abstractor of the taxes imposed pursuant to deptor 294A of NSE, a proposed or equaled business which qualifies as an employer pursuant to NSE 502.255 shall be deemed by the Department to have began operation in this State:  (3) It has belown in a proposed business, and the or which the business of party ways as an employer of the business as they have been desired to the State.  (3) It has belown in a segmental business, and the or which the business of party ways as an employer of the business of the or have been found to the State.  (4) It has been been been desired business as the search which the business of party as not approach the business for party to be business that for the party and the search of the se	
120		of compliance with proof of capital investment.	2. To discriming the answard of copied in conciousar required present to pragraph (a), (a) or (f) of subsections 2 of NSB 1070 for a partial advances of the taxon imposed present and to chapter 16-bit of NSB 2.  (b) A capital in necessarie shall be deemed to be any expendance are as some that qualifies a review to be compared to a review to a collision in the contraction in this State; and (b) The answard for the contraction of	
			(9) In attracting point for search an assets, including gave (personnel interest, main to occurred, main to occurred to the capture in occurred to the capture interest on the	
$\vdash$			by the Demonstrated a sintenser that the business has contributed with the noninnessent of NRS 900 750. The form must be accurated that the business has made the capital investment excession that the business has reported by the Commission reasonant to NRS 900 750.	
	360.4755	Local school support tax:	by the Department, a statement that the business has complied with the requirements of NRS 360.750. The form must be accompanied by proof that the business has made the capital investment required by the Commission pursuant to NRS 360.750.	
121		Local school support tax: Determination of eligibility of muchinery or equipment.	by the Department, anciented that the besides the completed with the requirement of 1982 50.05 The form must be computed by print of the department of the besides to make the copied and interests required by the Counterior present to 1985 20.05 (2015).  The Department of the SIGN 2015 (2015) and contract of the Counterior present print to 1985 20.05 (2015) and counter the SIGN 2015 (2015) and	
121	360.4755 360.476	machinery or equipment.  Local school support tax: Date of eligibility of machinery or	by the Department, a statement that the business has complied with the requirements of NRS 360.750. The form must be accompanied by proof that the business has made the capital investment required by the Commission pursuant to NRS 360.750.	
121		machinery or equipment.	In the Department of the Strains to complete of the Requirement of 1882 500 500. The former than example and position of the Strains to the Strains of the S	
121		machinery or equipment.  Local school support tax: Date of eligibility of machinery or	In the Department of the Business to complete of the Respiration of ARCS 2005. The former than Accompanied by proof the Business to make the copy plant all moments required by the Companies and the Section of the Sec	
121		machinery or equipment.  Local school support tax: Date of eligibility of machinery or equipment.  Minimum period of employment of	In the Department of the State time to complete of the Respiration of ASS 200 SS. The format has consequently proved for the Internation made to complete the State SS 200	
121		machinery or equipment.  Local school support tax: Date of eligibility of machinery or equipment.  Minimum period of employment of	The Chapterine district for the bestime to complete of the Proceedings of the Chapterine (Proceedings of the Procedings	
121		machinery or equipment. Local school support tax: Date of elightity of machinery or equipment. Minimum period of employment of required marber of employees.  Refund upon approval of	The Chapterine district for the bestime to complete of the Proceedings of the Chapterine (Proceedings of the Procedings	
121		machinery or equipment. Local school support tax: Date of elightity of machinery or equipment. Minimum period of employment of required marber of employees.  Refund upon approval of	The Chapterine district for the bestime to complete of the Proceedings of the Chapterine (Proceedings of the Procedings	
121	360.476 360.4765 360.477	muchinary or equipment.  Lead school support to: Date of elighbility of nucleary or equipment.  Minimum period of employment of required marker of employment of required marker of employees.  Reduct upon approval of application.	The Composition September 10 of the September	
122		machinary or equipment.  Lead school support us: Date of eligibility of nucleary or equipment.  Minimum period of employment of requirement and employment of required marker of employment of Rednal spen approval of application.  Deharmatenian of its newed spen faither to continue to meet	The Composition September 10 of the September	
121	360.476 360.4765 360.477	muchinary or equipment.  Lead school support to: Date of elighbility of nucleary or equipment.  Minimum period of employment of required marker of employment of required marker of employees.  Reduct upon approval of application.	The Chapterine district for the bestime to complete of the Proceedings of the Chapterine (Proceedings of the Procedings	
122 123 124 125	360.476 360.4765 360.4777 360.4775	machinary or equipment.  Lead school support us: Date of eligibility of nucleary or equipment.  Minimum period of employment of requirement and employment of required marker of employment of Rednal spen approval of application.  Deharmatenian of its newed spen faither to continue to meet	The Composition September 10 of the September	
122	360.476 360.4765 360.4777 360.4775	modatory oceppront.  Local school capper sex Chin di chiphiling dendering re- giognation.  Mannang point and complete group dendering recognition of complete and	The Chapterine of the Section to complete of the Registerine of the Registerine (Institute of the Registerine of the Registerin	
122 123 124	360.476 560.4765 360.4777 360.4775	modilency on copipment.  Coal school support was the fast of slightling of machinery or support and support of	The Chapterine of the Section to complete of the Registerine of the Registerine (Institute of the Registerine of the Registerin	
122 123 124	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Discovered that the househouse to complete of the Procession of Section 1982 (1982). The Component of the Section of Section 1982 (1982) and the Section 1982 (1982) a	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Discovered that the hostics the completed of the requirement of ARS 2005. The former than consequently prive of the hostics to make the copy and an income or required by the Continuous presents to NSS 2005. The continuous presents to NSS 2005. The continuous presents to the part of the NSS 2005. The continuous presents to the part of the NSS 2005. The continuous presents to the NSS 2005.	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapterness discussed that the beaution to complete of the Proceedings of the Chapterness of the Chapter	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Discovered that the facilities the completed with the requirement and the State 100 August 100	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Discovered that the facilities the completed with the requirement and the State 100 August 100	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Discovered that the facilities the completed with the requirement and the State 100 August 100	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Discovered that the facilities the completed with the requirement of Alles 2005. 2005. The former than the completed by more than the completed by the co	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapternear district for the brains to complete of the fine speciment of the St. 200-10.  The Chapternear district features with 500 1000-1000-1000-1000-1000-1000-1000-	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapternear district for the brains to complete of the fine speciment of the St. 200-10.  The Chapternear district features with 500 1000-1000-1000-1000-1000-1000-1000-	
122 123 124	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapternear district for the brains to complete of the fine speciment of the St. 200-10.  The Chapternear district features with 500 1000-1000-1000-1000-1000-1000-1000-	
121 122 123 124 126	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapternear district for the brains to complete of the fine speciment of the St. 200-10.  The Chapternear district features with 500 1000-1000-1000-1000-1000-1000-1000-	
122 123 124 125	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapterness district for the bearing was 1988 2023. Since the company of the Chapter of the	
121 122 123 124 126	360.476 560.4765 360.4777 360.4775	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapterwant line in complete of the Processins of Contract of Proceedings of the Contract of Processins	
121 122 123 124 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Chapterwant Date on completed with the requirement and CASS 200 SE. The former than common part of the process of the complete on the complete of the complete on the complete of the complete on the comp	
121 122 123 124 126	360.476 560.4765 360.4777 360.4775	modilency or equipment.  Most about equipment to their of control of the control	The Chapterwant Date on completed with the requirement and CASS 200 SE. The former than common part of the process of the complete on the complete of the complete on the complete of the complete on the comp	
121 122 123 124 126	300,470 300,470 300,477 300,477 300,475	moditory or oppipment.  Sould related upon your to that of a contract the contract the contract that of the contra	The Chapterson different between 19th 2015 2015.  The Discovers would prevent the State of the S	
121 122 123 124 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Chapterson different better to complete of the Responses on CARS 2005. The former the composed by your find somewhat the possible of the better to be made the complete of the Section of the Chapterson of th	
121 122 123 124 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Chapterson during the Common to State (1982). The Chapterson during the Common to State (1982) and the Chapter of the Chap	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Dispersant and places with Straight	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Dispersant and places with Straight	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Dispersant and places with Straight	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Dispersant and places with Straight	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Degree and the famous to except the State St	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Department of the Name to the Common program to the State 2015.  1. The Department of the Common program to the State 2015.  2. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  4. The State 2015.  5. The State 2015	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Degreened and present the National to the Continues reported the State Sta	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Degreened and present the National to the Continues reported the State Sta	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Degreened and present the National to the Continues reported the State Sta	
121 122 123 124 125 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Department of the Street Name of the Street Nam	
121 122 123 124 126	300,470 300,470 300,477 300,477 300,475	modilency or equipment.  Most about equipment to their of control of the control	The Department of the Name to the Common program to the State 2015.  1. The Department of the Common program to the State 2015.  2. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  3. The Department of the Common program to the State 2015.  4. The State 2015.  5. The State 2015	

П	360.479	Abatements for certain energy- efficient structures: Interpretation of	Fix the proposes of:  1. Subsection 5 of cuttom 15 of chapter 319, Stanton of Necoda 2007, the Exportment shall interpret the term  (1) "Building" in some abilding or other researce that:	
		certain statutory terms.	(a) "Building" to manus building defer and of the subsection and a supermitten and a	
			(1) Most the requirement of paragraph (s), (b) and (c) of that subsection; and (2) is described in the application for registration of the contraction project with the Office of Energy for the purpose of obtaining to tax comptions provided paramet to paragraph (e) of subsection 1 of NBS 314.307, as annotably chapter 2, Suntaso of Novah 2005, 22nd Special Sension, at page 71, annotation to the Contraction of t	
			— then has any shading or the sension in two this the principle are to an a resolution of using the rest extent has both statistics.  (b) Chamelesis conserved, twosan notices thebrean some refer property or an effective or shading of the convex, and a contractor or construction immager which.  (c) Excludibles the copy of strong, it has remost of many to be paid to the contractor or construction immager which.  (d) Describes the trans more of strong, to be paid to the contractor or construction immager and the allowable time for the duration of the contractor or contract	
			(2) Eighbhilabe the copy of work, the amount of inverse to be point to the contractor or construction manager and the allowable time for the duration of the contract, and (3) Dourbook to the true and conditions or all or construction resides to the contract or contract.	
			(c) "Procentración contract" to mena a utiliza and excusol aproment that:  (l) Procede los contractos o de execusión es o compression contract for a revice fir which a natival tax abstracter is sought.	
121			Charly indicate a commitment to construct the project, and     (i) a learned size in provide at least one of the following services relating to the construction project:     (i) Project influence;	
			(II) Engineering	
			(III) Design: (IV) Architecture;	
			(v) Laws, care (li) Subconstanting, (do "Used in the contractions of a building" to mean attacked to or incorporated into a building by a contractor in the performance of a construction contract in such a number as to: (l) Boscone in interfor inseparable part of the building or	
			10 "Saciet fair convenienced in Smalling" to term on thinked to or encouperage and the Smalling by a content real and a small and the Smalling of the Content of the Conten	
			(a) Most the requirement of purpagable (a), (b) and (c) of subsection 1 of that sections and (b) is described in the amelication for restriction of the construction rotes or with the Olice of Enteror for the nurses of obtaining the metal abstractors of two constraints of the construction rotes or with the Olice of Enteror for the nurses of obtaining the metal abstractors of taxes recovision of NBS 361.075.	
			other than any balding or other structure for which the principal use is as a residential absolling for not more than four families.	
		OVERPAYMENTS, CREDITS AND		
132		REFUNDS - General		
	360.490	Provisions  Documentation resulted with claim		
	360.490	for refund time for filling claim for	Except on Advances provided SNAC 180 (180 to 180 to	
133		refund of interest or penalty.	(b) A statement setting from thal grounds upon whet this claim is based; (c) All evidence the claimant relocal upon a statemining the claim is relocalized in the claim in the	
			(d) Any other information and documentation responsible by the Department.  2. A claim for a refunded effective or a penalty that was paid by the temporar exhibited to be not administrated by the Department must be filled within 3 years after the date of payment of the interest or penalty.	
	360.485	Standards for use by Department in determining whether overpayment	For the purposes of NES SOLA TO, SORE 100, SOC COS, 166A 270, 372 665, 372 A X70, 372 600 and 374 670, an overpy-passet of a tax improved by chapter SOLA, 3008, 3002, 300A, 372, 372 A X722 or 374 of NEX, as applicable, and administrated by the Department was made:  1. Internationally life to everpy-passet was made for any exaster other than a good-delish belief after the suppoper word for tax and paid the amount of the suppoper.  2. By present of exceedances life everpy-passet the rescaled the fallers of the suppoper on the accessable by passed effects to so with the suppoper.  2. By present of exceedances life everpy-passet the rescaled the fallers of the suppoper to the accessable by passed effects to so with the suppoper.  3. By present of exceedances life everpy-passet the rescaled the fallers of the suppoper to the accessable by passed effects to suppoper, such accessable and peaked effects may include, without limitation:	
		was made intentionally or by reason of carelespoor		
			<ul> <li>— by Years do extraorders in the companying in the total sets taken or for the quiper to must resolute as present curre in roots to designify the set as tractions;</li> <li>(b) Minimizing content of a companying to set as the companying the set as the companying of the tax which were included before the companying of the tax which were included before the companying;</li> <li>(b) Contracting the sandor of transaction of the companying and which the companying the companying of the sets of the companying of the sets of the companying of the com</li></ul>	
134			(d) Casing by make corresponses after executing a reliand for a prior corresponsed including the contract of t	
			nanomable provin would have discovered and corrected the found causing the corresponant.  (I) Seddom an advice version or other writing advice from the Destructure concerning an interrectation of the between the Contract Intervention of the law, and	
			(b) Materiang course and complex to be and results.  (c) Londaging the value of the property of a second course of the property of the propert	
135		Sales and Use Taxes		
	360.490	Claim for credit or refund:	1. Ha tangayar han occepsid any too personat to chapter 372 or 374 of NRS, or any interest or possibly relating theoret, the tangayar may file a claim for a conditor related with the Department shall not consider such a claim askess the claim is filled within the stantary period provided in NRS 372.855 or 374.440,	
		Authorization and requirements for filing; action upon approval.	as appropriate.  2. A chain for a crofit or refund must include documentation supporting the claim.  3. When compressed in the to a crofit or refund must include documentation supporting the claim.  5. When compressed in the to a sormer or emission in a processorly bled return, the claim-bodd be in the form of an assented return, as proceeding by the Department, for each period in which the ton was originally reported. The amended return must specify the original amounts reported, the correct amounts and the differences.	
136			Let us corpoposes to see to accorporate to see to accorporate to accorporate to see to accorporate to accorporate to see to accorporate to ac	
			It be possible procise or state and many the grown who was highly obligable series for two the Depresent of the grown's large account or arbitraries representative.    I be possible account for the process of the pro	
Н	360.492	Provision of credit or refund to customer; resule of returned	The retailer shall keep adequate records that document any reducted or credit render to a customer.	
		customer; resale of returned property.	1. The variable dility or designs remarks the forecast are prieded are continued to a content the fill large principal variable and the forecast are priced as a content of the fill large priced as a content of the content of the fill large priced as a content of the content of the fill large priced as a content of the content of the fill large priced as a content of the content of the content of the fill large priced as a content of the content	
			a crease or recursary is a constance, more in the data the former for related to a constance, more in the data the former	
137				
			of the credit owed to the retailer at the time the requires its made.  3. If a contract owed to the retailer at the time the requires its made.  3. If a contract was a contract owed to the retailer, the customer may anoty for the credit or refund directly from the Demurtment. When aerdicable, the	
			Department with all defacts from the coalies or related to the paid to the continuer an answer and coalcular and withhold by the resistance resumes pursuant to NRS 372.370 or 374.375, as appropriate, for the cost of collecting the task being credited or related.  4. When any orthorough perspective provides, the set, the supplement to object to the two persons to object	
138	360.494	Extension of period for filing formal claim.	The topogram may solven a formed claim, and any information reclaiming theses, after the sentatory period for filing a claim has draped if, before the end of the naturary period, the topogram or relies the Department in writing of his or har intent to submit the claim. If the Department agrees to extend the period allowed for filing mach a claim, the date on which the topogram filed the claim halfs be decored to be the date on which the topogram confined the Department in writing of his or ber intent to submit the claim.	
	360.495	claim.  Appeal of denial of claim.	datin, the date in which the transport field the claim shall be deemed to be the date on which the Department in writing of this or be intent to submit the claim.  Department in the control of the Cont	
139			and the second s	
		ELECTRONIC SUBMISSION OF		
140		RETURNS AND REMISSION OF		
		REMISSION OF PAYMENTS		
141	360.550	Definitions.	As used in NAC 360.590 to 300.598, inclusive, the words and terms defined in NAC 500.552 to 300.582, inclusive, have the meanings accepted to them in those sections.	
142	360.552	"Authorized user" defined.	**Multivirial uses** graving a person who is graved authority by the transport and contract security and a security of the contract	
14%	360.554	"Automated clearinghouse" and "ACH" defined.	Asserted charinghous." or "ACI" mean any folical receive balls, or as organization enablished in agreement with the National Asserted Charing House Association, that operates as a cleaninghouse for transmitting or receiving entires below on Darks or bank account and attacked as an electronic transfer of enemy between banks or bank account.	
144	360.556	"ACH" defined.  "Automated clearinghouse credit"	Inside or had account.  Advantantal classification could! means an electronic transfer of mony cleaned for engine the ACM system that is generated by a person instructing the person's bank to charge his or her bank account and deposit the money in the bank account of the State.	
144	360.558	"Automated clearinghouse credit" defined. "Automated clearinghouse debif"	**Antonizad clearinghous could" areas an effective, translate discount for any cleared freeight and All system that in general to by a portion metricing the private * hash a count and deposit to an empression to the State.  **Antonizad clearinghous could" areas an effective, translate discount for any cleared freeight and All system that is general to be the Account and deposit to the state of the State for any cleared freeight and the State for any cleared free any cleared free free free free free free free f	
145	360.558	"Automated clearinghouse debit" defined. "Electronic return" defined.	**Advantation clearing-bound should be an income that it is required to a support of the common of t	
146	360.562	"Electronic return" defined.  "Electronic signature" defined.	Takestones (until "means a ten return and that programed unity compared unity (until the contract of the contr	
147	360.562	"Electronic signature" defined.  "Electronic transfer of money"	Thereton is quarter "mean as are more attached the or legically-procedured with a neutral adjusted ys surpose with the intent to sign and decrease; catemate or other document.  Thereton intention of entary," mean any transfer of sensor, there then a transaction intented by a check, the for other entaring per intention, their initial drough and decrease; turnined, computer or magnetic tape for the purpose of endering, intenting or authorising a function for a preven hidding an account on hadded control to their contract an account.	
148		defined.		
149	360.566	"Financial Institution" defined.	Financial institution <sup>*</sup> has the meaning ascribed to it in 31 U.S.C. § 5312(a)(2)(A) to (F), inclusive.	
		"Nevadatax access code" defined.		
150	360.568		Nevada Tax access cade" means a personal identification number issued to a person by the Department that allies of the person to become a website near and to access and fife tex information outline at https://www.nevadata.or.gov/neb/on the World Wide Wide	
150 151	360.570	"Permit" defined.	Thermis' means one or more tax licenses or registrations obtained from the Department by completing and substituting and substitution and substituting and substituting and substituting and substituting and substituting and substituting and substitution and subs	
151 152	360.570 360.572	"Pernit" defined.  "Security access" defined.	Form' mean one or me to a known or registration detained from the Department by completing and substitings. Nexults haviness Department or by completing to a few registration of the completing the Nexults haviness Department on the at high view to accompleting the second of the Wild. Wild.  Secondly accord' means the shifty of a trapperer or temporar account occurring substitution to accord to improper' unline account, conduct confine transaction, designed authentical near, equily the local of accord granted to an authentical near and modify or territors the accord of any admirried near.	
151 152 153	360.570 360.572 360.574	"Permit" defined.  "Security access" defined.  "Signature" defined.	Tomat's most or more to known or experience detailed benefit Dependently coupling and administry. Needs this took profession of the Dependent or by completing to the Dependent of the Dependent or by completing to the Dependent of the Dependent or by completing to the Dependent or by completing to Needs the town to the Dependent or by completing to the Dependent of the Dependent or by completing to Needs the town to the Dependent or by completing to the Dependent of the Dependent or by completing to the Dependent of the Needs the Dependent or by the Dependent or by the Dependent or the Dependent or the Dependent of the Needs the Dependent or the	
151 152 153 154	360.570 360.572	"Fernit" defined.  "Security access" defined.  "Signature" defined.  "Sole proprietes" defined.	Form' mean one or me to a known or registration detained from the Department by completing and substitings. Nexults haviness Department or by completing to a few registration of the completing the Nexults haviness Department on the at high view to accompleting the second of the Wild. Wild.  Secondly accord' means the shifty of a trapperer or temporar account occurring substitution to accord to improper' unline account, conduct confine transaction, designed authentical near, equily the local of accord granted to an authentical near and modify or territors the accord of any admirried near.	
151 152 153 154 155	360.570 360.572 360.574 360.576 360.578	"Permit" defined.  "Security access" defined.  "Signature" defined.  "Sele proprietee" defined.  "Taxpayer accessed security administrator" defined.	Power Teams on the reas to known or region to known to appear or a temperature throad from the Department by completing and substitute; a North Business Regionation to the Computation of the Computation	
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151 152 153 154 155	360.570 360.572 360.574 360.576 360.578	"Pernit" defined.  "Security access" defined.  "Signature" defined.  "Siela propriette" defined.  "Taupayes accessed security administrator" defined.  "Transaction for" defined.	Tower's more or mer see to known or representations of the properties of the propert	
151 152 153 154 155 156	360.570 360.572 360.574 360.576 360.578 360.580 360.582	Permit" defined.  "Security accors" defined.  "Suprares" defined.  "Suprares" defined.  "Suprares" defined.  "Expaper account socially administrator' defined.  "Transcribes for "defined.  "Transcribes for "defined.  "Applicability of provisions.	Toward was not or more to known or representations on the proposed state of the control of the C	
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151 152 153 154 155 156 157 158 159 160 160	Not 570 2 Not 575 2 Not 57	Pener dedands  Neutry neared selected  Supaners' added  Control of the supaners' added  Supaners' added  Control of the supaners' added  Control	There is not a contract became a regionate influence desired progression of the contract of the progression	
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П	360.650	Determination of need for adjustment: Requirements for	1. To determine whether and djaments to the assess'allicensed to a local government or opcoid desired from the Local Government Tan Dorbbellon Account in accounty parameter to NRS 304.856, the Dorsets' dull:  (4) One before Media 31 of dealing year, rower the population, an determined parameter NRS 304.25 or advancion of the translet for process, as determined parameter NRS 304.350, of cach local government and opcoid district, and  (5) Denived all information in a simulation consider, the area all cached to be four district, and an area all cached to be four district, and a simulation consider area and cached as four district, and a simulation consider area and cached to be four district, and a simulation consider area and cached to be four district, and a simulation of the	
		adjustment: Requirements for review; notification of local constructor special district	(b) Review all information that is available concerning the amount allocated to the local government or special district, including volume limitations.  (1) Which the local neutroning or active field said to the order described to be increased to be incr	
170		government or special district; annual report of findings.	(1) Whether the local prosument or special derived to been determined to be in secret function energosy processed to NRS 154485, and. 2) A comprose the textile processes of the local processes are repealed derived as the local processes are repealed derived to similar size and bype. 2 If then conducting between regarding between regarding of selections is the Contract relationship to the local processes are repealed derived to the local processes are repealed to the local processes are repealed to the local processes are repealed to the local p	
			makes the determination.  A. The Director fault invest and findings be or the makes consumed to this section to the Committee on Local Government Finance on or before Discourbee! of each vez.	
		ALIDITS - Andits of		
171		Taxpavers		
	360.700	Contact to schedule appointment, contents of auditor's letter; period covered by audit; written request for extension of communication date or	Let so some approximate dure relactions of an account for audit, the auditor is usual to exceed the suppose of preference of the auditor is usual to exceed the suppose of preference of the auditor is usual to exceed the suppose of preference of the auditor is usual to exceed the suppose of preference of the auditor of the auditor is usual to exceed the suppose of preference of the auditor of the suppose of the auditor of the suppose of preference of the suppose of the auditor of the au	
		covered by audit; written request for extension of commencement date or	2. In scheduling as nutli, the suffice and the tempory must disease: (a) A date on which converned the state; (b) A date on which converned the state; (c)	
		estimated completion date; consequences of failure to provide	(b) An extinate of the date by which the analit will be completed: (c) 'The first and but mostles of the anality and the completed: (c) 'The first and but mostles of the anality article;	
		necessary records.	(d) The matter of the business being mattered and the availability of records.  (d) The business being mattered and the availability of records.  (d) The busine statement which the records will be available for everies by the statement of the force of the statement of the state	
			(f) The contact persons with whem the auditor is to work in conducting the audit and reviewing the results of the audit; and (ii) The citizing a rich thin absoluted by the channism the according the audit and reviewing the results of the audit and reviewing the results of the audit and (iii) and the audit will see our and contaction for consumerancement date or estimated consolidation of the audit and the audit will see our and contaction for the consumerancement and are or estimated consolidation of the audit and	
			3. After contacting the topopure pursuant to subsection: 1, the auditor shall send a letter to the trapayer which includes: (a) The date, time and location of the first inconstruent for the audit (in the state of	
			(b) The first and less months of the audit period; (c) The contribute the horsemore area made to evaluate the contribute to the contribute and the horsemore area made to evaluate the contribute and the horsemore area made to evaluate the contribute and the con	
172			(d) The estimated completion that of the malit; (d) A copy of the Thompson's Bill of Brithe:	
			(b) The form table nearbox of the analytics of the analytics). (b) The count laber descriptory are than available for the analytic of the anal	
			4. The criteria to be used by the Department is determining whether to change the period that the audit will cover and to extend the commencement date or entirated completion date, or both, of the salit include, without limitation:  (1) The inter-control the featurement or the restriction assurement for the sality was a feature or the sality and the control of the sality was the restriction assurement for the sality was the sality of the sality of the sality of the sality was the sality of t	
			(b) Committees determined by the Dipartment to the beyond the control of the transpare or the Dispartment.	
			of the revised commencement after or the revised continued completion date, or both, of the static of limitations from the finding of a deficiency will not be willed during the period of the extension and a variety of the state of limitations must be obtained from the temporary or the state of limitations from the temporary or the state of limitations from the temporary or the extension.	
			6. It is support fails to provide the records recovary to complete m sulf to byte estimated completion date or revised estimated completion date, the sulfave may:  (a) Determine a measured delainguart teach for not for executed provided;  measured teachinguart teach for the records provided;	
			The second of the Communication of the Communicatio	
П	360.702	Taxpayer's reliance on written advice; review of documentation by	1. If a tappyer provides written decumentation during an antife that indicates that the trappyer relief with relief with the relief wi	
		advice; review of documentation by Director and recommendation to	The design of the contract of	
173		Director and recommendation to Commission regarding waiver of tax, interest or penalty.	(c) it was some you as a support registring the timest in write to know know the support has been known for the support has	
	1		(c) Anterior to the Contract and Contract an	
П	360.704	Letter to taxpayer addressing audit issues upon completion of audit.	Don complation of the sadds, the Department shall issue a letter to the toppyse sering forts  1. The issues reviewed in the sade;	
174			1. The inno environed in the actif.  2. The proof of time deprived in the actif.  3. The proof of time deprived in the actif.  3. The proof of time deprived in the actif.  4. We have prove we using an incoment noted of collecting or accurage to an extension.  4. We have prove to using an incoment noted of collecting or accurage to an extension of the actif.  4. We have prove to using an incoment noted of collecting or accurage to an extension.  5. We have part to be injurity and described in the described are a few of the proper and the actif have been appropriated and the proper and the action of the southern to be informed complicities due or evised estimated complic	
Ш			4. If the trappeter was using an incorrect method of collecting or according two on a specific transaction reviewed in the unleft, the proper method of collecting or according two on the transaction.	
	360.706	Notice of deficiency determination; petition for redetermination;	1. If. All reasonals, the Department determines that delignant taxes are due, the Department shall issue to the topopyer a notice of the delicious, determination. The notice must be issued on or before the estimated completion date or revised estimated completion date or the adult. The Department shall issue to the topopyer as notice of the delicious, determination. The notice must be issued on or before the estimated completion date or revised estimated completion date or revised estimated completion date or revised estimated completion date or the adult. The Department shall issue to the topopyer as notice of the delicious, determination. The notice must be issued on or before the estimated completion date or revised estimated completion date or revised estimated completion date or revised estimated completion date or the adult. The Department shall issue to the topopyer as notice to the continued completion date or revised estimated completion date or revi	
		extension for filing petition; Department review; use of hearing	2. If the trapport wishes to drappe the findings of the said, the trapport many prints in the Department for a reducemination within 45 days after he or she is served with the notice of the deficiency determination. A polition for reducemination must be submitted:  (1) this after improvement of fifty appeals for reducemination, or  (2) the said responsible by the Department of fifty appeals for reducemination or  (3) the said of the s	
		Department review; use of hearing officer; prehearing statement; extension for filing prehearing statement; notice of hearing; withdrawal of petrion.	(b) the form of a letter which contains sufficient information to give notice to the Department that the topoper in depending the deficiency determination. The letter must include, without limitation, the name of the turpoper, the account number assigned to the topoper by the Department and the answard of the tree, interest or penalty in depending on depending on the period of the penalty in the period of the turpoper, the account number assigned to the topoper by the Department and the answard of the tree, interest or penalty in depending on the penalty in the penalty	
		statement; notice of hearing; withdrawal of petition.	an degree.  The contract way got an extension for the fitting of a printing of an extension in the fit of the fitting of the contract of an extension in the fitting of the	
			4. A partition for redescrimation will be sent to a hearing officer after:  (a) The Department has reviewed any admissional documentation to that the tempory has submitted with his or her potition; and	
			(b) The knapport and the Department have not agoned to a seeflement based upon such documentations provided by the transpayer.  5. The knaining officer may request that the parties for percharing statements. The parties cann't for principle and the parties for percharing statement and the limited to a brief explanation of the	
175			issuess from the audit for consideration by the harring officer and man include, without limitation:  (a) A attenument of the encounted issuess with the presented to the harring officer, the tentor of the specific transaction at issue, the amount in despute and the legal issues involved in the matter,	
			(b) A statement of the issues that have been resolved by the parties, including without limitation, the executed factor.  (c) A first of challed that each party expects to introduce at the horizing and any objections to below calculate. The chaltename to be sourced that the marked in advance of the hearing.	
			1. The residence was singuished that the princing desiration, in princing special princing participates and the princing special princing participates are processed upon the princing participates are pr	
			(i) A cuterant regording whether the party will obtain a producting brief.  A preducting partners runto the files by the day set by the barring officer producting brief.  A preducting partners runto the files by the set set by the barring officer producting the preducting extension is filed with the barring officer bodies the date set for filing the statement. The hearing officer shall issue a written	
			decision on the metrion or eignfulninon requesting the cutawains.  7. Failure of a party to file a probating streament will first defined for the charging of the learning of the learning of the learning of the learning of the learning.	
			8. If a party wishes to raise as issue that was not included in its prehearing entenent before or during the hearing, the hearing officer shall great a confirmance to allow the opposing pury to prepare a response to the issue.  9. The tempory enten, at any time, without his or her period in or foredermination by symboling as written recognit, the fire transfer later, to the Department.	
		Performance Audits of		
176		Performance Audits of Certain County Officers		
177	360.720	Definitions.	As and in SMC 596.750 is 396.756, technicos, salors the control otherwise registers, the weath-seal berns defined in SMC 596.772, 300.724 and 390.725 have the transings accorded to them in those societies.	
177	360.720 360.722	Performance Audits of Certain County Officers Definition. "Auditor" defined. "Performance audit" defined.	As and an NACE MATER to MOTER, tackloters, where the content otherwise regions, the weeks and forms defined in NACE MOTER, and 300.775 have for meanings accorded in these nucleons.  ***Contact recognition control preferr	
177	360.720 360.722	Definition.  "Auditoe" defined.  "Performance audit" defined.  "Responsible county officer"	As and MAC 56172 to 30174, includes, when the contact otherwise region, the weeks and bases defined in NAC 360 722. 300 721 and 300 722 have the manage accorded in these moderns.  **Market** remarks to expendibly comp officer when the skipport of a pricement or mark.**	
177	360.720 360.722 360.724	Definitions.  "Auditor" defined.  "Performance audit" defined.  "Responsible county officer" defined.  Periodic conduct of audits by	to and an NAC 10.12 to 10.17 to justices, whose the course otherwise region, the weeks and form defauld in NAC 10.12, 10.17 and 100.72 have for manage an oblid to that in these sections.  **Tables** Security to propose the course options who is the depoise out of professors could.**  **Tables** Security to propose the options out of the contract of the professors of a regulation country and the course of the propose of the account of an option of the account of all the collection of property uses.  **Tables** Security to propose out of the account of the professors or observed on the propose of the account of all the collection of property uses.  **Tables** Security to the country of the contract out of the professors of the account of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the collection	
177	360.720 360.722 360.724 360.726	Definition.  "Auditoe" defined.  "Performance audit" defined.  "Responsible county officer"	to and an NAC 10.12 to 10.17 to justices, whose the course otherwise region, the weeks and form defauld in NAC 10.12, 10.17 and 100.72 have for manage an oblid to that in these sections.  **Tables** Security to propose the course options who is the depoise out of professors could.**  **Tables** Security to propose the options out of the contract of the professors of a regulation country and the course of the propose of the account of an option of the account of all the collection of property uses.  **Tables** Security to propose out of the account of the professors or observed on the propose of the account of all the collection of property uses.  **Tables** Security to the country of the contract out of the professors of the account of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the collection	
177	360.720 360.722 360.724 360.726	Definitions.  "Auditor" defined.  "Performance audit" defined.  "Responsible county officer" defined.  Periodic conduct of audits by	to and an NAC 10.12 to 10.17 to justices, whose the course otherwise region, the weeks and form defauld in NAC 10.12, 10.17 and 100.72 have for manage an oblid to that in these sections.  **Tables** Security to propose the course options who is the depoise out of professors could.**  **Tables** Security to propose the options out of the contract of the professors of a regulation country and the course of the propose of the account of an option of the account of all the collection of property uses.  **Tables** Security to propose out of the account of the professors or observed on the propose of the account of all the collection of property uses.  **Tables** Security to the country of the contract out of the professors of the account of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the collection	
177	360.720 360.722 360.724 360.726	Definitions.  "Auditor" defined.  "Performance audit" defined.  "Responsible county officer" defined.  Periodic conduct of audits by	to and an NAC 10.12 to 10.17 to justices, whose the course otherwise region, the weeks and form defauld in NAC 10.12, 10.17 and 100.72 have for manage an oblid to that in these sections.  **Tables** Security to propose the course options who is the depoise out of professors could.**  **Tables** Security to propose the options out of the contract of the professors of a regulation country and the course of the propose of the account of an option of the account of all the collection of property uses.  **Tables** Security to propose out of the account of the professors or observed on the propose of the account of all the collection of property uses.  **Tables** Security to the country of the contract out of the professors of the account of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the contract of the collection of property uses.  **Tables** Security to the collection	
177 178 179 180	360.720 360.722 360.724 360.726	Definitions.  "Antires" defined.  "Performance antie" defined.  "Responsible county officer" defined.  Periodic conductor of audits by Department qualifications of employees conducting audio.	As and an NAC 500 22 to 300 7% is below, where the course of services and stems added in NAC 500 272, 300 774 and 300 724 here for manage accorded in front in these sections.  **Address** **counts to repopublic course griders** where its entirples of a profession and an expension of the profession of the	
177	360.720 360.722 360.724 360.726	Definitions.  "Auditor" defined.  "Performance audit" defined.  "Responsible county officer" defined.  Periodic conduct of audits by	As and an NAC 500 22 to 300 7% is below, where the course of services and stems added in NAC 500 272, 300 774 and 300 724 here for manage accorded in front in these sections.  **Address** **counts to repopublic course griders** where its entirples of a profession and an expension of the profession of the	
177 178 179 180	360.720 360.722 360.724 360.726 360.728	Definition  "Author" defined  "Futhers" defined.  "Representation small! defined.  Representation constant of sales by  Department, undifficient or  temployees conduct of sales by  Definition conduct of sales by  Definition of the sales of sales by  Definition of the sales of sales of the s	to and an NAC 1017 20 10 1017 to indices, whose the common otherwise regions, the words and term default in NAC 1017 21, 100 1714 and 100 172 have for managements campy default was a systematic control policy or the production of the production o	
177 178 179 180	360.720 360.722 360.724 360.726	Definition  "Author" defined  "Futhers" defined.  "Representation small! defined.  Representation constant of sales by  Department, undifficient or  temployees conduct of sales by  Definition conduct of sales by  Definition of the sales of sales by  Definition of the sales of sales of the s	to and an NAC 1017 20 10 1017 to indices, whose the common otherwise regions, the words and term default in NAC 1017 21, 100 1714 and 100 172 have for managements campy default was a systematic control policy or the production of the production o	
177 178 179 180	360.720 360.722 360.724 360.726 360.728	Definition.  "Author' defined.  "Performance said!" defined.  "Responsible coursy officer" defined.  Privade conductor of salin by Department, qualification of employees conducting saids.  Define of responsible coursy  Define of responsible coursy  Officers and their stuff, minimumance	As and an NAC 500 22 to 300 7% is below, where the course of services and stems added in NAC 500 272, 300 774 and 300 724 here for manage accorded in front in these sections.  **Address** **counts to repopublic course griders** where its entirples of a profession and an expension of the profession of the	
177 178 179 180	360.720 360.722 360.724 360.726 360.728	Indiation  Authors' defined.  Performance audit' defined.  Responsible coarsy officer' defined.  Responsible coarsy officer' defined.  Responsible coarsy officer' defined.  Defined and the state of the state by the state of th	As and a NAC 10-12 to 10-17 As solver, solver, decrease count otherwise regions, the works and temperature of a regional to a solver a temperature county officer in complete county of the conference of the conference county of the complete county of the complete county of the conference county of the complete county of the cou	
177 178 179 180	360.729 360.722 360.724 360.726 360.728 360.728	Definition  "Author" defined  "Futhers" defined.  "Representate causes officed  Representate content of sales by  Department, under of sales by  Department, qualification of  employees conducting sales.  Define of representation content  of confidentially by Department  of confidentially by Department	As and an NAC 50172 to 30173, includes, where the content offerwise regions, the weeks and terms defined in NAC 50172, 100 1714 and 30172 have for meaning according to their in these wedges.  ***Content of many operation of the symposium of the content of the symposium of the s	
177 178 179 180	360.729 360.722 360.724 360.724 360.726 360.728 360.739 360.732	Solutions and American	As and an NAC 50172 to 30173, includes, where the content offerwise regions, the weeks and terms defined in NAC 50172, 100 1714 and 30172 have for meaning according to their in these wedges.  ***Content of many operation of the symposium of the content of the symposium of the s	
177 178 179 180	360.729 360.722 360.724 360.726 360.728 360.728	Solutions and American	As and an NAC 50172 to 30173, includes, where the content offerwise regions, the weeks and terms defined in NAC 50172, 100 1714 and 30172 have for meaning according to their in these wedges.  ***Content of many operation of the symposium of the content of the symposium of the s	
177 178 179 180	360.729 360.722 360.724 360.724 360.726 360.728 360.739 360.732	National  "Andrea" defined.  "Andrea" defined.  "Represents and "Andrea" defined.  "Represents and "Andrea" defined.  Periode course effects of an International  properties, qualification and  undergone conducting solds  and of proposable course  ordered and properties.  Dates of represents  produces and their coll manufactures  and ordered properties.  Production of their collimate  production and  production of their collimate  production of their collimate  production of their  produc	the and a NAC 100 T20 to 2017 the below, when the common otherwise regions, the weath and terms defined in NAC 100 T22, 200 T21 and 200 T25 have for manage another to the contract of the properties comprised to the contract of the properties of t	
177 178 179 180 181 182	360.729 360.722 360.724 360.724 360.726 360.728 360.739 360.732	Solutions and American	the and a NAC 100 T20 to 2017 the below, when the common otherwise regions, the weath and terms defined in NAC 100 T22, 200 T21 and 200 T25 have for manage another to the contract of the properties comprised to the contract of the properties of t	
177 178 179 180 181 182	360.729 360.722 360.724 360.724 360.726 360.728 360.739 360.732	Orderium.  - Andrew "affects.  - Terferences soft of died.  - Terferences	As and an NAC 50172 to 30173, includes, where the content offerwise regions, the weeks and terms defined in NAC 50172, 100 1714 and 30172 have for meaning according to their in these wedges.  ***Content of many operation of the symposium of the content of the symposium of the s	
177 178 179 180 181 182	360.729 360.722 360.724 360.724 360.726 360.728 360.739 360.732	Orderine Johanne und Zeinel Johanne Johanne Johanne Dereite und Johanne Dereite und Johanne Johanne Dereite und Johanne Jo	the and a NAC 100 T20 to 2017 the below, when the common otherwise regions, the weath and terms defined in NAC 100 T22, 200 T21 and 200 T25 have for manage another to the contract of the properties comprised to the contract of the properties of t	
177 178 179 180 181 182 183 184	360.739 360.722 360.724 360.725 360.726 360.739 360.739	Outstame.  **Audine" admin.  **Terferences soft affairs.  **Perferences soft affairs.  **Audine" admin.  **Perferences soft affairs.  **Audine" admin.  **Perferences soft affairs.  **Audined admin.  **Demoke contact admin	to and an NAC 1017-20 to 2017 to indices, where the common otherwise region, the words and tensor and an expectation composition of the interval of the properties of the common otherwise region, the words and the common of the properties of the common of	
177 178 179 180 181 182 183 184 185 186 187	360.730 360.722 360.724 360.724 360.725 360.735 360.735 360.736 360.736	Columns  - Andrew Salten  - Andrew Salte	to and an NAC 100 T20 to 2017 to 100 T10, to below, where the common otherwise region, the words and tensor and the properties comprised to the common otherwise region, the words and the common of the properties of the propertie	
177 178 179 180 181 182 183 184 185 186 187	360.730 360.722 360.722 360.725 360.726 360.728 360.736 360.732 360.734	Anderson  January "desired.  Techniques and "desired.  Deprinter, qualification of the desired of the	As and an NAC 100 Table 3 100 TAB, believe, where the common otherwise regions, the works and temperature of a regional to a ment of the common otherwise regions, the works and temperature of a regional to a ment of the common other works and the common other a	
177 178 179 180 181 182 183 184 185 186 187 187 189	360,729 360,725 360,725 360,725 360,725 360,725 360,726 360,72	Columns  Andrew States  Fredericans soft Adiabal.	to and an NACT 100 T20 to 100 T20, to bloom, where the common otherwise regions, the words and temperature of the procedure control policy or the procedure of the procedure control policy or the procedure of the procedur	
177 178 179 180 181 182 183 184 185 186 187	360,729 360,725 360,725 360,725 360,725 360,725 360,726 360,72	Oslamina  Jandan' affaired.  Tenfermens said' affaired.  Department qualiforms of the said of the protection can be designed on the said of the sa	to and MSC 10172 to 20174, between, when the common otherwise region, the weath and temperature of a regional to the first office of a preference and to the common other when the designation of the common of the common other when the designation of the common of the common other when the designation of the common of the	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.729 360.722 360.725 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726	Oslamina  Jandan' affaired.  Tenfermens said' affaired.  Department qualiforms of the said of the protection can be designed on the said of the sa	to and MSC 10172 to 20174, between, when the common otherwise region, the weath and temperature of a regional to the first office of a preference and to the common other when the designation of the common of the common other when the designation of the common of the common other when the designation of the common of the	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.729 360.722 360.725 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726	Orderines.  Jealier' delical.  Jealier' delical.  Jealier' delical.  Jealier' delical.  Jean-qualitation until delical.  Jean-qualitation until delical.  Jean-qualitation until delical.  Jean-qualitation until delical.  Delical of requested county of the delical.  Delical of requested county of the delical until delical.  Delical of requested county of the delical until delical	to and MSC 10172 to 20174, between, when the common otherwise region, the weath and temperature of a regional to the first office of a preference and to the common other when the designation of the common of the common other when the designation of the common of the common other when the designation of the common of the	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.729 360.722 360.725 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726	Oslamina  Jandan' affaired.  Tenfermens said' affaired.  Department qualiforms of the said of the protection can be designed on the said of the sa	As and MANC 1967 22 to 2017 the ballows, which the common otherwise regions, the words and temperature of a special control of the common other wise program, the words and the man of the common other wise program, the words and the man of the common other wise programs and projections of the assessment of the professions of a special control of the programs and projections of the assessment of the professions of the programs and projections of the assessment of the professions of the programs and projections of the assessment of the professions of the programs and projections of the assessment and the control of the programs and projections of the assessment of the profession of the assessment of the projections of the assessment of the profession of the assessment of the ass	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.720 360.722 360.723 460.728 360.728 360.728 360.729 360.728 360.729 360.724 360.736 360.736 360.736 360.836 360.866 360.866	Columns  - Andrew Smither  - A	As and SANC 100 22 to 100 72 to 100	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.729 360.722 360.725 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726 360.726	Columns  - Andrew Smither  - A	An and SANC 580172 to 50178, includes, where the content observed and seven dealers and seven an	
177 178 179 180 181 182 183 184 185 186 187 188	360.720 360.722 360.723 460.728 360.728 360.728 360.729 360.728 360.729 360.724 360.736 360.736 360.736 360.836 360.866 360.866	Oslamina  Jandan' affaired.  Tenfermens said' affaired.  Department qualiforms of the said of the protection can be designed on the said of the sa	An and SANC 580172 to 50178, includes, where the content observed and seven dealers and seven an	
177 178 179 180 181 182 183 184 185 186 187 188	360.720 360.722 360.723 460.728 360.728 360.728 360.728 360.728 360.728 360.739 360.734	Orderines  Andrew States  Frederines and Addied.	As and a NAC 1967 20 NOTA, teachers, where the common other view magnets, the worsh and term defined in NAC 1967 22, 200 714 and 200 725 have the recognition completed on the properties comprised on the properties comprised the properties of the properties of the properties comprised the properties of the properties	
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177 178 179 180 181 182 183 184 185 186 187 187 189	360.720 360.722 360.723 460.728 360.728 360.728 360.728 360.728 360.728 360.739 360.734	Orderines  Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer   Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer     Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Selfer    Andrew Se	As and a NAC 1967 20 NOTA, teachers, where the common other view magnets, the worsh and term defined in NAC 1967 22, 200 714 and 200 725 have the recognition completed on the properties comprised on the properties comprised the properties of the properties of the properties comprised the properties of the properties	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.720 360.722 360.723 460.728 360.728 360.728 360.728 360.728 360.728 360.739 360.734	Columns  Andrew Mental  Andrew Menta	As and a NAC 1967 20 NOTA, teachers, where the common other view magnets, the worsh and term defined in NAC 1967 22, 200 714 and 200 725 have the recognition completed on the properties comprised on the properties comprised the properties of the properties of the properties comprised the properties of the properties	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.720 360.722 360.723 460.728 360.728 360.728 360.728 360.728 360.728 360.739 360.734	Odamina  Andrew Sandra  Federican and Andrew  Andrew Sandra  Andrew Sandra  Andrew  An	An and SANC 580172 to 50178, includes, where the content observed and seven dealers and seven an	
177 178 179 180 181 182 183 184 185 186 187 187 189	360.720 360.722 360.723 460.728 360.728 360.728 360.728 360.728 360.728 360.739 360.734	Columns  Andrew Mental  Andrew Menta	As and a NAC 1967 20 NOTA, teachers, where the common other view magnets, the worsh and term defined in NAC 1967 22, 200 714 and 200 725 have the recognition completed on the properties comprised on the properties comprised the properties of the properties of the properties comprised the properties of the properties	
177 178 179 180 181 182 183 184 185 186 187 188	360.720 360.722 360.723 460.728 360.728 360.728 360.728 360.728 360.728 360.739 360.734	Odamina  Andrew Sandra  Federican and Andrew  Andrew Sandra  Andrew Sandra  Andrew  An	As and a NAC 1967 20 NOTA, teachers, where the common other view magnets, the worsh and term defined in NAC 1967 22, 200 714 and 200 725 have the recognition completed on the properties comprised on the properties comprised the properties of the properties of the properties comprised the properties of the properties	

	NAC			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or
No.	Citation	Discription of NAC GENERAL	Language	"Maintain" as written)
2	361.004	Definitions.	Energy as diversive provided INACE MAST to ME CR. Recipione, as used in this chapter, unders the context otherwise requires.  1. "Commissional" cross the Several IT Commissional Commissio	
3		REGULATIONS OF NEVADA TAX COMMISSION Definitions.	As used in NAC NS 000 at 36 d00% inclusive, unless dar context efferencies requires, the works and terms defined in NAC NS 007, NS 00 and NS 005, inclusive, here the measuring accelled in these in those sections.	
	361.012 361.016	"Actual age" defined. "Depreciation" defined.	*Actual age" means the total number of years from the year of the construction of an improvement to the year of the leans date for the taxes which it affects.  *Depreciation" means, except as otherwise provided in NAC 362 266, a loss in the value of improvements or personal prosperty from any cause.	
7	361.018	"Improvement" defined.  EXEMPT PROPERTY -	**Improvement" means, except as otherwise provided in NAC 361.1133, all appartenances erected upon or affixed to the land, including, without limitation, those improvements listed in paragraphs (a) and (b) of subsection 1 of NRS 361.035.	
8		Fine Art for Public Display "Fine art for public display"	As used in NAC 560 00to 361 084, linkshoire, undexs the context otherwise requires. The art for public display" has the intensing ascelled to 8 in paragraph (t) of inhecition 4 of NSS 561 00K	
,	361.032	defined. Interpretation of terms used in NRS 361.186.	For the purposes of NRS. 561.186, the Department shall interpret:  1. "Direct costs of owning and exhibiting the fine set" to:	
10		NG 961.186.	(a) Exercise orderwise provided is prography (a) of selections of VMS 261 (ib), studies, whost limitation.  (b) Henton proposes at a set that does not expend the NS 260 (ib), studies, whost limitation.  (c) Internation provided is proposed to the set of the NS 260 (ib), studies, whost limitation, measures which provides a genuary or affiliated entity of the taupopre, on second or associated addressless used to acquire the work of first art shadings, which the limitation, measures which provides a genuary on the authority of the work of first art.  (c) Costs relation to represent accordance in contraction of the work of the set includings, without limitation, measures which provides a genuary on the authority of the work of first art shadings, which are the set of the set of the set of the set in the set in the set of the set of the set in the set of the set	
	361.034	Calculation of interest payments on art indebtedness.	1. For a work of fine art that was acquired with a portion of the proceeds of a secured or unsecured indebtedness, the amount of the interest on the total indebtedness that the taxpayer may claim as interest payments made on the art indebtedness parameters are also in the contract of the interest payments are also included to the contract of the interest of the interest on the total indebtedness that the taxpayer may claim as interest payments made on the art indebtedness parameters are also interest to the interest to t	
11			and the class. The interest paperents must be recorded and the metal.  (a) A paperent is made to make a paperent property of the faul and heldsholesce, we  (b) A paperent is made to make a paperent the principal of the start and heldsholesce, we  (c) A paperent is made to make a paperent the principal of the start and heldsholesce, we  (d) A paperent is made to exhibitate a required by a principal of the start and heldsholesce, we  (d) The principal of the total districtionscend by a principal paperent or in once other manner, the principal of the start and heldsholesce in required to the start and the principal of the start and the start and the start and the principal of the start and the principal of the start and	
12	361.036	Apportionment of direct costs when works of art consist of more than fine art.	usquoyer beaus to the value of all the works of art included in the exhibition.	
13	361.038	Requirements to receive creditRequirements to receive credit for donations to certain museums. For donations of fine art to museums	For a tacquer to receive a credit for a domation to a museum that provides exhibits specifically related to exhibits specifically related to exhibite, such a museum must be operated by an organization that  1. Qualifies for exception from transformation pursuant to section \$50((4))\$ of the Internal Reveaue Code; and  2. The net commings of which do not some to the benefit of any private shareholder or other person.	
14	361.040	Affidavit for claiming exemption: Form; contents.	The difficult has a surgery who is a familiary are consequent personant to pumpingly () of subsection 1 of NSS 301.008 most file previous to pumpingly (or of wheelchine) of NSS 301.008 with the country assessment on the felter has by one in which the further property of the country assessment on the felter has been personally by the Department, and the following file of the country assessment on the felter has been personally assessment of the felter has property (i) of subsection 4 of NSS 301.008 during the following fixed year; (ii) Assessment of the visit of fire as of a set for which the trappers is claiming an exceeptions. (ii) The perhadra person operated when of the visit of fire as it. (iii) The first has been personal to the office of the fire of the first of the fi	
15	361.044	Provision of poster to school or parent of child who receives in-home instruction.	Upon receiving a request for a poster pursuant to puragraph (b) of subsection 3 of NISS 361.00K the taxpoyer shall select which poster to provide to the school or purest.	
16		Property Used for Control of Air and Water Pollution		
17	361.046	Examples of facilities, devices to which exemption does not apply.	Examples of function and devices to which the examples from natural provided by NSS NGI The one agepty see:  A mining operation of the generality and the or the provided provided by NSS NGI The contract of water for express provided by the contract of water for express provided by the contract of the contract of water for express provided by the contract of the co	
18	361.048	Application of exemption to additions, modifications of operational devices.	which are not required by the approximation constitution in a summation of the approximation constitution in a summation of the approximation constitution in a summation of the control of are or water pullstains' in defined in NRS 341.077, the value of the addition or modification, but not the value of the entire device, in example from transition.	
19	361.050	Affidavits, reports, records required to claim exemption.	1. An affidir's on a form approved by the Department for claiming an examption pursuant to NES 361.077 must be supplied annually to the county assessor of the county in which the property is located or to the Department if the property is of an intercounty or intercount america and final or INES 361.032.  2. Owners of property of an intercline tasking, as defined in NES 361.032, shall report only those properties physically located in Nevada.  3. The targety shall mantain accurate records which will effect the difficient air records which results from the intuitation of any equipment for which an examption is claimed pursuant to NES 361.077.  4. Cupio of any other those menglating space-forcing the installation of a contracting the installation of any equipment for which are competition is claimed pursuant to NES 361.077.  4. Cupio of any other those menglating space-forcing the installation of a contracting the installation of any equipment for which are competition is claimed pursuant to NES 361.077.	
20		Qualified Systems for Heating, Cooling or Provision of Electricity		
21	361.052	Determination of value added by qualified system.	For the purpose of NSS NATE, a comprehensive many consists and only by qualified typics and the different between the cord of the bedding spin the qualified system and part is accounted in a conventional on a conventional manner without a qualified system and part is account as continued as continued as a conventional conventional continued as a conventional conventi	
22	361.054	Form for requesting valuation.	A county assessor may provide an appropriate form for the owner of a building to request the valuation of a qualified system. If an owner does not complete such a form, the owner may not be precluded from appealing the valuation of the building to the county board of equalization.	
23	361.056	Documentation to determine conformity to standards.	A county assessor, a county board of equalization or the State Board of Equalization may require documentation from the owner of a building who has requested the valuation of a qualified system to determine whether it conforms to the standards established by the Department and functions to conserve energy.	
24	361.058	List of buildings with qualified systems.	On or before April 1 of each year, each county assessor shall submit to the Department for the preceding year a written list of the buildings in his or her county which have qualified systems.	
25		Miscellaneous Provisions		
26		Tangible personal property purchased by and consumed during operation of business.	1. All tangible personal property which is purchased by a business and which is claimed to be exempt pursuant to prangraph (d) of subsection I of NRS 361.000 must be consumed during the operation of the business and must not be intended to become a component part of a manufactural term for use of exemptions and the material flat is a component part of a manufactural term for use of exemptions and the material flat is a component part of a manufactural term for the subsection of the subsection	
27	361.070	Certain property leased or rented to Nevada System of Higher Education.	1. Application for an examption primate in NSS 510.099 main be made to the county associated by lace 15 of each year.  2. The application was include accopy of the extend agreement and documentation from the loss of the property in less than 10 porcent of the fair market value of the property. Decumentation in particular, the san limited to:  (3) Accopy of the time of the previous instants.  (4) A copy of the time or maintain distances from owners of similar or like properties, and  (5) Security of the time or maintain distances from owners of similar or like properties, and  (5) Security of the contraction of the previous instances.	
28	361.080	Privately owned park: "Park" interpreted; requirement for exemption.	As used in NSES SEASON, the Department shall interprit "perf" to mean a detailed treat of principly reseal and properly that not up or and maintained for public use, generally of quite simble proportions derived to purpose of examinations and reconstant, and usually public on set with the seal manners also a way feating to the contraction to a way feating to the contraction to a way feating to the contraction to the public state of the comprision provided by NSES 501.5005, a sign which is clearly highle and visible from ground fired must be proved or each entrance to the park stating "This park is open to the public for all to use."	
29	361.085	"Portuble goods and storage sheds and other household equipment" interpreted.	As such in ordering with the foregraph of the propagate (in ordering to the description of a PMS 200 Miles (the Department and all anterport yearthing goods and reases) which and enterport periodic goods and seeing which and other homeshold equipment to include, without institution.  1. A contracting that the contract by one or event of the dwelling uniter or person who resides in the relecting unit.  2. A contracting the contracting the contracting of the contracting the c	

	361.089	Portions of qualified low- income housing projects.	1. An owner of property who wishes to qualify the property for exempt status pursuant to NRS 361.002 must apply to the county assessor for the exemption not later than June 15 of each year. The application must be on a form approved by the Commission.  2. Except as otherwise provided in this section, an application for the exemption of property pursuant to NRS 361.002 must contain information showing:	
		income flousing projects.	<ol> <li>Except as otherwise provided at this section, an appacation to the exemption of property parameter to NKS -90-100x must contain information aboving:</li> <li>Except as otherwise provided at this section, an appacation to the exemption of property parameter for a property is part of a qualified for-incoment horizontal property in part of a qualifie</li></ol>	
			(a) That the property is part of a qualified low-income housing project funded in part by federal money appropriated pursuant to 2U.S.C. §§ 12701 et see, for the year in which the exemption applies; (b) That the property, including related facilities, has been excepted or used by qualified residents or with the exclusively as low-income units as of June 15 of this year, and (c) The lost allument's or qualifying low-income make and the number of our inter-resistented and more controlled completely low-income menting the some interminent purplaced turned SULS.C. § 42(g)(1).	
			<ol> <li>The following additional documentation must also be attached to the application:</li> <li>Documentation showing the property is part of a qualified low-income housing project, including, without limitation:</li> </ol>	
			(2) A letter of verification from the appropriate housing agency in charge of dispensing federal funds which states that the project qualifies as a qualified low-income housing project and includes the type of federal funding granted, the date on which the funding syst agent and the date of explaints of the funding court of federal funding and the date of the disbustnesses.  (3) Any observationalise of the disbustnesses or federal funding and the date of the disbustnesses.	
30			(b) Documentation showing the election of the taxpayer to qualify as a low-income housing project under the 20-50 test or the 40-60 test pursuant to 26 U.S.C. § 42(g). Such documentation may include, without limitation, a copy of that portion of a federal income tax rotum claiming the federal tax credit.	
30			(c) For an initial application, a copy of:  (D) The first consists a small office among for the ancient formal by the ancient formal	
			training and a mount of results published each year by the Department of Housing and Urban Development used in the determination of eligibility for Section 8 subsidized restal bousing which are incorporated in the income limits to the Housing the Company of the	
			Link owner of property who receives an exemption for low-cost housing shall annually file with the county assessor:     (a) A report that includes the information and documentation identified in subsections 2 and 3; or     (b) An affiliate tyre-doile that information on a firm approved by the Commission.	
			<ol><li>An owner of property need not include on his or her renewal form the documentation and information described in paragraph (a) of subsection 2.</li></ol>	
			<ol> <li>The owner of the property shall maintain accurate records in support of the information requested.</li> </ol> CONT	
			7. The county assessor shall disallow claims for exemption on any unit that:	
			(a) Is not rent-restricted; or	
			(b) Is not a part of a qualified low-income housing project funded in part by federal money appropriated pursuant to 42 U.S.C. §§ 12701 et seq. for the year in which the exemption is sought. 8. Any claim for exemption denied by the county assessor affecting the taxable value of the property may be appealed to the county board of equalization in accordance with NRS 361.345.	
			9. As used in this section: (a) The "20-50ster" means a test that requires 20 percent or more of the residential units in the low-income housing project to be both rent-restricted and occupied by natural persons whose income is 50 percent or less of the area median gross income.	
31			(b) The "40-60 test" means a test that requires 40 percent or more of the residential units in the low-income housing project to be both rent-restricted and occupied by natural persons whose income is 60 percent or less of the area median gross income.  (c) "Low-income unit" means any unit in a building that:	
			(1) is end-ordered presumant to St. U.S. C. § 42/g/27.  (2) is comprised by pressure who ment the income limitations applicable under the 20-50 text or the 40-60 text, as appropriate; and (3) Meets all often applicable exceptions and limits pursuant to 36 U.S. C. § 42/g/37.	
			(d) "Qualified low-income housing project" means any project for residential rental property meeting the 20-50 test or the 40-60 test, whichever is elected by the taxpayer pursuant to 26 U.S.C. § 42.	
			(e) "Related facilities" means that part of qualified low-income housing occupied or used exclusively by persons with low incomes, including, without limitation, playgrounds, community rooms, the manager's office and the low-income unit.	
		ASSESSMENTS BY		
		COUNTY ASSESSORS - Determination of		
32		Taxable Value of Real		
		Property		
33	361.106	Definitions.	As used in NAC 361.106 to 361.1315, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.107 to 361.1176, inclusive, have the meanings ascribed to them in those sections.	
34	361.107	"Abstraction method" defined.	*Abstraction method" means a method of estimating the value of land by subtracting from the sales prices of improved purcels the full contributory value of all items attributable to the value of the improvements, thus yielding estimates of the residual or remainder value of the ind.	
35	361.1073	"Accrued depreciation" defined.	"Accrued depreciation" means the amount of loss in the value of an improvement relative to its replacement cost, reproduction cost or original cost as a result of physical deterioration, functional obsolescence or economic obsolescence.	
36	361.1075	defined.  "Adjustment" defined.	"Adjustment" means a modification of the reported value of a variable, such as sale price or gross income, using a model calibration technique for the purpose of estimating the full cush value of property.	
	361.109	"Allocation method" defined.	"Allocation method" means a method used to value land, in the absence of a sufficient number of sales of vacant land, by estimating a typical ratio of land to total value and applying that ratio to comparable improved properties to determine the value that the	
37			land contributes to the total value of the subject property.	
	361.1095	"Base lot method" defined.	Base lot method means a method of appraising land pursuant to which:  The named or other area of land being appraising land pursuant to which:	
38			To The pured or offer area of and being appealed in compared to a base lot consisting of a pured or hypothetical area of land having common or typical characteristics and a known value; and 2. Any differences between the pured or other area of land being appraised and the base lot with respect to beaction, size, shape, topography and similar factors are analyzed by the appenier, —— to estimate the value of the land being appraised.	
39	361.111	"Capitalization of ground rents" defined.	"Capitalization of ground rents" means the estimation of the value of land in the absence of comparable sales by capitalizing the revenue from market-rate leases of land.	
40	361.1113	"Comparative unit method"	Comparative unit method" means a method of appraising land pursuant to which an average or typical value is estimated for each stratum of land, using square free, front feet, acres, buildable units or other similar units of comparison.	
	361.1115	"Cost of development method"	"Cost of development method" means a method used to estimate the value of underveloped land in which direct and indirect costs and entrepreneurial profit are deducted from an estimate of the probable proceeds to be obtained from selling the land as developed	
41		defined.	purcels and the resulting net income is discounted to a present value at a market-derived rate.	
42	361.1117	"Cost of replacement" defined.	Cist of replacement, means to total cost of construction required to replace an improvement with a substitute of like or equal utility using current standards of materials, and design, including the cost of any pertinent labor, materials, supervision, constructors profit and overhead, whiches' plans and specifications, sale taxes and insurance.	
	361.1125	"Expected absorption period"		
43	361.1123	defined.	"Expected absorption period" means the length of time within which all the parcels in a qualified subdivision may reasonably be expected to be sold, rented or occupied if they are actively marketed. The period begins on July 1 of the year for which the tax on the parcels is levied and ends on the date determined by the county assessor.	
	361.1127	"Fixture" defined.	Tricture," means an item, other than a trade fixture, that was originally personal property which has been installed or attached to land or an improvement in a permanent manner. As used in this section, "installed or attached to land or an improvement in a permanent manner," means that:	
			Either:     (a) An item is attached to, imbedded in or permanently resting upon land or an improvement, or is attached by other means that are normally used for permanent installation, and cannot be removed without substantially damaging the item or the land or	
			(a) An into a attached so, menoused no or permanential upon tans or an improvement, or a attached by outer means that are normally used for permanent measurable, and cannot or removed women associationly damaging me term or the family or improvement with which it is being used; or  (b) The tase or purpose of an item that is not otherwise physically annexed to land or an improvement is so adapted that it is:	
44			(e) the one or purpose to an intern make a not outerwise projecting markets to said or an improvement is so adapted mark it is:  (1) A necessary, integral or working part of the land or improvement;  (2) Dosigned or committed for use with the land or improvement; or	
			(a) Secondario or trummates are true wan the time or miprovenence; or consider from the desired function without the nonattached item; and  2. A reasonable person would consider the item to be a permanent part of the land or improvenence, taking into account annexation, adaptation and other objective manifestations of permanence, including, without limitation, whether:	
			(a) Removal of the item would destroy the item or cause significant damage to the real property to which it is installed or attached;	
			(b) The histories use of the form indicates an intention to leave the letter in place; (c) The terms of warriest agreement between parties indicates the intention of a trenat or lessee to remove or transfer ownership of the item, or	
			(d) Ownership of the item would be conveyed with a transfer of the real property to which it is installed or attached.	
45	361.113	"Improved land" defined.	"Improved land" means land on which there are any improvements sufficient to allow the identification of or establish the current actual use.	
46	361.1133	"Improvement" defined.	"Improvement" means any building, fixture or other structure erected upon or affixed to the land, including, without limitation, any of those improvements lated in paragraphs (a) and (b) of subsection 1 of NRS 361.035. The term does not include any land enhancements.	
-				
47	361.1141	"Land" defined.	"Land" means that portion of real poperty which includes:  1. The surface of the curds, together with the air space above that surface and everything under that surface to the apex at the center of the earth;  2. Any natural resource in its natural state suched to the land, including, without limitation, mineral deposits, fasher, water and soil; and	
/			<ol> <li>Any natural resource in its natural state attached to the land, including, without limitation, mineral deposits, timber, water and soil; and</li> <li>Any rights, interests, benefits and privileges belonging or attached to the land.</li> </ol>	
	361.1145	"Land enhancements" defined.	"I and enhancements" means:	
48			<ol> <li>Physical modifications of the land whose contribution to the value of the land is not subject to wear and tear or to exhaustion, such as, without limitation, excavation and other earthwork; and</li> <li>Rights which allow the land to be put to any use.</li> </ol>	
49	361.115	"Land residual technique"	"Land residual technique" means a method used to estimate the value of land from a knowledge of normal net income, the discount rate, the remaining economic life of the property and the full contributory value of any improvements and nonreally items. The method isolates a measurable income stream artirbutable to the improvements and then estimates the value of the land by capitalizing the income stream artirbutable to the land.	
-	361.1155	defined.  "Mass appraisal technique"	memora souties a measurante income stream attributate to the improvements and their estimates the value of the tund by capitationing the income stream attributates to the tund.  "Mass appraisal technique" means a procedure for the valuation of a group of properties as of a given date using either a base bot method or comparative unit method.	
50		defined.		
51	361.116	"Obsolescence" defined.	"Obsolescence" means an impairment to properly resulting in the full cash value of the property being less than its taxable value as otherwise computed.	
52	361.1163	"Off-site enhancements" defined.	"Off-site enhancements" means improvements and land enhancements outside the boundaries of the subject property which facilitate the development of the property for any use, including, without limitation, such improvements and land enhancements that do not prepare the property for a specific use, such as streets, traffic signals, curbs, gutters and sidewalks, and such improvements and land enhancements for the provision of water service, sewer service, electricity service, natural gas service, telephone service and	
	20.11.7		service for the transmission of data.	
53	361.1165	"On-site enhancements" defined.	"On-site enhancements" means land enhancements within the boundaries of the subject property which facilitate the development of the property for any use.	
	361.1167	"Parcel" defined.	Parcel' means a configuous area of land which is:	
54			Stable to under common ownership;     Subject to conveyance separately from other land; and     Mentified by an accessor's parcel number in accordance with the provisions of NRS 361.189 to 361.220; inclusive.	
<u> </u>	361.117	"Qualified subdivision"	3. Identified by an assessor's purcel number in accordance with the provisions of NRS 361.189 to 361.220, inclusive.  "Qualified subdivision" means a group of purcels meeting the criteria contained in NAC 361.129.	
55		defined.		
56	361.1171	"Raw land" defined.	*Raw land" means land in its natural state before any human modification.	
	361.11715	"Real property" defined.	"Rod property" has the meaning ascribed to it in NRS 361.035 and includes:	
1			(a) Land; (b) Finance;	
	1	i .	(c) Improvements;	1
57			(d) On-site enhancements; and	
57				
	361.1172	"Regression analysis" defined.	(d) On-site enhancements; and	
58			(d) O-sic enhancements, and (d) Any pilan, instruct, benefit and privileges belonging or attacked to the land. 2. The term does not include a trade finance.  "Regression analysis" means a satisficial reclamage used to analyze data to predict the value of one variable from the known values of other variables.	
	361.1173	"Single property technique" defined.	(d) their enhancements and (d) Any right, increase becoming or stateded to the land.  2. The term does not enable a track feature.  **Regression analysis** means a statistical releasing to under the value of one variable from the known values of other variables.  **Single property technique** means a procedure for the valuation of a single parcel or other area of land as of a given date.	
58		"Single property technique"	(d) O-sic enhancements, and (d) Any pilan, instruct, benefit and privileges belonging or attacked to the land. 2. The term does not include a trade finance.  "Regression analysis" means a satisficial reclamage used to analyze data to predict the value of one variable from the known values of other variables.	
58 59 60	361.1173	"Single property technique" defined.	(d) On-the columnments, and an optimized belonging or studend to the land.  2. An angular student of the columns of the column	
58	361.1173 361.1174 361.11745	"Single property technique" defined. "Stratify" defined. "Trade fixture" defined.	(d) One technocements and any principle belonging or student to the land.  2 by polyth income any principle of the control of	
58 59 60	361.1173 361.1174	"Single property technique" defined. "Stratify" defined.	(d) On-the columnments, and an optimized belonging or studend to the land.  2. An angular student of the columns of the column	
58 59 60	361.1173 361.1174 361.11745	"Single property technique" defined. "Stratify" defined. "Trade fixture" defined.	(d) One technocements, and (e) Any poles, natures board made privileges belanging or attacked to the land. 2. The time there are distribute under distribute a trade distribute.  "Single property inchainger" means as procedure for the valuation of a single parcet or one variable from the known values of other variables.  "Single property inchainger" means as procedure for the valuation of a single parcet or other areas of land as of a given date.  "Southy" means to not purched of property sins relatively homogeneous groups based upon use, physical dusasteristics, location or other relevant characteristics.  "Take finance" means as to not purched property that.  It has its addict or related property and property that in a single parcet or other areas of the parameter of the real property in which it is installed or attacked, and  2. Has a single inchaing and function which is related to the behaviours or trade and not for the endancement of the real property to which it is installed or attacked.  2. Has a single inchaing and function which is related to the behaviours or trade and not for the endancement of the real property in which it is installed or attacked.  2. It is a single inchaing and function which is related to the behaviours or trade and the other through the property of the real property in which it is installed or attacked, and which is distinct from the real property in which it is marked or attacked.  This of compouter means the composenties with the properties of the distinct from the real property in which it is marked in a which is installed or attacked.  The state of the real property in which it is installed or attacked, and the composenties with the properties of the distinct of the through the property of the purpose of comparing using uses, such as vibinal instalation, the adaptive for property as which is for property as a whole or for property property in the procedure of the purpose of the purpose of comparing uses, such as vibinal instalation, the adaptive for property as which or for	
58 59 60	361.1173 361.1174 361.11745 361.1175	Single property technique" defined.  Stratify" defined.  "Trade fixture" defined.  "Units of comparison" defined.	(d) One changements and (e) Any opids, instructs beneficial agricultures agricultures beneficial agricultures beneficial agricultures agricultures beneficial agricultures agricultures beneficial agricultures or ordinario or observationes.  Their training measures are ordinario processor processor beneficial agricultures or ordinario or ordinario or	
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58 59 60 61	361.1173 361.1174 361.11745 361.1175	"Single property technique" defined. "Stratify" defined. "Trade fixture" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and acustabilities of coronia.	(d) One changements and (e) Any polish, markers beaffined privileges belonging or attacked to the land.  2. The same the contribution is the contribution of the contr	
58 59 60 61	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and	(d) On-the calculations that and the contraction of	
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58 59 60 61	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and availability of certain publications; revision of	(d) On-the calculations that and the contraction of	
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58 59 60 61 62 63	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and availability of certain publications; revision of	(d) On-the calculationments, and (e) Any polish, instruction between first and privileges belonging or attacked to the Inst.  2. The common laws to see that the section of the control of	
58 59 60 61	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and availability of certain publications; revision of	(d) One-to-enhancements and only refine photograpy or student to the Inst.  1. The Commission and privilege belonging or student to the Inst.  2. The Student of the Commission of the Commissio	
58 59 60 61 62 63	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and availability of certain publications; revision of	(d) One-to enhancements, and (e) Any polish, instruction should be considered and providing to belonging or student to the land.  2. Experience analysis—"means a procedure for the valuation of a single proof or other work of one variable from the borone values of other variables.  2. Single property substages," means a procedure for the valuation of a single proof or other some of land as of a given due.  2. Single property substages, "means a procedure for the valuation of a single proof or other some of land as of a given due.  2. Single property substages," means a procedure for the valuation of a single proof or other some of land as of a given due.  2. The single property in the single property points in third by homogeneous groups have due upon any physical disturctionics, bondion or other relevant characteristics.  2. The single property good inflication which a relevant of property points are property points of the property of the prope	
58 59 60 61 62 63	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and availability of certain publications; revision of	(d) On-the calculations that all the contractions of the contraction o	
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58 59 60 61 62 63	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and availability of certain publications; revision of	(d) One-to enhancements, and (e) Any polish, instruction should be considered and providing to belonging or student to the land.  2. Experience analysis—"means a procedure for the valuation of a single proof or other work of one variable from the borone values of other variables.  2. Single property substages," means a procedure for the valuation of a single proof or other some of land as of a given due.  2. Single property substages, "means a procedure for the valuation of a single proof or other some of land as of a given due.  2. Single property substages," means a procedure for the valuation of a single proof or other some of land as of a given due.  2. The single property in the single property points in third by homogeneous groups have due upon any physical disturctionics, bondion or other relevant characteristics.  2. The single property good inflication which a relevant of property points are property points of the property of the prope	
58 59 60 61 62 63	361.1173 361.1174 361.11745 361.1175 361.1176	"Single property technique" defined. "Straitly" defined. "Trade fixture" defined. "Units of comparison" defined. "Vacant land" defined. Adoption by reference and availability of certain publications; revision of	(d) One-of enhancements, and (e) Any opide, instruction become failed privileges belonging or attacked to the land.  The greatest many of the state	

	361.1178	Code of categories of land use	The Department shall preserrbe and annually publish a code of categories of land use, which:     (a) Must include and define at least the following primary categories:	
			(a) Sont memorie and occure a case and resourcing primary categories. (1) Youten Island. (2) Single-family residential Ind. (3) Single-family residential Ind. (4) Milder-conferential Ind.	
			(3) Mills-exidential land. (4) Commercial land. (5) Industrial land. (5) Industrial land.	
65				
			(7) Utilities.  (b) May include and define any secondary categories that the Department deems to be appropriate for each primary category.  2. The Department shall:	
			(a) Consider any recommendations submitted by any county assessor in this State regarding the amendment of the code prescribed aperusant to subsection 1; and (b) If the Department disapproved of any such recommendation, notify each county assessor in this State of the resonants for that disapproved.	
	361.1179	Land: Methods for determining full cash value.	1. If sufficient sales of comparable properties which were vacant at the time of sale are available, a county assessor shall determine the full cash value of fand by applying the sales comparation approach using: (a) A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (including or construction).  [1] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (including or construction).  [2] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (including or construction).  [3] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (including or construction).  [4] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (including or construction).  [5] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (including or construction).  [6] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (including or construction).  [7] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in a coordance with the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in the provisions of NAC in Clin High states (in Clin High states).  [8] A mass appraisal technique in the provisions of NAC in Clin High states (in Clin Hi	
66			(b) A single property technique in accordance with the provisions of NAC 361.118 to 361.1188, inclusive.  2. If insufficient sales of comparable properties which were vacant at the time of sale are available to carry out subsection 1, a county assessor shall determine the full cash value of land as provided in NAC 361.119.	
	361.11795	Land: Sales comparison approach using mass appraisal	A county assessor shall apply the sales comparison approach using a mass appraisal technique as follows:  1. The county assessor shall statify the properties being appearand into groups based upon location, zoning, use or other relevant characteristics. Sufficient strata must be established to ensure that all types of property subject to appraisal are appropriately—	
		technique.	represented.  2. After stratification pursuant to subsection 1, the county assessor shall:	
			(a) For eich stratum:  (1) Analyze sales of comparable land; and	
67			(2) Make adjustments to the subsprieses as executary to climinate any normally composents of value and any differences resulting from the end property inflo conveyed, financing terms, conditions of sule, market conditions, because, the place of the antient control of the cont	
			use, runing, use, view, governmental restrictions and other artiflutes that affect value. The adjustments:  (1) Must be maniferantical changes and use the back lot or comparative unit walse to account for differences in the elements of comparison between the base lot or comparative unit and the subject property;  (2) May be made only to the back lot or comparative unit value in order to reflect the value of the subject property;  (3) May be made, while four relativestical parameter during a mode of the subject property;  (4) May be made valued gave relativestical parameter during the subject property properties or except subject property;  (5) May be made valued gave relativestical parameter during the subject property of the subject property of the subject property of the subject property;  (6) May be made valued unit of the subject properties of the subject property of the subject property of the subject property;  (6) May be made only to display the subject properties of the subject property;  (7) May be made only to display the subject properties of the subject property;  (8) May be made only to display the subject properties of the subject properties of the subject property;  (9) May be made only to display the subject properties of the subject property;  (9) May be made only to display the subject properties of the s	
			(2) may be made only so the one to or exemptature cum vature in outer to retarts the vature of the supplex property; and  (3) May be made by adding or subtracting lump-sum dollar values, or by applying positive or negative percentage differentials, to the basic lot or comparative unit values.	
	361.118	Land: Sales comparison approach using single property	A county assessor shall apply the sales comparison approach using a single property technique as follows:  1. The county assessor shall adjust the sales prices or unit values of comparable properties as necessary to eliminate differences between the comparable properties and the subject property that affect value. The adjustments:	
68		technique.	A county asserts that apply the dates comparison approach issuing a studie properly bechanges an interest.  1. The county insecured and adjuster that they are not included as properly as a continued of formaces between the companible properties and the relationship to properly that affices value. The adjustments is a continued of the comparison between the comparis	
-			<ol> <li>The elements of comparison between the comparable properties and the subject property that may be used by the county assessor include, without limitation, the real property rights conveyed, financing terms, conditions of sale, market conditions, because, payable characteristics, say, examing or use, governmental restrictions and nonreally components of value.</li> </ol>	
			3. After adjusting the comparable properties for differences that affect value, the county assessor shall analyze the range of adjusted sales prices of the comparable properties to arrive at an estimate of value for the subject property.	
	361.1182	Land: General requirements for sales comparison approach.	For the purposes of carrying out the provisions of NAC 36.11795 or 36.118:  1. If the subject property is improved land, the comparable properties must have a use that is consistent with that of the improved land.  2. The elements of commercian content indivisations, made the few country assessments be identifiable and consented by certifiable made of that	
			2. The elements of companion used and adjustments made by the county assessor must be identifiable and supported by verifiable marker data. 3. If it is accessary to make an adjustment to recognite to view inflamence or any order property athletic associated with the subject property, the county assessor shall: (a) Make a physical elementation of the view inflamence from the data of each respective view percel. The county assessors shall make the view inflamence determination from any area on the purcel that is capable of development. This would exclude legally	
			required softwaks or portions of the pured subject to applicable land use restrictions or applicable deed restrictions that prohibit development.  (b) Upon the written request of the sware, provide to the owner as soon as proaching, but not later than 15 days after receiving the request, current market evidence for each adjustment for the view influence or other property artifacts. It as country whose population is 4,000 or more, "unrent market choiceness" as weld as in his paragraph means also due in concerning used or improved pureds that occurred during the 26-month period immediately preceding July) of the year before the loss date,	
69			replanation for wiscon teams, varied an abstract ventors, and an arranguage in anticol described in an arranguage in anticol described in a proposed in particol and arranguage in a contract particol arranguage in	
			(1) Man appropriate lectuation, the written made you must exceed the extraction without the write measured to mode, properly allocute, must not an adjustment to the made and appropriate lectuation, the writen and particular with made and	
-	361.1184	Land: Stratification for	1 Endagement of major at Associate of World UNIX MUNICIPAL MUNICIP	
		purposes of sales comparison approach.	(a) Must studity comparable properties into the primary categories of land use prescribed by the Department pursuant to NAC 361.178; and (b) May also studity those properties.	
			(1) has any secondary categories of land use prescribed by the Department pursuant to NAC 36.1178, and (2) If those properties are used in a similar or competitive manner, into goographic market areas. Goographic market areas must be initially defined by major natural, political or human-constructed boundaries and then further defined by areas of complementary land uses or neighborhoods, in which all the properties market area, including, without a comment of the consideration of the defining a geographic market area, including, without a commental governmental and uses or neighborhoods, in which all the properties are similarly influenced by servicemental, social and economic forces. Additional criteria may be considered for defining a geographic market area, including, without	
70			compensation yand nest or integrated tooks, it writes name proposes are summy numericar or personnential, personnential, personnential, section and expense are submitted on the contract of the proposes of carrying or this section, a county season.  2. For the purposes of carrying or this section, a county season.  (a) Must determine the number of rails as exception and geographic markst area to use in the stratification of companies properties based upon on the size and diventity of the geographic area being analyzed and the number of sales available within each	
			(a) Must determine the number of land use categories and geographic market areas to use in the stratification of comparable properties based upon on the size and diversity of the geographic area being analyzed and the number of sales available within each proposed strains. and geographic market area crosses commy boundaries, cooperate with other county assessors in the exchange of information.	
-	361.1186	Land: Sales data for purposes		
		of sales comparison approach.	For the purposes of empiring out the provisions of NAC 381.1179 for 384.118.  1. In determining whether the sales perced read comparable property in prescriptive of the full each value of the subject property, the county assessor must acquire sufficient sales data concerning the comparable property. The sales data may include, where I making a subject to the sales are	
			(a) The total amount paid for the property and the trems of sale; (b) The names and contact information of the buyer and seller; (c) The relationship of the buyer and seller; (delty;	
			(d) The legal description, address and parcel identifier of the property; (e) Information concerning the type of transfer that is sufficient to causable the country assessor to determine whether the transfer was at arm's length;	
			(f) The length of time the property was on the market; (g) The extent of the interest transferred to the layer; (h) The nature of consculig items; and	
			(i) The date of the transfer.  2. The courts assessor may determine the accuracy of the sales data acousined sursuant to subsection 1 by:	
71			(a) Contacting the buyer, seller, tide company or any other knowledgeable participant in the transaction; (b) Using sales questionnaires;	
			(c) Conducting personal interview; or (d) Reviewing declarations of value.  — The county assesses shall decision to each person he or the contacts for information pursuant to this subsection that the information provided by the person will only be used to enablish value for the purposes of property taxation.	
			3. The following types of alse may provide unreliable information regarding full cash value and require additional verification to determine whether the sale represents full cash value:  (a) Sale is involving neuronal approximation and public utilities;  (b) Sale involving additional enginess or destination alternations;	
			(c) sinds a reversing simulation annotation, (d) Sales between schildness or composted affiliates; (e) Sales of convenience, including, without limitation, a sale intended to correct a flaw in title; (f) Sales settling no state;	
			(g) Froced sales, including, without limitation, a sale resulting from a judicial order; and (h) Sales involving doubtful title. (h) The county assessed may not take and other market data into homogeneous groups to reflect different market influences and variations in zoning, other land-use controls and probable use, and to ensure that land values will reflect market data for parcels.	
	361.1188	Land: Adjustments for	<ul> <li>Ter the purposes of carrying out the provisions of NAC 36.11795 or 36.118;</li> </ul>	
	301.1100	purposes of sales comparison approach.	(a) The amount of the adjustments to comparable sales or to the base lot or comparable unit value must be determined using paired sales analysis, sales-resales analysis, regression analysis or another model calibration technique in accordance with the another or the determined to the paired sales analysis, sales-resales analysis, regression analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the analysis or another model calibration technique in accordance with the another or the another or the another or the accordance with the a	
			(b) If multiple types of adjustments to comparable sales or to the base lot or comparative unit value are necessary, those adjustments must be made as follows: (1) Any transactional adjustments must be made to the total sale orince in the followine sequential order:	
			(1) Adjustments for the real property rights conveyed. (11) Adjustments for the financing terms. (111) Adjustments for the confinencing terms. (111) Adjustments for the confinencing or Autorities and the confinencing terms of the confinencing of Autorities (111) Adjustments for the Autorities (111	
72			(IV) Adjustments for expenditures made immediately after the purchase. (IV) Adjustments for market conditions. (IV) Adjustments for market conditions. (IV) Adjustments for market conditions. (IV) Adjustments for market in expensive interactions and any physical, consomic and other conditions. (IV) Adjustments for expensive interactions adjustments described in subprangage (II), units of comparison must be calculated based upon the adjusted side price, and then adjusted for differences in location and any physical, consomic and other conditions.	
			characteristics which affect value. 2. For the summons of this cortion	
			(a) "Adjustments for market conditions" means adjustments to reflect increases or decreases in property values in the market for property over time. (b) Adjustments for market conditions must not be made unless property values in the market for property over time. (b) Adjustments for market conditions must not be made unless property values in the area and classification of property for received or decreased since the transaction dates. To make such an adjustment, the difference in sales prices of the	
			same or similar properties over time must be measured to extract a rate of adjustment to apply to comparable sales to improve comparability.	
	361.119	Land: Alternate methods to sales comparison approach.	1. If a county assessor is not able to use the sales comparison approach for land pursuant to NAC 36.11195 or 36.118 because sufficient sales of comparable properties which were vacant at the time of sale are not available, the county assessor shall determine the full cash value of land furough any of the following methods, other in combination with available land sales or as the sole method of valuation:	
			(a) Advantacion method: (b) Land residual technique; (c) Capitalization of ground rents;	
			(d) Cox of development method; (e) Allocation method, if the properties are substantially similar; and	
			(f) Regression analysis.  2. The use of siles of comparable improved properties pursuant to subsection 1 is subject to the provisions of NAC 361.11795 or 361.118, as applicable, NAC 361.1182 to 361.1188, inclusive, and the following:  (a) Sales of comparable improved properties must be adjusted to remove the full contributory value of all items attributable to the improvements, including, without limitation, direct and indirect costs, soft costs, contexpersecurial profit, and personal property	
73			and other nonrealty components of value. The costs may be reported in a lump-sum basis per unit.	
			(b) The complete obsolecement of an improvement for purposes of analyzing the sales price of a comparable improved property is best determined when the improvement is demokladed or removed, but may be considered when: (f) Sufficient vinear demonstrates an intensit to demoklade or removed, but may be considered when: (i) A permit has been issued for the demoklation of the improvement; (ii) A permit has been issued for the demoklation of the improvement;	
			(II) A disclosure concerning the demolition or removal of the improvement has been find with the Securities and Dichange Commission. (III) A out-to-have been issued for the concentation of the improvement or the comparable property which establishes that the demolition or removal of the improvement is intended, and (I) No construction and development financing has been obtained with respect to the comparable property which establishes that the demolition or removal of the improvement is intended, and (I) No consumpts on use to activate blood these champles on of the demolition or removal of the improvement is intended, and (I) No consumpts on use to activate blood these champles on of the demolition or removal of the improvement is intended, and	
			(2) No occupancy or no use is established before the completion of the demolition or removal of the improvement.  (c) Sales of comparable improved properties may be used in determining valuation regardless of whether the complete obsolescence of an improvement may be determined or considered pursuant to paragraph (b).	
	361.1192	Land: General requirements for use of alternative methods.	It a county assessor uses any of the methods described in subsection 1 of NAC 361.119 to derive the value of land, the county assessor must:  1. Examine and evaluate:	
			(a) The reliability and accuracy of the method used:	
74			(b) The characteristics of the singlest property; (c) The sufficiency and quantity of the data used to derive the value; (d) The reflicions and accuracy of the data used and any pertinent adjustments made to comparable property; (e) The refutive value for each comparable and used. (c) The refutive value for each comparable and used.	
"			(c) The relative validity of each companible sale used;  (f) The number and magnitude of any adjustments made to companible property or the reasons why no adjustments were made; and  (g) The relative importance of and visibal elements of companison; and	
			Determine whether: (a) The devirted value is accurate for the type of property being valued, or (b) Another methods must be used or additional data must be obtained to derive the value accurately.	
-	361.1194	Land: Abstraction method.	When using the abstraction method, a county assessor must:	
75			1. Perform that enchod in accordance with the provisions of colleges? of Property Appealant and Associated Aso	
76	361.1196	Land: Land residual technique	When using the land residual technique, a country assessor must perform that technique in accordance with the provisions of chapter 12 of Property Appraisal and Assessment Administration, as adopted by reference in NAC 361.1177.	
	361.1198	Land: Capitalization of ground rents.	1. A county assessor may use the capitalization of ground rests to derive the value of land only when there is sufficient information regarding land restals or lesses which are independent of improvements, such as, without limitation, a restal of farmland or commercial fault which is lexued as an exhaust the felesces is responsible for property uses and all other expenses.  2. When using the expenditions of ground rests to derive the whole of the control of the contr	
77			<ol> <li>When using the capitalization of ground resist to derive the value of land:</li> <li>A county assessor must perform that method in accordance with the provisions of chapter 7 of Property Appraisal and Assessment Administration, as adopted by reference in NAC 361.1177.</li> <li>If a losse:</li> </ol>	
			(b) If a tonce. (1) Has been recently negoritated or is still representative of current market rents, a county assessor may directly capitalize the net rent into an indicated land value; or (2) Is outdated or no longer representative of current market rents, a county assessor must reject the lease or adjust the lease to current market conditions using verifiable market data.	
	361.1202	Land: Cost of development	When using the cost of development method, a county assessor must:  1. Perform that method in accordance with the provisions of chapter 7 of Property Apparisal and Assessment Administration, as adopted by reference in NAC 361.1177.	
78		method.	<ol> <li>Doduct the following costs from an estimate of the probable proceeds to be obtained from selling the land as developed purcels:</li> <li>The direct costs of site preparation;</li> </ol>	
/6			(b) The costs for utility hookups; (c) Any other direct and indirect costs of development; and (d) A reasonable allowance for enterprenountal profit.	
	361.1204	Land: Allocation method.	When using the allocation method, a county assessor must:	
			<ol> <li>Stainate the logical and proportionate relationship of the value of land to the total value of real property by analyzing:</li> <li>Statistical odes of Vascert land an immore of land in the case exonomish more for more of the substrep removery; without limitation as to the dates of those solves</li> </ol>	
79			(b) Sales of vacant land and improved land in similar or competitive geographic market areas; (c) Sales of vacant land compared to subsequent sales of the same or substantially similar purcels after improvements have been built; or (d) Residual land values obtained using the abstraction method; (d)	
			(d) Residual land values orbitated using the arbetatedn method;  2. Apply the restiling ratio of land to total value to sales of comparable improved land to determine the portion of the sales prices attributable to land; and  3. Analyze the land values orbitation if the same numer as sales of vicard land to establish comparative unit or base let values.	
	361.1206	Land: Regression analysis.	The same present many to the principle of contribution to value, remainst to which to the major characteristics of a site and any improvements must be analyzed to determine how much each component characteristic contributes to value.	
80			<ol> <li>Buse that analysis on the principle of contribution to vulue, pursuant to which the major characteristics of a site and any improvements must be analyzed to determine how much each component characteristic contributes to vulue.</li> <li>Apply that analysis in accordance with the requirements of NAC 36.1216.</li> </ol>	
			A county assessor shall:	
81	361.121	Obtaining and maintaining sufficient data regarding characteristics of property	1. Obtain, in accordance with the provisions of section 3 of the Standard on Mass Appraisal of Real Property, as adopted by reference in NAC 361.1177, a sufficient amount of data regarding the characteristics of property to determine the appropriate elassification and valuation of memories in the country.	
81		sufficient data regarding characteristics of property.	classification and valuation of property in the county.  2. Maintain the data obtained pursuant to subsection 1 on electronic media.	
81	361.121 361.1212	sufficient data regarding	1. Othan, in accordance with the purvisions of section 3 of a Standard on Man Appraisal of Real Property, as adopted by reference in NAC 361.177, a sufficient amount of data regarding the characteristics of property to determine the appropriate characteristics and property in the comparing value of property in the control of the regarding of the characteristics of property or determine the appropriate characteristics of property or property or property or determine the appropriate characteristics of properties are not propertied to the purpose of property or determine the appropriate characteristics of properties are not propertied to the purpose of property valuation, a county assessor must use min of comparison which confirms to the basis upon which those properties are analyzed and told in the market.	

83	361.1214	Consideration of influence of on-site and off-site enhancements.	Since on six enhancements and off-six enhancements may affect the uses to which a parcel of land is being or may law fully be part, a country messor shall consider the influence of on-six enhancements and off-six enhancements when determining the value of the land.	
84	361.1216	Development of mass appraisal model to explain or predict market value from real estate	When developing a mass approisal model to explain or predict the market value of properties from real estate data, a county assessor must build and cultivate the model in accordance with the provisions of chapters 14 and 15 of Property Appraisal and Assessment Administration and the provisions of the Standard on Automated Valuation Models (AVMs), as adopted by reference in NAC 801.1177.	
	361.1218	Determination of whether sufficient sales of comparable properties are available.	For the purpose of carrying out the provisions of NAC 361.08 to 361.1315, inclusive, a county assessor must determine whether sufficient sales of comparable properties are available based upon:  1. The autor and complexity of the object property to which the sales are being compared.	
85			2. The degree of homogeneity of elements of comparison between the subject property and the comparable properties;  3. Market conditional control of the information regarding each sale from which a credible conclusion may be obtained.  4. The relabelity of the information regarding each sale from which a credible conclusion may be obtained.	
	361.122	Valuation of improved land.	1. If algorized land a being pet to a use that is: (6) Consistent with the instance of the classification of the land or with the general use of land in the surrounding area, the value of the improved land must be established by using comparable sales from a sixtum with similar zoning and location in accordance with NAC 581.1196 or, 2 appenpines. NNC 581.1196 or, 2 appenpines. NNC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and location in accordance with NAC 581.1196 or a sixtum with similar zoning and	
86			usis from an attem that: (1) Is most companiels to the improved land; (2) But the same or a similar sex and (3) Is difficed by the same or similar societies.	
			2. The area of land to be visical according to the case of the improvement, to the error activity (covered by one hoper-wears, plus the improvement, post the improvement post t	
	361.1225	Accrued depreciation:	(b) "Suphs last" means load fat a cisate currently seeded to serve or support an existing improvement, but which does not have an independent use equate from an existing improvement and does not have the potential to be sold separately from any load that is needed to serve or support an existing improvement. Accounty assessor	
	301.1223	Application; calculation.	<ol> <li>Sail apply accord deprecision benefit sheed, determining.</li> <li>In the wide of importance in single determined model pursuant to NAC 361.1394 or paragraph (s) of subsection is of NAC 361.1294, and</li> <li>The combinatory value of importances parament to paragraph (s) of subsection 5 of NRS 361.2272.</li> <li>Sail clusters are of determined by the company of the company of the combinatory value of importance of the company o</li></ol>	
87			(a) The market extraction method; (b) The economic age-life method; or (c) The changed and first head the control of the contr	
	361.123	Contaminated property: Definitions.	— as excellence with the provisions of daught of Proporth Agential and Assessment Administration, as adopted by reference in NAC 98.1177. When calculating scened depreciation by the consuming again method, a county assesses may use the 187- equency scales provided in the new morner version of the Assistantic Our Handers, Alberthald Vasaline Service, Reschould Entirement and other our Commercial Estimator software, as appropriate, adopted by reference in NAC 98.1177.  3. Solid in depoly accord depreciation whose determining the teached value of any properties approximately present and provided and	
88			(a) and on which the release of a hundress software has been writted pursuant to NAC 361.122; or  (b) An improvement which physical production are production by a hundress software has been verified pursuant to NAC 361.122;  — on a refer the assessment date of the progrets;  2. "Conti-so-ce" means for present value of the remedial work to be performed to remove, contain or total a hundress such assessment on the property being valued. The term includes the cost of continued monitoring of the site after the remedial work to be performed to remove, contain or total a hundress such assessment on the property being valued. The term includes the cost of continued monitoring of the site after the remedial work to be performed to remove, contain or total a hundress such assessment and the cost of continued monitoring of the site after the remedial work to be performed to remove, contain or total a hundress such assessment and the cost of continued monitoring of the site after the remedial work to be performed to remove, contain or total a hundress such as the cost of continued monitoring of the site after the remedial work to be performed to remove, contain or total a hundress such as the cost of continued monitoring of the site after the remedial work to be performed to remove, contain or total a hundress such as the cost of continued monitoring of the site after the remedial work to be performed to remove.	
	361.1232	Contaminated property:	completed for an institution just register.  The analysis on before the contraction of the property lies with the owner of the property.  The bushess of proving that property lies when contaminant and documentation of the property.	
		Burden of proof; documentation required.	2. To verify the release of a hazardous substance on land or the permention or incorporation into the construction of an improvement by a hazardous substance, the owner of the property must. (a) Sobmit redisk, objective information, not as an engineering study, exvironmental must, laboratory report or hisricial record, which proves to the satisfaction of the assessor that a hazardous substance has been released on the land or has permented or been incorporated into the construction of an improvement. (b) Sobmit redisk, observation experience of an improvement. (b) Sobmit redisk, observation experience of the construction of an improvement. (c) Sobre of the redisk observation of the construction of an improvement. (c) Sobre of the redisk observation of the construction of an improvement. (c) Sobre of the redisk observation of the construction of the provincial must be a permitted or the construction of the co	
89			(s) Provide utilizent data the assessors to indicate the extra so I appropriate or empiring cleanup (in.  2. To document they of or obtainable contrast of a propriet of empiring cleanup (in.  2. To document they off or obtainable companied be school only proposely, of any in the assessor (in.  4.) A test of a middle companied to solor of similarly contaminated proposely, of any,  (ii) A specificate distinction concerning the electron of the handows obstance and	
	361.1234	Contaminated property: Determination of full cash	(c) Where there is an existing business operating on the contaminated site, records of income and expense necessary to allow the assessor to estimate the value of the real property, as if uncontaminated, by the income approach.	
		value.	1. The date comparison approach may be used by comparing ordified allow of similarly contaminated date.  2. Where applicable is the innover proach may be used by comparing ordified allow of similarly contaminated active.  3. Where no allow it is enough proach may be anothy ordinational properties.  3. Where no also or result market casis for similarly contaminated properties.  (ii) The value of the expertipe of a specific sace, experience appears for a specific sace, experience appears of a specific sace appears of a specific sace, experience appears of a specific sace app	
90			on determination and not exceed the fill and while of the property on by:  (1) Expective of the destination of the contract of the property on the contract of	
	361.1236	Contaminated property:	current owner is incurring the remedial costs and an accurate forecast of the year-to-year costs to be incurred and the estimated date of the completion of the champure available.  The assessor shall review annually the assessment of any property which has been valued as a contaminated site pursuant to NAC 281.123, 286.1232, and 381.124 to ensure that the remedial work, if any, is being performed as scheduled and to verify the actual	
91	361.124	Annual review.  Determination of actual age of improvement or newly	yearly out-to-cure. In determining the actual age of:  1. As improvement or newly constructed addition to an existing improvement, the country assessor shall use the actual year of construction, if it is available, or clee an estimated year of construction.	
92	361.125	constructed addition to improvement. Improvement: Initial taxable value.	2. As improvement that has been constructed over a period of years, the country assessor shall but on the vigilent average age of the improvement.  1. In determining the smill studie's what of an improvement, the order of depreciation is self or this NMS 361.227.  2. If Productions, determining we are smill studie's way to be a support of the improvement, the additional depreciation and obsolecence may be calculated separately.	
93	361.127	Improvement: Replacement.	If the use or quality of an existing improvement is changed by a replacement, the county assesses shall revalue the improvement according to the new use or quality as of the time the replacement occurs.     Each counts assesses who determines the executates of the reolecement made to an improvement.	
94	361.128	Improvement: Calculation of	(a) May not the "Processing Breadman or (Time Cost" problemed in the version of the Mendal Valuation Service adopted by reference personants NN CR-01/171 or (Fassings 1) of the year immediately personaling the line date for the current year.  (b) Marc consider the originations must be an improvement with his Processing of the consideration of epithesemic resides has been made.  As usual his desirable, where "Productions" includes from a removable or removation which critical for meterocones, where the nature consideration of the personal removable by the provision of NNS 555 527.  As usual his desirable, where "Productions" includes from a removable or removation which critical for meterocones, where the nature consideration of NNS 555 527.  As usual his desirable, where "Productions" includes from a removable or removation which critical for meterocones, where the nature consideration of NNS 555 527.  As usual his desirable in the production of the NNS 555 527.  As usual his desirable in the production of the NNS 555 527.  As usual his desirable in the NNS 555 527.  As usually a subject to the NNS 555 52	
		cost of replacement.	(b) Except as otherwise provided in subsections 2, 3 and 4, using:  (1) The standards and modifiers of local costs published in the version of the Residential Cost Handbook, Marshall Valuation Service, Residential Estimator software or Commercial Estimator software, as appropriate, adopted by reference pursuant to NAC 250, 1177, or of the town immediately association for his loss done for the coverage transport.	
			(2) With the prior approval of the Excellent Descripts (Descript Chemistro of the computer preparation for derivating out which are based on core published by Marchall & Switt.  2. Except as otherwise provided in absencious a did the count of replacements of farm building, a field or mother resist extentive must be calculated using the manual of road building costs adopted by the Commission if the farm building, shed or other resists extentive:  (a) Descript confirms to any applicable building costs adopted by a commencial entity; or	
95			(b) Exemined by a primar who does not regalistly perform connections work and does not cert as substantial periods or left to be be income as a located connection, unless the present acts only as a greened content and the actual work is performed by a green work regularly perform connections work and are as substantial period in the five income as a located connection.  In large as offentive provided as indexined, the cont of registerance of a farm building, a laded or moder reads extracts connected by a person who regularly perform construction work and are associated as a substantial period of the located and the	
			[10] The distillations and insolutions of each color production of the reconstruction of the Residential contractions of the reconstruction of the reconst	
			recognized cost instance, one determinations or subsequence accessors. The texture Detector that that the production of our nature reported to be easy fragment to the government of the extension and the second and the distribution of the nature reported to the extension and the second and the distribution of the analysis of the distribution of the extension and the second analysis of the advantage of the extension and the extension analysis of the advantage of the extension and subscription services that duty each county assessor of that approved. The Executive Director shall submit to the Commission anaulty a last of the advantage recognized cost naturals, cost determinations and subscription services that the Executive Director shall submit to the Commission anaulty a last of the advantage recognized cost naturals, cost determinations and subscription services that the Executive Director shall submit to the Commission anaulty a last of the advantage recognized cost naturals, cost determinations and subscription services that the Executive Director shall submit to the Commission anaulty a last of the advantage recognized cost naturals, cost determinations and subscription services that the Executive Director shall submit to the Commission anaulty a last of the advantage	
	361.1285	Common-interest communities.	1. A county assesser shall determine the trassle value of any land and improvements which comprise the community such and common elements of a common-interest community as provided in NAC 501, 100 to 301, 1315, inclusive.  2. When determining the taskle value of a community such, a county assesser much a shiften to an any other adjustment, and, good to see layer for our provider and value of selection of the community and a contraction of the con	
96			(s) The chief is bedien of the commandy and within the common selected community, achieful, without limitation, the first level (vel.)  (b) The place of Exceptione of the common selected community with a think the commandy unit is the first level (vel.)  (c) The nature of and access to the common demands of the common-actered community, including without limitation, any packing facilities and open-space areas.  A sound in this except, the words and trust depend on NSS MS 212 these the memping searched the entire in the action.	
	361.129	Appraisal of parcel as part of qualified subdivision.	1. A pareel must be appraised as provided by paragraph (b) of subsection 2 of NRS 361 227 and NAC 361.1255 £.  (a) B is one of a group of 10 or nane configuous parcels held under common overschaft,  (b) A find any as reserved of the major are configuous parcels held under common overschaft,  (c) A find any as reserved of that angels or one over subsidious may not even subsidious and over contract for the county recorder for filing in the manner provided by NRS 273.369 to 278.460, inclusive, or the purcel is assessable  (c) A find any as reserved of that angels or one over subsidious may not even the filing to the county recorder for filing in the manner provided by NRS 273.369 to 278.460, inclusive, or the purcel is assessable  (c) A find any as reserved.	
97			property in an improvement district created pressuant to Judger 27 Int (2785).  (5) The owner of the proof provised the courty account with subserve information the assessor docum necessary to determine the translet value of the purcel, and  (6) The courty assessor determine that the group of purcels affected has an expected absorption proint of more than 1 year.  2. For the purpose of this actions:	
			(a) The content of a pract in the greaton on entity alavan as such in the records of the county recorder.  (b) A paret is complete us that they may be that the common overable prime if it is expanted from those pareties.  (c) By an examine, give the content is proposed by the content of the	
	361.1295	Taxable value of land within qualified subdivision.	(c) A paren's not configuous with other purch half under common overeaching, frough ther, where a common brombar, if for use in different phase or actions of a development,  In determining the ready-based ready of the parent half under common overeaching, frough the read does any general data (as in, the read does gong regards and evaluation, the company assesses and all cas in, the read does gong near and antique instantion concerning the subdivision:  In the determining the company of the compa	
			(s) The columned retail esting price of all purch in the realthwise which are not said, rented or eccupied, reduced by the precentage specified for the expected absorption period of the puredic Expected Absorption (Part Turn) Percentage of Reduction  1: 2	
98			4. 6	
			10  in the second of the secon	
	361.130	Mobile or manufactured home.	1. The tratable value of a mobile home or manufactured home which constitutes end property in the cost of replacement of the mobile home or manufactured home less depreciation and obsolucescue.  2. In determining the tratable value of a mobile home or manufactured home which constitutes personal property, not county assessors shall, if the mobile home or manufactured home was soil as new:  1. The tratable value of a mobile home or manufactured home was soil as new:  2. In deep manufactured home as the mobile home or manufactured home was soil as new:  3. In deep manufactured home as the mobile home or manufactured home was soil as new:  4. In deep manufactured home as the mobile home or manufactured home as the mobile home or manufactured home as the second home as the mobile home or manufactured home as the deep manufactured home as the property of the mobile home or manufactured home as the deep manufactured home as the	
99			(b) On or after July 1, 1982, value it at replacement cost, when new, less depreciation. Replacement cost when new is the retail selling price to the original owner adjusted by factors reflected in the annual Personal Property Manual Depreciation must be calculated prassuant to the schedule located in the namual Personal Property Manual. 3. The retail celling more for a world-benome or manufactured board in calculated sequencely. 3. The retail celling more for a world-benome or manufactured board or included all charges for the property of	
,,			If the course of a mobile hone or munificated home which has been converted to real property where to cover after mobile home or munificated home back to personal property, the county assesses that provide the evenue with a form for an efficient of conversion shad has been approved by the Commission and which must be recorded in the county assesses to provide the evenue with a first first and conversion may include information on convenient and the conversion may be recorded from the county assesses to provide the conversion may be not assessed to the conversion may be conversion on the contraction.  3. The county assesses and what when the mobile none or munificated home as personal provide you suither indicated or after to represent to 1883 24.85 for mobile home or munificated home as the contraction of the contraction of the contraction of the requirements of the results with a suither and the contraction the terms and the contraction of the contraction of the requirements of the results with a first preliation of the county and the contraction of the requirements of the results with a suither and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the contraction of the requirements of the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the county and the results within the preliation of the results w	
	361.1305	Billboards.	and the first matter of the state of the sta	
100	361.131	Taxable value exceeding full	1. The useful value of a bibliored in the cost of replacement of the bibliored loss depressions and obsolutenesses. 2. The useful of replaced is a bibliored loss of the cost of replacement of the bibliored loss depression and obsoluteness. 2. The useful of replaced is a bibliored loss of the cost of the c	
101	361.1315	cash value.  Adjustment in apportionment for school district.	appropriately reduce the trushle values determined for the improvements and, if appropriate, the value of the land and any pentinent personal property.  1. To determine if a school district in eligible to receive an adjustment in apportisement pursuant to subsection 2 of NSS 39:1234, each county assessor shall, on or before March 15 of each year, submit a report to the Department on a form provided by the	
		or senoud district.	Department. The report must include the:  (b) Whee' of all possing visited of property in the county that is subject to hundron pursuant to NRS 366.157 and 365.159,  (b) Whee' of all possing visited of property in the county that is subject to hundron pursuant to NRS 366.157 and 365.159,  (c) Wheel' of the America Possing visited or and the county flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (d) Wheel' of the America Possing visited or and the county flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (d) Wheel' of the America Possing visited or and the county flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (d) Wheel' of the America Possing visited or and the county flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (e) Wheel' of the America Possing visited or and the County flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (e) Wheel' of the America Possing visited or and the County flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (e) Wheel' of the America Possing visited or and the County flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (e) Wheel' of the America Possing visited or and the County flat is subject to hundron pursuant to NRS 366.157 and 365.159,  (e) Wheel' of the America Possing visited vi	
102			(a) Associated traves that have been paid for the current fload year.  —A copy of the report must be provided to the current fload year.  —A copy of the report must be provided to the current year.  —A copy of the report must be provided to the current year.  —A copy of the report must be provided to the current year.  —A copy of the report must be provided to the current year.  —A copy of the report must be provided to the report year.  —A copy of the report must be provided to the report year.  —A copy of the report year.  —A copy of the report must be provided to the report year.  —A copy of the report must be provided to the report year.  —A copy of the report must be provided to the report year.  —A copy of the report must be copy of the report year.  —A copy of the report must be provided to the report year.  —A copy of the report must be provided to the report year.  —A copy of the report year.	
			of the amount of such antisiquest shortful in the Department of Education.  3. If the diffusion extra point a price of the Department of Education.  3. If the diffusion extra point a price is price in the Department of the Department within 10 days after the payment is made. The Department will report the amount of the payment to the Department of Education to facilitate repayment by the school district in accordance with subsection 2 of NSS 397.1243.	
103		Real Property Within Common-Interest Community		
104	361.133 361.1332	Definitions.  Applicability.	As used in NAC 581 133 to 361 1336, inclusive, unless the content otherwise requires, the words and terms defined in NSS 561 233 have the meanings accribed to them in that section. The provisions of NAC 561 133 to 361 1356, inclusive, apply to the assessment and voluntion of the real property within a common intersect community.	
105		1		

The content of the co					
trail to the continue of the c		361.1334		1. A county assessor shall:	
			tax on community units and common elements.	(a) Determine the taxable's value of each community unit of a common-interest community separately and assess the tax thereon to the current owner of the community unit; and (b) Determine the taxable's value of the common elements of a common-interest community aspectable, and assess the tax thereon to the current owners of the community unit or the common-interest community aspectable, and assess the tax thereon to the current owners of the community as the common-interest community as provided in NAC 36.1.1336.	
				<ol> <li>If a parcel includes both a community unit and any portion of the common elements of a common-interest community, a count spaces sees shall:</li> <li>Determine the trushed vealue of any improvements and land that comprise that community unit separately and assocs the tax thereon to the current owner of the community unit; and</li> </ol>	
Part	106			(b) Determine the taushle value of any improvements and lind that comprise that portion of the common elements of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community as provided in NAC 361.135.	
Part				3. For the purposes of:  (a) Purispray(d) of subsection 1, the tatable value of the common elements of a common-interest community must not enhance or be reflected in the tatable value of a community unit of that common-interest community, and	
Image: Company of the compan				(b) Paragraph (a) of subsection 2, the taxable value of any improvements and land that comprise the common elements of a common-interest community must not enhance or be reflected in the taxable value of any improvements and land that comprise a community unit of that common-interest community.	
		361.1336		1. Except as otherwise provided in subsection 3 of NAC 361.1384, a county assessor shall include in the valuation of each community unit of a common interest community an amount calculated by multiplying the taxable value of all the common elements of	
## 15				the common-interest community by a fraction, the numerator of which is 1 and the denominator of which is:	
Fragment of the composition of t					
				<ol> <li>If a county assessor is unable to determine from public records the information necessary to carry out the provisions of subsection 1, the county assessor shall submit to the owners of the common elements of the common elements.</li> </ol>	
	107			(a) The fold monthmark are unclusing section of the contraction of the	
				(d) The assessor's parcel number of other identifying information for each portion of the common densents of the common densests of the c	
				3. It discoveres to the common elements of a common-interest common the common elements of	
				4. In: Department shall provide a standard form for requesting and provising information pursuant to this section.	
Note			Determination of Taxable Value of		
	108				
No.	109	361.1345	Definitions.	As used in NAC 361.1345 to 361.139, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.1351, 361.1355 and 361.1361 have the meanings ascribed to them in those sections.	
	110	361.1351	"Acquisition cost" and	"Acquisition cos" or "original cost" means the actual cost of property to its present owner, including, without limitation, the costs of transportation and the costs of installation.	
Manual Property		201 1288	original cost: defined.		
The content of the co			Costs of institution defined.		
to the continue of the continu	112				
Part		361.1365		(a) Cost-index factors that must be used in the conversion of acquisition cost into an estimate of replacement cost new:	
Part	112		use.	(b) Expected-life schedules that indicate the category of expected life for each type of property or type of industry in which the property is used; and (c) Procures—cond theles which indicate the rate of democration that must be engled.	
Part	113			2. The Personal Property Manual must be approved by the Commission before publication. The Department at least 1 month before presenting the manual to the Commission for approval, must disclose all proposed modifications to the manual and hold a	
ker leg				<ol> <li>Each county assessor shall use the Personal Property Manual in determining the taxable value of personal property.</li> </ol>	
Fig. 1. Sept. 1. Sept. 1. Sept. 2. Sept		361.1371	Procedure for determination of taxable value.	1. The taxable value of personal property must be determined by adjusting the acquisition cost of the property by a cost-index factor and reducing the adjusted acquisition cost by an estimate of applicable depreciation. The taxable value so determined shall be deemed to be the indicator of value for replacement to so the indicator of value for replacement to so the ministrator of value for replacement to so that the ministrator of value for replacement to so the ministrator of value for replacement to so that the ministrator of value for replacement to so that the ministrator of value for replacement to so that the ministrator of value for replacement to so that the ministrator of value for replacement to so the ministrator of value for replacement to so that the ministrator of value for replacement to so that the ministrator of value for replacement to so that the ministrator of value for replacement to so that the ministrator of value for replacement to so the ministrator of value for replacemen	
Part					
Part	114			(a) Selecting the appropriate cost-index fasters, based on the year of sequisition of the property, and applying it to the acquisition cost of the property.  — The results talking be deemed to be the prepicturement cost uses of the property.	
Part	.14				
Part				(b) Multiplying the adjusted experiation cost of the property by the precessing and finder.  The result prelimentary designations are set of the property by the precessing and finder.	
Part					
Part		361.1375	Determination of expected life, cost-index factors and	1. Personal property must be categorized by the specific type of property flat it is or by the type of industry in which it is used. Each category must be assigned to a schedule of expected life which is based on commonly available sources of information, including, without limitation, the life expectancy guidelines published by the Marshall and Swift Valuation Service and any other sources published in the Personal Property Manual.	
Part			depreciation.	<ol> <li>The cont-index factors published in the Personal Property Musual must be determined by calculating the average change is not so over time. The Department shall identify the sources used to calculate the average change.</li> <li>For purposes of excluding the amount of applished deprecision, personal property must be assigned to some of the followine exceed time.</li> </ol>	
Part				(a) Three-year life; (b) Five-year life;	
Part				(c) Seven-year life;	
Part	115			(e) Fifteen-year life;	
Part					
Part				4. Depreciation must be calculated over the expected life of the personal property by using the declining balance method, except that tables which provide a method other than the declining balance method for calculating depreciation may be used if the tables have been approved by the Commission and included in the Personal Property Manual.	
Part					
Manual Property of the Communication of the Commu		361 138	Reported acquisition cost for		
Part	116		leased equipment.		
Part		361.139	Personal property acquired	1. In determining the treasble value of personal property which was acquired with real property for a lump sum, the assessor may refer to appropriate guides which list the cost of equipment to determine the value of the personal property in relation to the value	
Part			with real property for lump sum; use of other valuation	of the real property. In addition, the assessor may estimate the age of the equipment with a property of the real property. In addition, the assessor may estimate the age of the equipment with property of the equipment with manufacturers, dealers or other persons in the business who have knowledge of the value of the equipment. The section number, if it exists, may enable a manufacturer to determine the date of manufacturer and the manufacturer to destinate the manufacturer and the manuf	
Part	117		techniques.	<ol> <li>If sufficient data is not otherwise available to establish acquisition cost, or if the assessor determines that a reported angulation cost is not equal to the fair market value of the property at the time of acquisition plus any costs of transportation and costs of installation, the assessor may use any automally recognized valuation technique to determine the acquisition cost, including, without limitation cost is not equal to the fair market value of the property at the time of acquisition plus any costs of transportation and costs of installation, the accessor may use any automally recognized valuation technique to determine the acquisition cost, including, without limitation cost is not equal to the fair market value of the property at the time of acquisition plus any costs of transportation and costs of installation, the accessor may use any automaliation valuation technique to determine the acquisition cost, in cost and accessor may use any automaliation valuation technique to determine the acquisition cost, in cost and accessor may use any automaliation.</li> </ol>	
Part				(a) Stabilishing the current cost of replacement of the property with new property by reference to current manufacturing costs. If the current cost of replacement is known, the assessor shall apply depreciation to that cost to determine the taxable value.  (b) Using a goale which list is the cost or a procedure may be used, as assessor manurated from the Executive Director.	
March   Marc				(e) Using information based on current market data.  3. Upon request, the Division of Local Government Services of the Department will provide information on various guides which may be used to determine original cost.	
March   Marc	119		Aircraft		
Part		361.1401	Definitions.	As used in NAC 361.1401 to 361.1438, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.1402 to 361.1411, inclusive, have the meanings ascribed to them in those sections.	
Part	119				
Part					
set of the second of the secon		361.1402	"Aircraft" defined.	2. The term includes, without limitation:	
Part		361.1402	"Aircraft" defined.	2. The term includes, without limitation: (a) General aircraft; (b) Commercial aircraft;	
Section   Sect		361.1402	"Aircraft" defined.	2. The true include, without limitation: (1) General arrent, (1) General arrent, (2) General arrent, (3) General arrent, (4) General arrent, (4) General arrent, (5) General arrent, (6) General arrent, (7) General arrent, (8) G	
Second Content   Seco	120	361.1402	"Aircraft" defined.	2. The true include, without limitation: (6) General around, (6) General around, (7) General around, (8) General around, (9) G	
	120	361.1402	"Aircraft" defined.	2. The true includes, without limitation:  (b) Commonstitution during the quarter and medium included and processing of the processing of	
	120	361.1402	"Aircraft" defined.	2. The two includes, without limitation: (1) General interval: (2) General interval: (3) General interval: (4) General interval: (4) General interval: (5) Unusuated interval systems and small immunosed aircraft systems used in conjunction with a broinces and weighing more than 0.55 pounds but less than 55 pounds, which are commonly known as drones, other than a small immunosed aircraft system that qualifies a recornical engineer not subject to maximum pursuant to paragraph (a) of subsection 4 of NMS 361,009. (d) Kit aircraft (d) Kit air plant in cent. (e) Hing false cont. (f) Unus light in cent. (f) Unus light in cent. (g) Hing falser, and (h) Hite air billoues, and believe.	
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Section   Sect		361.1403	"Commercial aircraft" defined.	2. The two includes, wholen limitation: (1) General interval: (2) General interval: (3) General interval: (4) General interval: (4) General interval: (5) General interval: (6) Unusual interval: (7) General interval: (8) He interval: (9) General interval: (9) Gener	
Second   S	121	361.1403	"Commercial aircraft" defined.	2. The two includes, without limitation:  (1) Commonaid natural special metallic met	
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13   18   18   18   18   18   18   18	121 122 123 124	361.1403 361.1404 361.1405 361.1407	"Commercial aircraft" defined  Themsels" defined  'Consent aircraft' defined  'Kit aircraft' defined.  'Light-sport aircraft' defined.	2. The true metables, without limitation:  (1) Commencial sectoring variety of the configuration of the process and of a conjunction with a business and weighing more than 6.55 pounds but from than 55 pounds, which are commonly known as disease, ofter than a small summaned aircraft system than 6.55 pounds but from than 55 pounds, which are commonly known as disease, ofter than a small summaned aircraft system than 6.55 pounds but from than 55 pounds, which are commonly known as disease, ofter than a small summaned aircraft system than 6.55 pounds but from than 55 pounds, which are commonly known as a disease, ofter than a small summaned aircraft system than 6.55 pounds but from than 55 pounds, which are commonly known as a disease, of the configuration of the state of the configuration of the state of the configuration of the state of the configuration of th	
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131 Section of written statement or county successor to determine of the state of t	121 122 123 124 125 126 127	361,1403 361,1403 361,1405 361,1406 361,1406 361,1408 361,1409 361,1411 361,1421	"Commercial attends" defined  Thomicille" defined  "General attends" defined  "General attends" defined  "Light open attends" defined  "Light open attends" defined  "Tankle and defined  "Tankle and defined  "Tankle and derival system"  "Apple ability  Ecomption for attends	2. The term includes, without luminities:  (1) Commonation activate representation and million amounted activately represent and application to the second activate representation and million amounted activately represent and application to the second activate representation and million activates and prompting for all absociated activates and weighing more than 6.55 pounds but less than 55 pounds, which are commonly known as disease, other than a small summaned activately represented activates and (2) Existence (2)	
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10) The aircraft is used a hisbatily in this State, whether are a regular or inegalar basis. 10) The aircraft is used a hisbatily a thin State, whether are a regular or inegalar basis. 10) The aircraft is used a hisbatily and in a shape in this State when not in use. 10) The aircraft is used a hisbatily and in a shape in this State when not in use. 10) The aircraft is used a hisbatily and in a shape in this State is used as a factor of the aircraft is used. 1133 1135 1136 1137 1138 1139 1139 1130 1130 1130 1130 1130 1130	121 122 123 124 125 126 127 128 129	361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1411 361.1421	"Commercial aircraft" defined.  Domische" defined  'Concret aliercraft "defined  'Concret aliercraft" defined.  'Est aircraft" defined.  'Est aircraft" defined.  Taglia sport aircraft "defined  Taglia sport aircraft "defined  Tanalise smo" defined.  Tanalise smo" defined.  Tanalise smo" defined.  Applicability.  Escreption for aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business.	2. The true metables, without lamintaries:  (1) Commencial current special metable and small manusated already types used and secondary of the state of NST 201 date.  (2) Extractional current special metable and small manusated already types used and secondary of the state of NST 201 date.  (3) Extractional current special metables are stated as a small summaned anceral system that of NST 201 date.  (4) Extractional current special metables are stated as a small summaned anceral system that of NST 201 date.  (5) Host globers and  (5) Host as fallows and  (6) Host as fallows and  (6) A parachetic and metables are stated as a small summaned anceral system that of the stated as a small summaned anceral system that of the stated as a small syste	
36.143 Crain aircraft consocily crains environmentor to the control of process.  133 134 135 135 136 137 138 138 138 138 138 138 138 138 138 138	121 122 123 124 125 125 127 128 129	361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1411 361.1421	"Commercial aircraft" defined.  Domische" defined  'Concret aliercraft "defined  'Concret aliercraft" defined.  'Est aircraft" defined.  'Est aircraft" defined.  Taglia sport aircraft "defined  Taglia sport aircraft "defined  Tanalise smo" defined.  Tanalise smo" defined.  Tanalise smo" defined.  Applicability.  Escreption for aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business.	2. The two includes, without lumination:  (1) Commonal solication streets (2) Commonal solication streets (3) Education (3) Education (4) Education (4) Education (5) Education (6) Educ	
133 Internal to State.  134 A seed of this section. "remissione-dam" cames a present who is nemedered.  135 A seed of this section. "remissione-dam" cames a present who is nemedered.  136 145 Contain about the contract of	121 122 123 124 125 125 127 128 129	361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1411 361.1421	"Commercial aircraft" defined.  Domische" defined  'Concret aliercraft "defined  'Concret aliercraft" defined.  'Est aircraft" defined.  'Est aircraft" defined.  Taglia sport aircraft "defined  Taglia sport aircraft "defined  Tanalise smo" defined.  Tanalise smo" defined.  Tanalise smo" defined.  Applicability.  Escreption for aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business.	2. The two includes, without lumination:  (1) Commonal solication streets (2) Commonal solication streets (3) Education (3) Education (4) Education (4) Education (5) Education (6) Educ	
133 Internal to State.  134 A seed of this section. "remissione-dam" cames a present who is nemedered.  135 A seed of this section. "remissione-dam" cames a present who is nemedered.  136 145 Contain about the contract of	121 122 123 124 125 125 127 128 129	361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1411 361.1421	"Commercial aircraft" defined.  Domische" defined  'Concret aliercraft "defined  'Concret aliercraft" defined.  'Est aircraft" defined.  'Est aircraft" defined.  Taglia sport aircraft "defined  Taglia sport aircraft "defined  Tanalise smo" defined.  Tanalise smo" defined.  Tanalise smo" defined.  Applicability.  Escreption for aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business aircraft sporting as business.	2. The true melabole, without limitables  10. Commonital control special control  10. Commonital control  10. Commonital control  10. The commonital procurs of control  10. East procurs of the commonital procurs on support to the control  10. East procurs of the commonital control  10. East procurs on the commonital control  10. East politics, and  10. A practicate control maintenance of control  10. A practicate control maintenance of control  10. A practicate control maintenance of control  10. A practicate control  10. East politics, and  10	
133 Internal to State.  134 A seed of this section. "remissione-dam" cames a present who is nemedered.  135 A seed of this section. "remissione-dam" cames a present who is nemedered.  136 145 Contain about the contract of	121 122 123 124 125 125 127 128 129	361,1463 361,1465 361,1466 361,1466 361,1468 361,1468 361,147 361,1424 361,1424	*Commercial aircraft* defined  *Domisch* defined  *General aircraft* defined  *General aircraft* defined  *Taglic opera aircraft defined  *Taglic opera aircraft defined  *Taglic opera aircraft defined  *Taglic opera aircraft defined  *Applicability:  **Energy operation for aircraft operation for aircraf	2. The true melabole, without limitables  10. Commonital control special control  10. Commonital control  10. Commonital control  10. The commonital procurs of control  10. East procurs of the commonital procurs on support to the control  10. East procurs of the commonital control  10. East procurs on the commonital control  10. East politics, and  10. A practicate control maintenance of control  10. A practicate control maintenance of control  10. A practicate control maintenance of control  10. A practicate control  10. East politics, and  10	
15.4 Combination of the Combinat	121 122 123 124 125 126 127 128 129 130	361,1463 361,1465 361,1466 361,1466 361,1468 361,1468 361,147 361,1424 361,1424	Commercial aircraft defined.  Thomsels defined  Tomsels defined  Tomsels defined  Tomsels aircraft defined  Total aircraft defined.  Tagle spen aircraft defined.  Tagle spen aircraft defined.  Tagle spen aircraft defined.  Thomseld aircraft defined aircraft or comply aircraft defined.  Contents of written statement to comply aircraft defined aircraft to comply aircraft defined aircraft to comply aircraft defined aircraft has tauble sizes in this State.  Contents of written statement has tauble sizes in this State.	2. The true melabole, without limitables  10. Commonital control special control  10. Commonital control  10. Commonital control  10. The commonital procurs of control  10. East procurs of the commonital procurs on support to the control  10. East procurs of the commonital control  10. East procurs on the commonital control  10. East politics, and  10. A practicate control maintenance of control  10. A practicate control maintenance of control  10. A practicate control maintenance of control  10. A practicate control  10. East politics, and  10	
certain foreign air curriers do  2. As used in this section, "foreign air currier" means any person, other than a citizen of the United States, who undertaken directly, by Jease or other arrangement, to engage in air transportation.  In an acquire transfer list in that	121 122 123 124 125 126 127 128 129 130	361,1463 361,1465 361,1466 361,1466 361,1468 361,1468 361,147 361,1424 361,1424	Commercial aircraft defined.  Thomsels defined  Tomsels defined  Tomsels defined  Tomsels aircraft defined  Total aircraft defined.  Tagle spen aircraft defined.  Tagle spen aircraft defined.  Tagle spen aircraft defined.  Thomseld aircraft defined aircraft or comply aircraft defined.  Contents of written statement to comply aircraft defined aircraft to comply aircraft defined aircraft to comply aircraft defined aircraft has tauble sizes in this State.  Contents of written statement has tauble sizes in this State.	1. The trust melation, who who distillation. 1. Commental activity opens and the distillation. 1. Commental activity opens and the distillation of the commental activity opens and the supplies of adviction 4 of VISE 20100. 1. Commental activity opens and the commental activity opens and the supplies of adviction 4 of VISE 201000. 1. Commental activity opens activity. 1. Commental acti	
not acquire taxable situs in this	121 122 123 124 125 126 127 128 129 130	361,1463 361,1465 361,1466 361,1466 361,1468 361,1468 361,147 361,1424 361,1424	Commercial aircraft defined.  Thomsels defined  Tomsels defined  Tomsels defined  Tomsels aircraft defined  Total aircraft defined.  Tagle spen aircraft defined.  Tagle spen aircraft defined.  Tagle spen aircraft defined.  Thomseld aircraft defined aircraft or comply aircraft defined.  Contents of written statement to comply aircraft defined aircraft to comply aircraft defined aircraft to comply aircraft defined aircraft has tauble sizes in this State.  Contents of written statement has tauble sizes in this State.	1. The true melation, who who imbalantian.  1. Commental ancount of present and immanated ancord systems used in complexion with a business and weighing more than 0.55 pounds, but less than 55 pounds, which are commonly become as domines, other than a small commanated ancord systems that the present of th	
Nate:	121 122 123 124 125 126 127 128 129 130	361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1417 361.1421 361.1424 361.1424	Commercial aircraft defined.  Thomicle defined  Tomicle defined  Tomicle defined  Tomicle defined  Tomicle defined  Tagle oper aircraft defined.  Applicability.  Exemption for aircraft operated operate	1. The remaindance of continued and off continued and and systems and a conjunction with a feature of a conjunction of the feature of the confidence of the	
	121 122 123 124 125 125 127 128 129 130 131	361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1417 361.1421 361.1424 361.1424	"Commercial aircraft" defined.  Tomicale" defined  'Concerd aircraft" defined  'Careeri aircraft" defined  Tagle open aircraft" defined  Tagle open aircraft" defined  Tagle open aircraft open open aircraft open open open open open open open open	1. The remaindance of continued and off continued and and systems and a conjunction with a feature of a conjunction of the feature of the confidence of the	

	361.1434	Claim by owner that taxable	1. The owner of an aircrift with taxable situs in this State may claim that the taxable value of the aircraft is subject to allocation pursuant to subsection 2 of NAC 361.14% if the aircraft has taxable situs in this State and in another state or country. The owner of	
		value of aircraft is subject to allocation if aircraft has taxable	the aircraft has the busbest of proving that the aircraft has trachle situs in another state or country.  2. To make a claim prassures subsection 1, the owner of the aircraft must subset to the country asserter sufficient information to determine whether the aircraft has trachle situs in this State and in another state or country, including, without limitation:  (a) Records kept on the normal course of whomes had inducate the busbess which the aircraft must be desired. The continues and the purpose of the travel to those locations, including, without limitation, mileage,	
		situs in this State and another state or country.		
			(b) Actual tax bills or notices of appearial or assessment from another jurisdictors; or (c) Reports filed with state or federal governmental agencies that indicate the locations to which the aircraft has traveled, the length of time the aircraft remained at those locations and the purpose of the travel to those locations.	
135			3. To determine the transhe situs of an aircraft, a county assessor may request documentation indicating the dominic of the aircraft if such information is relevant to determining the nature of the physical presence of the aircraft in this State and the intent of the owner in custom the aircraft in the air absistance to exceed in this State. Such documentation must include when timitation, the owner's:	
			(a) Uship bill; (b) Vehicle regionation;	
			(c) Driver's license or identification card; (d) Income tax returns; or	
			(o) Bosonds act rounts, or (e)	
	361.1436	Assessment of aircraft with	1. If an aircraft has taxable situs in this State, the aircraft must be assessed by the county assessor of the county in which the aircraft is present for the majority of the total amount of the aircraft's ground time in this State during the fiscal year for which the	
	361.1456	taxable situs in this State;	aircraft is being assessed.	
		formula for allocating if aircraft has taxable situs in this	2. If an aircraft has tauable situs in this State and in another state or country, the tauable value of the aircraft must be allocated to this State in an amount that fairly reflects the use of the aircraft in this State. The portion of the taxable value of the aircraft allocated to this State must equal the amount determined by multiplying:	
136		State and another state or country.	(a) The tastable value of the aircraft; and (b) The fraction obtained by dividing the number of overnights spent by the aircraft in this State by the total number of days in the immediately preceding fiscal year.	
			3. Before allocating the teadile value of an aircraft to this State personant to subsection 2, the county assessor must determine the teach value of the aircraft postular 1845 to 84.11 pic. inclusive.  4. The entire amount of the teacher value of an aircraft that is allocated to this State must be apportened to the country in this State in which the aircraft is present for the majority by that amount of the aircraft syround time in this State during the fiscal year for which the aircraft is being assessed. The aircraft such aircraft such part of the aircraft such aircra	
	361.1437			
	361.1437	Period for which aircraft must be included on assessment roll	Written notice to the county assessor stating that:	
137		of county.	(a) The abound no longer has tunkle-sizes in this State; or (b) The abound was present in another county for the majority of the total amount of the abound's ground time in this State during the preceding friend year, and 2. Such documentation is the county associate deem sufficient to indicate the existence of a circumstance described in paragraph (a) or (b) of subsection 1.	
138	361.1438	Certain exclusions from partial abatement of property taxes.	For the purposes of carrying out the provisions of NRS 361.4722, any increase in the assessed valuation of an aircraft from the immediately preceding year as a result of an increase in the taxable value of the aircraft allocated to this State pursuant to subsection 2 of NAC 361.436 must be excluded from any partial abatement provided pursuant to NRS 361.4722.	
139		Miscellaneous Requirements		
139		Requirements		
	361.144	Areas of appraisal for cycle of reappraisal.	1. Each county assessor shall: (a) Stabible apographic boundaries for areas of appealsal or establish areas by other classifications within which all property must be reapperaised at the same time; and	
140		-	(b) Establish not later than July 1 of the year immediately preceding the assessment year, the standards of valuation, including data on comparable sales, to be used throughout the year's cycle of reappraisal.  These areas of appraisal may be changed to allowinte problems created by growth or other circumstances if the county assessor shows good cause and receives the approval of the Commission.	
	361.146	Records of reappraisals.	Whenever property is reappraised, the county assessor shall indicate all the data necessary to determine the taxable value of the property, the date of the field inspection, if any, and the identity of the appraiser. The actual age and the depreciation of the existing	
141	301.1+0	Records of reappraisals.	winderer property is realphaster, in counting assessor small titude dei tite data decessary to externine un taxone vance or une property, include or une treat impression, a may, and use assument, or an approximation and unput different property is realphaster, included and unput different property is realphaster, and unput different property is realphaster. The property is realphaster property is realphaster, and unput different property is realphaster. The property is realphaster property is realphaster, and unput different property is realphaster. The property is realphaster property is realphaster, and unput different property is realphaster. The property is realphaster property is realphaster, and unput different property is realphaster. The property is realphaster property is realphaster, and unput different property is realphaster. The property is realphaster property is realphaster, and the property is realphaster property is realphaster. The property is realphaster property is re	
	361.150	Report of appraisals by county	Each county assessor shall file with the Department on or before April 1 of each year a report which includes:	
		assessor.	Each county assesser shall file with the Department on or before April 1 of each year a report which includes:  1. A attention of the appraisals accomplished in the previous year beginning January 1 and ending December 15, including: (1) The Istal analyses of purch dash were one-preparied;	
			(b) The total number of paceds with newly constructed improvements to realty, not including additions to existing improvements and newly subdivided paceds that were appraised; (c) The total number of all tasable paceds in the country, and (d) The areas of the country that were emperaised.	
142				
		1	(a) An estimate of the percentage of all parcels in the county that the proposed reappraisals represent; and (b) The areas of the county that the county assessor proposes to reappraise.	
		1	<ol> <li>A list of the areas of appraisal, encompassing all property in the county, which were used in the prior 5-year cycle of reappealsal and a statement of the areas which were appealsed in each year of that cycle.</li> </ol>	
	361.151	Statement of valuation of property sold.	On or before April 1 of each year, each county assessor shall furnish to the Department a statement of the valuation of real property which was sold in his or her county in the preceding calendar year. The statement must include:  1. The date of each sale;	
143		property milk.	<ol><li>The parcel number or a description of the real property sold:</li></ol>	
			The sales price; and     The method used to verify the sales price.	
	361.152	Assessment lists: Contents;	The assessment list for a county must include:	
		distribution.	(a) The parcel statuber of each property.  (b) The names of the owner of each property.	
144		1	(c) The year of the last reappraisal of each property at which time the turble value of the property was determined; and (d) The assessed value of the last, improvements and personal property, separately stated.  2. The county assessed wall submit as one of the assessment into the Deparament immediately following publication or delivery to taxporers pursuant to subsection 3 of NRS 561, 300.	
		1	2. The county assesses thall adminit a copy of the assessment list is the Department insendately following publication or delivery to suppress pursuant to subsection 3 of NRS 361.300. 3. For the purposes of puragraph (s) of subsection 3 of NRS 361.300, the Countilision will interpret the term "each targogies" in the county" is need in that puragraph to menic ach tarpogier who resides in the county. A county assessor who causes a copy of the assessment list to be delivered to each targogier who resides in the county and cause a copy of the assessment list to be delivered to each targogier who resides in the county and cause a copy of the assessment list to be delivered to each targogier who resides in the county. A county assessor who causes a copy of the assessment list to be delivered to each targogier who resides in the county. A county assessment list to be delivered to each targogier who resides in the county. A county assessment list to be delivered to each targogier who resides in the county. A county assessment list to be delivered to each targogier who resides in the county. A county assessment list to be delivered to each targogier who resides in the county. A county assessment list to be delivered to each targogier who resides in the county. A county assessment list to be delivered to each targogier and the county assessment list to be delivered to each targogier and the county assessment list to be delivered to each targogier and the puragraph to be each targogier and the county assessment list to be delivered to each targogier and the county assessment list to be delivered to each targogier and targogier	
	361.154	Assessment roll filed with Secretary of State Board of	1. The assessment oil filed with the Securacy of the State Board of Equalization must include: (a) The paneed number of each property; (b) The name of the owner of each property; (c) The name of the owner of each property;	
145		Equalization.	(b) The name of the owner of each property; (c) A category of land use for each property, as prescribed by the Department pursuant to NAC 361.1178, designating the current actual or authorized use of the property;	
143			(a) Austrapt of final use for each property, as personable by the Department pursuant to NAC 561.1178, designating the current actual or authorized use of the property, (d). They save fine the polycoid reporting of the chaptery at which term for the chapter's under fine the assessment of under the order by parcel subductions (b) the name of the owner.	
	361.155	Billing of real property on unsecured roll.	Any biling sent to the owners of real property assessed upon the unsecured roll must include:  1. The total traces due for the type:  (1) The total traces due for the type:  (2) The total traces due for the type:  (3) The total traces due for the type:  (4) The total traces due for the type:  (5) The total traces due for the type:  (6) The total traces due for the type:  (7) The total traces due for the type:  (8) The total traces due for the type:  (8) The total traces due for the type:  (9) The total traces due for the type:  (9) The total traces due for the type:  (10) The total traces due for the type:  (11) The total traces due for the type:  (12) The total traces due for the type:  (13) The total traces due for the type:  (13) The total traces due for the type:  (14) The total traces due for the type:  (15) The type:  (1	
146			1. The round text one to one your, 2. The amount of the nex which is due as of the next date for payment if the tax is paid in quarterly installments, and 3. A statement advising the owner of such property that payment may be made in:	
			(a) One study payment which includes the quarterly installments that are due and equal quarterly installments for the remaining quarters.	
			(9) One polyment where the forces on a quartery minimum on the new copies quartery minimum on the cumum quartery minimum on the cumum quartery minimum on the cumum quartery minimum quartery min	
		ASSESSMENTS BY NEVADA TAX		
147		COMMISSION - General Provisions		
		General Flovisions		
148	361.200	Definitions.	As used in NAC 361,200 to 361,500, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361,202 to 361-400, inclusive, have the meanings ascribed to them in those sections.	
148	361.200 361.202	"Accelerated amortization"	As used in NAC '80.200 is 701.506, activate, saless the contest otherwise requires, the words and terms defined in NAC '80.1200 to 301.406, inclusive, have the meaning accidend to them in those sections.  "Accelerated associations" means the accessing of greater depreciation exposes for income tas purposes in the early years of the property's life and less in the later years.	
149			"Accelerated amortization" means the accraing of greater depreciation expense for income tax purposes in the early years of the property's life and less in the later years.	
	361.202 361.203	"Accelerated amortization" defined. Accelerated cost recovery system" defined.	"Accelerated amortisation" means the accreaing of greater depreciation expense for income tax purposes in the early years of the property's life and loss in the later years.  "Accelerated out recovery system" means a tax accounting methodology whereby normalized accounting is used to reduce or defor taxes on property and income.	
149	361.202	"Accelerated amortization" defined. Accelerated cost recovery system" defined. "Accelerated depreciation"	*Accelerated amortization" means the accessing of greater depreciation expense for income tax purposes in the early years of the property's life and loos in the later years.  *Accelerated cont recovery system" means a tax accounting methodology whereby mermalized accounting is used to reduce or defer taxes on property and income.  *Accelerated depreciation" means the accessing of greater depreciation expense in the early years of a propenty's life and loos in the later years. Two methods of accelerated depreciation are the:	
149	361.202 361.203	"Accelerated amortization" defined. Accelerated cost recovery system" defined.	"Accelerated amortisation" means the accreaing of greater depreciation expense for income tax purposes in the early years of the property's life and loss in the later years.  "Accelerated out recovery system" means a tax accounting methodology whereby normalized accounting is used to reduce or defor taxes on property and income.	
149 150	361.202 361.203	"Accelerated amortization" defined.  Accelerated cost recovery system" defined. "Accelerated depreciation" defined. "Accerual accounting" defined.	*Accelerated amortization" means the accessing of greater depreciation expense for income tax purposes in the early years of the property's life and loos in the later years.  *Accelerated cont recovery system" means a tax accounting methodology whereby mermalized accounting is used to reduce or defer taxes on property and income.  *Accelerated depreciation" means the accessing of greater depreciation expense in the early years of a propenty's life and loos in the later years. Two methods of accelerated depreciation are the:	
149 150	361.202 361.203 361.204	"Accelerated amortization" defined.  Accelerated cost recovery system" defined.  "Accelerated depreciation" defined.  "Accelerated depreciation"  "Accrual accounting" defined.	*Accelerated amortization" means the accessing of genere depreciation expense for income tax purposes in the early years of the property's life and loss in the later years.  *Accelerated cost recovery system" means a tax accounting methodology whereby menutified accounting is used to reduce or defer taxes on property and income.  *Accelerated depreciation" means the accessing of genere depreciation expense in the early years of a property's life and loss in the later years. Two methods of accelerated depreciation are the:  1. Sum of the year's digit methods and  2. Deciding histories method:	
149 150 151 152 153	361.202 361.203 361.204 361.206	"Accelerated amortization" defined.  Accelerated cost recovery system" defined.  "Accelerated depreciation" defined.  "Accelerated depreciation" defined.  "Accelerated depreciation" defined.	*Accretated anoritation" means the accretage of greater depreciation expense for income tax purposes in the early years of the property's life and boss in the later years.  *Accretated one recovery system" means a tax accretating methodology whereby instruited accounting is used to reduce or defer taxes on property and income.  *Accretated depreciation" means the accretage of greater depreciation expense in the early years of a property's life and boss in the later years. Two methods of accretated depreciation are the:  1. Suns of the year's digit method, and  *Accretated accounting" means recording the revenues and expenses based on amounts due or owing during the report period whether received, position or.  *Accretated accounting" means recording the revenues and expenses based on amounts due or owing during the report period whether received, position or.  *Accretated accounting" means the amount of depreciation to date; when recorded as a dollar amount it may be deductable from the total plant value or investment to arrive at the rate base.	
149 150 151	361.202 361.203 361.204 361.206 361.208	"Accelerated amortization" defined.  Accelerated cost recovery system" defined.  "Accelerated depreciation" defined.  "Accelerated depreciation"  "Accrual accounting" defined.	*Accelerated amortisation" means the accessing of greater depreciation expense for income tax purposes; in the early years of the property's life and loss in the later years.  *Accelerated ones recovery system" means as as accessing methodology whereby normalized accessing is used to reduce or defer states on property and income.  *Accelerated depreciation" means the accessing of greater depreciation expense in the early years of a property's life and loss in the later years. Two methods of accelerated depreciation are the:  1. Since of the year's digits method, and  2. Tackling higher method.  *Accessing means recording the revenues and expenses based on amounts there or wing thuring the report period whether received, poil or not.	
149 150 151 152 153	361.202 361.203 361.204 361.206 361.208	"Accelerated amortization" defined. Accelerated cost recovery system" defined.  "Accelerated depreciation" defined.  "Accelerated depreciation" defined.  "Accrual accounting" defined.  "Accrual depreciation" defined.	**Accretated amortization" means the according of genere depreciation expense for income tax purposes in the early years of the property's life and loos in the later years.  **Accretated count recovery system" means a tax according methodology whereby normalized accordingly is used to reduce or defer taxes on property and income.  **Accretated depreciation" means the according of genere depreciation expense in the early years of a property's life and less in the later years. Two methods of accretated depreciation are the:  1. Some of the year's digit methods and  2. The chilling behavior method.  **Accretated consuming" means recording the revenues and expenses based on amounts the or owing during the report period whether received, paid or not.  **Accretated depreciations" means the amount of depreciation to date; when recorded as a define amount it may be debutible from the said place values or a westerness to arrive at the rate base.  **Accretated depreciations" means the amount of depreciation to date; when recorded as a define amount it may be debutible from the said place values or a westerness to arrive at the rate base.  **Accretated depreciations for gas" means cash proposers made to produce to inform composition for gas. If any gas is discovered, the company making the advance proposed has the right to bid on or boy all or part of the discovered gas. Reproposed of the advance in	
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	361.268	"Discount rate" defined.	Discount rate" means the annual percentage rate used to select present worth factors. The discount rate is one form of capitalization rate. A discount rate can be derived in two ways:  1. By use of the hand-of-investment method; or	
183			1. Type use in arternative channel material, we for the property in the property of a property. The present worth of a given year's consent cost flow me of return method consists of finding the named at as which future income must be discounted on that the total present worth equals the proposed inversment in the sale price of a property. The present worth of a given year's monor antimutality provides for required or copied. The differences between the issues bed and in present worth provides for the return (yeld) on the equals. The term "discount factor" is nonetimes enteneously used instead of "discount rate." Antally, the	
	361.270	"Exercises arise rote" defined	factors used an discounting are present worth Jacobra.	
184	361.272	"Economic life" defined.	"flaming-price ratio" means the ratio of camings per share available to common stockholders of a specific company for an accounting period to the market price per share of the common stock of that company. Ser NAC Sci. 358.  "Economic life" means the useful life of a property in contrast to its physical life which could be greater.	
185				
186	361.274	"Economic rent" defined.	"Economic rent" means the rent currently and typically found in the open market.	
187	361.276	"Effective rate of interest" defined.	"Effective rate of interest" means the total cost to a company for borrowing money divided by the face value of the money. The interest expense plus the cost of flusting the debt or compensatory bank balance are included in calculating the total cost.	
-	361.278	"Equity" defined.	"Equity" means the owners' interest in the business. In monetary terms, it is the amount of money the owners have invested in common and preferred stock plus earnings of the business that have not been paid out as dividends.	
188	361.280	"Expense" defined.	"Expense" means the gross number of dollars paid for materials or services.	
189	301.200	Espeine German.		
190	361.282	"Fair market value" defined.	Tair marker value" means the highest price estimated in terms of money which a property will bring if exposed for sale in the open marker allowing a reasonable time to find a purchaser who buys with full knowledge of all the uses to which it is adapted and for which it is capable of being used.	
191	361.284	"Fair return" defined.	Tair return" means in amount of income authorized by a regulatory agency which is considered sufficient for a utility to attract necessary additional capital while at the same time rendering adequate service.	
-	361.285	"Final reconciliation" defined.	"Final reconciliation" means the application of the process of evaluating alternative conclusions and selecting from the indications of value derived from each of the approaches used in the appraisal process to arrive at a final estimate of value.	
192	361.286			
193	361.286	"Fixed expenses" defined.	"Fixed expenses" means those expenses of a business enterprise which do not vary in relation to changes in volume of output such as interest on borrowed funds, insurance or general overhead expenses.	
194	361.288	"Flow-through accounting" defined.	Flow-through accounting* means the practice of charging to the current period only those expenses incurred during the period. A common example is the lesser income tax expense in a given period, due to the use of accelerated depreciation methods or guideline lives in contrast to straight-line depreciation or normal service lives, which would benefit the consumer in the form of lower cost of service if prescribed by the regulatory agency. See NAC 361.342.	
195	361.290	"Form P report" defined.	"Form P report" means the annual report of an operation filed by a common carrier pipeline with the Surface Transportation Board.	
-	361.292	"Form 2 report" defined.	"Form 2 report" means the annual report of an operation filed by an interstate natural gas and electric transmission company with the Federal Power Commission.	
196				
197	361.294	"Form 10-K report" defined.	"Form 10-K report" means an annual report to the Securities and Eschange Commission in Washington, D.C., concerning corporate operations.	
198	361.296	"Forms R-1 and R-2" defined.	Forms R-1 and R-2" means the annual reports of business operation filed with the Surface Transportation Board by Class I railroads (operating revenues of \$5,000,000 or more) and Class II railroads (operating revenues less than \$5,000,000) respectively.	
	361.298	"Fractional appraisal" defined.	"Fractional appearisad" means the valuation of one or more component parts without reference to the value of the whole enterprise. The sum of two or more fractional appearisals is called a summation appearisal and does not always equal unit value.	
199	361.300	"Full cash value" defined.	"Full cosh value" means the amount at which the property would be appraised if taken in payment of a just debt due from a solvent debtor.	
200				
201	361.302	"Functional depreciation" defined.	"Functional depreciation" means the loss of service usefulness or obsolvencee due to technological advances or social requirements.	
202	361.304	"Generally accepted accounting principles" defined.	Generally accepted accounting grinciples" means those procedures adopted and endorsed by the financial accounting standards board to which auditors certify when filing an audit report.	
	361.306	"Gross addition" defined.	'Gross addition' means new property added to an existing plant or an improvement in the form of a betterment added to existing property and is usually reported in a dollar amount.	
203	361.308	"Gross income" defined;	"Gross income" means the total amount of income received by a natural person before any deductions are taken. The term is synonymous with the term "gross entainings."	
204	361.308	synonymous with "gross earnings".	Основ вколие: шедив ще она апочан от вколие ескогол су з вынил реголи тегон счоте му целихновь не часть. Не ести в мунклунизы мна ще исти доло сиппидь.	
205	361.310	"Historical cost" defined; synonymous with "original	"Historical cost" means the first cost of a property item of a public utility regardless of the present owner or interim sales transactions. It usually refers, in the accounting of public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term means the cost to the owner at the time of acquisition. The term is synonymous with the term "original cost" in public utility accounting.	
206	361.312	"Imbedded debt cost" defined.	Imbedded debt cost" means the average rate of interest that a company pays for its long-term debt. Busically, it is the amount of the total interest paid on long-term debt during the year divided by the face value of the long-term debt outstanding at the end of the year.	
207	361.314	"Inch equivalent" defined.	"Inch equivalent" means the miles of various sizes of a pipeline converted into an equivalent mileage of 1-inch pipeline. For example, 1 mile of 36-inch pipe is equivalent to 36 miles of 1-inch pipe.	
208	361.316	"Income" defined.	The come "means money or other benefits stemming from the ownership of property, generally received on a regular monthly or annual basis. The word "moone" used abone has no specific appraised significance, but must be modified to form terms such as gross income and net operating income. Revenue is the preferred measure for business and income is the preferred measure of the salaries of persons.	
209	361.318	"Income approach to value"	income and not operating income. Revenue is the preferred measure for business and income is the preferred measure of the salaries of persons.  Theome approach to value" means the method of appraisement that involves the analysis of the incomes and expenses of income-producing properties and the use of the capitalization of income to produce property value indicators.	
210	361.320	defined.  "Indicator of value" defined.	This cast of value" means a conclusion of the work, expressed in dollar, of a specifically identified item of property (the it a single parcel of land or piece of equipment or an extensive component congluments) based upon consideration of particular characteristics or artifacts of data property. Among the most common infication of value are those based upon cost, income and companible sales.	
210	361.322	"Interest rate" defined.	characteristics or attributes of that property. Among the most common indicators of value are those based upon cost, income and comparable sales.  Thereor rate" means a promised, typically contractual annual percentage rate of interest paid on a debt such as a mortgage rote or a contract. Interest is the cost of borrowing money.	
	361.324	"Interperiod allocation" defined.	"Interperiod allocation" means an assignment of expenses to a certain period rather than to the period in which the expenses occurred. Income tax expense is so handled in normalization accounting.	
212	361.326	"Investment tax credit"	"Investment tax credit" means a federal income tax incensive intended to encourage capital investment. It is a permanent forgiveness of income tax liability through the direct reduction of tax liability for the year in which it is stillerd. The amount of tax credit has	
213		defined.	waried, but it is a percentage of the investment in the qualified plant, with limits for the amount of tax reduction including carry-back or carry-forward features. The investment tax credit was repeated for property placed in service after December 31, 1985.	
214	361.328	"Inwood factor or method" defined.	"Inwood factor or method" means a factor or method used to determine the present value of future earnings. Those earnings are capitalized by using the same risk rate for both the return on and the return of the investment.	
215	361.330	"Liberalized depreciation" defined.	"Therakered depreciation" means the use of rates of depreciation on property for income tax purposes that amortizes the investment over a shorter time period than its actual useful life. See revenue proceedings 72-10 IRS.	
216	361.332	"Load factor" defined.	"Load factor" means the ratio of the average use, during a specified time interval, to the peak use during the same time interval. It may be calculated on a daily, weekly, monthly or an annual basis.	
217	361.334 361.336	"Main track" defined.  "Market value" defined.	**Nation track" means the lines or rootes of a railwood, whether on the main line or a branch line, as distinguished from you'd track, side track or possing track.  **Padact video** means the amount in dullers for which a specific item of property could be sold by a willing selfer and be bought by a willing beyer, assuming an arm's length transaction and resonable exposure to the market.	
218	361.338	"Net additions" defined.	sance vance means the amount in counts for waters a special term for property count or most by a waiting sever more be outgin by a waiting onlyer, assuming an arm's temperature and not recommence exposure on the market.  "Net additions" means the cross additions less the retirements and is usually recorded in amounts of dollars.	
219	361.338	"Net operating income"	Next assumed in means are gross assumed as some recoverance and a normal perportion in anomals of assumed.  Next operating income: means the excess of the revenues of a business enterprise ever the expenses of the enterprise, excluding the income from sources other than its regular activities, but before the deduction of debt interest or recognize of capital. In property	
220		defined.	tax appraisal, the net operating income is at a level that also includes the sum to be paid for property taxes.	
221	361.342	"Normalization accounting" defined.	Normalization accounting" mean the practice of charging to the current period those exposes relixed to the current period rather than to the period in which they are actually incurred. A common example in the computation and assignment of income tax expense to a partial based on a sampleful end operations method arther than on an accelerated depreciation method actually used. The income tax expense to computation may or may not have included the additional variable of normal lives versus allowable partial for the No. 2012.	
222	361.344	"Obsolescence" defined.	"Obsolescence" means the lessening of value due to causes other than physical causes and may be functional where circumstances internal to the property item render it less desirable or economic where circumstances external to the item and beyond the control of the owner render the property item less desirable.	
223	361.346	"Operating expenses" defined.	"Operating expenses" means the direct expenses incurred in conducting the ordinary major activities of an enterprise, usually excluding nonoperating expenses and income deductions.	
224	361.348	"Operating revenue" defined; synonymous with "net	*Operating revenue" means the revenue from the operations of the primary business of an enterprise, such as the electric revenues of an electric utility, which is gross sales of goods and services, less returns, allowances and cash discounts, together with gross automats received from any other regular income source. The term is synonymous with the term 'lest revenue' from sales of services.	
225	361.350	"Original cost" defined.	"Driginal cost" means the cost of a property item to the present owner. At times, it is used as an equivalent to the historical cost.	
225	361.352	"Possessory interest" defined.	Toosessory interest "means a type of ownership or partial ownership of the total fee. In financial terminology it is the portion of the equity in a business enterprise which is expressed in terms of dollars invested. In valuation it is frequently encountered where	
-	361.354	"Prepayments for gas" defined	povernment property is reasted or leased to a taxable occupant.  Trepopoments for gas," means payments made for gas which will be delivered in less than I year.	
227	361.356		"Present worth" means the value today of something to be received in the future. It is usually calculated by a discounting process that takes into consideration the time and interest concept of the worth of the money. The term is synonymous with the term "present worth" means the value today of something to be received in the future. It is usually calculated by a discounting process that takes into consideration the time and interest concept of the worth of the money. The term is synonymous with the term "present worth" means the value today of something to be received in the future. It is usually calculated by a discounting process that takes into consideration the time and interest concept of the worth of the money. The term is synonymous with the term "present worth".	
228		synonymous with "present value".	value."	
229	361.358	"Price-earnings ratio" defined.	the most recent 12-month period for which the earnings are known.	
230	361.360 361.362	"Rate base" defined.  "Rate of capitalization"	"Rate base" means the amount in delian exhibited by a regulatory agency upon which a return is allowed.  Take of capitalization" means the ratio of income to value. Such a rate can vary widely in quality depending upon the elements that are included such as interest, recupiure, ad valuem taxes and income taxes.	
231	361.362 361.364	"Rate of capitalization" defined. "Rate of performance" defined		
233	361.366	"Rate of return" defined.	*Rise of return" is a general term that means:  1. The yield to an invotor variously on the investor's net investment or on the property value; or	
دبــ	361.368	"Recapture" defined.	2. The ratio of either the net operating income or the before-tax cash flow to either the total property value or the initial investment or the average investment during a given period.  "Recapture" means the recovery of a capital investment. More specifically, it is the portion of the net operating income or the each flow that provides for the periodic reportment of invested capital. Recapture may also be achieved, wholly or in part, through the	
234			result of the property. The words depreciation and amortization are sometimes used as synonyms for recoptance. However, depreciation is also both an accounting term and a word that means a loss from original value and amortization is commonly used to signify dobt retrements. Recognite does not have these multiple meaning and is more desirable for use in income apparatual.	
235	361.370	"Remaining economic life" defined.	"Remaining economic life" means the difference between the economic life and the present effective age of an income producing property.	
236	361.372	"Replacement cost" defined.	"Replacement cost" means the cost of acquiring or constructing, at current prices, a property which is the functional equivalent of an existing property.	
237	361.374	"Reproduction cost" defined.	"Reproduction cost" means the cost of acquiring or constructing, at current prices, a property identical to an existing property.	
238	361.376	"Reserve life" defined.	Reserve life* means an estimated number of years that the gas reserves of a natural gas transmission company will last. For example, the remaining life of a natural gas transmission company would be the estimated number of years a company can deliver gas at given annual volume of gas divided by the total gas reserves.	
239	361.378	"Retirement depreciation" defined.	"Retirement depreciation" means a method of accounting for the total depreciation expense at the date of retirement rather than by systematic additions to a depreciation reserve during the life of the property.	
240	361.380	"Return on equity" defined.	"Return on equity" means the ratio of earnings on the common equity divided by the book value of the common equity interests.	
241	361.382	"Revenue" defined.	"Revenue" means the gross dollars received for materials furnished or services rendered. The term is usually used in conjunction with business sales as opposed to the earnings of a natural person.	
242	361.384	"Risk" defined.	"Risk" means the degree of uncertainty regarding the receipt of future income, whether in the form of interest or of net operating income. The higher the risk, the greater the annual percentage rate of return demanded by inventors. Interest on a government bond or on a bank deposit has a high degree of certainty of receipt and therefore offers a low rate of return compared to other inventments. At the other extreme is the high risk equity portion of a commercial enterprise with a high delet equity ratio.	
243	361.386	"Sinking fund" defined.	Staking fund" means the fund to which periodic cash deposits are made for ultimately repuying a debt or replacing an asset. Usually, a sinking fund receives equal periodic deposits upon which interest is compounded at a stated rate so that the fund will accumulate to a predetermined amount at the end of a stated period.	
244	361.387	"Statistical median" defined.	"Statistical medius" means the representative intermediate value calculated for a distribution or range of data usually grouped in several intervals of equal value lying between the two extreme values.	
			I .	

245	361.388	"Straight-line depreciation" defined.	"Straight-line depreciation" means the accounting practice of recording equal annual increments of depreciation over the estimated life of an asset. In an appraisal it means equal annual increments of loss in value.	
246	361.390	"Summation method of valuation" defined.	Summation method of valuation" means the combining of fractional valuations into one value such as the addition of the value of a house to the value of the lot to preduce a total residential value.	
247	361.392	"System" defined.	System" means an integrated operation of units which may be related entities or may be property elements such as machinery, buildings, land and other property used in the performance of a service or the manufacture of a product.	
	361.394	"Tariff" defined.	"Tariff" means the compilation of the schedules of rates applicable to each of the products or services supplied to the public and the regulations governing other aspects of the sale.	
248				
249	361.396	"Taxable value" defined.	"Taxable value" means the value of a proporty determined by using the cost, income and market approaches as described in NAC 361,200 to 361,508, inclusive.	
250	361.398	"Times interest earned" defined.	"Times interest current" means the ratio of earnings before the interest expense to the interest expense. The factor is an element used in determining risk by the purchaser of debt issues of a company, Generally, the lower the factor the greater the risk. Also called interest coverage, it may be the ratio of earnings before interest and income taxes to interest expense.	
	361.400	"Uniform system of accounts"	"Uniform system of accounts" means the prescribed method of accounting adopted by a state regulatory agency, such as a public service commission, or by a federal regulatory agency such as the Department of Transportation, the Federal Communications	
251	361.402	"Unitary method of valuation"	Commission, the Federal Energy Regulatory Commission or the Surface Transportation Board.  "Unitary method of valuation," as used in the central assessment of utilities, is a method of valuation which recognizes that a utility is an integrated enterprise and that its market value is not a summation of the values of its various physical components but its	
252	361.402	defined.	United prelicio de Variations, "el texta une centra assessment u united, o a metado o variation with a samp o at migrato enterprise ann in marco vante o as a summante o un variation projectivo del a value o a so variou projectivo del a value o a value o a so variou projectivo del a value o a valu	
253	361.404	"Variable expenses" defined.	"Variable expenses" means those expenses of a business enterprise which vary with changes in the volume of output such as outlays for fuel to generate electric power.	
254	361.406	"Yield to maturity" defined.	Yield to maturity" means the computation of the average rate of return on onotanding debt issues taking into consideration the current price, interest payments and capital gains or losses at the maturity of the issue.	
	361.408	Indicators of value: Cost	1. The cost approach consists of that cost of all operating assets subject to the ad valorem property ax pursuant to NRS 361.315 and 361.320 that most closely reflects the taxible value of these operating assets.  2. For the income approach, the adjusted not operating income either after or before an allowance for depreciation and federal income tax will be capitalized (converted to value) through the use of an appropriate capitalization rate for the industry group. The	
255		approach; income approach; market or stock and debt approach; reconciliation.	2. To the account approach, the highlighest and operating account of color after or become an instrument of the property in the contract of the property in the qualified with the description of the property	
256	361.410	Use of unit rule of valuation.	the tulinous of those properties which are local in NSS MIX DR, the mixture of shadows with the case of these properties which are local in NSS MIX DR, the mixture of shadows with the case of these properties which one or operate lines or much which the party without News All in Research and properties which one or operate lines or much which the party without News All in Research and the Department using which and makes the properties which one or operate lines or much which the party without News All in Research and the Department using which are done not necessarily without the State. It regarders with such other information, facts and circumstances as will support a substantially jour and correct determination.	
257	361.411	Reports of construction work in progress.	Construction work in progress must be reported to the Department to the extent to which it provides additional capacity even though part of the new construction replaces existing property.	
		Communications		
258		Electric, Gas Transmission, Pipeline and Railroad Companies		
	361.421	Cost approach indicator of value: Determination.	The cost approach consists of:  1. Determining the gross book cost for financial reporting purposes of all taxable operating property, including, but not limited to, all property relating to rail transportation, utility plant in service, plant held for future use, contributed plant, nuclear fuel,	
259		1	construction work in progress, experimental plant, acquisition adjustments, materials and supplies, plant and other property leased from others and common plant.  Deducting from the gross-book cost the accrued book depreciation recorded for financial reporting purposes, which may include physical, functional and economic obsolescence. Additional obsolescence must be deducted when adequately quantified.	
	361.4215	Cost approach indicator of	The taxpayer may present and the Department shall consider, in addition to the information required by NAC 361-421, one or more of the following alternative cost indicators of value:	
260		value: Optional cost information.	<ol> <li>A calculation of the reproduction cost new less depreciation for all taxable operating property of the collective unit being assessed. The calculation must have been performed in accordance with generally accepted appraisal methodology.</li> <li>A calculation of the replacements cont new loss depreciation for all taxable operating property of the collective unit being assessed. The calculation must have been performed in accordance with generally accepted appraisal methodology.</li> </ol>	
		1	<ol> <li>Any other relevant and verifiable information, such as rate base for regulatory purposes.</li> </ol>	
	361.423	Income approach indicator of value: Formula for	1. The capitalized income approach consists of deducting from the normalized and annualized gross operating income any direct and indirect normalized and annualized operating expenses specifically related to the normalized and annualized gross operating expenses. Normalized and annualized operating expenses specifically related to the normalized and annualized gross operating expenses. Normalized and annualized operating expenses on operating property lessed from others, less imputed depreciation, morne taxes and other applicable management with a definition of the operation assesses.	
		determination.	expenses, will be distillated as an operating expense.  2. The resulting adjusted not operating issues will be capitalized (converted to value) using an appropriate capitalization rate for the industry group. The capitalization rate for the typical company will be used for the farms being approximed in each industry group.  The maker confident price of the price of the capitalization rate will be used for the farms being approximed in each industry group.  The maker confident price of the capitalization rate will be used for the farms being approximed in each industry group.  The maker confident price of the capitalization rate will be used for the farms being approximed in each industry group.	
261			group. The market equivalization rate will be derived from calculations made for selected companies in each industry group.  3. The operating income to be equitabled into tatable value will be normalized and annualized based on the most recent year's adjusted not operating income. When the most recent year's not operating incomes in not a reasonable representation of a company's not operating income such no to be excluded, 3 or 3 separate varyage of adjusted and operating incomes will be normalized and nameabled and managed and may be used.	
			Construction work in progress is not a factor in applying the income approach to value.     Any normalization or annualization adjustments to a company's not operating income must be based on known, measurable and experienced changes in a company's operation or taxable property as of the current year's reporting date.	
	361.425	Income approach indicator of	The capitalization rate will be established from a selected number of firms to derive the rate for the typical company in each industry group when the information is available:	
		value: Capitalization rate.	1. The band-of-investment method will be used in the compilation of the capitalization rate.  2. The band-of-investment method erresenses the coast of the mount encoded by the twicial commany in each industry arous to accuire its operation plant and carry on its operations. It is composed of two factors:	
			(a) The capitalization ratios of the typical company; and (b) The oxy of the items, which compress the total capital structure of the typical company.	
			3. A "Typical company" means a theoretical company which is representative of the fram within an industry group. The selected firms in the industry group will be comparable in amount of revenues, bond ratings, nature of operations and regulatory environment. Certain nountility conformerates which have utility operations in Nevada will be studied in the light of other similar conflormerates. Conflormerates will not be grouped with nonconflormerates where possible. The development of the typical	
262			4. The items which comprise the total capital aroutine of the typical company are those amounts as recorded for financial reporting purposes that represent the sources of the money or capital funds made available to acquire the tatable operating property of the fashestry your, For the purposes of this subsection, "update funds" amount among relational from:  (1) Catables temporaries have been been been been been been been be	
			(b) Stockholders through stocks, paid-in capital and undistributed retained earnings; and (c) Smith financial capital accounts, except not from the Federal Government through different income taxes.  —The total capital returned of the typical company with be derived finousph to use of a statistical medium from the selected sample of firm calculations.	
			5. In addition the total capital structure of the typical company derived pursuant to subsection 4, the transport may recent and the beautrement shall consider the total capital structure of the typical company based upon common equity, preferred equity and the long-term debt percentages as developed from market information for companies in the industry group. The total capital structure of the typical company must be derived from the use of market information from the selected sample of farm	
			activations.  1. The annual average of high-low monthly yields to maturity compiled by Mondy's investors Service (Public Unity and Tampertation), or another accepted service proposed by the Executive Director of the Department, will be used for the assignment of a	
			cost to the long-term bonded indebedness component of the total capital structure.  CONT	
			The assignment of cost to preferred sheek will be determined in a manner consistent with subsection 6.	
			<ol> <li>The assignment of cost to that portion of the total capital structure which represents equity for the typical company in each industry group will be determined in the following manner:</li> <li>(a) The Department shall develop an equity rate for each industry group based on one or more of the following models:</li> </ol>	
			(1) Discounted eash-flow method. (2) Capital asset-pricing.	
			(3) Risk premium analysis.  (b) The Department shall also consider the results of cost of equity studies provided by members of the industry group based on the models set forth in paragraph (a).  (c) When considered applicable, the cost of equity capital established for the industry group may be determined by using additional models, such as direct capitalization, accepted in the appraisal and financial communities and approved by the Executive	
			(s) min construction pyramin, in core or equity superior interaction to the interaction properties of the Deptate of the Depta	
			totaled and rounded to four decimal places so get the capitalization rate.  EXAMPLE	
263			MEDIAN CAPITAL WEGHTED	
		1	TYPICAL COMPANY STRUCTURE X RATE = RETURN	
		1	Common Equity 42.50% 11.20% 4.76000% Preferred Equity 9.25% 9.35% 36.8680% Long-Term Debt 48.25% 9.45% 45.95%	
			Long-Term Dels 48.29% 9.45% 4.596/78 Cipilalization Rate for Industry Group 10.1845%	
		1	10. The determination of the income value indicator requires the capitalization of the adjusted net operatine income at the current capitalization rate. Financial data for selected communies in each industry erous, as resented in the latest annual reports by	
		1	Moody Investors Service (Public Utility and Transportation), or another accepted service approved by the Executive Directors of the Department, will be used in the compilation of the capitalization rate of the trypical company.  1. An alternative to the containitioning one method in unknetwork 1.0 a plicatoksee was the the industry amount as published by the Western States Associations or the around in unknetwork 1.0 a plicatoksee was the the industry amount as published by the Western States Associations or the around instructions, or another recognized part related organization amounted.	
		1	by the Executive Director of the Department.	
	361.427	Stock and debt approach indicator of value.	The stock and dobt approach proposes a value for the entire firm, but is generally recognized as a less applicable methodology for determining the value of transle property.     The stock and dobt indicator is determined by multiplying either the average monthly, quarterly or annual high and low market price quotations, when available, for all the securities which are actively traded in the market place, including common stock,	
		1	preferred next, and long-term delts, by the number of shares constanding at the end of the year. Computations of the present worth of income flows may be made to determine values for securities which are not actively traded.  3. The value of the stock of a holding company is apportional manage in operating computaties according to the ratio of:  (a) Each operating company's property to the aggregate property of all of the operating companies, valued at holdination cost and weighted at one-chiral; and	
264		1		
			— For the industry group of nall transportation, the direct deduction method to eliminate nonoperating societ will be used when the information is variable and considered applicable.  4. To this amount will be added term used as econome advances for construction which are nontraction for feature to represent societies careful indicates the oriented deductive, the present worth of leased property over the period of the lease together with upon the resource of the resource were to purchase the lens cand an assume affect the constructions which the appear on the next and the resource of the resource of the balance to the resource or the purchase the next and assume affect of constructing labeling of a company, the person would have acquired all the assets which appear on the asset side of the balance to the reference on the resource of t	
		1	the company.  5. From this amount will be deducted the market value of all exempt or nonoperating property, including, but not limited to, cash, accounts receivable, notes receivable, miscellaneous investments, temporary investments, nonoperating properties and other	
		1	current and accrued assets and properties not subject to the ad valorem property tax imposed by NRS 361.315 and 361.330.	
	361.429	Reconciliation of indicators of value.	1. Immediately related to the valuation process is the reconsiliation of one or more inclusives of value to result the final columnt of value for the system.  2. Immediately related to the valuation process is the considered applicable, the utility analyse will either reconcile the indication of value for fallocation of the value of the system to the value to the various departments, or use the adopted Western States  Association of Tax Administrators formulas, approved by the Executive Director of the Department, to allocate the Disputament and stock and delvt values then on the cost and income data.	
265		1	Association of Tax Administrators formulas, approved by the Executive Director of the Department, to allocate the Department and stock and debt values based on the cost and income data.  3. The utility analyst will reconcile in writing to the incorporate formulas and approach to arrive at, in the utility analyst sprofessional judgment, the appropriate final estimate	
		1	of value for the system.  4. The utility analyst will reconcile, in writing to the taxpayer, the facts, trends and observations developed in the analysis and review the conclassion and the probable validity and reliability of the conclassion.	
	361.431	Allocation of value of interstate and intercounty	Since the unit rule of valuation will be used for all interstate and intercounty properties, an allocation of those properties operating in Nevada will be made.     The allocation will:	
		properties.	(a) Total 100 percent for all states in which the company operates: and	
266			(b) Before the quantity of property in each state, as well in the new or value of the property in each state.  3. Allocation factors will be those that are readily would be referred than requiring some zer or additional nationic and the factor will not be an allocation in and of needf.  4. The internate allocation will be made it proportion to the countriving some zero or additional nationic and the factor will not be an allocation in and of needf.  4. The internate allocation will be made it proportion to the countriving some zero.	
		1		
	261 422	Defections for a section	5. Available putting features to at a contract consonie or use demonsts out as serve use bit is used in the determination of the allucation.  5. The internative allucation formulus adopted by the Vectors State Association of Tax Administrators will be approved by the Executor Director of the Department and used when the information is available and considered applicable.  1. The what may not be contract advancation of any velocities licensed as Newday with the deducted from the transfer when of the property which was allocated to Newday.	
267	361.433	Deductions from taxable value.	1. The value and not the cost of any vehicles licensed in Newdak will be deducted from the taxable value of the property which was allocated to Nerolda.  2. For telecommunication companies, property on lands coded to the thirds States Government before; 19% will also be deducted. Cold to sub-operation as reported by the company will be used.  3. The value and not the cost of certified pollution control equipment directly related to the operation of the firm will be deducted from the taxable value to the extent allowed pursuant to statute.	
		Air Transmator		
268		Air Transportation Companies Generally		
269	361.451	Applicability.	Except as specifically provided in NAC 361.4885, the provisions of NAC 361.482 to 361.488, inclusive, do not apply to a taxpayer whose property is assessed pursuant to NAC 361.4885, 361.469 and 361.4695.	
207	361.452	Cost approach indicator of	The cost approach constitute of	
270		value.	To December the grows book cost for financial reporting purposes of all teachle operating property, including, without limitation, airfames, engines, propellers, ratio equipment, miscellancous flight equipment, space parts and ascentibles, leaned aircush, unprovement so leaned equipment, construction work in property, good property and explanent, leaned, expendible parts, materials and supplies, and leaned property, and a leaned property and a	
		1	<ol> <li>Deducting from the gross book cost the accrued book depreciation recorded for financial reporting purposes, which may include, without limitation, physical, functional and economic obsolescence. Additional obsolescence must be deducted when adequately quantified.</li> </ol>	
	361.454	Income approach indicator of value: Formula for	1. The capitalized income approach consists of deducing from the normalized and annualized gross operating income any direct and indirect normalized and annualized operating expenses specifically related to the normalized and annualized gross operating income, including without finalization, any annualized book deprecision. Deferred income taxes will be treated as an operating expense. Normalized and annualized restal expense on operating properly leased from others, less impated deprecisions, income taxes and other applicable expenses. will be disturbed on a portaining response.	
		determination.	and other applicable expenses, will be disallowed as an operating expense.  2. The resulting adjusted net operating income will be capitalized (converted to value) using an appropriate capitalization rate for the airline industry group. The capitalization rate for the typical company will be used for the carriers being appraised in each	
271		1	2. The resulting adjusted not operating issume will be capitalized (converted to value) using an appropriate capitalization rate for the adding industry group. The capitalization rate for the expiral company will be used for the carriers being appearined in each adding being group. The market explaination rate will be derived from exhibitors distributed carriers in each adding about purpose. 3. The operating income the explaination are will be derived from exhibitors and manufactured and manufactured based and manufactured based and administed based and supposed parts appeared appeared in contract year's not operating income; is spicially not a reasonable representation of the contractive and administration and administration and administration and administration and admi	
		1	not operating income of an airline, such as where the net operating income of the airline tends to be cycled, a 3 - of 5-year average of algined net operating incomes will be normalized and annualized and may be used.  The net operating income may be capitalized before deducting may book depreciation or income tax if the normalized and annualized net operating income results in a negative amount. If may book depreciation or income tax is added to the net operating income before the net operating income is capitalized, the capitalization are must include a component for that book depreciation or income tax.	
		1	income before the net operating income is capitalized, the capitalization rate must include a component for that book depreciation or income tax.  5. Any normalization or annualization adjustments to the net operating income of a carrier must be based on known, measurable and experienced changes in the operation or taxable property of the carrier as of the current year's reporting date.	
		1	1	

	361.456	Income approach indicator of value: Capitalization rate.	The capitalization rate will be established from a selected number of carriers and determined in the following manner to arrive at the typical company in the airline industry group when the information is available:  1. The band-of-investment method will be used in the combilation of the cambilation rate.	
			2. The band-of-investment method represents the cost of the money needed by the typical company in the airline industry group to acquire its operating plant and carry on its operations. It is composed of two factors: <ol> <li>The band-of-investment method represents the cost of the money needed by the typical company; and</li> <li>The cost of the internal which companies the cost operations.</li> </ol>	
			(b) The cost of the žemu which comprise the total equidal structure of the typical company.  3. A Typical company—means a forest-costical company which is representative of the carriers within an airline industry group. These carriers will be companable in amount of revenues, bond ratings and nature of operations. Certain nonairline conglumerates	
			3. A "typical company" means a floorestical company which is representative of the curriers within an airline industry group. These curriers will be comparable in mount of revenues, bond unting and nature of operations. Certain nonairline congluments where airline extensions in this State will be made all in glid of other similar congluments. Regular curriers to list be prought with only adjustments where possible. Development of typical company factors will reflect input by the curriers within the airline industry group which are centrally associal, where of the influence of typical company factors will reflect input by the curriers within the airline industry group which are centrally associal, was on in this subsection, manufact of operations' includes, without limitation, the view, now sententee and there develocations of the air conference industry group which are contrally associal, was only in this subsection, manufact of operations' includes, without limitation, the view representation of the conference of the conf	
272			4. The tensor which comprise the total capital structure of the typical company are those amounts as recorded for financial reporting purposes that represent the sources of the money or capital funds made available to acquire the trackle operating property of the airline industry group. As used in this subsection, "capital funds" means maney obtained from: (a) Creditors through notes or bonds;	
2/2			(b) Stockholders through stocks maid-in capital and undistributed retained earnings and	
			(c) Similar financial capital accounts except not from the Federal Government through deferred income taxes.  — The capital assumes of the typical company will be derived through the use of a statistical median from the calculations of the elected sample carriers.  5. In addition to the calculapid instructs or the typical company based upon the common when the tax proper may present and the Department shall consider the total capital attracture of the typical company based upon the common when the tax proper may present and the Department shall consider the total capital attracture of the typical company based upon the common when the tax proper may present and the Department shall consider the total capital attractor of the typical company based upon the common the tax proper may present and the Department shall consider the total capital attractor of the typical company based upon the common through the tax proper may present and the Department shall consider the total capital attractor of the typical company based upon the common through the tax proper may present and the Department shall consider the total capital attractor of the typical company based upon the common through the tax proper may present and the Department shall consider the total capital attractor of the typical company based upon the common through the tax proper may present and the Department shall consider the total capital attractor of the typical company based upon the common tax proper may be added to the tax proper may present and the Department shall consider the total capital attractor of the typical company tax proper may be added to the tax proper may be added to th	
			equity, preferred equity and the long-term debt percentages as developed from market information for comparable curriers in the airline industry group. The total capital structure of the typical company must be derived from using market information from the selected sample of currier calculations.	
			6. The annual average of high-low yields to materialy compiled by Moody's Investors Service (Public Utility and Transportation) or another acceptable service, approved by the Executive Director of the Department, will be used for the assignment of a cost to the long-term bonded indebtedness component of the total capital structure.	
			CONT	
			<ol> <li>The assignment of cost to performed stock will be determined in a manter consistent with subsection 6.</li> <li>The assignment of cost to full profit of the stud capital concurture which represents equily for the typical company in each airline industry group will be determined in the following manner:         <ol> <li>The Department shall develop an equity rate for each airline industry group based on once or more of the following models:</li> </ol> </li> </ol>	
			(1) Discounted eash-flow method. (2) Clarital soct-review	
			(3) Risk premium analysis. (b) The Demonstrat shall also consider the results of cost of courty under movided by a currier of the nitrice influstry crown based on the models set forth in narrannoh (a)	
			(c) When considered applicable, the cost of equity capital established for the airline industry group may be determined by using additional models, including, without limitation, direct capitalization, accepted in the appraisal and financial communities and approved by the Executive Director of the Department.	
			when the contract contract or an experiment of the point company for the affine industry group will be calculated by using a weighted method (band-of-invenment) which is the total capital structure percentage times the component rate percentage. The weighted values are then totaled and rounded to four decimal places to get the capitalization rate.  EXAMPLE	
273			MEDAN CAPITAL WEIGHTED	
			TYPICAL COMPANY STRUCTURE X RATE = RETURN  Common Funity 42 90% 11 20% 4 76000%	
			Preferred Equity 9.29% 9.35% .86488% Long-Tern Debt 48.27% 9.45% 4.59678.	
			Capitalization Rate  for Industry Group 10.1845%	
			10. The determination of the income value indicator requires the capitalization of the adjusted not operating income at the current capitalization rate. Financial data for selected earriers in each airline industry group as presented in the latest annual reports by Moody's Investors Service (Public Utility and Transportation) or another accepted service, approved by the Executive Director of the Department, will be used in the compilation of the capitalization rate of the typical company.	
	361.460	Reconciliation of indicators of value.	Immediately related to the valuation process is the reconciliation of one or more indicators of value to reach the final estimate of value for the system.     The analyst will reconcile in writing to the texpayer the relative significance, applicability and defensibility of the indication of value derived from each approach to arrive at, in the professional judgment of the analyst, the appropriate final estimate of	
274			system value for the air transport company.  3. The analysts will reconcile in writing to the taxpayer the facts, trends and observations determined in the analysis and review the conclusion and the probable validity and reliability of that conclusion.	
$\vdash$	361.462	Deduction of depreciated cost	The depreciated cost of the nonallocable flight equipment will be deducted from the total depreciated cost of the flight equipment.	
		of nonallocable flight equipment.	2. To the purpose of this section. (1) "Fight equipment induces, without limitation, airframes, engines, propellers, natio equipment, miscultaneous fight equipment, space parts and assemblies, leased aircuit and improvements to leased equipment. (1) "Smalleable flight equipment" means only that property or equipment which is not attacked or required to be about or part of an aircuit which is ready for flight. 3. Devy prices of property which a required the should fine deepenation of aircuit with the institute aircuit aircuit with the institute aircuit and improvements to leased equipment.	
275			(a) rounnecame rague experiment means only that property or equipment which is not attached or required to be absorate or part of an aircraft which is required to be absorated with the classified as allocable flight equipment. 4. The rath instances when an aircraft will be classified in nonalizable new there.	
			4. The only instances when an aircraft will be classified an norallicoable are when: (a) The currier preclused an aircraft which was not delivered or was defined too late to have participated in the creation of the allocation statistics; or (b) An aircraft which was not subset to an organize was kased to an organize was kased to an organized by another party.	
			(b) An aircraft which is owned by the currier was beased to and operated by another party.  5. The percentage of the total amount of tangible personal property of the currier which the allocable flight equipment represents will be calculated and applied to the total estimate of value of the assessable property of the currier.	
	361.464	Allocation of value of interstate companies.	<ol> <li>Since the unit rule of valuation will be used for the described properties, an aflocation of those properties operating in Nevada will be made.</li> <li>The aflocation will:</li> </ol>	
		1	2. the antenness water.  (4) Total 100 percent for all nates in which a company operator, and  (5) Redict the quantity of property in each state, as well as the use or value of the property in each state.  3. Allocation fasters will be show that are evalually smiller further than enquiring some new or additional statistic, and a factor will not be an allocation itself.	
276			4. The interstate allocation will be made in proportion to the contribution to the unit value made by the property in Nevada. Allocation will be made in the light of the property value. It is the value of the existing property which is being allocated, not merely	
270			the amount of the physical property.  5. Available quantity elements such as cost and economic or use elements such as revenue will be used in the determination of the allocation.  6. The following elements will be considered in the allocation of allocated fluids requirement to Newsda and are sectioned the following which	
			<ol> <li>The following elements will be considered in the allocation of allocable flight equipment to Nevada and are assigned the following weight:</li> <li>(a) Are and ground time weighths to the original cost of allocable flight equipment, 50 percent;</li> <li>(b) Originating and emission formats, 15 percent and</li> </ol>	
			(e) Revenue ton miles flown, 35 percent.	
277	361.466	Development, application of factor for property located in	1. The depreciated out of the total tangble property of the carrier will be related to the estimate of value for the system for that same property in the form of a percentage. (This estimate of value will be determined by using the three approaches to value districted by the depreciated out of the total tangble property).  2. The factor is enderly only will be paided to the ground property having situs in Nevada.	
277		Nevada.		
278	361.468	Addition of property located in Nevada.	The adjusted estimate of value for the situs property in Nevada will be added to the flight equipment which was allocated to Nevada for the final estimate of value for Nevada.	
		Certain Air Transport		
		Companies, Airline Industry Groups, and		
279		Unscheduled or Charter Air Carriers		
280	361.4685	Applicability.	<ol> <li>The provisions of NAC 361.469 and 361.4693 apply to each air transport company or airline industry group, including, without limitation, regional airlines or unscheduled airlines, for which information is insufficient to complete a valuation pursuant to NAC 361.481 to 361.468, inclusive.</li> </ol>	
	361.469	Formula for assessment.	2. The property of an unscheduled or a charter air currier which is not domiciled in Nevada may be valued pursuant to this section and NAC 361.469 and 361.4695 and placed on the unsecured tax roll.  1. All allowide flight enuinvoient may be valued in accordance with the Present Property Named radiological for the Desentment and unsecured by the Commission normalist NAC 361.166 for each fixed view or in accordance with other books or manuals that	
281			I. All about fluid requirement may be wheeld in accordance with the Presental Property Manual published by the Dipartment and approved by the Commission pursuant to NAX 10.1106 for each fixed year or in accordance with other books or manuals that provide guinacture in colladars; where a great product of the value of the religious quarter great the Executive Director.  2. A portion of the value of the religious quarter will be addressed to Newal housed on an average of the data described in subsection 1 or described at New XVX. 36.64 when the referention is a malable and considered applicable.  3. The verigidar greated area to, as indexed by light achebodis, plus two-or, equinizing and remainment in the Ports in Newals, as a percentage of the system, will be used as the statistic for all conting value to Newals.	
	361.4695	Property located in Nevada.		
282	301.4033	I roperty sociated in victable	To the value of the flight equipment allocated to Nevada will be added the depreciated book cost of all ground property in Nevada, including, without limitation, buildings and improvements, furniture, fixtures, machinery, equipment and nonallocable flight equipment. The value of the property which is not represented by the depreciated book cost, including, without limitation, based and reated property, may be added to determine the total value of the operation in this State.	
		Private Car Line		
283		Companie		
284	361.506	Formula for assessment.	<ol> <li>Set thousand dollars assessed valuation for each 23/000 miles turveded in Newtad for tank care.</li> <li>Seven thousand dollars assessed valuation for each 25/000 miles turveded in Newtad for refrigeration care.</li> <li>Six thousand dollars assessed valuation for each 25/000 miles turveded in Newtad by other types of care, including, without limitation, stock, box, hopper and flat care.</li> </ol>	
			<ol> <li>nox monomin usuum assessed valuation for each 25,000 mice traveted in Nevada by other types of cars, including, without limitation, stock, box, hopper and flat cars.</li> </ol>	
285		Municipal Electric Companies		
	361.508	Valuation.	In the valuation of numicipal utilities, the depreciated book cost of all operating facilities in Nevada subject to assessment pursuant to NRS 361.315 and 361.320 will be used.	
286		CERTIFICATION OF		
287		APPRAISERS		
288	361.535	Definitions.	As used in NAC 361.535 to 361.575, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.537 to 361.533, inclusive, have the meanings acribed to them in those sections.	
289	361.537	"Appraiser" defined.	1. "Appraiser" means an emplayee of or an independent contractor with the State of Nevada or any of its political subdivisions who exercises judgment using his or her skills and knowledge of property appraisal to estimate the value of property for the purpose of transition.	
289			2. The term does not include a person who only collects data or manipulates computer programs to collect and organize data but does not render an estimate of the value of property.	
290	361.539	"Appraiser's certificate" defined.	"Appraiser's certificate" means a certificate issued by the Department that authorizes a person to perform the duties of an appraiser.	
291	361.541	"Appraiser's certificate examination" defined.	"Appraiser's certificate examination" means a comprehensive examination administered by the Department which covers the technical, legal and administrative aspects of the appraisal and assessment of property and which consists of a section that tests general knowledge and a section that tests specific knowledge.	
	361.543	"Approved education course"	*Approved education course" means a course of continuing education approved by the Department. The term includes, without limitation, classes, workshops and seminars.	
292	361 50*	defined.  "Board" defined.	"Bond" means the Appraiser's Certification Board established by NRS 361 221.	
293	361.545 361.547	"Board" defined.  "Contact hour" defined.		
294	361.547		"Contact hour" means I hour of credit toward continuing education requirements awarded by the Department for attendance at or instruction of an approved education course.  "Independent contractor" means a person who contracts with, but is not otherwise employed by, the State of Nevada or any of its political subdivisions to perform the duties of an appealant.	
295		"Independent contractor" defined.		
296	361.551	"Personal property appraiser's certificate" defined.	"Personal property appraiser's certificate" means an appraiser's certificate that authorizes a person to perform the duties of an appraiser with respect to personal property only.	
$\vdash$	361.553	"Real property appraiser's	"Real property appraiser's certificate" means an appraiser's certificate that authorizes a person to perform the duties of an appraiser with respect to real property only.	
297		certificate" defined.		
	361.555	Temporary appraiser's certificate.	<ol> <li>A person who is newly employed as an appeasier by the State of Nevada or any of its political subdivisions may apply to the Department for a temporary appraiser's certificate.</li> <li>The application must satisfy the requirements of NRS 361.2224 and 361.2225, be on a form approved by the Department and include:</li> <li>(a) The name of the application</li> </ol>	
			(a) The name of the applicant;  (b) The mailing address and telephone number of the place of employment of the applicant;  (c) Verification of the employment of the applicant and	
298			(d) Such other information as the Department may require.  3. The Demarkment will record each annihilate with a list of the dates on which the unorasion's certificate examination will be offered.	
			4. The Department will issue a temporary appeaiser's certificate to a qualified applicant within 30 days after receiving the application. The certificate must include the name of the person to whom and the date on which it is issued, designate whether the holder is authorized to appearine real property or personal property, or both, and be signed by an authorized representative of the Department.	
$\vdash$	361.557	Appraiser's certificate.	A person who is employed as an appraisor by the State of Nevada or any of its political subdivisions may apply to the Department for an appraisor's certificate.     The application must satisfy the requirements of NRS 361 2224 and 361 2225, he on a form approved by the Department and include:	
			<ol> <li>The application must satisfy the requirements of NRS 561.2224 and 361.2225, be on a form approved by the Department and include:         <ol> <li>The name of the applicant;</li> <li>The making dadless and telephone number of the place of comployment of the applicant;</li> </ol> </li> </ol>	
			(d) Such other information as the Department may require.  3. Except as otherwise provided is subsection 4, to be clightle for an appraiser's certificate, the applicant must pass the appraiser's certificate examination.  4. As applicant who solution proof sudscinctory where Department that here whe has carened a professional designation from any of the monther organizations of the Appraisal Foundation is not required to take the section of the appraiser's certificate	
299			<ol> <li>An applicant who submits pool satisfactory to the Department flut he or she has currend a professional designation from any of the member organizations of the Appraisal Foundation is not required to take the section of the appraiser's certificate examination that two specific knowledge. Such professional designations include, without limitation:</li> <li>(a) Member, Appenisal Institut (MAI).</li> </ol>	
299			(b) Certified Assessment Evaluator (CAE). (c) Senior Real Properts) Apapties (SRPA).	
			(d) Senior Real Enanz Analyst (SREA). (c) Residential Member (RM).	
			(f) Residential Postutation Specialist (RES) (g) Smort Residential Appraiser (SRA), (h) Personal Paperty Specialist (PPS),	
			(a) - and an analysis of a second sec	İ
			5. If an applicant, pursuant to subsection 4, submix proof of a professional designation that signifies specialization in the appraisal of real property or personal property, but not both, the Department, if it issues an appraiser's certificate to the applicant, will loans a real property appeares's certificate or a personal property appeares's certificate or the applicant, will loans a real property appeares's certificate or a personal property appeares's certificate to the applicant, will loan a real property appeares's certificate or a personal property appeares's certificate to the applicant will loan a personal property appeares's certificate to the applicant of the the applicant	

	361.559	Independent contractor's appraiser's certificate:	<ol> <li>A person who wishes to perform the duties of an appraiser as an independent contractor with the State of Nevada or any of as political undelly isions may apply to the Department for an independent contractor's appraiser's certificate.</li> <li>The application must until fy the requirements of NRS 36.1222 and 361.2225, be on a form approved by the Department and include:</li> </ol>	
		Generally.	The approximation and install the experimental and install the approximation and install th	
			he or she holds, and which contains the names of at least two general references. The Department range investigate the truthfulluses are applicant must provided in subsection 5, to be eligible for an independent contractor's appraiser's certificate, the applicant must pass the appraiser's certificate examination.	
300			5. An applicant who submits proof satisfactory to the Department that he or she has careed a professional designation from any of the member organizations of the Appraisal Foundation is not required to take the section of the appraiser's certificate examination that rees specific knowledge. Such professional designations include, without limitation:	
300			(a) Member, Apprisal Institute (MAI). (b) Criffield Assessment Bulantor (CAE). (c) Sevine 28th Property Assessing (SSPA)	
			(c) Senior Real Property Appraisor (SRPA). (d) Senior Real Eura Analys (SREA). (c) Real-deal Monther (RBA).	
			(f) Residential Proluntion Specialist (RES) (g) Simir Braidential Appraiser (SPA). (b) Personal Properly Specialist (PPS).	
			(h) Personal Property Specialist (PPS).  6. If an applicant, pursuant to subsection 5, submits proof of a professional designation that signifies specialization in the appraisal of real property or personal property, but not both, the Department, if it issues an appraiser's certificate to the applicant, will issue a anal property appraiser's certificate or a personal property appraiser's certificate or a personal property appraiser's certificate or a personal property appraiser's certificate, an applicable.	
	361.561	Independent contractor's		
	301.301	appraiser's certificate: Renewal.	An independent contractor's appraise's cortificate must be reserved annually.     Except as otherwise provided in subsection. An application for renew all must be made in the same manner as, and is subject to the same requirements applicable to, an initial application as set forth in NAC 501.599.     The Department of which where the continuous requirement for renew all must be examined under requirement for renew all must find the requirements for continuing obscurions set forth in this chapter and NSS 301.229 and requirement on the application for renew all must be examined as the continuous production of the set of the similar designs and the set of the similar des	
301			examination requirements be varied.  4. Before an independent contractor's appraiser's certificate is renewed, the independent contractor must present proof satisfactory to the Department that he or she has contracted with the State of Nevada or any of its political subdivisions as an independent	
		Appraiser's certificate	contractor within the immediately preceding 12 months, or that he or she has a reasonable expectation of so contracting within the next following 12 months.	
	361.563	Appraiser's certificate examination.	1. The Department will offer the appraiser's conflicate examination at least once each quanter. At least one administration of the examination each year must be at a location in southern Newala, and at least one administration of the examination in southern Newala, and county assessor may submit to the Department a written request for an additional examination time and location. The Department will consider such a request if the budget of the Department is adequate to support the additional examination time and location. The Department will consider such a request if the budget of the Department is adequate to support the additional examination time and location.	
			<ol> <li>The section of the appraiser's certificate examination that tests general knowledge must, without limitation, test the knowledge and understanding of an applicant concerning:         <ul> <li>(a) Lond function and but does a destification;</li> </ul> </li> </ol>	
			(e) The state of t	
			(d) Principles of property tax distinsistation.  3. The section of the appraiser's conflictive examination that tents specific knowledge must, without limitation; tent the knowledge and understanding of an applicant concerning either:  (a) Principles and concepts of the appraisal of real property, which must include, without limitation:	
302			(1) Land and land identification;	
			(2) Approaches to scinnating the value of real property; (3) Dispreciation of real property; and (4) Mass approach or	
			(b) Principle and concepts of the appearail of personal property, which must include, without limitation: (1) Terminology; (2) Approaches to estimating the value of personal property;	
			(3) Depreciation of personal property; and (4) Analysis of famenial data.	
			4. To pass the appraiser's certificate examination, an applicant must receive a score of at least 70 percent on each section. The Department will mail to an applicant the results of his or her examination within 14 days after the applicant completes the examination.	
			CONT	
			5. An applicant will be given credit for each section of the examination that he or she passes. If an applicant passes only one section of the examination, the applicant may make a written request to the Department to retake the section that he or she did not pass.  6. As needscant who fails a section of the examination may request information from the Department concerning the general subject areas in that section which the applicant navwered incorrectly. An aerolicant is not entitled to review his or her completed	
303			examination booklet or assover sheet after it is submitted for grading.  7. An applicate must deer any adding to the consect of the examination or to the validity and correctness of any question or assover to the Board. The challenge must be in writing and be postmarked not later than 10 calendar days after the receipt by the	
Jus			applicant of the results of the examination. The Board will not consider challenges containing more statements of concision, belief or preference.  8. The Department, it constitution with the Board, may revise and update the examination at any time. The revising and update the examination are statements of the continuent of the committation may be performed by the personnel of the Department, or the Department, and update the examination are statements of the continuent of the committed of the committed or may be performed by the personnel of the Department, or the Department may contract with a natural	
			person or entity that specializes in the development of such examinations to revise and update the examination.  9. An applicant must submit to the Department a fee of \$25 for each section of the examination that the applicant wishes to take or retake.	
	361.565	Continuing education: Review and approval of courses; list of	The Board will review courses of continuing education and may recommend the approval of such a course by the Department if the Board determines that:  (a) After evaluation the contents of the course for correctness, neelicability to anemical for recovert tax neuroses and relevance to current issues and tends concerning averainal, the subject matter of the course is relevant to understanding and anelying the	
		and approval of courses; list of approved courses.	(a) After evaluating the contents of the course for correctness, applicability to appealed for properly tax purposes and relevance to current issues and trends concerning appealed, the subject matter of the course is relevant to understanding and applying the standards collected by the International Association of Assessing Officers or any other member or againstation of The Appendial Foundation; (b) The subject matter of the course is relevant to understanding and applying the standards control of the course is relevant to understanding and applying the standards control of the course is relevant to understanding and applying the standards control of the course is relevant to understanding and applying the standards control of the course is relevant to understanding and applying the standard control of the course is relevant to understanding and applying the standards control of the course is relevant to understanding and applying the standard control of the course is relevant to understanding and applying the standard control of the course is relevant to understanding and applying the standard control of the course is relevant to understanding and applying the standard control of the course is relevant to understanding and applying the standard control of the course is relevant to understanding and applying the standard control of the course is relevant to the course is r	
			(1) The application of the statutes and regulations of this State; (2) The published appraisal and assessment standards of the Department;	
304			(3) Law relating to red cottar, water and mining; or (4) Administrative proceedings: (4) The subject matter of the curries is relevant to understanding the concepts and applications of mass appraised, including, without limitation, the application of technology such as geographic information systems (GES) mapping and computer automated	
			mass appeared systems and the use of appeared statistics in mass appeared; or  (d) The cubic-terrative of the course is relevant to understanding the converse and conficultions of the appeared of centrality assessed reconverties including without limitation reinvinites of accounting allocation amount number of account number of accounting allocation amount number of accounting allocation accounts and account number of account number of accounting allocation accounts and account number of accounting allocation accounts and account number of accounting allocation accounts and account number of accounting allocation accounts and account number of	
			economics and finance.  2. A neuron who wishes to receive contest hours for a course of continuing education that has not been announced by the Department must analy to the Department for such announced before taking the course. The annihilation must be in switting and included	
			without limitation, the name and address of the organization that is sponsoring the course, a list of the instructors of the course and their qualifications, and a syllabus of the course that indicates the course work and the books to be used in the course.  3. The Department will provide a list of all approved educational courses to the assessor of each county, and may provide the list to any other person who requests it in writing. The Department will update the list at least every 3 years.	
	361.567	Continuing education: Award of contact hours;	1. The Department, in consultation with the Board, will determine the appropriate number of contact hours to be awarded for each approved education course. The Department will award the appropriate number of contact hours to persons who complete approved education courses and provide documentation to the Department as required by subsection 3. Contact hours may be awarded as follows:	
		documentation; waiver of and failure to satisfy requirements.	approves concurrent controls and provide occumentation to me expansion as required by sunsection 3. Contact nours may be awarded as tourness.  (a) The Department may award the person the number of contact hours noted on the certificate of completion for the approved education course or on any other documentation of the approved education course provided by the person to the Department as required by subsection 3.	
		, , , , , , , , , , , , , , , , , , , ,	(b) If a person completes an approved calcustion course offered by a university or community college, the Department may award the person 12 contact hours for each sensester credit carried.  (c) If an approved education course includes an areamination for the course and a reservoir construction for the instruction for the in	
			been awarded had he or she passed the examination. If the person did not complete the instruction for the course, the Department may award the person 4 contact hours for each full day of instruction that he or she completed if the person provides evidence substactory to the Department of his or her attendance at the course. If a person who is awarded contact hours pursuant to this paragraph subsequently passes the examination for the course, the Department may award the person a number of contact hours equal	
			to the textic contact hours approved for the course missos contact hours previously awarded to the person for the course pursuant to this putagraph.  (d) The Department will not award any contact hours for the completion of any portion of a course is real estate or the appearance of the primary objective of the course is to prepare those persons taking the course to take and pass an examination for licensors in ear destate or the appearance of property.	
305			(e) The Department will not award any contact hours for any portion of a course at a university or community college if the person taking the course does not earn a passing grade or withdraws from the course.	
			(f) When the Department determines the number of contact hours to be awarded for a course, the Department will not award any contact hours for any portion of the course during which the person taking the course takes an examination for the course.  (g) If a person instructs in approved education course, the Department may award the person a number of contact hours could be number of hours the person spent lecturing during the course or teaching a part of a group. The Department will not award contact hours:	
			(1) For any time the person spent on preparing for the course, grading students, or assisting students on projects or assignments outside of class; or (2) For teaching the same course more than once in a 12-month period.	
			2. The number of contact bours awarded to a person who completes an approved aducation concer must be the number of bours determined to be appropriate present to subsciousles in a of the date on which the proson completes the counter, regulates of whether the counter or tempor of the counter changes for the date. 3. A person who holds an appraise's conflicted and fur whom the measural training requirement has not been universal to NSS 36122 thad, no or before hely 1 of each year, provide writing concentration to the Department of each approved the contract contract the contract to the contract that the contract the contract the contract that the contract the contract the contract that the contract the contract that the contract that the contract the contract that the contract the contract that the con	
			schooline course the person has taken, and the studi contact hours he or the has earned, since July 1 of the previous year. The documentation for each course must include, without limitation, a certificate of attendance that shows the name of the person, the name of the operation of the course, the signature of the instinction of the course of the administration of the course of the course. A transcript of grades, if any, from the organization that sponword the course must do to be whitten II the course was that a satisfactory of community codings, a certificate manager in my be submitted in line of a certification of stretchader.	
			course must also be submitted. If the course was taken at a university or community college, a certified transcript may be submitted in lieu of a certificate of attendance.  CONT	
			4. If a person has:  (a) Not completed the 190 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 361 223, the Department, in consultation with the Board, may award contact hours to the person for an approved education course completed	
			more than 5 years before the person provides to the Department the written documentation required by subsection 3. Any contact hours awarded pursuant to this paragraph must be applied to the 180 contact hours described in paragraph (b) of subsection 3 of NRS 361, 223.	
			(b) Completed the 100 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 540, 223, the Department will not award any contact hours for any course completed by the persons:  (1) Nore than 3 years before be or also provides to the Department the writers documentation required by subsection 3.  (2) During the 7-3 year period for which the persons must satisfy the continuing clustorium requirements of the first NNS 381.231 if the person was awarded contact hours for the course for the immediately preceding 3-year period, unless the Department, in	
306			consultation with the Board, determines that the course materials have been significantly changed or updated.  5. To multily for a waview of the normal braining requirements with the course materials have been significantly changed or updated.  5. To multily for a waview of the normal braining requirement requirements an anatod the 180 contact hours of accented training required but that	
			puragraph, at least 4 hours of training in ethical and professional standards.	
			1. To players are when the direct intermed the many foundation that many foundations are to a well-as a formation of the many foundation	
			to the notice within 30 days after mailing, the Department will forward the matter to the Board for consideration at its next regularly scheduled meeting. The Board will review the matter and provide its recommendation to the Department concerning whether the appraiser's certificate should be suspended or revoked.	
	361.569	Continuing education:	The Department will maintain current records of continuing education for each person comployed as an appraiser by this State or a political subdivision of this State.	
307		Maintenance and availability of records.	2. The Department will maintain for not less than 10 years records of continuing education for each independent contractor and each person formerly employed as an appraiser by this State or a political subdivision of this State. 3. The records of continuing education for each person are confidential and must not be made available to any person other than the staff of the Department, the members of the Board or the employer of the person to whom the records pertain in any powised prior writes authorization to the Department.	
			4. A person may request in writing a copy of the transcript of his or her records of continuing education. The Department will provide such a transcript at no charge.	
	361.571	Suspension and reinstatement of appraiser's certificate.	<ol> <li>The Department may suspend the appraiser's certificate of a person under any of the following circumstances:</li> <li>(a) Upon the recommendation of the Board if the person limit the requirements for continuing education set forth in this chapter and NRS 361.223. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate if the person subsequents for continuing education.</li> </ol>	
308			(b) Upon the recommendation of the Board if the person is an independent contractor and the person fails to renow his or her appraiser's certificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraisar's recrificate if the person have backpoured without the requirements for the reprincipation of the reprincipation of the reprincipation of the Board, reinstate the appraisar's recrificate if the person have backpoured without the requirements for the reprincipation of the Board, reinstate the appraisar's recrificate if the person have backpoured without the reprincipation of the Board, reinstate the appraisar's recrificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraisar's recrificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraisar's recrificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraisar's recrificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraisar's recrificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the person that the	
			an appearance with the provisions of subsection 1 of WSS 361.2286. The Department any primate paragraical expensions of subsection 2 of WSS 361.2286.  2. The Stand may not recommend the expension of an appearance's certificate in execting societies in accordance with MSS 311.384.  3. A primar whose regionaria certificate is unabsected by the Department and in fortuned are supposed to exercise the section of the appearance of the section of the appearance of	
<u> </u>	20172	December of the		
	361.573	Revocation and reinstatement of appraiser's certificate; reapplication after revocation.	1. The Department may, upon the recommendation of the Board, revoke the appraiser's certificate of a person under any of the following elecumstances:  (a) The person fails to safely the requirements for continuing elections set forth in this chapter and NRS 361.223. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcements for continuing election and noses the attention of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcements for continuing election and noses the attention of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcements of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcements of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcements of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the resourcement of the Board, reinstate the appraiser's cert	
			to piece to the study is expectation to consider the expectation of the study and the expectation of the exp	
			(c) The person's appraiser's certificate has been suspended for a period of more than 1 year. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate if the person pauses the appraiser's certificate examination.  (d) The person engages in unchical performant conduct, including, without limitation:  (f) Making out on written public sustaces in the course of performing dises as an appraiser that are untrue or intended to misland or decrebe the public.	
			(1) Making out or written public actenuem in the course of performing dates as an approxima the zer untree or insteaded to misland or decreive the public.  (2) Engaging in antificienteding to the approximal or assessment of properly which are configured not public as brings, a confidint of interest with regard to that property.  (3) Accepting assignment relating to the apprint or assessment of properly which are configured not enfluenced by any condition that could impair the objectivity of the person.  (4) Failing to perform the dates of an approximate in accordance with approximation action and alternative accordance with approximation and accordance with a property of the ac	
309				
			(a) The Department will not accept or review an application for an appraiser's certificate from that person within 3 years after the date of the revocation. (b) If the person files an application for an appraiser's certificate after the caption for the 3-person files are person for an appraiser's certificate after the caption for the 3-person from the 3-person file and 3-person from a person file and 3-person files are person for an appraiser's certificate after the caption for the 3-person files are person for an appraiser's certificate after the caption files are person for a person file and approximate for a person file and approximate files are person for a person file and approximate files are person for a person file and approximate files are person for a person file and approximate files are person for a person file and approximate files are person for a person file and approximate files are person for a person file and approximate files are person for a person file and approximate files are person for a person file approximate files are person for a person file approximate file approximate files are person for approximate files are person for a person file approximate files are person files are person for a person files are person files	
			(1) Provide the Department may investigate the applicant which documents his or her education, his or her experience as an appraiser and any professional designations or certificates he or she holds, and which contains the names of at least two personal references. The Department may investigate the traditabless of the information and representations set forth in the resume. (2) Pass the appraisar's certificate unimation.	
			(c) The Board may recommend that the application for an appropriate filed by the person has not encount to paragraph (b) he appropriate filed by the person has not encount to paragraph (b) and that the person has not encount for a paragraph (b) and that the person has not encount for a paragraph (b) and that the person has not encount for a paragraph (b) and that the person has not encount for a paragraph (c) and that	
			medical professional conduct as described in paragraph (s) of subsection 1 at any time since the revocation of his or her approxime's corrificate.  3. The Board may not recommend the revocation of an approxime's corrificate usery after a meeting noticed in association with NTSS 241.034.  4. A person whome approxime's certificate is revolved by the Department Mich or forestant asspinse contemple to whether of people you may collect data for use by certifical appraisers to establish value.	
	361.575	Appeal of suspension or revocation of appeaiser's	A decision of the Department to suspend or revoke an appraiser's certificate may be appealed to the Commission pursuant to the provisions of NRS 340.245.	
310		certificate.		
311		EQUALIZATION OF ASSESSMENTS		
311		AMONG THE SEVERAL COUNTIES		
312	361.580	Ratio study.	Classes of properties sampled by the Department in conducting a ratio study pursuant to NRS 361.333 will be established and divided as the Department deems appropriate or as required by state or federal law. In addition to the criteria which NRS 361.333 specifies to be included in a ratio study, the Department will include the coefficient of dispersion.	
		COLLECTION OF		
313		TAXES - Collection on Certain Vehicles		
	361.585	Placement of stickers on	The sicker required pursuant to NRS 361.5643 must be afficed to:	
314		mobile homes and campers.	A mobile home in such a way that the sticker is clearly visible from the street. If a mobile home is assessed as real property, the country assessor is not required to issue a sticker for it.     A slide-in camper or a camper shell in such a way that the sticker is clearly visible from the rear of the vehicle.	
315		Delinquent Payments		
513				

	361.590	Waiver or reduction of penalty or interest.	1. The Department may waive or reduce the penalty or interest for a delinquent payment of property tax which is imposed pursuant to NRS 361.483 and 361.535 if it finds that the proximate cause of the delinquent payment was:  (a) Circumstances completely beyond the control of the taxpayer who was required to make the payment, or the agent of the taxpayer.	
			(a) Circumstances completely beyond the control of the taxpayer who was required to make the payment, or the agent of the taxpayer; (b) Justificate region to justificate insulventence, and that the taxpayer making the payment has no honey of habitually delinquent payments, or (c) For other good once shows.	
			2. Any options for wise or resistance of the pearly or interest for definiquent payment under left of in writing under on whit the Department within 60 days after the date the exist one discretization of the counter for the circumstances which caused the definiquent payment. The Department and provides a roop of the application to the county are circumstances which caused the definiquent payment. The Department of the Department of the September of the County and the September of the Sep	
316			templeyer, or the against of the language, or is contemination. The notice with affecting any action that the Department shall consider or the against of the language, and the eventual content of the expression of the specific or the against of the language, and the eventual content of the language or the expression of the language or the language of the language or the language or the language of the language or the language	
316			only evidence which shows that the definiquent payment was proximately caused by fire, carthquake, fixed or other axes of God, theft or similar causes not directly related to the actions of the taxpoyer who was required to make the payment, or the agent of the taxpoyer, whether intentional or not, and that the tax was paid as soon as reasonably possible thereafter. In these circumstances, all of the penalty or interest, or both, will be wisedd.  4. If the Department find that the prositional care of a delinquent payment will applied the property or interest imposed for the delinquent payment will	
			he reduced to a total of not more than 50 percent of the penalty or interest imposed.  5. In determining whether the proximate cause of the cliquent payment was for other good cause shown, the Department will require the taxpayer to submit, without limitation, evidence that the tax was paid as soon as reasonably possible and that the	
			assessment of penalties and interest: (a) Constitutes an extreme financial hardship; or	
		Assignment of Tax Liens	(1) commence on extractor terminals in articulary or (1) in a commence of the	
317		by County Treasurers		
318	361.595 361.5952	Definitions.  "Assignee" defined.	As used in NAC 361.995 to 361.997, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.992 to 361.9999, inclusive, have the meaning accribed to them in those sections.  "Assignee" has the meaning accribed to it in NRS 361.7807.	
319 320	361.5954	"Delinquent taxes" defined.	"Delinquent taxes" means any real property taxes that remain unpaid after the date the last installment of the taxes becomes due pursuant to NRS 361.483.	
321	361.5956	"Parcel number" defined.	"Parcel number," means the purcel number assigned to a purcel of real property pursuant to NRS 361.189 by the county assessor of the county in which the property is located.	
322	361.5958	"Tax lien" defined.	Tax lieu" has the meaning ascribed to it in NRS 361.731.  Tax year" means the 12-anomit ecriciol berinning on fully 1 and ending on the next succeeding June 30.	
323	361.5959 361.596	"Tax year" defined.  Affidavit of authorization.	1. An owner of a parcel of real property who wishes to authorize the county treasurer of the county in which the property is located to assign a tax lies on the property pursuant to NRS 361.7311, must file with the county treasurer an affidavit of authorization	
			as provided in this section.  2. If the memory is owned by more than one person:	
			(a) Each such person must join in the affidavis of authorization and the separate written agreement with the assignee required by subsection 2 of NRS 361.7311. (b) The affidavis of authorization must designate one of the consens or an authorized agent of the owners to: (1) Respond to say singuisty from the country toware relating to the assignment; and	
			(1) Respons to any majory from the county resource returning to the assignment, mar. (2) Reservice may notice given by the county resource pressured to NAC 546.5964. 3. The affidient of authorization must be made on a form approved by the Commission, comply with the requirements of subsection 3 of NRS 247.110 and include:	
324				
			(b) The same, malling address, electronic until address and diptrime belighnore number of the uniques; (c) The legal description of the property sad, if the description is by meter and bounds, the name and address of the entity or natural person who prepared the description; (d) The stress defence, if applicable, and person number of the property.	
			(e) The total amount of all delinquent taxes assessed and owed against the property for any preceding tax year; (f) If any situalization of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has not yet become dee.	
			CONT	
			(g) The amount of any applicable penalties, interest, fees and costs as of the date of the affidavit; (h) If a conflicte has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in paragraph (e), (f) or (g) of this	
			subsection:  (i) Each preceding tax year for which delinquent taxes are owed and, if any installment of the taxes assessed against the property for the current tax year has not been paid, the current tax year;  (ii) A statement that notifies the owner nor the property is the subject of a pending proceeding in bankrupts;	
			(i) A statement that earlier the owner nor the property is the subject of a pending proceeding in bankruptcy; (ii) A statement authorizing the assignet to pay; (ii) A distinguent trans assessed and owned against the property for any preceding tax year;	
			(2) If any installment of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has not yet become due;	
			(3) Any applicable penalics, interest, foes and costs imposed by any local taxing entity or its agent for each tax year specified in the affidavit; and (4) It confident has been asseed to the county treasurer with respect to the property pursuant to NRS 361,370, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this nearestarb.	
325	[		proatigator.  (i) If the property is owned by more than one person, a statement that each such person has joined in the affidavit of authorization and the separate written agreement with the assignee required by subsection 2 of NRS 361.7311;  (ii) A statement authorizing the county treasurer:	
	[		(1) To certify that payment has breas tendered on behalf of the owner of: (1) All disclinequent taxes assessed and owed against the property for any preceding tax year;	
	[		(II) If any instillment of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment tha has not yet become due:  (III) Any applicable possibles, interest, fees and costs; and	
			(IV) If a certificate has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in sub-subparagraph (I), (II) or fill in other insulation and in the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in sub-subparagraph (I), (II) or	
	[		(2) To assign the tax lient on the property to the assignee; and (ii) The similarture of the owner, acknowledged before a notary subtle.	
			<ol> <li>The affidavit of authorization must be accompanied by a copy of the separate written agreement between the owner and the assignee required by subsection 2 of NRS 361.7311.</li> </ol>	
	361.5962	Duties of county treasurer upon receipt of affidavit of authorization: affidavit of	Upon receipt of an affidavit of authorization pursuant to NAC 361.596, the county treasurer shall confirm:  (a) The last known owner or rownes of record of the pure of real property for which the affidavit is made, by inspecting:  (1) The model of the county is enabled the quantity in this hold.  (2) The confirmation of the county is enabled the quantity in this hold.	
		authorization; affidavit of compliance; affidavit of exemption	(i) The records of the county assessor of the county a which the prepay's historial to the same of the county assessor of the county and the	
			(c) Whether any taxes assessed against the property or any applicable penalties, interest, fees or costs are owed for a tax year not specified in the affidavit of authorization; (d) That the assignee has complied with the bonding requirements of NRS 361.7314 or is exempt from those requirements; and	
			(e) That the assignees has tendered the full amount of:  (1) All delinquent taxes assessed and overel against the property for any preceding tax year;  (2) If any installment of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including, without limitation, the amount of any installment that has not leave a passes of the property for the current tax year, including without limitation and the property for the current tax year.	
326			In Section 2015. Any applicable penalties, interest, fiest and costs; and (6) Hz ordificate has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph.  (1), (2) or (3) of this pursuant.	
			<ol> <li>For any assignce who is not exempt from the bonding requirements of NRS 361.7314, the county treasurer may consider any reliable evidence that the assignce has complied with those requirements, including, without limitation:</li> <li>(a) A copy of the bond posted by the assignce, certified by the surery or custodian of the bond to be a true and correct copy of the bond currently in force; or</li> </ol>	
			(a) A range of the bands possed by the assigner, confided by the sample or considerant of the bends to be a treat and contract up of the band contradity is discovered by the contract of the bends to be a treat and contract up of the bands contractly in the contract of the subject or an understand to subject to the contract of the subject or the subject of the s	
			(a) The name, mailing address and electronic small address of the assignee; (b) If the affidant is made by an authorized representative of the assignee, the name and job tife of the affiture; (c) A statement that efficiate is of soon affice, doorqueetest to make affidant, and that the statements in the affidant's are based on the affiant's personal knowledge of the records of the assignee;	
			(d) A statement that the assignee has posted and maintains a bond meeting the requirements of NRS 361.7314; (e) A statement that we and correct copies of the bond and the annual statement most recently filed with the Secretary of State pursuant to NRS 361.7314 are attached to the affidavit; and	
			(f) The signature of the affiant, acknowledged before a notary public. CONT	
			4. An affidavit of compliance filed pursuant to subsection 2 must be accompanied by copies of the bond posted by the assignee and the annual statement most recently filed with the Secretary of State pursuant to NRS 361.7314.  5. An assignee who claims to be exempt from the requirements of NRS 361.7314 because of a familial relationship with the owner must make and file with the county resource an affidavit of exemption. The affidavit of exemption must be made on a form	
327			approved by the Commission, county) with the requirements of subsection 3 of NRS 247.110 and include:  (10) The aname, mailing address, electrication and address and objects explore comber of the assigner.  (b) A statement of an thin the assigner is excently from the requirements of NRS 3-1741 because of the assigner's familial relationship with the owner;	
			(c) A statement of the nature of the relationship, showing that the assigner is related to the owner within the third degree of consumptionity; (d) A statement that the assigner is of count mind, competent to make the diffusivi and that the naturents in the diffusivi are based on personal knowledge; and (e) The injunter of the assigner, acknowledge before a notary public.	
	361.5964	Denial of certificate of	The county measure shall not issue a certificate of assignment of a tax lies if the county measure:     (a) Releves that any information methods in the afficient of authorization filed pursuant to NAC 361.9% is inaccurate or incomplete;	
		assignment.		
			(s) Except an observation during the property study of the subject of a pending determines that an owner of the property study in the subject of a pending proceeding in bankruptcy; (d) Except an observation of the property	
			(f) Determines that an owner of the property or the assignee has not complied with any requirement of: (l) NESS 361-7030 to 361.733, inclusive; or	
			<ol> <li>NGC 360, 195 to 361.97, inclusive.</li> <li>If, pursuant to subsection 1, the county treasurer is unable to issue a certificate of assignment, he or she shall give written notice of that fact to the assignee and:</li> <li>The owner of the property; or</li> </ol>	
328			(b) If the provisions of subsection 2 of NAC 361,596 are applicable, the owner or authorized agent designated pursuant to that subsection.	
			3. The address pives paramet to subsection 2 must.  (5) State the reasons for the inhallily of the county beauser to issue the certificate; (6) Execute many additional document or information set to the amount of any additional payment required to approve the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the	
	[		county resource; and  (c) Be sent by first-class mail to the owner and assignee at the mailing addresses set forth in the affidavis of authorization.  4. If notice is viven by the county treasurer as reovided in subsections 2 and 3 and the county treasurer does not, within 30 days after the date of the notice, receive from the owner or assistner:	
	[		4. It most for girth you deviate may howest in prime and in sections—2 and a same or expression procured not some your and you have tree and not a support control assumed to approve the prime of th	
	[		as applicable, the assignment shall be deemed to be desied. The country treasurer shall give written notice of the desial in the manner provided for a notice given pursuant to subsection 2 and return to the assignee the documents received from the assignee and the payment tendered by the assignee.	
	361.5966	Issuance of certificate of assignment.	If the assignment complies with the requirements of NRS 361.703 to 361.703, inclusive, and NAC 361.995 to 361.997, inclusive, the county treasurer shall promptly issue a certificate of assignment of the tax lien to the assignee.     The certificate of assignment must be on a form approved by the Commission and must include, in addition to the information required by NRS 361.7318.	
	[		2. The certificate of assignment must be on a comparation of control of a device of assignment and the control of assignment must be on a formation of a device of assignment must be on a formation of a device of assignment must be on a formation of a device of assignment must be on a formation of a device of assignment must be on a formation of a device of a devic	
	[		(c) The sexes address of the property, if applicable; (d) The data and the property of any proceeding to your (d) and anount of: (1) All definings to the same and over diagnost the property for any proceeding to your;	
	[		(2) If any installment of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has not yet become due;	
329			(3) Any applicable penalties, interest, fees and costs; and (4) It a certificate has been issued to the country treasurer with respect to the property pursuant to NRS 36L570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this	
	[		proatigate).  (e) A statement certifying that the assignce has paid the amount described in paragraph (d);  (f) A statement that the county ressure has duly received:	
	[		(f) A seatment that the county research is duly received.  (l) An antifactive of unbineration made by the owner of the property.  (2) A copy of the separate switzes agreement between the conser and the assignee, and	
	[		(3) A copy of the bond posted by the assignee, affidavis of compliance or affidavis of exemption, as applicable,—and that a true and correct copy of each document on secretived is antached as an exhibit to the certificate; and	
	[		(g) A statement that in consideration of the receipt of the payment in full of the amount described in paragraph (d), the tax lien is assigned and transferred to the assignee.  3. A true and correct copy of each of the documents described in paragraph (f) of subsection 2 and received by the country treasurer must be attached as an exhibit to the certificate.	
	361.5968	Effect of certificate of assignment.	A certificate of assignment of a tax lien does not:  1. Entitle the assignee to the assignment of a tax lien for any tax year not enumerated in the affidavit of authorization;	
330			Change the date upon which my unpind taxes become definquent; or     If Taxes assessed against the property or any applicable penalties, interest, fees and costs are not paid: (a) Affect the dark of the country teasures. (b)	
330	[		(1) Mail notice of the delinquency pursuant to NRS 361.5648; or (2) Issue a certificate to the county ressures at vature pursuant to NRS 361.570; or	
			(b) Change the period of redeamption provided by NRS 361.570.	
	361.597	Release of tax lien after assignment.	Arches of a tax liza issued by an assignee to the owner of the property must be made on a form approved by the Commission, comply with the requirements of subsection 3 of NRS 247.110 and include, in addition to the information required by NRS 361.7256.  1. The name and maling address of the surgings.  2. The name and maling address of the owner;	
331			3. The date of issuance of the release; 4. The street address of the renorent's if areaicable:	
	[		<ol> <li>The name and address of the entity or natural persons who prepared the legal description of the property, if the description is by metres and bounds;</li> <li>A statement that all right, then admittened of the assigner in the tax lies are released, and</li> <li>The signature of the assigner or a representative of the assigner can represent the order to a storage public.</li> </ol>	
			A Assessment or an emblant manner configuration or many become	
		PARTIAL ABATEMENT OF		
		TAXES - General Abatement, Primary		
332		Residential Abatement and Residential Rental		
		Abatement		
333	361.601	Definitions.	As used in NAC 361.601 to 361.609, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.6015 to 361.6045, inclusive, have the meanings ascribed to them in those sections.	
334	361.6015	"Abatement percentage" defined.	"Abstement percentage" has the meaning ascribed to it in NRS 361.4711.	
335	361.602 361.6025	"County tax receiver" defined.  "General abatement" defined.	County us receiver means the county official who collects properly taxes.  "General abatement" means a partial abatement of properly taxes pursuant to NRS 361.4722.	
336 337	361.6023	"Primary residence of the	Octoria analesticism in causa a pannia anotenticism oi prosperiy staces particiants to Noto 2014/122.  Primary residence of the owner" has the meaning secribed to it in NES 361.4723.	
351	1	owner" defined.		į

#### **CHAPTER 361 - PROPERTY TAX**

338	361.6035	"Primary residential	"Primary residential abatement" means a partial abatement of property taxes pursuant to NRS 361.4723.	
<b>—</b>	361.604	abatement" defined.  "Residential rental abatement"	Frimary resocration arouteness: meets a purisus attenuence in property sacts particular to Net 504.41.5.  *Residential resulta abutement" means a partial abutement of property saces pursuant to Net 564.474.	
339	361.6045	defined.  "Single-family residence"	Single-family residence" has the meaning accribed to it in NES 361.4723.	
340	361.605	defined.  General responsibilities of	1. The Descriptions shall:	
		Department.	(a) Determine the appropriate abstracent percentage for the application of a general abstracent in each county each year and provide that information to the appropriate county ant receiver. (b) Determine whether any property of an internate or intercounty nature is: (1) Tallight for a general abstracency or	
			(2) Incligible for a general abatement,  ———————————————————————————————————	
341			(c) Determine whether any property valued pursuant to paragraph (b) of subsection 1 of NRS 502.100 is:  (1) Eighbe for a general abstracts or  (2) Incligable for a general abstracts, as general abstract, as general abstract as general abstrac	
			and provide that information to the county assessor of the county in which the property is located.  2. If the Description descriptions that:	
			(a) Any property of an internate or intercounty nature has been consocially designed and applied for a goard inhabitorial, the Department may appropriately rovice that designation and transmit an appropriately or or designation of the property of the designation of the property of the designation of the property or or designation of the property or designation of any property property assets, the Department and fail from the tappyor of the change in the designation of the property asset to this subsection or designation of the property asset to the subsection of any property assets that it is not the tappyor of the change in the designation of the property asset to the subsection of any property assets that it is not the tappyor of the change in the designation of the property asset to the subsection of the designation of the property asset to the subsection of the designation of the property asset to the subsection of the property asset to the subsection of the designation of the property asset to the subsection of the designation of the property asset the subsection of the subsection of the designation of the property asset the subsection of the subsection	
	361.6055	General responsibilities of	change.	
		county assessors and county tax receivers.	L. A course passence shall:  (a) Rective datains for princip vocal-match abstraceness and residential rectal abstraceness and selectify each parted or other taxable unit of property for which such a claim is received; and  (b) Refine delivering the two risk for county as receiver each year, determine whether each parted or other taxable unit of property designated on the tax roll is:  (1) Refine for many revendential abstraceness.	
			(i) Elighic for a primary readonal abdoment; (i) Elighic for a primary readonal abdoment; (ii) Elighic for a general abdoment over (iii) Elighic for a general abdoment over a ge	
342			2. A county assessor: (a) Except as deservise provided in NRS 361.773, may correct the tax roll not later than June 30 of each year to indicate that a parcel or other taxable unit of property is eligible for a primary residential abatement, a residential abatement, a residential abatement, a residential rental abatement or a general	
342			abatements for that year. (b) Shall notify the county tax receiver of each claim for a primary residential abatement or residential ental abatement for the current year which the county assessor receives after the tax roll has been delivered to the county tax receiver. The county tax receiver shall process such a claim for a primary residential abatement in accordance with NRS 50.173.	
			3. A county tax receiver shall ediculate and apply the appropriate amount of any:  (a) Finany residential inhuments or residential restal alustreents to which a parce of orther tasable unit of property is determined to be eligible; and  (b) General albatement in accordance with me elicidable hasternet exercisates revoked by the Descriment ensurant to NAC 36 465. to which a nescel or other tasable unit of recently is determined to be clarible.	
			(a) Finary resoluted abstracted or resoluted retail abstracted or resoluted and abstracted or resoluted abstract present process of the process of the resolution of the r	
	361.606	Claim for primary residential abatement: Form and contents;	1. A claim for a primary residential abatement must be:     (a) Submitted on a form movided by the country assessor of the country in which the neonemy is located and	
		execution; action by county assessor; change in ownership or occupation of property.	(b) Signed by:  (1) Any owner of record of the property; (2) Any years of a few of the property; (3) Any owner of the property; (4) Any extens of lawful age who is authorized by an executed power of attorney to sign the claim on behalf of an owner of record of the property;	
		or occupation or property.	(3) The legal guardian or conservator of an owner of record of the property; or (4) The executor or administrator of the exists of a nowner of record of the property.	
			2. The form for claiming a primary readential interestent may require the claimant to state that: (a) The claimant is the owner of the property; (b) The property is a single-family readence;	
343			(c) The property is the primary residunce of the owner of the property, exclusive or any other residence in Nevada; (d) The property is not restrict, leased or otherwise under unable for exclusive occupancy by any person other than the owner of the property and members of the family of the owner of the property; (e) The claimmat agrees to notify the county assessor if the property is no longer under as:	
			(1) A single-family residence of the owner of the property, exclusive of any other residence in Newada, and (1) The chimal relational and certifical by the owner of the property under any penalties provided by luv.	
			<ol> <li>The county assesses shall:</li> <li>If the county assesses shall:</li> <li>If the county assesses shall:</li> </ol>	
			(b) The county assessed electronics of the Greecody-veries which can be properly religible to the pulsary strengthen of the pulsary strengthen of the pulsary strengthen of the pulsary strengthen of the pulsary is digible for a general shadoment.  (b) The county assessed electronics that the pulsary is not digible for a general substrate produced in the pulsary is digible for a general shadoment.  (c) The county assessed electronics that the pulsary is not digible for a general shadoment may be assessed to reflect that general strengthen of the pulsary is digible for a general shadoment may be assessed to reflect that general strengthen of the pulsary is digible for a general shadoment.  (a) The county is digible for a general shadoment may be assessed to reflect the pulsary in the pulsary is digible for a general shadoment.  (b) The county is digible for a general shadoment may be assessed by reflect the pulsary in the pulsary is digible for a general shadoment.  (c) The county is digible for a general shadoment may be assessed by the pulsary in the pulsary in the pulsary is digible for a general shadoment.  (c) The county is digible for a general shadoment.  (d) The county is digible for a general shadoment.  (d) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a general shadoment.  (e) The county is digible for a gene	
	361.6065	Eligibility of certain property for primary residential abatement treatment of certain	1. For the prepare of discremining the clipidity of property for a princip residential obserned:  (a) Assign Simple scales we this is the princip residence of the event and the deemed to include any building or other structures that are apportunant to that evidence, including, without limitation, a detailed garage, if the building or other structures  (1) It of a type which is typically associated with a single-family providence;  (2) Exists for the exculposes and beautiful the excupation of the eventual for the residence, including, without limitation, a detailed garage, if the building or other structures  (3) Exists for the exculposes and beautiful the excupation of the eventual for the residence,  (3) Exists for the uniqueness and beautiful the execuption of the eventual for the residence,  (4) Exists for the exculposes and beautiful the execuption of the eventual for the residence,  (3) Exists for the exculposes and beautiful the execuption of the eventual for the eventual	
		abatement; treatment of certain property used for multiple purposes.	(1) It is a 'type 'within in typically insolved with a single-timely indicated.  (2) It is a 'type 'within in typically insolved within a single-timely indicated wit	
344				
			(2) One or more parcels of property otherwise used for agricultural purposes, that residence move be restard as a sensenta trackle unit	
			2. If a standard unit of real property contains both.  (a) A simple density describes which is the primary residence of the content; and  (b) Other property used for agricultural, commercial or other purposes,  — the compression on a destrainment the respect controls of the tackets used with the are respectively described in paragraphs (a) and (b), and apply to each such portion any appropriate partial abstracts from property taxes.	
	361.607	Residential rental abatement:	1. A county assessed shall assess the county of each project the county of each project to the county of the sinks to dain a project to da	
		Duties of Department, county assessor and owner of property; filing of claim and	A chaim for a residential result admires the writes conscious manuscription in a consortium of the control	
		affidavit; eligibility of property	(1) That the amount of rest collected from each of the treasts of the property is equal to or less than the applicable fair market rest published by the United States Department of Housing and Urban Development. For the purpose of determining the applicable fair market rest, a studie apprintment must be considered to be a single room.  (2) The greater some of rest duraged status of the property for the propose of determining the applicable fair market rest, a studie apprintment of the Urban State of the Property of the P	
345			3. The Department shall annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (b) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (b) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (b) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (b) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (b) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (a) The amounts of the annually notify each county assessor of: (a) The amounts of the amou	
			(b) The amount of opticable titility all-unwance, load upon the actionmutus reported by the appropriate Vector far against hossing authority to the Department of Housing and Urban Development.  4. For the purpose of determining the eligibility opticapped for a studential mathemance, the county assessor also compared.  (a) The generate amount of rest changed a treast of the property for the provided room, April 1 of the year immediately proceduring the line date for the current year until March 31 of the current year, excluding any mount paid for utilities, and  (b) The amount of the epithoda for function rest for current year, any purposes of this section, the county year, any purpose of this section, the county year, any possible furnation of the epithoda for current year. any purposes of this section, the county years are possible transmit of the epithoda cuttility dismoses. Or the propriets of this section, the county years are possible transmit of the propriets of the section, the county years are possible transmitted to the propriets of the section, the county years are possible transmitted to the current year and propriets of the section of the propriets of the section of the propriets of the propriets of the section of the propriets of t	
			To the influence on a system of the control of the	
			CONT	
			A researched result deviling is not explain for a residuated result advanced if the rest received for any result unto of the property for the proof from April of the year immediately preceding the lists date for the current year, excluding any amount of the applicable failty market rest for the current year, excluding the amount of the applicable stillly advance.  6. The current year years of the which a claim for a residential entired intention that current for the current year, excluding the amount of the applicable stillly advance.  6. The current year years of years which a claim for a residential entired intention that the current year. excluding the amount of the applicable stillly advance.	
			(b) Mast:	
1			(1) rowite to the courty assess reach information as the courty assessor requires to determine the eligibility of the property for a residential restal abstencent and to accertain the continuing eligibility of the property for a residential restal abstencent, and (2) Maintains accertain the expect of interaction and information and abstract most assessor to another the purposes of this section and NMS Sid-172k the Commission interprets the terms  7. For the purposes of this section and NMS Sid-172k the Commission interprets the terms  (8) "Residential results developing" to man as redesired and bereling.	
346			(a) "Non-destination retail devictings" to mean a resolucisatial overlanding (in (1)) For which consideration in paid for the temporary use and the temporary to (2) Which is occupied by a member of the family of the owner of the dwelling for no consideration.  1b) "Tensivet behavior" to	
346			(1) To Studential rotate devicing by non-in resolution developing of the company	
346			(a) Teaching desirable in the develope I were an accessional obtering (b) (c) For which confidencing in pair for in tensor year and conquency, or (c) (f) For which confidencing in pair for in tensor year and conquency, or (c) (f) For which confidencing is pair for the confidencing of the close of the closely of the content of the closely of the clos	
346			(1) To Studential rotate devicing by non-in resolution developing of the company	
346	361.4075	General abatement: Taxable unit of centrally assessed.	(a) Which is coughed by number of the forms is noted and stretung.  (b) Which is coughed by number of the forms of the clothing for no consideration.  (b) Trainism belong? In:  (b) Man, except and destrives provided in subspranguph (2), say facility or streture, or say portion fleend, which is occupied or stended or designed for occupancy and which is held out for use by transient gents who pay rent for the temperary printings of shrings, budging or shringing from for the purposes of this subspranguph, Tacility or security includes any host, renor host, much clot and weather, budging hosts, time-share project, vacation home, querement house, recrusional vehicle park temperary for the control of the con	
346	361.6075	unit of centrally assessed property; ineligible property of interstate or intercounty	10. Which is executed by a number of the consequency of a consequency of a consequency of the consequency of	
	361.607S	unit of centrally assessed	(b) "Michails reconstruct and sectioning to tension reconstitual devictions"  (c) "Which is reconstructed by a number of the consequency of the consequency of the closes for the colorisation of the consequency of the consequence of the closestage for a constituent belong:  (d) "Tension belong the consequence of the consequency of the consequence of the closestage for a consequence of the co	
	361.6075 361.608	unit of centrally assessed property; ineligible property of interstate or intercounty company.  Calculation of amount of abatement: Applicable amount	(a) Which is coupled a sender of the internal accordance of the company of the co	
		unit of centrally assessed property; incligible property of interstate or intercounty company.	10 Thicks in concept by a number of the minimum conductation of the control of th	
347		unit of centrally assessed property; includible property of interstate or intercounty company.  Calculation of amount of abatement: Applicable amount of tax levy for immediately preceding year and current year.  Calculation of amount of abatement: Property which	10. Which is considerable where the comment is described by the mean of the described for a commentation.  (b) This are always to a member of the commentation of the commentation of the described for a commentation.  (c) This are always to a member of the commentation of the commentati	
347	361.608	unit of centrally assessed property include property is delight property of interstate or intervolventy company.  Calculation of amount of alutimum: Applicable amount of alutimum: Applicable amount of alutimum: Applicable amount of alutimum: Applicable amount of alutimum and currenty and cu	10 Thick in contrast residently in sense resoluted developing from company of the contrast of the college for an construction.  (3) Thick is exceeded by a number of the contrast of the checking for an construction.  (3) Thick is exceeded by a number of the contrast of the checking for a construction beginning to the contrast of the	
347	361.608	unit of centrally assessed property skeldy property of interestate or intercounty company.  Calculation of amount of abstement Applicable amount of abstement Applicable amount of tax key for immediately preceding year and current year.  Calculation of amount of abstement Property which except furnishing Ceffect of	10. Which is excepted by a number of the control growth of the con	
347	361.608	unit of centrally assessed property include property in employment property of sateration or intercounty company.  Calculation of amount of sharement. Applicable amount of tax kery for immediately preceding your and current your.  Calculation of amount of sharement property which except tunstion; effect of sharement property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; or consect centain errors.	(a) Which is excepted by a masker of the final special developing or companying of the consort of the developing for an exception of the consort of the developing for a companying of the consort of the developing for a companying of the consort of the developing for a companying of the consort of the developing for a companying of the consort of the developing for a companying of the consort o	
347	361.608 361.6085	unit of centrally assessed property; include property of interstate or intercounty company.  Calculation of amount of adutament: Applicable amount spreading year and current year.  Calculation of amount of adutement: Property which adjustment to Valuation of property to correct certain errors.	10 Which is compared by a seasor of the Gardy of the cross of the develope for no consideration.  (1) This is a compared by a seasor of the Gardy of the cross of the develope for a consideration.  (2) This is a compared by a seasor of the Gardy of the cross of the develope for a consideration.  (3) This is a compared of a consideration of the cross of the develope for the compared of the compare	
347	361.608 361.6085	unit of centrally assessed property include property in employment property of sateration or intercounty company.  Calculation of amount of sharement. Applicable amount of tax kery for immediately preceding your and current your.  Calculation of amount of sharement property which except tunstion; effect of sharement property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; or consect centain errors.	10 Which is compared by a seasor of the Gardy of the cross of the develope for no consideration.  (1) This is a compared by a seasor of the Gardy of the cross of the develope for a consideration.  (2) This is a compared by a seasor of the Gardy of the cross of the develope for a consideration.  (3) This is a compared of a consideration of the cross of the develope for the compared of the compare	
347	361.608 361.6085	unit of centrally assessed property include property in employment property of sateration or intercounty company.  Calculation of amount of sharement. Applicable amount of tax kery for immediately preceding your and current your.  Calculation of amount of sharement property which except tunstion; effect of sharement property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; or consect centain errors.	(b) Thicks is completed in each resolution of the company of the construction of continuous and continuous beinging the continuous company of the construction of the cheeding for an constitution.  (b) This is constructed beinging the continuous continuous and c	
348	361.608 361.6085	unit of centrally assessed property include property in employment property of sateration or intercounty company.  Calculation of amount of sharement. Applicable amount of tax kery for immediately preceding your and current your.  Calculation of amount of sharement property which except tunstion; effect of sharement property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; or consect centain errors.	10 Thicks in complete or senset reactional developing the many of the consequency of the charge of the company of the consequence of the checking for no consideration.  (1) Thicks in complete of shortless, looking or senset of the checking for no consideration.  (2) Thicks in complete of shortless, looking or selection of the complete of the charge of the company of the complete of the company of the complete of the company of the compan	
348	361.608 361.6085	unit of centrally assessed property include property in employment property of sateration or intercounty company.  Calculation of amount of sharement. Applicable amount of tax kery for immediately preceding your and current your.  Calculation of amount of sharement property which except tunstion; effect of sharement property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; or consect centain errors.	10. Which is excepted by a number of the many of the course of the developed for an company of the course of the developed for a company of the course of the developed for a company of the course of the developed for a company of the course of the developed for a company of the course of the developed for a company of the course of the	
348	361.608 361.6085	unit of centrally assessed property include property in employment property of sateration or intercounty company.  Calculation of amount of sharement. Applicable amount of tax kery for immediately preceding your and current your.  Calculation of amount of sharement property which except tunstion; effect of sharement property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; effect of substiments Property which except tunstion; or consect centain errors.	10 Stabilist received by a number of the conception of the control	
349	361.608 361.6085	used of critishy susceed supports, study the property of the p	10 Which is completed as making from the medical developing for an occupancy of the consequence of excellenge for a consideration.  (1) This is a compact of a section of the property of the consequence of excellenge for a consideration.  (2) This is a compact of a section of the property of the consequence of the consequence of the property of the property of the consequence of the property of the property of the property of the consequence of the property of the property of the consequence of the property of the proper	
348	361.608 361.6085	used of controlly susceed supports, such gifts property of supports, such gifts property of supports, such gifts property of controlly such c	10 Stabilist received by a number of the conception of the control	
347 348 349	361.608 361.6083 361.6093	unit of contriby assessed in property shall play property of company.  Calculation of amount of abstractive Applicable amount proceeding year and experienced year.  Calculation of amount of abstractive Applicable amount proceeding year and experienced year.  Calculation of amount of abstractive Applicable amount proceeding year and experienced year.  Sammary reports of property tunes bellot on behalf of each unang early.  Abstractive Applicable amount proceeding years are seen to reconstitution of the property tunes bellot on behalf of each unang early.  Abstractive Applicable amount for Remainder Parcels	10 Thicks in comparing of the entire, to considerate the comparing of the construction of the cheege for an consideration.  (1) Thicks in comparing of the entire, considerate being for the comparing of the construction of the cheege for a consideration.  (1) Thicks in comparing of the entire, looking or activities, considerate being for the comparing of the construction of the construction of the comparing of the construction of the construction of the comparing of the construction of the constructi	
348 349 350 351 351	361.608 361.6083 361.6099 361.6002 361.61002	used of crumity susceed reproperty studies by property of the	10 Statistics record and recording from the measuremental developing of the consocration of electrology of the consocration of the property of the consocration o	
347 348 349 350 351 352 353	361.608 361.6083 361.609 361.6002 361.6002	unit of contrally assessed in property salegable property of company, services and contrally contrally company of company.  Calculation of anomal of contrally contral	10 Statistics records developing the season of the Concession (Concession) (Concess	
347 348 349 350 351 352 353 354	361.608 361.6083 361.6099 361.6002 361.61002	unit of contrally assessed in property studied property of company, property studied property of company, compa	10 Statistics record and recording from the measuremental developing of the consocration of electrology of the consocration of the property of the consocration o	
348 349 349 351 352 353 353 354 355 355 357	361.6085 361.6085 361.6099 361.61002 361.61003 361.61003 361.61003 361.61003	unit of crimity assessed in property of a pr	10 Section for the desirency to the control of the control of the control of the desirency for the control of the desirency for the control of the control of the desirency for the control of the contro	
348 349 350 351 352 353 354 355 355 356 357 358	361.608 361.6085 361.6099 361.6002 361.60002 361.60003 361.60008	used of contrally susceed required to the property of the prop	Of Muchain control feedings from the minor reconstitute developed from the company of the construction of excellenge from constructions.   Of Transmiss Marging for the company of the developed for the company of th	
347 348 349 350 351 352 353 354 355 356 357 358 359	361.6085 361.6085 361.6099 361.61002 361.61003 361.61003 361.61003 361.61003	unit of crimity assessed in property of a pr	10 Section for the desirency to the control of the control of the control of the desirency for the control of the desirency for the control of the control of the desirency for the control of the contro	
348 349 350 351 352 353 354 355 355 356 357 358	361.6085 361.6085 361.6099 361.6090 361.60002 361.60004 361.60006 361.60006 361.60006 361.60016 361.60016	and of contrally assessed and contrally asses	10. Thicks is completed in adjustment of the company of the compan	
347 348 349 350 353 354 355 356 357 358 359 360	361.608 361.6085 361.6099 361.6002 361.6002 361.61002 361.61003 361.61004 361.61006 361.61004 361.61006 361.61006	and of contrally assessed and controlly asses	10. This is a compared to make the triangly the mass in estimation devicing of the company of th	

#### **CHAPTER 361 - PROPERTY TAX**

364	361.61026 361.61028	"Remainder parcel" defined.  "Residential use" defined.	Remainder parcet" means each new purcet which is eligible for the partial abstement in the current year.  **Pacistential use" means use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a dwelling or for personal, family or household purposes, whether rested to particular persons or not, including a distribution of the particular persons or not as a dwelling or for personal family or household personal persons or not as a dwelling or for personal family or household personal persons or not as a dwelling or for personal family or household personal personal persons or not as a dwelling or for personal family or household persons or not as a dwelling or for personal family or household persons or not a dwelling or for personal family or household personal persons or not a dwelling or for personal family or househol	
365	361.61028	"Residential use" defined.	Pleasaction to: means one as a serienting of the personat, family or household purposes, whether retired to particular persons or not, accidance, without initiation, use as single-family detacted housing unit, ownthouse, condominant unit, mobile home or mainfamily unit. The mindedset the use of loss in a residential subdivision for which a final map has been recorded and on which residential improvements will be constructed, but does not include the use of parcels which are not yet divided into individual residential loss by the filing of a final map.	
366	361.6103	"Vacant land" defined.	"Vacunt land" means land which does not have improvements sufficient to determine a residential use, commercial or industrial use, institutional use or recreational use.	
367	361.61032	Scope and purpose.	The provisions of NAC 361.61002 to 361.61008, inclusive, set forth the methodology that must be followed to carry out the provisions of subsection 2 of NRS 361.4722 in evaluating each new parcel for the purposes of applying the partial abatement of taxes provided by that subsection.	
368	361.61034	New purcels for development. Evaluation, determination of determination of determination.	1. This cape part of a development man to equation of accessing to the commencement of the property of the comprises the parect.  (a) The property was being used as avoid total as of the commencement of the price year and the property of the comprises the parect.  (b) As for resulted for a recollege of an addition may extend the form of the price year and the property in the first commencement of the price year and the property of the propert	
			(g) the as weant land.	
369	361.61036	Calculation of amount of abatement and maximum amount of property taxes.	1. The partial abstraction for a recumulated praced must be calculated as follows:  (1) Externing the insured of an expressive times the insulated for the field and sever data any improvements to the remainder purced for the prior year as provided in NAC 361,81038.  (2) And the amounts determined present to pure partial abstraction of the part	
370	361.61038	Determination of amount of net property uses antibutable to remainder parcel for prior year; appeal of determination.	1. Decay as otherwise provided in substitution. 2 the amount of early property texts attributed by the land are of and are yet operation to a terminal proced for the prior year must be determined as follows:  (1) Meading such the presents which contained the land suce of the remaining property in the year of the prior year.  (2) December the total amount of facts briefly or which would have been found but for your question from texturion, in the prior year on each of the prevents intentional procedure of the prior year of the prior year.  (3) Challent the Children's text first the remaining proced for the prior year of vicinity of the substitution of texturion of the substitution of the substitution of the prior of the prior year of the substitution of the	
371		Improvement to or Change in Actual or Authorized Use of Property		
372 373	361.6104 361.610405	Definitions.  "Agricultural use" defined.	As used in NAC 364 6094 to 361 6090; inclusive, unless the context otherwise requires, the words and terms defined in NAC 361 60905 to 361 61096, inclusive, have the meanings accepted to them in those sections.  "Agricultural use" has the meaning accepted to it in NSS 361 A 030.	
373	361.61041	"Commercial use" defined.	*Commercial use" means the current employment of property for any use other than agricultural use, industrial use, mining use, multifamily residential use, open-space use, recreational use, single-family residential use or use as vacant land.	
375	361.610415	"Industrial use" defined.	*Industrial use" means the current employment of property for the purpose of:  1. Munificativing, assembly, processing, Effectioning, machining or wardsoming or or and applicative processing and party classics the expressed deterral are subject to transfer processing.  2. Extracting und and party classics the expressed deterral are subject to transfer processing and processing a	
376	361.61042	"Institutional use" defined.	2. Extracting sum and greet, uncess are the processes decrease are subject to extract the complex set, or rocks.  **Institutional use:* has the meaning ascribed to it in NAC 361.61012.	
377	361.610425	"Mining use" defined.	"Maing use" means the current employment of property for the development or extraction of any mineral on or beneath the surface of land, including metal ores, oil, gas and other hydrocurbons, and geothermal resources.	
378	361.61043	"Multifamily residential use" defined.	"Multifamily residential use" means the current employment of property for any residential purpose other than single-family residential use.	
379	361.610435	"On-site improvement" defined.	The site improvement means a plack it change to the land are of any property which makes the site ready for its intended an or development, such as grading or landscaping or the addition of fencing, carbing, paving or walk-ways. The term does not include:  1. Any off-site improvements, including, but not familied to, evere or drainage lines, utility hookups, sidewalks or roads which are not located on the property, or  2. Any change in the intensity of use of the property.	
380	361.61044	"Open-space use" defined.	2. Any cumpy on the microsity of use of the property.  "Open-space use" has the meaning ascribed to it in NRS 361A.050.	
381	361.610445	"Partial abatement" defined.	"Partial abatement" means a partial abatement of taxes provided pursuant to NRS 361.4722, 361.4723 or 361.4724.	
382	361.61045	"Recreational use" defined.  "Single-family residential use"	**Recreational use" has the meaning ascribed to it in NAC 361.65024.  **Single-family residential use" means the current employment of property as a single-family residence, as that term is defined in NRS 361.4723.	
383	361.61046	defined.  "Vacant land" defined.	"Vacant land" means any land other than land on which there is an improvement sufficient to allow the identification of or establish actual use.	
385	361.610465	Scope and purpose; exception.		
			The provisions of NAC 266 fid804 to 36 fid804 to 36 fid804 inchine:  1. Except as destroying reported at subsective, a cell find the methodology required to carry out the provisions of NSS 281.4722, 306.4723 and 366.4724 in determining the amount of any assessed value to be excluded from the calculation of each partial contractive and the contr	
386	361.61047	Determination of improvement to property.	1. Except as otherwise provided in subsection 2, set forth the methodology required to carry out the provisions of NRS 361.4722, 361.4723 and 361.4724 in determining the amount of any assessed value to be excluded from the calculation of each partial abstraction and the amount of any property taxes to be added to the tax roll for the current fiscal year attributable to any incremental increase in the assessed value of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any ordering the contraction of the amount of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any property from the immediately preceding fiscal year as a result of any improvement to or decision and the amount of any property from the immediately preceding fiscal years as a result of any improvement to or decision and the amount of any property from the amount of any property and any any any any and any	
386	361.61047 361.610475		1. Except as otherwise provided in subsection 2 set from the nethodology required to cury out the provisions of \$75.50.1727 in \$47.51 and \$57.51 and \$5	
		to property.  Determination of change in	1. The graph on denotive provided in whisceting 2, art found the embedding required to our you of the provisions of \$35, \$14, 723, 164, 723 and \$16, 473 in determining the amount of any successful when the excluded from the calculation of each partial antimental and the amount of any property time. In the addition of an all partial antimental and the amount of any property and the excluded from the calculation of each partial antimental and provided a	
387	361.61045	to property.  Determination of change in- antial tore.  Determination of change in- antial tore.  Determination of almost of assessed whe excluded from assessed whe excluded from assessed when excluded from and amount of property to the to be added to to rendl.	1. They are authorite provided in subscience 2, set from the exhibitation of each private discontinuous and an appropriate provided in the real prival provided in the prival provided in the real prival provided in the prival provided in the real prival provided in the real provided in the real prival provided in the real provided in the real prival provided in the real provided in the real provided in the prival provided in the real provided in t	
387	361.610475	to property.  Determination of change in actual tore.  Determination of change in actual tore.  Determination of change in analysis of the control of the co	1. They are authorise provided in subsection 2. Art from the exhibitation of each partial antennance and the manus of any progress of the activation of the partial antennance and the manus of any progress of the activation of the partial antennance and the manus of the progress of the manus of any progress of the activation of the partial and the p	
388	361.61045	In property.  Determination of change in actual use.  Determination of change in actual use.  Determination of change in anabotted use.  Determination of amount of accused of accused whee excluded from calculations of partial excludation of partial calculations of partial partial transitions of the partial calculations of accusions of any accused of their from a datasets.  Notification of determination of approach partial calculations.  Appeal of Determination of Applicability of	1. They are anthrevise provided the subscitute 2, set from the embedding required to our your often provisions and only provided to the count of any supercondition of each provided in the count of any supercondition of any property of the substitute of any property of the anthrevise of the subscitute of the provided provided part of the count of any property of the substitute of the provided part of part pa	
337	361.61045	to property.  Determination of change in entral size.  Determination of change in entral size.  Determination of change in subcrited size.  Determination of absorpt in subcrited size.  Determination of associate of experimental content of partial absorpt sizes and amount of partial absorpt sizes to be added to see self.  Notification of determination that will read in exclusion of excludation of partial abstracts.  Appeal of Determination	1. The part authorities provided an inholitority and control and provided in the provided in the provided part of part of the provided	
388	361.610475 361.610495 361.610499	Determination of change in actual use.  Determination of change in actual use.  Determination of change in authoritied use.  Determination of amount of authoritied use.  Determination of amount of accusing the control of a	1. They are anthrevise provided the subscitute 2, set from the embedding required to our your often provisions and only provided to the count of any supercondition of each provided in the count of any supercondition of any property of the substitute of any property of the anthrevise of the subscitute of the provided provided part of the count of any property of the substitute of the provided part of part pa	
387 388 389 390 391 392	361.63048  361.63048  361.63048  361.63049	Determination of change in actual use.  Determination of change in actual use.  Determination of change in and use.  Determination of change in subscribed we.  Determination of animate of consocial determination of actual distances and animate of properly takes to be actually on the consocial of consoci	L. Though and submittine provided in a shouldness of the control and any open provided in the provided by the special provided in the provided	
337 338 339 399 391 392 392	361.63048  361.63048  361.63048  361.63049	In property.  Determination of change in entral size.  Determination of change in entral size.  Determination of change in ambieuted size.  Determination of absorpt in ambieuted size.  Determination of amount of calculation of partial absorates and amount of partial absorates and amount of property sizes to be added to us oil.  Notification of determination that will reach in exclusion of activations of approach in exclusion of activations of approach in a calculation of a calc	1. The standards provided an absolution 2, well on the medically required to many or the previous of 18% 30.1723 at 18.4723 and 18.4723 at 18.4	

#### **CHAPTER 361 - PROPERTY TAX**

	361.6106	"Petitioner" defined.	"Prisioner" has the meaning acribed to it in NAC 360.065.	
397	361.61062	"Staff" defined.	Follower: this size inclining accriticate to it in NAC. 260.000.  Stuff' has the meaning accriticate to it in NAC 360.000.	
398	361.61064	Notice of appeal of		
399	361.61064	Notice of appear of determination of county assessor or Department.	A potationer who wishes to appeal, a determandation of a county assessor described in poragraph (s) of subsection of NSS 344.714 as a determination of the Department with the order of perspective and the County assessor and the potation of the Department with the interpolation of the NSS 344.4714 must file a written notice of a perspective by subsection at 47 NK 100.05, the notice of appeal must include:  1) The manner and insulp address of the performent and the performent contract persons, if any (s) The manner and insulp advances of the performent and the performent contract persons, if any (s) The same and the performent contract persons, if any (s) The same and the performent and the performent contract persons, if any (s) The same and the performent and the performent contract persons, if any (s) The same and the performent and the performent contract persons, if any (s) The same and the performent and the performent contract persons, if any (s) The same and the performent and the performent contract persons, if any (s) The same and the performent and the performent and the performent contract persons, if any (s) The same and the persons of the county assessment and the performent and the persons of the persons and the persons of the persons and the pe	
400	361.61066	Hearing before hearing officer, findings and conclusions of hearing officer.	1. After receipt of a notice of append find in compliance with subsection 2 of NSS 364.87 and NAC 386.0866, the Commissions will assign a heuring effects to hour fin append. 2. The hearing offices with collected the bearing merchant of the manuar presented in NAC 380.0805. 3. Notice of the hearing must be provided in the manuar presented in NAC 380.0805. 4. Notice of the hearing must be provided in the manuar presented in NAC 380.0805. 5. Assign vicinity in present in the second of the present in the second of the	
401	361.61068	Proposed order of hearing officer: Written objection; reply to objection; action by Commission.	1. Except as derivative provided as in solventions, party may file a virtice objection to the proposed order with the Commissions within 25 colorand deep and or every of the proposed order. The virtice objection may take the incise of the contraction of the Commission may also as the Commission may take the Commission may take the Commission of the	
402	361.6107	Hearing before Commission: Order of argument.	In a leaving delabel before the Commission pursuant to NAC 506 (1000), the order in which argument will ordinarily be received from the parties in:  1. Occasion by the politoner;  2. Augument by missioner;  3. Augument by interviewer;  4. Sectional by the politoner;  5. Robustal by the politoner;	
403	361.61072	Hearing before Commission: Basis on record before hearing officer; determination that record is inadequate.	The basing hald before the Commission pressure is NAC '80 (2000 mast be based on the record made before the basing officer. If the Commission determines the record is intalequate, the Commission may round the mater to the learing officer for further presentings or open the record and have now evidence.	
404	361.61074	Hearing before Commission: Action by Commission; issuance of written order.	1. After the close of and approace, the Commission shall:  (1) Mate a final order and perfect register, in whice in is part, the proposed order of the bening officer, or  (1) Stans and the camer to the bening officer for further proceedings.  ———————————————————————————————————	
405		POSTPONEMENT OF PAYMENT OF TAX		
406	361.851	Chine Filing form, contents: accompanying documentation.	1. The owner of a maje-framely exclusive who wishes to fits a claim to progress the payment of the property turns accurred against this or her residence must fifs the claims with the county in which the residence is located and taire than 16 (a) but with the final field of each fixed jet are which property turns he property dates the proposed are accurated.  (a) but the field for each fixed jet are which property turns he proposed as for the property alone some second, defining out that the first property turns he property alone where the property and the prope	
407			5. Deeper so orderwise provided in NAC 361539 541571, inclusive a column must be accompanied by:  (a) Anyony of the art has the date inclusions.  (b) Anyony of the art has the date included and of the a following included of the art file as following included as of the a followi	
408	361.853	Claim: Action by county treasurer.	1. Span the energy of a claim for the postpourment of the popument of the popum of property tax, county present earlier out;  (1) The last belows one or revised of the single-procedure of two shall be included to the county assumed to the property of the property of the county assumed of the county as white the residence is soon of the county as white the residence is board, it is also send to all used and total assessed value of the residence, and whether the residence is on the second of the county as white the residence is soon of the county as white the residence is not the second of the county as white the residence is not as the residence in a superior as the residence is the superior of the county as	
409	361.855	Determination of eligible amount of income.	1. The Department will annually grow the the county resources of this Size the amount of source for the current fixed year that is at or below the federally designated level signifying poverty, based on the guidelines established in the Forbest Register by the fixed these Department of LESC See TWODE.  2. Each county treasurer shall use the amount of iscome provided by the Department persuant to subsection 1 to determine whether a claimant is eligible to pospose the projected of the property taxes accreal against his or her single-family residence.	
410	361.857	Approval of claim for taxes accrued against mobile or manufactured home.	Account pressure may approve a claim to prospose the property time second against a nobile hone or numeforward hone if:  1. That home is a supple-deady residence on eligible in NSS 400.772, and  2. The claimant is otherwise eligible to prospose the payment of those trues.	
411	361.859	Approval of claim for taxes accrued against single-family residence owned by trust.	A count years may approve a claim to propose the proposed for the property these accrued against a single-family residence that is owned by a west if:  1. The claimate and evel own werest of the controls is east of the residence is a treator, and  2. The claim is accompanied by a confliction of twan which indicates that the claimant or another vorance of the residence is a treator, and  3. The claimate is device deplied to repropose the proposed of the control.  3. The claimate is device deplied to repropose of the control.  4. The claimate is device deplied to repropose of the control.	
412	361.861	Determination of amount for and period of postponement.	1. If somy becauser agreeves a sin in pedjone the payment of a property times according upine a single-family residence, the county treasure shall decremine the amount of property time with will be postpooned and the private for which the property time will be proposed to any indicated interface and interface the counterface of the time of the counterface and the property time will be proposed and the private of the which the property time will be proposed and the private of the time of time of the time of the time of the time of time of time of the time of the time of time o	
413	361.863	Certificate of eligibility: Form; exclusion of certain information.  Certificate of eligibility: Effects	1. The form for a certificate of eighbility prescribed by the Dipartment will be:  (a) Soluminated to the Commission for an approx.  (b) Soluminated to the Commission for an approx.  (c) Disapped to comply with the recording requirements of the county recorders in this State.  2. Except as otherwise provided in NRS 581-786, information that is contained in or that accompanies a claim to postpose the payment of property taxes accrued against a single-family residence may not be included in a certificate of eligibility.	
414	-603 km	of recordation and filing.	1. The recordation of a copy of a continuant of dipoliting pressures in NSS 34.17 Me does not. (a) Confusing upon the channes and pits a restard recordance of property tasks about property tasks about property tasks and the tasks and the property tasks and the tasks and the property tasks and the property tasks and the tasks	
415	361.867	Statement of amount postponed: Contents.	Authorized the total amount of prompts to projuge of their to provided pressure to MSS 1961. The total amount of prompts to projuge of their to provided pressure to MSS 1961. The total amount of the total amount of produced their to provide pressure to MSS 1961. The total amount of interest accreed as of the date of the statement.  2. The total amount of interest accreed as of the date of the statement.	
416	361.869	Application of payments made before amounts become due.	If a claimant makes payments on the amount of property tax postponed before they become due and payable, the county treasurer of the county in which the single-family residence is located shall apply those payments to the taxes that have been postponed for the longest time.	
417	361.871	Fraudulent claims.	If a county treasurer determines that any person has wilfully made a materially false statement or used any other fraudulent device to secure for himself or herself or any other person the postponed payment of property tax pursuant to the provisions of NRS 364.7366 to 364.7386, inclusive, the county treasurer shall refer the chaim to the district attorney for prosecution.	
		End		

#### CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	361A.010	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 361A.010 to 361A.065, inclusive, have the meanings ascribed to them in those sections.	
3	361A.015	"Animal unit" defined.	"Animal unit" has the meaning ascribed to it in paragraph (b) of subsection 1 of NRS 361.325.	
4	361A.020 361A.025	"Animal unit month"  J.G. J.  "Assessing authority"	"Animal unit month" has the meaning ascribed to it in paragraph (b) of subsection 1 of NRS 361.325.  "Assessing authority" means:	
5		defined.	The county assessor if the property to be considered is 20 acres or more; or     The Department if the property to be considered is less than 20 acres.	
6	361A.030	"Business venture for profit" defined.	"Business venture for profit" means an agricultural pursuit engaged in by an operator for a reasonable profit or at least upon the expectation of a reasonable profit consistent with the productive capability of the land	
7	361A.035	"Commission" defined.	"Commission" means the Nevada Tax Commission.	
8	361A.040	"Converted to a higher use"	"Converted to a higher use" has the meaning ascribed to it in NRS 361A.031.	
9	361A.045	"Crop" defined.	"Crop" means any agricultural product, including, without limitation, alfalfa, barley, certified seed, Christmas trees, garlic, grass hay, nursery stock, oats, onions, pasturage, sod and wheat, that is grown in soil or any	
10	361A.050	"Department" defined.	"Department" means the Department of Taxation.	
11	361A.055 361A.060	"Livestock" defined.  "Operator" defined.	"Livestock" means domestic animals, including, without limitation, cattle, sheep, goats, swine, poultry, fish and equine animals, used for food, fiber, breeding, draft or profit.  "Operator" means a person who engages in an agricultural pursuit as a business wenture for profit. The operator may be either the owner or occupant of the agricultural real property.	
12	361A.065	"Poultry" defined.	"Poultry" means domestic and game birds produced for meat, eggs or other poultry products, including without limitation, chickens, turkeys, ducks, geese, peafowl, ostriches, pheasants, quail and chukar.	
14		AGRICULTURAL PROPERTY - Assessment		
	361A.110	Application: Date; form.	An owner of property who wishes to qualify the property for the agricultural use assessment pursuant to NRS 361A.110 must apply to the assessing authority on or before the date required by NRS 361A.110. The	
15	361A.120	Application: Contents.	application must be on a form approved by the Commission.  1. An application for agricultural use assessment filed pursuant to NRS 361A.110 must contain:	
16	30174.120	Type and the second	(a) The names, addresses and elephone numbers of the owner or his representative and, if applicable, the lessee:  (b) A description of the uses to which the load jour, including residential use and other higher uses if applicable;  (c) A description of the type of appricultural operation;  (d) The size of the land devoted to appricultural operation;  (e) A description of any noncontinguous pureds which may qualify for agricultural use;  (f) The number of your which the land has been devoted exclusively to agricultural use;  (g) A specific power which the land has been devoted exclusively to agricultural use;  (g) A specific power which the land has been devoted exclusively to agricultural use;  (g) The number of your which the land has been devoted exclusively to agricultural use;  (h) Expenses and set income airribrable is the agricultural pruncit.  (a) As used in this estoria, "innocentigous pureds" means pureds of land with no common boundary and completely detached from one another, including, without limitation, two portions of land connected only by a point, such as when the northeast corner of a parcel connects at the point of the southwest corner of another pured.	
17	361A.130	Application: Additional documentation.	Additional documentation may be requested by the assessing authority relating to a determination of agricultural pursuit or conducting a business venture for profit, including, without limitation, leases, receipts or rent paid, account balance sheets, profit and loss statements, audited financial statements and federal income tax returns. Such additional documentation must accompany the application but does not need to be recorded.	
18	361A.140	Application for property containing less than 20 acres: Forwarding to Department for review.	If a county assessor receives an application for agricultural use assessment for property containing less than 20 acres, the county assessor shall forward the application within 10 days after the date on which he receives the application to the Department for review and qualification of property as agricultural real property.	
-	361A.150	Determination of whether activities qualify as	The assessing authority must determine from field inspection and other available information whether the activities conducted on the property qualify as agricultural pursuits.	
19		activines quanty as a	2. In addition to the agricultural pursuits described in NRS 261A.000, including, raising crops, liverock, poultry, far-bearing animals and bees, and dairying, the following activities qualify as an agricultural pursuit conducted in accordance with generally accepted agricultural practices:  (10) Aquita agricultura, including, without limitation, hydroposic gardens:  (21) Intersacing position of the accordance with generally accepted agricultural practices:  (23) Intersacing positions are consistent as a supervised and accordance with general accordance and accordance with a supervised accordance and accordance ac	
20		operator is engaged in business venture for profit.	ponds. When determining whether an operator is engaged in a business wenture for profit, reasonable profit and or assemble profit are not affected by any independent intervening cause of production failure or assemble profit are not affected by any independent intervening cause of production failure or assemble or many that the control of the operator, including, without initiation, use of the land for an orchard or other presentation of profit constraints, including without initiation, use of the land for an orchard or other other presentation of profit constraints with:  (a) The size of the property model in the operation;  (b) The capacity of the property, including, without limitation, suitability, terrain, availability of water, soil capabilities, type of vegetation grows, growing season, animal unit months, animal unit and animal unit works to be a suitability of the property, including, without limitation, the cost and availability of water, soil capabilities, type of vegetation grows, growing season, animal unit months, animal unit and animal unit works are constrainted to a security of the property, including, without limitation, the cost and availability of water, soil capabilities, type of vegetation grows, growing season, animal unit months, animal unit and animal unit works.  (c) The visability of the property, including, without limitation, the cost and availability of water, soil capabilities, type of vegetation grows, growing season, animal unit months, animal unit and animal unit works.  (d) Any other factors or criticals that the asseming authority demant appropriate under the circumstance.  3. In making a determination about whether the operator is oranged in a business venture for profit, especially in cases where the size of the land appears to be too small so sustain amonetary profit from a profit from a superintering profit in the surface of the land sufficiently and adaptively, as excludated in time, labor, equipment, management and capital control of the surface of the land and sufficie	
21	361A.170	Categorization and valuation of land devoted	Land devoted to agriculture must be categorized and valued pursuant to the classifications in the Agricultural Instructions Bulletin that is annually prepared by the Commission in accordance with NRS 361A.140.	
22	361A.180	to agriculture.  Annual study of value of lands designated for agricultural use.	An or before the first Mondey is October of each year, the Department shall conduct a study of the value of lands designated for agricultural use and present the study for approval by the Commission. The Commission will incorporate the results of the study on approved into the bulletin pepared personant to NRS 361A.140 for use by county assessors.  2. The study conducted by the Department must, in accordance with NRS 3613.25; he based on the productively of the land. Productive capability of land may be determined by the classification of land and application of a capitated earning approach as follows:  (a) For cultivated an attrie measure of well they land.  (a) For cultivated an attrie measure of well they land.  (b) For cultivated an attrie measure include, without limitation, the Newala Agricultural Statistic Service and a survey of growers and local beyers.  (c) An est operating income must be determined by substrating an estimated allocation for expenses for land on a survey of growers and local beyers.  (d) An est operating income must be determined by substrating an estimated allocation for expenses for land survey of growers and local beyers.  (d) An est operating income must be determined by substrating an estimated allocation for expenses for land on the substration of the wine of the land per acre by substrating income must be determined by substrating on estimated and the expenses in substration of the wine of the land per acre by substration of the wine of the land per acre by substration of the wine of the land per acre by substration of the wine of the land per acre by substration of the wine of the land per acre by substration of the wine of the land per acre by substration and the substration of the land per acre by substration of the land as measured when per acre, by the net income per use and then dividing the result by results per animal unit months per acre. Sources of results a survey of growers and level by versules a survey of growers and level by the capitalization size. The result mu	
-		Conversion to Higher	3. As used in this section, "carrying capacity" means the measure of the capacity of grazing land to provide adequate forage to sustain livestock for a given period.	
23	361A.210	Use "Physical alteration"	The Commission will interpret the term "physical alteration," as used in NRS 361A.031, to mean the application of man-made changes, including, without limitation, changes in the contour of the land, removal of	
24		interpreted.	native plant life, diversion of water channels and building site improvements intended to enable the land to be used for purposes other than agricultural uses.	
25	361A.220	Determination of whether final map or parcel map creates parcels not intended for agricultural use.	If a famil any or pracel map has been recorded, the county assessor must determine whether the map creates one or more purels not intended for agricultural use. In making such a determination, the county assessor must consider  1. The size of the purel or purcels being created;  2. The capacity of the property, including, without limitation, suitability, terrain, availability of water, soil capabilities, type of vegetation grown, growing season, animal unit months and animal units;  3. The valuability of the property, including, without limitations, cost and availability of water, soil capabilities, type of vegetation grown, growing season, animal unit months and animal units;  3. The valuability of the property, including, without limitations, cost and availability of water, soil capacities, maket proximity, functing and aniability of the property for other uses; and  4. Any other function or circuits that the unassing authority demonstrating such as the continuation.	
26	361A.230	Conversion of property by county assessor.	If the county assessor finds that a property has been converted to a higher use or otherwise becomes aware that such a conversion has taken place, the county assessor must convert the property, or that portion of the property so longer qualifying as agricultural property, to a higher use.	
27	361A.240	county assessor.  Calculation of deferred tax when property is converted.	property on longer quaritying as agractional property, to a higher use:  1. The county ansessor must determine that must be assessed when property is convented to a higher use:  1. The county ansessor must determine when the taxable value of the property would have been parament to the provisions of this chapter and NRS 361.227 for the fineal year in which the conversion took place and for the 0 previous fineal years. The value of the land must be extellabled based on the taxable value of comparable property for the 0 previous fixed years.  2. Using the taxable value so derived, the amount of trace for each fixed year in which taxes would have been due and popule must then be calculated. The tax rate to be applied to the assessed when must be the contraction of t	
28		GOLF COURSES		
29	361A.310	Definitions.	As used in NAC 361A 310 to 361A 440, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361A 320 to 361A 370, inclusive, have the meanings ascribed to them in those sections.	
30	361A.320	"Converted to a higher use" defined.	"Converted to a higher use" has the meaning ascribed to it in NRS 361A.031.	
31	361A.330	"Golf course" defined.	"Golf course" has the meaning ascribed to it in NRS 361A.0315.	

#### CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

				,
32	361A.340	"Golf course land" defined.	"Colf course had" means the land underlying:  1. A pif course;  2. Any related improvements used in connection with that pif course; and  3. Any prefated mark areas that are necessary for the use of any property described in subsection 1 or 2.	
33	361A.350	"Golfing improvements" defined.	"Golfing improvements" means any improvements to land which are typical and necessary for the use of the property as a golf course, including, without limitation, tees, fairways, bunkers, greens, trees, turf, irrigation, takes, lake liners, bridges, practice ranges, cart paths, trails and service roads.	
34	361A.360	"Marshall and Swift" defined.	"Marshall and Swift" means the applicable manual published or furnished by the Marshall and Swift Publication Company, as that manual existed on October 1 of the year immediately preceding the current assessment year.	
35	361A.370	"Related improvements" defined.	"Related improvements" means any improvements to land, other than golfing improvements, which are used in connection with a golf course, including, without limitation, clubbouses, pro shops, restaurants, parking lost, swimming pools, termis courts, maintenance building and areas, and nurseries.	
36	361A.380	Applicability.  Golf course land:	The provisions of NAC 361A 310 to 361A 440, inclusive, apply to the determination by a country assessor of the taxable value of real property used as a golf course for the purposes of chapter 361A of NRS.  A country assessor shall:	
37		Determination of taxable value for open-space use.	1. Determine the value of the galf course land in the same manner as the county assessor would determine the tauable value of the land for purposes other than open-space use. 2. Multiply the amount of acreage of the galf course land by the product obtained by multiplying \$2.860 by 1 plus the percentage change in the Consumer Price Index (All Bem) for July 1 immediately preceding the date of valuation as compared to July 1, 2004; and 3. If the whee Calculated purmant to subsection 1 is: (a) Greater than or equal to the value calculated purmant to subsection 2, use the value calculated purmant to subsection 2. as the taxable value for open-space use of the galf course land, or (b) Less than the value calculated purmant to subsection 2, use the product obtained by multiplying the value calculated pursuant to subsection 1 by an open-space discount factor of 0.74 as the taxable value for open-space use of the galf course land.	
38		Golfing improvements: Determination of taxable value for open-space use.	A county assessor shall:  1. Determine the replacement cost of the golfing improvements as provided in NAC 361A.410;  2. Software from the amount determined pursuant to subsection 1 an amount for the depreciation of the golfing improvements, calculated at 1.5 percent of the amount determined pursuant to subsection 1 for each year of the adjusted small age of the golfing improvements and an amount of 50 years, and 50 years of 50	
39	361A.410	Golfing improvements of persons of replacement cost.	1. For the purposes of subsection 1 of NAC 261.400, a country assessor shall determine the replacement cost of the golfing improvements for a golf course in accordance with the provisions of this section.  2. Except as otherwise provided in subsection 3, the class of agif course must be assigned for number of points which is most nearly operated to the most contained by the most of the number of points assigned to the golf course in accordance with the following criteric:  (a) Application must be assigned the number of points which is most nearly operated to the number of course and country of the country of the country of the purpose of the golf course must be assigned the number of points which is equal to the amount calculated by others and the purpose of a golf course can be assigned the number of points which is count to the amount calculated by another and the purpose of a golf course can be assigned the number of points which is not nearly equal to the amount calculated by substracting 200 from the total youther can be assigned the number of points which is most nearly equal to the country of the total yorkspace of a golf course can be assigned 30 points;  (b) If 3 Per more, the golf course must be assigned 30 points;  (c) If 3 Per more, the golf course must be assigned 30 points;  (d) In 7, the golf course must be assigned 40 points;  (e) If the total yorkspace and the point of the same and the substraction of the course of the substraction of the country of the body of the course must be assigned 40 points;  (f) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 7, the golf course must be assigned 30 points;  (g) In 8	
40			3. If any information necessary to determine the class of a golf course persuant to subsection 2 is unavailable, a coursty assessor shall use in both explored to determine the class of the golf course.  4. A county assessor thall useign a court pole to a golf course which, except as otherwise provided in this unbestice, must be whithin the cost range per hole for the class of the golf course, as specified in the recreational facilities section for golf course in Marshall and Swift. The county assessor may assign a cost per hole which exceeds the maximum amount of that cost range only by:  (3) A maximum amount of a percent, as appropriate, to according for any excessive gaining required first tegolf course land; and  (b) The appropriate recreational facilities multiplier and local cost multiplier, as specified in Marshall and Swift.  (b) Adding the amount of any additional unit costs for bridges, mus-made water features and special drainage requirements, as specified in Marshall and Swift, to the amount of determined pursuant to paragraph (a).	
41		Golfing improvements: Calculation of factor for obsolescence.	For the purposes of wheetinn 3 of NAC 361.4400, a county assessor shall:  1. Determine the number of counds of gad played on a pile course during the 12-month period cending on June 30 immediately preceding the date of valuation;  2. Determine the number of counds of gad played on a pile course during the busiest month of that period;  3. Multiply the number determined purposant to associate 20 the number of determined purposant to subsection 1 by the number determined purposant to subsection 1 by the number determined purposant to subsection 3 and  5. Apply the figure determined pursuant to subsection 4 as the factor for the obsolescence of the galfing improvements.	
42		Determination of taxable value of real property used as golf course and related improvements and personal property.	A county assessor shall:  1. Except as orderwise provided in subsection 3:  (a) Determine the taxable value for open-space use of real property used as a galf course by adding the amounts determined pursuant to subsection 3 of NAC 361A.390 and subsection 3 of NAC 361A.400;  (b) Determine the taxable value for any period property used in connection with that galf course in the same manner as the county assessor would determine the value of similar improvements that are not used in connection with a galf course; and the connection with a galf course; and connection with a galf course;  (a) Add the amounts determined pursuant to subsection 1; and  3. If the sum determined pursuant to subsection 1; and  3. If the sum determined pursuant to subsection 1; and  3. If the sum determined pursuant to subsection 1; and  3. If the sum determined pursuant to subsection 2 seconds the fall cash value of the galf course, when valued as a single unit, reduce the total taxable value of the galf course and any related improvements and personal property used in connection with that galf course to that full cash value.	
43	361A.440	Calculation of deferred tax due when property is converted to higher use.	Accounty assence shall:  1. Except as otherwise provided in subsection 3:  (a) Determine the transhele value for open-space use of real property used as a golf course by adding the amounts determined pursuant to subsection 3 of NAC 361A.390 and subsection 3 of NAC 361A.400  (b) Determine the transhele value for approach transhel subsection 3 of NAC 361A.300 and	
		2.000		

#### CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1	Citation	GENERAL PROVISIONS		widintain as written)
- 2	362.001 362.005	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 362,008 to 362,008, inclusive, have the meanings ascribed to them in those sections.	
3	362.005	"Department" defined.  "Developmental work" defined.	"Department" means the Department of Taxation.  1. Except as otherwise provided in subsection 2, "developmental work" means any activities performed on the property of a mine which outline the location of the mineral reserves of the mine or prepare the	
4			mineral reserves of the mine for production, including, without limitation, drilling, rock work and the construction of support systems to increase the mineral reserves of the mine.  2. The term does not include any mineral exploration.	
5	362.007	"Mineral exploration" defined.	Mineral exploration" means any activities relating to the search for mineral reserves which do not occur during the development or production stages of a mine, including drilling, sampling, assaying, metallurgical testing, engineering studies, studies of economic feasibility and procedures to obtain appropriate permits.	
	362.008	"Mineral reserves" defined.	Mineral reserves" means the portion of a measured or indicated mineral resource that has been analytically determined to justify mining, taking into account, at the time of that determination, any mining.	
6		PROCEEDS OF	metallurgical, marketing, legal, environmental, social, economic and other conditions which apply to that determination.	
7		MINERALS - General Provisions		
	362.010	Determination of gross value of mineral products.	1. For the purposes of assessment and taxation of the net proceeds of minerals pursuant to chapter 362 of NRS, the gross value of mineral products must be determined in accordance with the provisions of this section.	
			<ol> <li>In those cases where a mineral product is sold by the producer in an arms-length transaction in free market competition, the gross value of the product is an amount equal to the procuect. This subsection applies to sales realized on all minerals produced from mining, including, without limitation, reduction, beneficiation or any treatment used by the producer within or outside this State to obtain a mineral product which is commercially marketable.</li> </ol>	
			3. In those cases where a product is exchanged for any thing or service or removed from the State in a form ready for use or sale, but not used or sold during the period covered by the statement required by NRS 26.11 (b) to be filed, the gross value of the product its. (a) For sales of minerals that to not invoke derivative financial transactions, the price stated in the contract or other document of sale if one is in existence; or	
			(a) For sales of immerals hat do not anyobe derivative financial transactions, the grice stated in the contract or other document of sale it one is in existence; or (b) If minerals are transferred in kind or used to support derivative financial transactions, the closing spot price on the date of the taxable event. The spot price for precious metals will be determined by the Department by using a recognized national or international publication of prices such as the London PM fix. If no organized commodity exchange exists for a particular mineral product, the price will be the	
			realized sales price of the mineral product.  In those cases where the mineral product is used by the producer or disposed of by the producer in any kind of transaction which is not at arms-length including without limitation such transactions with	
8			associated or affiliated companies, the gross value of the mineral product so used or disposed of will be determined by the Department by utilizing information supplied by the producer under this subsection and from such other appropriate sources as the Department element necessary. The mineral producer shall supply the Department with the following information for each reporting period:  (a) The products - profit and look satements;	
			(b) The proportionate profit reports and the calculations used to prepare them; (c) The allocation of income by states; (d) The amount used to calculate the percentage of depletion allowances; or	
			(e) The monthly average price of the product for the months in which it was used in a manufacturing process or to provide a service. 5. Any information submitted parament to paragraphs (a) to (d), inclusive, of subsection 4 must be the same as submitted to the internal Revenue Service. 6. The producers has the burden of provide in any determination under this section of the gross value of mineary products used or disposed of by the producer.	
			7. As used in this section: (a) "Derivative financial transaction" means a financial transaction which uses:	
			(1) A financial instrument that has no intrinsic value, but which derives in what from a contract to defore minerals in the finance as a specific price, or 2. (2) An option the pixes a party to the transaction the opportunity to by mainterals from or cell intimersh to the other party to the transaction at a preserranged price. (b) "Super price" means the price established for physical debeyery of a mineral by an organized commodity exchange on the date of the taxable event. (c) "Transferred in kind" means a transaction in which a mineral postule is delivered instead of earls to complete the transaction.	
			(c) "Transferred in kind" means a transaction in which a mineral product is delivered instead of cash to complete the transaction.	
9	362.020	Separate report of royalties.	All royalities received by a lessor must be reported separately from other receipts.	
	362.030	Annual statement of gross yield and claimed net proceeds: Form and contents.	<ol> <li>All information in the statement which is required by NRS 362.110 to be filed must be submitted on forms supplied by the Department or in a manner which is acceptable to the Department.</li> <li>The following property must be reported:</li> <li>(a) Leasebold improvements and buildings:</li> </ol>	
		contents.	(b) Fixed machinery and equipment; (c) Mobile machinery and equipment; and	
			(d) Automobiles and light service vehicles such as pickups and panel trucks. 3. Each cost submitted for deprectation must be the complete cost to the taxpayer, and must include all delivery, taxes and installation charges. 4. Each asset must be fasted on a table which sets fort:	
10			<ul><li>(a) A clear identification of the asset;</li><li>(b) The cost of the construction or acquisition of the asset and the date on which the construction of the asset was completed or the asset was acquired;</li></ul>	
			<ul> <li>(c) The depreciation class, such as buildings, fixed equipment, mobile machinery and equipment, or automobile and light service vehicles;</li> <li>(d) The total amount of depreciation granted; and</li> <li>(e) The amount channel for the present tax period.</li> </ul>	
			An integrated processing assembly which consists of components of individual manufacture, and which is installed as a unit, may be reported as a unit. The report must describe the function of the unit and list its principal components in detail.	
	362.035	Deductions: Interpretation of certain statutory terms. [Effective through December 31, 2015.]	For the purposes of:  1. Paragraph (j) of subsection 3 of NRS 362.120, the Nevada Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006.  2. Paragraph (c) of subsection 7 of NRS 362.120, the Nevada Tax Commission will interpret the term "costs of severing the employment of any employees" to:	
		December 31, 2015.]	(a) Exclude, without limitation, the costs of:  (1) An wages, salary or production bosuses earned by an employee before the date of termination of his or her employment; and	
			(2) Any pension benefits voiced in surgest of six has been accurated by an employee before the date of termination of his or her employment; and (b) Except as otherwise does in puragrapt (a), include, without limitation, the costs of any:  (1) Additional payments based on length of service;	
11			(2) Cash bonuse; (3) Stock options;	
			<ul> <li>(4) Medical insurance, detail insurance and life insurance;</li> <li>(5) Payments made in lieu of a required period of notice;</li> <li>(6) Negotiated financial sums paid pursuant to an agreement absolving the employer from any further liability to an employee;</li> </ul>	
			<ol> <li>Voluntary redundancy packages offered by an employer to attract volunteers to leave the employer; and</li> <li>Assistance in searching for new positions of employment.</li> <li>Paragraph (f) of subsection 7 of NRS 362.120, the Neuda Tax Commission will interpret the term "mineral exploration" to have the meaning ascribed to it in NAC 362.007.</li> </ol>	
	362.035	Deductions: Interpretation of certain	For the purposes of:	
		statutory terms. [Effective January 1, 2016.]	<ol> <li>Paragraph (s) of subsection 3 of NRS 362.120, the Newards Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006.</li> <li>Paragraph (c) of subsection of NRS 362.120, the Newards Tax Commission will interpret the term "costs of severing the employment of any employees" to:</li> <li>(a) Exclude, without limitation, the costs of:</li> </ol>	
			(1) Any wages, salary or production bonuses canned by an employee before the date of termination of his or her employment; and (2) Any pension benefits, searcises leave and sick leave accrued by an employee before the date of termination of his or her employment; and (b) Except as otherwise provided in paragraph (a), a checke, without limitation, the cost of any:	
12			(1) Additional payments based on length of service; (2) Cash bonuses;	
			(3) Stock options; (4) Medical insurance, dental insurance and life insurance; (5) Payments made in lieu of a required period of notice;	
			(6) Negoniated financial sums paid pursuant to an agreement absolving the employer from any further liability to an employee; (7) Voluntary redundancy packages offered by an employer to attract volunteers to leave the employment of the employer; and (8) Assistance in suscribin for new rootions of employment.	
			(8) Assistance in exerching for new positions of employment 3. Paragraph (f) of subsection 7 of NRS 362.120, the Newdo Tax Commission will interpret the term "mineral exploration" to have the meaning ascribed to it in NAC 362.007.	
	362.040	Deductions: Depreciation of capitalized costs.	Leasehold improvements and buildings must be depreciated over a 20-year period using the straight-line method.     Fixed machinery and equipment must be depreciated over a 20-year period using the straight-line method.	
			<ol> <li>Mobile machinery and equipment must be depreciated over a 10-year period using the straight-line method.</li> <li>Automobiles and light service vehicles must be depreciated over a 5-year period using the straight-line method.</li> <li>An integrated processing assembly must be depreciated over a 20-year period using the straight-line method.</li> </ol>	
13			period using the straight-line method. 6. If any property is disposed of before the end of the depreciation period, the remaining amount of allowable depreciation, if the property had remained in use, may be reported in total as an additional	
			expense of depreciation for the reporting period. The amount of depreciation must be reduced by the amount of any consideration received for the property from sale, insurance recovery, trade-in or any other reimbursement, but not below zero.  7. A mining operator may petition the Nevada Tax Commission for reconsideration of the allowable depreciation of property. The Commission may adjust the allowable depreciation if the petitioner presents	
			satisfactory evidence that the expected life of the property is longer than that which is provided for in this section.	
	362.050	Deductions: Operating costs. [Effective through December 31, 2015.]	<ol> <li>In computing the costs cummerated in subsection 3 of NRS 362.120, the following specific terms are deductible except as limited by subsection 2 of this section and subsection 6 of NRS 362.120:</li> <li>(a) The cost of renting equipment, if the amount paid as rental is commercially reasonable in the circumstances.</li> <li>(b) The cost of contracting for all or part of the mine's operations, if the contract price is commercially reasonable in the circumstances and the cost would otherwise be deductible if the service or activity</li> </ol>	
			contracted for was provided or performed directly by the operator of the mine;  (c) The cost of Nevada-based corporate services, as defined in subsection 8 of NRS 362.120, which a Nevada mine receives under contract from its corporate office or the office of a related corporation, if:  (1) The cost is commercially reasonable in the circumstances: and	
			<ol> <li>The cost is separately stated in a manner consistent with good accounting practices;</li> <li>The reasonable cost of management provided to a joint venture by a member; if the fees relate directly to the operation of the mine;</li> </ol>	
14			(c) If the taxpayer has a poky which probabits the personal use of a vehicle by an employee, the cost of vehicle allowances to the extent that the vehicle is actively engaged in the business of the mine; (f) The cost of transportation services between points of origin and destination with in this State provided by a third party or the owner of the mine for employees to a get to and from a point of extraction or reduction of the mine, excluding any cost for the repair, maintenance and depreciation of any facilities or equipment under the jurisdiction of the Public Unities Commission of Newda or the Newda	
			Transportation Authority; and  (g) The cost of compensation for employees. As used in this paragraph, "compensation" means wages, salaries, paid sacation leave, paid sick leave, performance-related bonuses, contributions to and administrative costs of qualified pension and retirement plans, 401k and similar deferred benefit plans, Medicare contributions, social security payments, state and federal temployment compensation	
			contributions or payments, and postemployment training expenses for training conducted in compliance with the Mine Safety and Health Administration and the Division of Industrial Relations of the Department of Business and Industry or their successor organizations.	
$\vdash$			2. In computing the costs enumerated in subsection 3 of NRS 362.120, the following specific items are not deductible:	
			(a) Cost or expenses which are capitalized; (b) Gifts, grants and donations; (c) Costs of public relations and influencing or seeking to influence governmental activities;	
			(d) Costs of developmental work related to ore bodies outside the geographic area described in the plan for the mine filed with the Division of Minerals of the Commission on Mineral Resources pursuant to NRS 519-A210; (e) Any sax that an operator of a mine is required to new to the Federal Government this State or new other state or a political subdivision thereof:	
			(f) Costs associated with providing health clubs for employees; (g) Costs incurred for preemployment activities, including, without limitation, reimbursement for expenses for moving and relocation;	
15			(b) Except as otherwise provided in paragraph (g) of subsection 1 of this section and paragraph (g) of subsection 3 of NRS 362.120, costs associated with union trust funds; (i) Costs associated with providing day care facilities for the children of employees; (ii) General liability insurance;	
			(i) Excess policies of general liability insurance; (i) Fire insurance on any mechanicry, capitantus, works, plants or facilities; and (m) Expenses described in subsection 30 / MRS 362.120.	
			<ol> <li>The taxes described in paragraph (e) of subsection 2 of this section and paragraph (g) of subsection 7 of NRS 362.120 do not include any contributions or payments described in paragraph (g) of subsection 3 of NRS 362.120.</li> </ol>	
			4. If a cost is puritally deductable and puritally nondeductable, the deductable portion must be allowed. In determining the portion of such costs which is allowable as a deduction, a reasonable allocation must be made based upon available information. For the purposes of puragraph (b) of subsection 1, there is a rebuntable portune on that not less than 20 percent of the cost of contracting for all or purt of a mine's operations is attributable to the cost of services and activities that would not be deductible if provided or performed directly by the operator of the mine.	

#### CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

362.		Dedactions: Operating costs. [Effective January 1, 2016.]	I. in computing the costs enumerated in subsection 3 of NRS 362.120, the following specific items are deductable except as limited by subsection 2 of this section and subsection 6 of NRS 362.120.  (a) The cost of creating expenses, if the amount paid is created is commercially reasonable in the creamitances:  (b) The cost of creating expenses, if the mice is operations, if the contract price is constructed in the circumstances and the cost would otherwise be deductable if the service or activity commands for war provided or performed directly by the operator of the mine.  (c) If the cost is commercially reasonable in the circumstances and the cost was provided or performed in the circumstances and the cost was provided or performed in the circumstances and cost of the service and cost of the cost is expensely stated in a manner consistent with good accounting practices:  (d) The cost is expensely stated in a manner consistent with good accounting practices;  (d) The cost is expensely stated in a manner consistent with good accounting practices;  (d) The cost is expensely stated in a manner consistent of a point variety or a member, if the fee related directly to the operation of the mine;  (e) If the tappage has a policy which prohibits the personal use of a vehicle by an employee, the cost of which allowances to the extent that the vehicle is actively engaged in the business of the mine;  (f) The cost of interportation services between points origin and declinations within its State provided by and they or the owner of the mine for employees to get to and from a point of extraction or	
16			reduction of the mine, exchading any cost for the replar, multistance and depreciation of any facilities or equipment under the prinction of the Politic Unifer. Owneds or the Newda Transperstation Authority and for explayers. As used in this pumpingly, "componential" means a seque, salaries, and as usuation leaves, paid do keep, performance-valued to make a sequence of the principal and	
			of Business and Industry or their unecessor organization.  2. In computing the continuous management of the State 120, the following specific items are not dotherable:  (b) Gills, grants and doustion:  (c) Cont of public relations and efficiencing or working to influence povermental activities;  (d) Cont of of developmental work related to ore bodies outside the geographic area described in the plan for the mine filed with the Division of Miscrals of the Commission on Mineral Resources pursuant to MISCON L.	
			(c) Any tax that an operator of a mine is required to pay to the Federal Government, this State or any other state, or a political subdivision thereof; (f) Costs associated with providing health clabs for employees; (g) Costs incurred for preemplyment activities, neckning, without limitation, reinhumement for expenses for moving and relocation; (b) Except as development activities, neckning, without limitation, reinhumement for expenses for moving and relocation; (b) Except as development activities, neckning, without limitation, reinhumement for expenses for moving and relocation; (c) Costs associated with union trust finale;	
17			(i) Cons succised with providing day care facilities for the châlden of employees; (i) Cinceral liability insurance; (ii) Excess policies of general liability insurance; (ii) Excess policies of general liability insurance; (ii) Fire insurance coan punchairery, equipment, apparatus, works, plants or facilities; and (iii) Expense described in ambaction 7 of NRS 362120.  3. The taxes described in pumps[46] of subsection 2 of this section and paragraph (g) of subsection 7 of NRS 362120 do not include any contributions or payments described in paragraph (b) of	
			subsection 3 of NRS 502.10.  4. If a cost is partially deductable and partially nondeductable, the deductable portion must be allowed. In determining the portion of such costs which is allowable as a deduction, a reasonable allocation must be made based upon available information. For the purposes of paragraph (b) of subsection 1, there is a rebuttable presumption that not less than 30 percent of the cost of contracting for all or part of a mine's operations is attributable to the cost of services and activities that would not be deductable if provided or performed directly by the operators of the mine.	
362. 18		Deductions: Electric power.	1. The installation of power and light lines is a capital clarge, while the uploop and purchase conts of electric power are operating costs. 2. When better lower is generated and distributed to written departments, the uploop of the power plant must be written off, and the distribution of the power is an operating cost. New engines, boilers and similar equipment are chargeable to a capital account.	
362. 19	2.070	transportation costs.	The actual cost of transporting the product of the nines to the place of reduction, refining and sale, is affected directly by both demurange charged and dispatch seamed credits. These charges and credits become a part of the cost of badding and unleading or, exhifacing ansecurates for the entrange permissions exists on the cost of transportation and unrasportation (and cost part for exists of badding or unloading weather or other transport equipment directly reduces the cost of transportation. The actual cost of loading is the gross cost less any dispatch earned credits plus any demurange.	
362.	2.081	Date of receipt of material mailed to Commission.	1. As animal statement which is required to be find pursuant to NR5 3/c.110 and which is transmitted through the United States must had 3be deemed to have been received on the date above by the post office occasionation and simple off on the energies containing it, or or the date it was maded if prior admisstancy to the Commission enablables that the decument or restitance was temple deposted at the United States and the Commission of th	
20			office cancellation date.  A. If it is known that the postal service was inoperative at a certain time due to strikes, rists, warfare, acts of God or other reasons, the Commission will consider the circumstances and, if there is other evidence of timely malling, will accept the evidence and deem the remain or popument timely.  (a) The cancellation date afficed by a postage meter in the possions of the katapyer or other persons, or  (b) Statements by the trapper or the trapper's employees.  The considered strikes not refuse to post for exacellation date as the date of mailing.	
362.		Annual statement of gross yield and chimed net proceeds: Failure to include all applicable information, documentation, reports and statements.	If a taxpayer submits an annual statement which is required to be filed pursuant to NRS SG.110 and which does not include all applicable information, documentation, reports and statements with all applicable information, documentation, reports and attacements within 10 days after receiving notice from the Department. If all applicable information, documentation, reports and attacements within 10 days after receiving notice from the Department. If all applicable information, documentation, reports and statements are not included with the statement upon the resultantistics of the statement, may consider the taxpayer to have finled to life the statement.	
22	!	chimed net proceeds: Penalty for failure to file.	Its asseption filts to file the statement required by NBS 16.1.10 the Department And Bington a penalty present to NBS 16.2.20 in the following amounts:  1. For net proceeds or respelies or exceeding \$50.00, the penalty is a lipsection of the respected or regulates or \$1000, whichever is less.  2. For net proceeds or respelies greater than \$5.000 but not exceeding \$50.000, the penalty is \$500.  3. For net proceeds or respelies greater than \$5.000 but not exceeding \$500.000, the penalty is \$1.000.  5. For net proceeds or respelies and \$500.000 but not exceeding \$500.000, the penalty is \$5.000.  5. For net proceeds or respelies of more than \$500.000, the penalty is \$5.000.	
362. 23		Annual statement of gross yield and claimed net proceeds: Penalty for failure to file.	If the Department does not receive an annual statement which is regained to be filed pursuant to NRS 362.110 and alegas that the taxpayer has not filed the statement, the taxpayer may solonia documentation which establishes that is estimated two properly filed. If the Department subsequently determines the annual statement was filed properly, the Department shall waite the penally for the failure to file a statement which is imposed pursuant to NAC 362.085.	
362.		Report of amount of net proceeds of minerals taxes plus pro rata penakies and interest; distribution.	1. The Department shall report to the State Custoder pursuant to NRS 362.170 on or before May 25 the amount of any net proceeds of minerals taxes plus pro rate penalties and interest collected for disturbation to each country.  2. The Department shall distribute penalties and interest pursuant to NRS 362.170 is the same manner and percentage as computed for the net proceeds of minerals tax for each country.	
25		Deductions for Reclamation Costs		
26 362.	2.200	Definitions.	As used in NAC 362.200 to 362.310, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362.210 to 362.290, inclusive, have the meanings ascribed to them in those sections.	
362. 27	2.210	"Closure of a mine" defined.	Closure of a mise" means the time at which:  1. The recognistive trumment and enhabilisation of the size of the mine have been completed.  2. Any access chemical solutions have been eliminated from the size of the mine, to the extent personal recognises the contract of the size of the mine and the size of	
362. 28	2.250	"Reclamation" defined.	*Rectamation* means actions performed during or after a mining operation of developmental work which are consistent with the provisions of PMSS concerning mines and minerals, and any regulations adopted procured therein, and the heart better from the calculation plan to heart building, recognize on other to return it to a single, substitute collation and of a produce tier positioning use of the half and the shauktoment of a facility is a minore which ensures the public safety, as well as the encouragement of schauges which minimize the advence visual effects. The most does not trainful on some performance then to channel or affects of the channel of minimize the advence or similar to the channel o	
362.	2.270	"Reclamation plan" defined.	**Reclamation plant* means a plan for reclamation, and any amendments or modifications therets, which is approved by:  1. The Division of Horizonneand Protection of the State Department of Conservation and Natural Resources pursuant to chapter 519A of NRS for a mining operation or developmental work which is conducted on land administered by this State;  2. The Bitures of Land Management of the Department of the theretor pursuant to 4S C.F.R. Part 3800 for a mining operation or developmental work which is conducted on land administered by a federal againcy; or  3. Any other state or federal againcy pursuant to any state or federal law which:	
30 362	2.280	"Reporting period" defined.	(a) Imposes a darty to reclaim the land disturbed by a mining operation or developmental work; or (b) Requires a person to engage is a mining operation or developmental work or (b) Requires a person to engage is a mining operation or developmental work which is shortestably similar to the requirements for a permit set forth in chapter 519A of NRS and any regulations adopted parament thereto.  Reporting period: means the calendar year for which the statement required by NRS 362.110 is filed.	
31 362	2.290	"Taxpayer" defined.  Allowable deduction. [Effective	Tapoper' means a person who is required by the Department to pay a tax on the net proceeds of any mineral extracted in this State pursuant to chapter 362 of NBS.  A tapoper may claim a deduction pursuant to paragraph (i) of subsection 3 of NBS 362.120 for any money paid during the reporting period for reclamation performed by the tapoper.	
32		Allowable deduction. [Effective January 1, 2016.] Geothermal Resources	на предоставления в принципа по раздари (или монеского и ока поса экс. дали в илу имену раз during the reporting person for recumulation personned by the trappyer.	
			As used in NAC 362.380 to 362.370, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362.382 to 362.366, inclusive, have the meanings accribed to them in those sections.	
34	2.352	"Field" defined	"Field" means the area of operations from which a geothermal resource is extracted and transported before any further beneficiation of the geothermal resource occurs.	
362.		"Mining function" defined.	recur meast the area of operations from winto a geometrical resource is extracted and transported restore any natured restoreations of the geometrical resource occurs.  "Mining function" means any activity relating to the extraction of a geothermal resource, including, but not limited to, any drilling, pumping, reinjection, roadwork or transportation of the geothermal resource, if the activity occurs before any further processing of the geothermal resource by a system for guidering the geothermal resource. If	
36 37 362.	2.356	"Plant" defined.	The activity occurs versive any names processing or me geometrian resource or a system on gamening me geometrian resource.  "Plant" means any facility at which the processing of a geothermal resource occurs, including, without limitation, a plant for generating power.	
	2.358	"Processing" defined.	Processing* means any activity that occurs beyond the inlet of a plant that:  1. Changes the physical or chemical characteristics of the production stream of a gothermal resource; or  2. Enhances the materiability of the production stream of the whee of any separate component of the production stream.  The term includes, without limitation, any beneficiation, compression, flushing, separation or sublitation that occurs within the plant, other than any reinjection, regulation of wellbead pressure, changing of pressures or temperatures in a mercurior any and orce conspression that occurs within the plant, other than any reinjection, regulation of wellbead pressure, changing of pressures or temperatures in a mercurior any and orce compression that occurs during the production of the gothermal resource.	
362.	2.360	"Processing allowance" defined.	Processing allowance" means any cost associated with converting a geothermal resource into any electricity, heat or other by-product. The term includes, without limitation, any cost associated with an activity occurring after the completion of all mining functions but before the processed product is transported to a market for the product.	
	2.362	"Repowering" defined.	occurrag and the compensor of an imming functions not retere the processed pressure in a transported to a market for the product.  Flepowering' means the section of the production stream of a goothermal resource; and  Explorate the question of the production stream of a goothermal resource; and  Explorate the question exist was present exclusively or equipment that in arcraesses or may increase the efficiency of the processing of the goothermal resource.	
41 362	2.364	"Transaction" defined.	"Transaction" means a bona fide transaction conducted at arms length involving a geothermal resource at the wellhead.	
	2.366	"Transportation allowance" defined.	"Transportation allowance" means any cost incurred for the movement of a geothermal resource that is converted to any electricity, heat or other by-product, if the movement of the geothermal resource is	

#### CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

3	362 368			
43			1. To assess and use the ext precedes of an operating feeling which extracts goodward resources, the grow yield of the goodward resources can be the Control of the control of the product of the control of the production of the control of the production of the prod	
44 45	362.370		7. For the purpose of puragraph (s) of subsection 6: (a) If an agreement for the purbose of power is in effect, the Department may grant an allowance for a return on the investment for a period that is equal to the remaining term of the agreement or 15 years, whichever is less. If such an agreement in ord in effect, the Department may grant an allowance for a period that is equal to the remaining medial fiel of the plant and transmission for a return or the international property and the plant or transmission for a return order of a return enter the plant or transmission for excess power days when the plant or transmission for excess power and property Manual. (a) The Department may grant an extension pursuant to this puragraph for a period that is equal to the remaining life of these assets must reasonably prefer the usueful life of those ansets established in a conduction with the Private Property Manual. (c) To clustate the allowance specified in puragraph for a period that is equal to the remaining life of these assets must reasonably prefer the usueful life of these assets established in a conduction with the Private Property Manual. (d) A standard state allowance specified in graph plant propertion and the property of the plant or transmission for the strength of the property of the property of the plant or transmission for the property of the plant	
46		PATENTED MINES		
		Assessment; removal from secured roll for miscellaneous property.	<ol> <li>A patentied mine which is used for a purpose related to mining or agriculture must be assessed:         <ul> <li>(a) A15 Spector of the taxable value of a six of comparable are and similar terrain and location which is used for purposes other than mining or</li> <li>which are present of the taxable value of a six of comparable are and similar terrain and location which is used for purposes other than mining or</li> <li>which are in general presents.</li> </ul> </li> <li>Any portion of a patented mine which is used for a purpose unrelated to mining or agriculture and taxed as other property is taxed must be removed from the secured roll of miscelluscous property and added as the secured roll of real property.</li> </ol>	
		End		

### **CHAPTER 363A - TAXES ON FINANCIAL INSTITUTIONS**

	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	363A.010 363A.020	Definitions. "Commission" defined.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 363A.020 to 363A.110, inclusive, have the meanings ascribed to them in those sections.  "Commission" means the Nevada Tax Commission.	
4	363A.030	"Department" defined.	"Department" means the Department of Taxation.	
5	363A.040	"Division" defined.	"Division" means the Employment Security Division of the Department of Employment, Training and Rehabilitation.	
	363A.050 363A.060	"Employer" defined. "Health care deduction" defined.	"Employer" has the meaning ascribed to it in NRS 363A,030. "Health care deduction" means the deduction allowed by NRS 363A,135.	
	363A.070	"Indian Tribe" defined.	"Indian tribe" has the meaning ascribed to it in NRS 363A.030.	
9 10	363A.090 363A.100	"Nonprofit Organization" defined. "Political Subdivision" defined.	"Nonprofit organization" has the meaning ascribed to it in NRS 363A.030. "Political subdivision" has the meaning ascribed to it in NRS 363A.030.	
11	363A.110	"Self-insured employer" defined.	"Self-insured employer" means an employer that provides a program of self-insurance for its employees.	
12	363A.330	ADMINISTRATION  Maintenance and availability of records	Each employer shall maintain and, upon the request of the Department, provide to the Department:	
13		IMPOSITION AND	1. Copies of any reports filed with or submitted to the Doissies by the employer.  2. Copies of any records required to be maintained by the employer persuants to NAC 612.030.  3. If the employer claims the beath care deduction:  (2) Records describe the nature and amount of any contributions for health insurance or an employee benefit plan made by any employees of the employer.  (3) Proof of any payments for beath insurance or a health benefit plan made by the employer.  (3) Proof of any payments for beath insurance or a health benefit plan made by the employer.  (4) Any health health for which the health care deduction is desimal, actioning, uniform transition, the cost of the benefit; and  (2) The number of employees covered under the applicable health insurance or health benefit plan.  (4) Such records are required to explain and working any apportionment of payments between the employer and any of its employees for any pertinent health insurance or health benefit plan.  (4) Any other records reasonably required by the Dipartment if:  (5) The records are established to the employers and  (6) The deciouser of the records is not prohibited pursuant to NNS 49.225, 449.720, 683A.0873 or 689B.280, or any other state or federal law regarding the confidentiality of the records.	
14		COLLECTION - Excise Tax on Banks "Bank" interpreted.	For the purposes of NBS 363A.120, the Commission interprets the term "bask" to exclude a federal and credit association, farm credit bask, agricultural credit association or similar institution organized	
15		·	under the provisions of the Farm Credit Act.	
	363A.360	Amount of tax due for calandar quarter.	<ol> <li>The entire amount of the excise tax imposed by NRS 363A.120 becomes due for all the branch offices in excess of one operated or otherwise maintained by a bank in any county in this State on the first day of a calendar quarter, regardless of whether the bank ceases to operate or otherwise maintain any of those branch offices during that calendar quarter.</li> <li>If the operation or other maintenance of a branch offices commences after the first day of a calendar quarter, no excise tax to due pursuant to the provisions of NRS 363A.120 for the branch office</li> </ol>	
16			2. It is dependent to take immediately or a maint unknown mixed committees on the size stay of a demand quanter, are based take once parameter to the promotion of this section:  3. For the purpose of fills section:  (3) The operation of other maintenance of a branch office shall be deemed to committee on the date the branch office first operation for business to the purbles.  (3) The operation of other maintenance of a branch office shall be deemed to committee or the branch office of the operation of the probles of the purbles of the purbl	
17		Payroll Tax		
18	363A.380	Registration of employer with Department; filing of returns and reports.	1. As employer that finit to register with the Division pursuant to NRS 612353 shall register with the Department for poyment of the excise tax imposed by NRS 363.130.  (a) File with the Department each quarterly return required by purragnly (a) of subsection 3 of NRS 363.130, regundless of whether any tax is due from the employer for that quarter; and (b) Provide to the Department, on such forms as the Department prescribes, any reports required by the Department for the administration or enforcement of this chapter or chapter 263.5 of NRS.	
	363A.400	Exemption of Indian tribes, nonprofit organizations and political	<ol> <li>An Indian tribe, a nonprofit organization or a political subdivision is exempt from the provisions of NRS 363A,130, regardless of whether the Indian tribe, nonprofit organization or political subdivision files a written election pursuant to NRS 612.865 or of 12.570.</li> </ol>	
19		subdivisions.	2. Any person who claims to be a nonprofit organization exempt from the provisions of NRS 36(A.12) dod.l. upon the request of the Department. (a) If the person does not claim to be a recurrent religious organization, provide to the Department a letter from the Internal Revenue Service indicating that the person has qualified as a tax-exempt organization pursuant to 25 U.S.C. § 501(c); or (b) If the person claims to be an exempt religious organization, provide to the Department such records as the Department decess necessary to demonstrate that the person meets the criteria to qualify as a religious organization pursuant to 26 U.S.C. § 501(c) and any federal regulations relating thereto.	
20	363A.411	Application by employer for designation appoint product; designation appoint product; production of cancellation of designation; commerce tax credit.	1. An employer may apply to the Department to be designated as a payroll provider by submitting to the Department such forms, application materials and supporting documents as the Department may result.  10 The Department that:  10 The Department that:  10 The employer is a member of an affiliated group white.  11 Provides purpol services for one on more members of the affiliated group;  (2) Pays wages to employees who provide services on behalf of one or more members of the affiliated group;  (3) Pays wages to employees who provide services on behalf of one or more members of the affiliated group; and  (3) Reports and apply that as imposed by NSS SAOA.110 was suppay and to employees who provide services on behalf of one or more members of the affiliated group; and  (3) Reports and apply that as imposed by NSS SAOA.110 was pay and to employees who provide services on behalf of one or more members of the affiliated group; and  (3) Reports and apply that is an imposed by NSS SAOA.110 was payed and to employee with paymonia of the provide services on behalf of one or more members of the affiliated group; and  for that member were treated as employees of that member rather than a employees of the employer as paymonial provider for the member were treated as employees as a payroll provider for the member were treated as employees as a payroll provider for the member of the designation of an employer as a payroll provider for the member of the designation of an employer as a payroll provider for the member of the designation of an employer as a payroll provider for the member and the provider paymonial to this contribution of the designation of an employer as a payroll provider for the member of the affiliated group the would have been liable for the tax imposed by NRS SAOA.130 of the persons who provide services for the member over treated as employees of the propriet provider.  5. As a must in the member were treated as employees and the propriet provider.  5. As a must in this section.  6. Of SAOA and in this sect	
21	363A.415	Employer ineligible to receive commerce tax credit if deficient in payment of commerce tax; amendment of tax return for payroll tax upon partial or full satisfaction of deficiency; adjustments to employer's account.	<ol> <li>If an employer incurs a deficiency in the payment of the commerce tax, the employer is not entitled to the commerce tax credit for the amount of the edificancy. But this deficiency is entitled pureaut to this absorbacien is equal to 30 percent of the mount of the deficiency and by the employer.</li> <li>Upon partial or full startification of a deficiency in the payment of the commerce tax, and employer may amond a return of the tax imposed by NRS 36A, 130 for any of the 4 percent of the payment of the commerce tax, an employer may amond a return of the tax imposed by NRS 36A, 130 for any of the 4 percent of the payment of the commerce tax and the commerce can confine accordance with this provision or defined any of the payment of</li></ol>	
22		Health care deduction: Depreciation of property by self-insured employer.	If a self-inwest employer claims the depreciation of property as a direct administrative services cost for purposes of the health care delections, the employer must compute that depreciation for each calculard quarter, beginning with the calcular quarter in which the property is first placed into service, according to a straight-line method which is based upon:  1. For tamplish personal property other than a mobile home:  (a) Natury the preserved if second or dequalities of the property; and  (b) Natury the preserved if second or dequalities of the property; and  (c) August place preserved in the condition of the property; and  (d) Lighty person of the cost of sequinities of the mobile home; and  (d) August life of 15 years, and  3. For an amproved real property;  (e) Security the present of the cost of sequinities of the improvement; and  (f) August life of 65 years.	
23	363A.430	Correction of errors in filed returns.	Has engolyper files a return pursuant to paraguph (a) of subsection 3 of NRS 554.120 which contains any errors, the employer shall:  1. File with the Department an amended or adjusted return which corrects those errors. Any corrections to:  (a) The wages reported by the employer must be accompanied by an explanation of those corrections; and  (b) Any health care deduction climically the employer must be supported by appropriate documentation and explained to the satisfaction of the Department.  2. Remit to the Department any applicable amount due.	
24		Credit for Matching Employee Contributions to Prepaid Tuition Contracts and College Savings Accounts		
25	363A.500	"Prepaid tuition contract" defined.	"Prepaid tuition contract" has the meaning ascribed to it in NRS 353B.030.	
26	363A.505 363A.510	"Qualified beneficiary" defined. Employer required to provide	"Qualified beneficiary" has the meaning acribed to it in NRS 3538.050.  An employer who, pursuant to NRS 363A.137, claims a credit against the excise tax imposed on the employer by NRS 363A.130 must include with the quarterly return filed by the employer pursuant to	
27		Employer required to provade verification of matching contribution with quarterly return; submission of list of all matching contributions made on behalf of employees.	An employer two, pursuant to NAS 353A,13 c.  arrangent (of of the section of 14 NAS 35AA), 120:  arrangent (of of the section of 14 NAS 35AA), 120:  arrangent (of of the section of 14 NAS 35AA), 120:  arrangent (of of the section of 14 NAS 35AA), 120:  arrangent (of the section of 14 NAS 35AA), 120:  arrangent (of the section of 14 NAS 35AA), 120:  arrangent (of the section of 14 NAS 35AA), 120:  arrangent (of the section of 14 NAS 35AA), 120:  arrangent (of the section of 14 NAS 35AA), 120:  arrangent (of 14 N	
28	363A.515	Computation of annual limit of tax credit.	The annual limit set forth in subsection 2 of NRS 363A.137 on the credit described in subsection 1 of that section must be computed based on a calendar year.	
		End		

#### **CHAPTER 363B - BUSINESS TAX**

No.	Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	363B.010	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 363B.020 to 363B.100, inclusive, have the meanings ascribed to them in those sections.	
3		"Commission" defined.	"Commission" means the Nevada Tax Commission.	
4	363B.030	"Department" defined.	"Department" means the Department of Taxation.	
5	363B.040	"Division" defined. "Employer" defined	"Division" means the Employment Security Division of the Department of Employment, Training and Rehabilitation.  "Fundance" has the meaning accribed to it in NRS 543R 030	
6 7	363B.050 363B.060	"Employer" defined.  "Health care deduction" defined.	"Employer" has the meaning ascribed to it in NRS 363B.030. "Health care deduction" means the deduction allowed by NRS 363B.115.	
8		"Indian Tribe" defined.	"Indian tribs" has the meaning accribed to it in NRS 363B.030.	
9	363B.080	"Nonprofit Organization" defined.	"Nonprofit organization" has the meaning ascribed to it in NRS 363B.030.	
10	363B.090	"Political subdivision" defined.	"Political subdivision" has the meaning ascribed to it in NRS 363B.030.	
11	363B.100	"Self-insured employer" defined.	"Self-insured employer" means an employer that provides a program of self-insurance for its employees.	
12		ADMINISTRATION		
13	363B.110	Maintenance and availability of records of employer.	1. Conject of any reports filed with a relational of the Dissional by the employer. 2. Conject of any records negarited be mainteed by the employer personal to NAC 612 (20). 3. If the employer claims the healst our deshorts. (2) The employer claims the healst our deshorts. (3) Proof of any power for health amounts or a care large personal to the employer. (4) A copy of any polesy, agreement or short homeone can be able ben'ted plan made by the employer. (5) A copy of any polesy, agreement or short homeone can be able ben'ted plan made by the employer. (6) A copy of any polesy, agreement or other document describing. (7) Any health benefit for which the health or electrican is claimed, including, without instantion, the cost of the benefit, and (7) The number of employers event under the opplicable health homeone or health benefit plan. (8) The number of employers are record under the opplicable health homeone or health benefit plan. (9) The constant of execution the employers and the policy of the employers of the employers and my of its employers for any portional thealth insurance or health benefit plan. (4) Any other records are available to the employer; and	
14		IMPOSITION AND COLLECTION - Payroll Tax		
	363B.130	Registration of employer with Department; filing of returns and reports.	An employer that fails to register with the Division pursuant to NRS 612.535 shall register with the Department for payment of the excise tax imposed by NRS 363B.110.     Each employer shall:	
15			(a) File with the Department each quarterly return required by paragraph (a) of subsection 3 of NRS 363B.110, regardless of whether any tax is due from the employer for that quarter; and (b) Provide to the Department, on such forms as the Department prescribes, any reports required by the Department for the administration or enforcement of this chapter or chapter 363B of NRS.	
	363B.150	Exemption of Indian tribes, nonprofit	CNR COURT OF THE CASE OF THE C	
16		organizations and political subdivisions.	1. An Indian tribe, a sooporfit organization or a political indivision in excess of from the provisions of NRS 16/18.110, regardless of whether the Indian tribe, nonprofit organization or political subdivision flex a written electrical prosume to NRS 475-250 or 42.270.  Any press with exterior between the Society of the Departments.  Any press with extern when the Internal Provents of NRS 16/18.110 dail, upon the respect of the Departments.  2. Any press with extern when the Society of the Departments is better from the Internal Provents Service indicating that the person has qualified as a two-except organization provision to the Lancetter of Society	
17		Application by employer for designation as psycological psycological psycological psycological psycological psycological designation, revenition or cancellation of designation, commerce tax credit.	1. An employer may apply to the Department to be disquired as a provide provider by admining to the Department and nemerous and supporting documents as the Department may require.  (a) The employer is a member of an affiliated group while.  (b) The employer is a member of an affiliated group while.  (c) Plays regard to employer as high provider with the affiliated group.  (f) Plays regard to employer with provide services on behalf of one or more members of the affiliated group, and  (g) Repertment group to the ten improved by NSS 300.110 or wages poal to employee we have provide services on behalf of one or more members of the affiliated group, and  (g) Repertment group to the ten improved by NSS 300.110 or wages poal to employee we have provide services on behalf of one or more members of the affiliated group in the service of the department of members of the affiliated group and a complete or the provide services on the half of one or more members of the affiliated group in the services of the affiliated group in the complete or the provider of the employee or provider or provider or the employee or provider or the employee or provider or the employee or provider or provider group or provider or the employee or provider provider group or provider or the employee or provider group or provider group or provider to the employee or provider group or provider group or provider group or provider provider group or	
18	363B.165	Employer ineligible to receive commerce tax- credit if deficient in payment of commerce tax; amendment of tax return for payroll tax- upon partial or flul austriaction of deficiency; adjustments to employer's account.	1. If an employer issues a deficiency in the payment of the commerce tax, the employer is not centraled to the commerce tax credit for the animal of the deficiency and the employer animals and or part of the deficiency. The animals of the credit to which the employer is entailed present to this subsection is equilible to 300 percent of the animals of the deficiency pad by the employer.  2. Upon partial of this statistics of a deficiency in the payment of the commerce tax, employer any annual a return of the tax imposed by NSS NSB.110 for any of the 4 calcular quarters immediately a significant of the commerce tax and the state of the tax imposed by NSS NSB.110 for any of the 4 calcular quarters immediately a significant of the state of	
19		Health care deduction: Depreciation of property by self-insured employer.	It is a efficient employer claim the depreciation of property as a effect administrative services con fire purposes of the bash case dockers, the employer must compute that depreciation for each calcular quarter is shall be from property in first particular depreciation for each calcular quarter is shall be foregroup; and control of the property; and of the property and t	
20		Correction of errors in filed returns.	1. Fit we take Despirate to a temporal or analysis and constrained to the contraction of the Contraction is to (1) in which Despirate to a temporal or analysis and contraction of the contraction of these contraction is (1) in my learned contraction of the Despirate and Contraction of t	
21		Credit for Matching Employee Contributions to Prepaid Tuition Contracts and College Savings Accounts		
22	363B.300	"Prepaid tuition contract" defined.	"Prepaid tuition contract" has the meaning ascribed to it in NRS 353B.030.	
23	363B.305	"Qualified beneficiary" defined.	"Qualified beneficiary" has the meaning ascribed to it in NRS 353B.050.	
24	363B.310	Employer required to provide verification of matching contribution with quarterly return; submission of 10 of all matching contributions made on behalf of employees.	Les employees who, present in NRS SGRI 117, claims a creds against the excise ins imposed on the employee by NRS SGRI 110 must include with the quarterly return filed by the employer parameter to puragraph (of a disaction of a formathing marks by the employer.)  1. verification of a marking contribution made by the employer.  (b) To the writing true account of an employee of the employer in the Nevnda Cedage Sevings Treat Fund created by NRS SSRI 340; or (b) To the writing true account of an employee of the employee.  (a) The mass and taxpeyer identification number of the employee.  (b) The mass of exclusive purpose from them teaming contributions was and the employee of the em	
25	363B.315	Computation of annual limit of tax credit.	The annual limit set forth in subsection 2 of NRS 363B.117 on the credit described in subsection 1 of that section must be computed based on the calendar year.	
		End		

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1 2	363C.100	GENERAL PROVISIONS "Fiduciary duty" defined for purposes of	For the purposes of determining whether revenue received by a business entity is pass-through revenue pursuant to paragraph (a) of subsection 1 of NRS 165C 070, "fducinry daty" means a daty arising from a relationship	
-	363C.110	NRS 363C.070.  "Intangible investments" construed for	For the purposes of the exemption from the commerce tax set forth in paragraph (m) of subsection 2 of NRS 500,000, the term "intangible investments", includes, without limitation, the intangible investments are considered to the purposes of the exemption from the commerce tax set forth in paragraph (m) of subsection 2 of NRS 500,000, the term "intangible investments" includes, without limitation, the intangible investments described in that	
		purposes of NRS 363C.020.	paragraph and an interest in any entity, including, without limitation, a trust, 3 corporation, partnership, limited-liability company or other entity in which a person owns an interest, regardless of whether that person controls or participates in the management of the entity in which the person owns an interest.	
4	363C.120	Goods or services provided on "complimentary basis" construed for nursones of NRS 363C.045.	For the purposes of paragraph (c) of subsection 3 of NRS 363C.045, goods or services are provided on a complimentary basis if the goods or services are provided at no charge, in exchange for points or credits earned pursuant to a program under which points or credits are earned or awarded to the customers of a business entity or in exchange for a coupon, voucher or certificate.	
5		IMPOSITION AND COLLECTION - General Provisions		
		for Business Entities		
6	363C.200	Business activities constituting nexus with this State.	For the purpose of determining whether a butiness entity is engaging in a business in this State, a business entity is commercing or conducting business in this State if the business entity:  1. In the confusing course of business, enters this State to purchase, place or display advertising for the benefit of another person;  2. Has consigued posds in this State;	
			3. Performs a contract in this State, regardless of whether the person brings has or her own employees into this State, hires local labor or subcontracts with another person for such employment or labor;  4. Delivers into this State in now ovelekties must which the bissuescent bigs assid;  5. Has employees or representatives in this State doing the person's bissues;  (6. Does bissuess in your area with this State, regardless of whether the rare is leased by, owned by, coded to or under the control of the Federal Government;	
			To Enters into or or more contract on as a franchisor with a fundament of the contract of the	
			function or its affiliate;  8. Maintains a place of business in this State from which the person supervises the management of an entity in which the person has an ownership interest or managing, directing or providing services for fees in this State for an entity in which the person has an ownership interest.	
			9. Has inventory in this State or has spot inventory in this State for the convenient delivery to customers, regardless of whether the bulk of orders are filled from outside of this State; 10. Leases taughby persons in this State in this State; 11. Provides has production activities in this State through employees, independent contractors, agents or other representatives, regardless of whether such persons reside in this State, including, without limitation, soliciting	
			1.1. Provides loan production archives in this Start through employers, independent contractors, agents or other representatives, regardless of whether each persons reside in this Start, including, without limitation, soliciting unknown than the contractors of some princing financial data, making credut devels, coloring concurs, responses in provident princing coloring concurs, responses in the Start or as a director of a conportion which is doing business in this Start or as a director of a conportion which is doing business in this Start.  13. In actual part of the confidence in this Start or as a director of a conportion which is doing business in this Start or as a director of a conportion which is doing business.	
			14. Assembles, processes, manufactures or stores goods in this State;  15. Holds, acquires, leases or disposes of any real property located in this State;  CONT	
7			16. Provides any service while physically present in this State through employees, independent contractors, agents or other representatives, regardless of whether the employee, independent contractor, agent or representative recording the service resides in this State. Including without limitation:	
			(a) Materiating or repairing property located in this State wholen under warmanty or by separate contract; (b) Installing, creating or modifying property in this State; (c) Concluding training clauses, estimates or decrues in this State; (d) Concluding training clauses, resimines or decrues in this State; (d) Providing up it short of relocated automates on this State, including, without limitation, engineering services; or	
			(c) Investigating, handling or otherwise assisting in resolving customer complaints in this State;  17. Sends materials to this State to be stored while awaiting outders for the shipment of the materials;	
			<ol> <li>Stages or participates in shows, theatrical performances, sporting events or other such events in this State;</li> <li>Has an employee, independent contacts, agent or other representative in this State, regardless of whether that person resides in this State, to promote or induce sales of the person's goods or services;</li> <li>Has a telephone number that is answered in this State;</li> </ol>	
			21. Curies passengers or personal property, including, without limitation, oil and gas transmitted by pipeline, from one point in this State to another point within this State if pickup and delivery occurs within this State; 22. Has facilities on a employee, independent contractor, angest or representative resides in this State; (a) For storing, delivering or adapting goods from within this State; 3. The storing of the original property of the state of the s	
			(b) For exvicing maintaining or aprinting vehicles, rulent, continents or other equipment in this State; (c) For considerant and deverage the runearistion of passengers or fleight in this State; or (d) For colonia and other state in this State; or (E) For considerant of the relation of the State; or (d) For colonia and other business in this State; or (E) Engages in my other activity that constitutes sufficient nexus to subject the business entity to the commerce tax in a manner consistent with the United States Constitution.	
8	363C.210	Imposition; factors for determining whether		
		person or entity is business entity subject to filing requirement for Nevada Commerce Tax Return.	1. The commerce tax is a tax imposed on each business entiry engaging in a business in this State. To determine whether a business entiry to engaging in a business in this State, the Department must consider the activities of the numbers contributed in subsection of a contribute of the numbers of the state of the st	
			(a) A entity organized personant to this? of NINS or another equivalent status of this State or another justication, other than an entity organized personant to chapter X2 or 84 of NRS.  (b) A state, attention, domestice of brings banks, whether expanised under the less of this State, another state or another country, or under foliceal law.  (c) A strings and loss association or average bank, whether expanised under the less of this State, another state or another country, or under foliceal law.  (d) A particularly generated by chapter 27 of NEWS cannoter equivalent states of this State or another country, or under foliceal law.	
			(d) A partnership governed by chapter \$7 of VRS or another copicalest statuse of this State or another junification. (c) A registered limited hability partnership registered with the Secretary of State pursuant to NRS \$7 A440 to \$7.500 inclusive. (f) A bainess association. (d) A bain returner scores a soin overarison or co-ownership auranement which meets the reastireness of NC F.R. 8.1.761-26431, that elects out of foderal naturements as recorded by	
			(g) Apart tenture, except a past operating or co-ownership arrangement which meets the equirements of 26 C.F.R. § 1.761-2a(15), Treas. Reg. § 1.761-2a(15), that elects out of Tederal partnership treatment as provided by (b) A past tasks company.  (b) A jost tasks company.	
			(1) a notang company.  (1) A natural persons who is required to file with the Internal Revenue Service a:  (1) Schedule: C (Form 1904), Profit or Loss from Binizers, or is equivalent or successor form;  (2) Schedule: C (Form 1904), Supplemental horouse and Loss, or is equivalent or successor form; if an activity of the natural person is reported on Part 1 of that Schedule; or	
			(3) Schedule F (Form 100h). Profit or Loss from Farming or less questioned or necessor form.  (3) Aschedule F (Form 100h). Profit or Loss from Farming or less questioned or necessor form.  (4) Any other person engaging in a bissiness in this State.  3. For the purpose of determining whether a person or other entity is subject to the commerce tax, a person or other entity is not a business entity if the person or entity is lated in subsection 2 of NRS 361C/00, regardless of	
			whether the person or entity is engaging in a business in this State.  4. As used in this section:  (a) "Holdin common" means an entity that confines its activities to coming stack in and unservicing management of other commanies.	
	363C 220	Requirement to file Nevada Commerce Tax	(b) "Joint stock company" means a common-law unincorporated business enterprise of natural persons possessing common capital with ownership interests represented by shares of stock.  (c) "Joint venture" means a partnership engaged in the joint prosecution of a particular transaction for mutual profit.	
9	363C-220	Return; simplified reporting method for business entity with gross revenue less than \$4,000,000.	1. Each business entry engaging in a business in this State during a trackle year must file a Nevada Commerce Tax Return for that tratable year pressuant to subsection 2 of NSS SAC-200, regardless of whether the business entry is hable for proposed for the commerce tax partners of SSE-2000, SSE-2000, declared to the subsection of the commerce tax Return only the following information:  (2) A business entry engaging in a business in this State whose Nevada groot revenue for a travable year is less than \$4,000,000 dual provide on in Nevada Commerce Tax Return only the following information:  (3) The trackless year.	
		34,000,000	<ol> <li>in the states year.</li> <li>the tax destinification number issued to the business entity by the Department;</li> <li>The NACS code that corresponds to the business entity by the Department;</li> <li>The NACS code that corresponds to the business entity is primarily engaged, as set forth in NRS 360C.310 to 360C.590, inclusive, or, if the NACS code of the business entity does not correspond to a business entering to extra form.</li> </ol>	
			(d) The legal name and address of the business centry; and (e) The affirmation of the business entity or the business centry; and (e) The affirmation of the business entity or the business entity is authorized representative, signed under penalty of perjury, that the Nevada gross revenue of the business entity for the taxable year was less than \$4,000,000.	
10	363C.230	Calculation of uncompensated care deduction for health care providers.	<ol> <li>For the purpose of calculating the annuar of the doduction from good receives set fort in paragraphs (i) and (j) of shorection 1 of NEX 550C-210, the actual cost to a health care provider for uncompensated care is an amount capilo to the operating agreence of the health can provider and the restrict forting at any extra the health care provider, and made to the health care provider and the part of the health care provider and the part of the health care provider and the part of the health care provider, and the part of the health care provider, and the provider decist to use the uncompensated care are not decidated for the most recent federal tax year of the health care provider, provider, and the part of the part o</li></ol>	
			calculated for that report. A health care provider that elects to use the uncompensated care ratio described in this subsection shall maintain sufficient records to verify the validity of the calculation of the uncompensated care ratio.	
			<ol> <li>A health care provider shall minimin for all uncompensated care a record of the service provided, the standard charge for the service and the payments received by the health care provider for the service.</li> <li>As used in this activate:         <ul> <li>(a) "Health care provider" has the meaning activate or in INS 363C-210.</li> </ul> </li> </ol>	
			(b) "Operating expenses" means: (ii) The amount reported on line 2 and 21 of From 1066, U.S. Return of Partnership Income, or in equivalent or successor form. (i) The amount reported on line 2 and 30 of From 1150 U.S. Income Tax Return for an S Corporation, or in equivalent or successor form; or (i) The corresponding line zero from any other federal tax form filed by the habit are provided.	
			- with respect to services situed to this State pursuant to NAC 361C-890, less any such amounts that have been deducted from its gross revenue pursuant to subsection I of NRS 362C-210, including, without limitation, bad debts.  (c) "Uncompensated care charges" means an amount equal to the standard charge for bothic care services for which the health care provider has not received any payment or for which the health care provider has received.	
			partial payment that does not cover the cost of the health care services provided to the patient, excluding any portion of a charge that the health care provider has no right to collect under a private health care plan, under an agreement with a patient for a specific amount or under the charge limitations imposed by a program described in subparagraphs (1), (2) and (3) of paragraph) (i) of subsection 1 of NRS 56SC.210. For the purposes of this paragraph, the standard charge for health care services must be comparable to the charge and the contract of the health care provider.	
11	363C.240	Change of NAICS code category and rate	(d) "Uncompensated care ratio" means the ratio equal to uncompensated care charges, less the amounts received toward uncompensated care charges that do not cover the cost of the health care services, including, without limitation, uncompensated care charges. 1. For the purpose of determining the arte used to calculate the amount of commerce tax required to be paid by a business entity pursuant to NRS 363C310 to 363C.500, inclusive, the business entity or the purpose of determining the arter of the paid of the paid of the determining the arter of the paid of the business entity is:	
		used to calculate amount of tax.	(a) The NAICS code designated by the business entity pursuant to subsection 2; or b) If the NAICS code designated by the business entity is changed pursuant to subsection 3 or 4, the NAICS code of the business entity as determined pursuant to subsection 3 or 4. 2. In the initial Nevada Commerce Tax Return filed with the Department pursuant to subsection 2 of NRS 363C 200: (b) Event are adversaries consolidate in account of the Observation of the Observation and the Observation of the Observation and the Observation of the Observation and the Observation and the Observation of the Observation and the Observation of the Observation and the Observation and the Observation of the Observation and the Observation of the Observation and the	
			(a) Except as otherwise provided in paragraph (b), the business entity man designate: (1) The NAUCS code of the business with the business entity is suggest and (2) The tax rate of both in SSS SGC 310 to SGC 550 schoolses, for the NAUCS code designated by the business entity pursuant to subparagraph (1) or, if the tax rate for that NAUCS code is not set forth in those sections, the tax rate for the natural for business entery or that in NSSS SGC 300 schoolses, for the NAUCS code designated by the business entity pursuant to subparagraph (1) or, if the tax rate for that NAUCS code is not set forth in those sections, the natural results of the natural for the natural results of the natural forth in those sections, the natural results of the natural r	
			the text at most of the understaffed business category or fron the NNS SGC 550.  (b) If the business category is equapping in a business categorized in more than one NACS code, the business earity must designate:  (1) The NACS code of the business with the greater precuntage of the business earity; Nexuda guess revenue for the taxable year for which the initial return is filed or, at the electron of the business earity; AwaZG code of the business with the greatest precurage for the business earity; Nexuda guess revenue for the 18 End years institutely preceding the filling of the initial return; and the present precurage precurage of the business earity; Nexuda guess revenue for the 3 End years institutely preceding the filling of the initial return; and the present precurage precurage of the business earity; Nexuda guess revenue for the 3 End years institutely preceding the filling of the initial return; and the present precurage precurage of the business earity; Nexuda guess revenue for the state of the state of the present precurage for the state of th	
			(2) The tax rate set forth in NRS 36/C-310 to 36/C-350, inclusive, for the NAICS code designated by the business entity pursuant to subparagraph (1) or, if the tax rate for that NAICS code is not set forth in NRS 36/C-560. 3. A business entity that wishes to channe the NAICS code designated for the business entity pursuant to subsection 1 must submit to the Department, on or before the date on which the Nevada Commerce Tax Return for	
			the taxuable year, a written request to change its designated NAICS code on a form prescribed by the Department. A request submitted pursuant to this subsection must:  (a) State the current NAICS code designated for the business entity, the proposed NAICS code for the business entity, the taxuable year to which the proposed NAICS code will apply and the reason for the requested change; and	
			(b) Be econopused by documentation indicating that the current NACS code designated for the business entity is removens or inaccurate.  4. Whish of they are receipt of a request and the information required by subsection 3, the Department shall determine and nority the business entity of:  (a) The NACES code of the business entity;  (b) The same are for the NACS code of the business entity as or either in NSS 50CC 310 to 35CC 500, inclusive; and	
			(c) The period to which the NACS code and tux are will apply. — If the Department does not make such a determination within the period prescribed by this subsection, the request is deemed to be approved by the Department. 5. If, based on fluudistic or incorrect information, the Department approves a change to the NACS code of a business centry, the Department is not estopped from assessing a deficiency in the payment of the commerce tax.	
12	363C.250	Waiver or reduction of penalty and innerest	2. It is addition to the grounds for a water or reduction of the penalty and interest for a late payment of the commence tax set forth in NAC 300.356, the Department may waive or reduction of the penalty and interest or both, for a late	
		on overpayment made intentionally or by reason of carelessness.	payment of the commerce tax if the Nevada Commerce Tax Return was timely filed pursuant to subsection 2 of NRS 36TC.200, and the Department determines that the late payment was made because, in calculating the Nevada guoss revenue of the taxpayer, the taxpayer or the taxpayer's again relied on:  (d) The commerce tax was easily of the taxpayer for the taxpayer and the taxpayer and the taxpayer for the taxpayer and taxpayer and the taxpayer and the taxpayer and taxpaye	
			(b) Federal income tax calculations of the taxpayer for the most recent federal tax year of the taxpayer.  2. In determining whether to value or reduce the penalty or interest, or both, for a late payment pursuant to subsection 1, the Department may comisder whether the Nevada gross revenue reported on the taxpayer's Nevada Commerce Tax Returns in the same as o, reinfairs, to, the:	
			(a) Sends goos revene reported on the Nevada Commerce Tax Return of the toxpayor for the taxable year timeduciby preceding the taxable year from this the commerce tax was pask, or 100°. The revenue reported to the federal income tax textum of the taxapyor for the taxapyor read the taxapyor and the taxapyor suggest may request the waster or reduction of the penalty or interes, or both, pursuant to subsection 1 by submitting to the Department the federal income tax return or Nevada Commerce Tax Returns or which the support or taxpayor's appared to an appared to the submitted in the taxapyor read partment of the federal income tax return or Nevada Commerce Tax Returns or which the support or taxapport year for the analysis of the related frequented.	
			Remum on which the tauguepor or tauguepor's agent melici and a writers naturement signed under out by the tauguepor or the tauguepor's agent melici establishes than the tauguepor qualifies for the relief requested.  4. The Department and hand considers a require made pressured to subscribes a suffer tauguepor peaks just in fill the commerce tau to grow high the interest text to prove high tauguepor high tauguepor the taugepor text text period or the commerce tax was made because, in calculating the Neveal genor servence of the tauguepor, the taugepor or the taugepor's agent relied on the information doctrived in paragraph (a) or (b) of subscribed in the text period and the taugetom and the taugetom and the taugetom and the taugetom and the purposes of ASS SSACO, due the Department use not allow any interest continues to the origination of the text period and the subscribed and the taugetom and the purposes of ASSACO, due the Department use not allow any interest continues to the origination of the text period and the taugetom and the purposes of ASSACO, due the Department use not allow any interest continues to the origination of the taugetom and taugetom and the taugetom and taugetom an	
13		Situsing of Certain Gross Revenue to	у у	
14	363C.300	This State Provisions of NAC 363C.310 to 363C.590,	The provision of NAC 50C 310 to 30C 590, inclusive, set forth the method for situating to this State the gross revenue from the provision of certain services for the purposes of the commerce tax. NAC 30C 310 to 30C 590,	
		inclusive, provide methods for situsing of revenue from certain services for purposes of tax; list not exclusive.	inclusive, are not intended to set forth a comprehensive list of services but provides the method for straining to this State the gross revenue from each service listed. If a service is not specifically listed in NAC 36CC 210 or 36CC 590, inclusive, the provision of a service that is not listed in NAC 36CC 210 or 36CC 590, inclusive, or similar to a service listed in listed service that is not listed in NAC 36CC 210. The Department reserves the right to review and adjust any	
15	363C.310	Conditions under which purchaser is "located	sinssing of gross revenue made by a business entity.  1. For the numeroes of NAC '44C '130 to 164C '900 inclusive a numerouser is "located only in this State" if:	
		only in this State."	(a) The purchaser is a natural persons who is a resident of this State and has no bookines locations contailed or this State.  (b) The purchaser is a person, other than a natural person, whose commercial densicile is in this State and that has no physical locations contide of this State.  2. At used in this section, "commercial densicile" means the principal place from which a person's trade or bosiness is conducted.	
16	363C.320	Revenue from accounting services.	<ol> <li>If a business entity provides accounting services for a purchaser board only in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided.</li> <li>If accounting services are provided for a purchaser with operations beated both within and outside of this State, the gross revenue from those services is attuated to this State of the services provided benefit specific operations of the porture that are board in this State.</li> </ol>	
			3. At the election of a business entity that provides accounting services, and as long as it is applied in a reasonable, consistent and uniform manner, the goes revenue from accounting services may be sitused according to the enterioral base or business of the nurchaser or it if the turnbaser is a first nutral nerson who has not overalisons located outside of this State. to the residence of the nurchaser.	
			4. A need in this section. "principal place of business" means the boution where the business may purchasing the accounting pervices primarily maintain its operations. In determining the principal place of business of a punchase, the following measurest Limon, while the considered its operation of other. (a) The barnet, division or other business unit where the punchase primarily receives the burdful of the accounting services; (b) The primary bearing on the formation of the management comprises of the business on of the punchaser; and the punchaser; and the punchaser is the punchaser is the punchaser; and the punchaser is the punchaser is the punchaser; and the punchaser is the punchaser in the punchaser in the punchaser is the punchaser in the punchaser in the punchaser is the punchaser in the punchaser in the punchaser is the punchaser in the punchaser in the punchaser is the punchaser in the punchaser in the punchaser is the punchaser in the punchaser in the punchaser is the punchaser in the punc	
			(b) The primary location of the management operations of the business unit of the purchaser; and (c) The billing address of the purchaser, if the billing address is provided in good faith, is site where the purchaser has actual operations and is not merely a post office box.	

17	363C.325	Revenue from advertising services.	1. This section applies only to a business entity that provides advertising services and not to a business entity that receives advertising revenue for allowing an advertisement to be placed in a newspaper or magazine, or on the radio or television, or similar media.  2. 16 husings an entity angular continue for a newspaper business deals in this State. The newspaper are magazine, or on the radio or television against a newspaper or magazine, and the provides of the newspaper of the newspaper or magazine, or on the radio or television, or similar media.	
			<ol> <li>If a business earity provides advertising services for a purchaser located only in this State, the goos revenue from the advertising services is attused to this State, regardless of where the services are provided.</li> <li>If housiness earity provides advertising services for a purchaser with operations located both within and outside of this State, the goos revenue from the advertising services is situed to this State if the services provided are related to specific operations of the purches of that are located in this State.</li> </ol>	
			4. At the election of a business entity that provides advertising services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from advertising services may be situated according to the principal place of business of the purchaser or, if the purchaser is a natural person we how has no operations becaused onside of this States, to the residence of the purchaser. 5. As used in his section, "principal place of business" means the decision where the business unit purchasing the horrising nervises principal purities of the advertising events of the purchaser.	
			purchaser, the following measures, if known, shall be considered in sequential order:	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the advertising services; (b) The primary location of the management operations of the business unit of the purchaser, and (c) The billing debies of the purchaser, the fielding address is provided a good daily, it is a size where the purchaser has actual operations and is not merely a post office box.	
18	363C.330	Revenue from architectural services.	(c) the dualing analysis of the particulary, it are training analysis in provinces in good anim, is a size where the particular man actual reperturbation and a non-interest a post-outset ord.  1. If a business entity provides architectural services for a purchaser and the property being designed is to be located wholly in this State, the gross revenue from those services is situated to this State, regardless of where the	
18	363C.330	Revenue from architectural services.	<ol> <li>If a business entity provides architectural services for a purchaser and the property being designed is to be located wholly in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided.</li> <li>If a business entity provides architectural services for a purchaser and the property being designed is to be located both within and outside of this State, the amount of the gross revenue from the architectural services that</li> </ol>	
			is sitused to this State is equal to the amount of the gross revenue from those services multiplied: (a) By a faction, the numerator of which is the number of properties anticipated to be built in this State and the denominator of which is the number of properties anticipated to be built of this State; or	
			(b) If the architectural services are not for standardized buildings, by a fraction, the numerator of which is the square footage of the properties anticipated to be built in this State and the denominator of which is the square footage of the properties anticipated to be built both within and outside of this State.	
19	363C.335	Revenue from agency services.	1. Except as otherwise provided in NAC 363C-340, if a business entity provides agency services for a purchaser located only in this State, the gross revenue from those services is sitused to this State, regardless of where the services are provided.	
			2. Except as otherwise provided in NAC 363C.340, if a business entity provides agency services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is sitused to	
			this State if the services provided benefit specific operations of the purchaser that are located in this State.  3. At the election of a business entity that provides agency services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from agency services may be situated according to the principal place or binness of the purchaser is a numal person who has no operations located outside of this State, to the residence of the purchaser.	
			4. As used in this section, "principal place of business" means the location where the business unit purchasing the agency services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures, if known, shall be considered in sequential order:	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the agency services; (b) The primary location of the management operations of the business unit of the grachmer, and (c) The billing address of the purchase; the billing address is sported in good after, it as site where the purchaser has actual operations and is not merely a post office box.	
20	363C.340	Revenue from agent or manager representing athlete or entertainer in contract negotiation.	1. If an agent or manager represents an athlete in negotiating a contract to play for a sports team based in this State, or for a natural person to appear at a sporting event held in this State, the gross revenue from that service is sinsed to this State, regardless of where the negotiations occur.	
			2. If an agent or manager represents an entertainer in negotiating a contract to perform at an event held in this State, the gross revenue related to that event are situated to this State, regardless of where the negotiations occur.  3. If an agent or manager represents an entertainer in inequisiting a contract to perform at localisions both within and outside of this State, the gross revenue from that service is situated to this State based on the number of laxous events held in this State contact of all from events held follow this hand contacted of this State.	
			4. If an agent or manager represents an athlete or entertainer in negotiating a contract to endorse a person, place or thing in this State, the gross revenue from that service is sitused to this State based on the number of known events held in this State compared to all known events held both within and outside of this State. If no event locations are known, the gross revenue is sitused to the location where the athlete or entertainer resides.	
21	363C.345	Remuneration or payment to athlete for	1 If an athlete receives renumeration, including, without limitation, money, property or services, for participating in, or obtaining prise money from, an event held in this State, the gross revenue received by the athlete is situated	
		certain services.	to this State.  2. If an athlete is paid for appearing at an event held in this State, the gross revenue received by the athlete is sitused to this State.	
			3. If an athlete is paid for endorsing a person, place or thing in this State, the gross revenue received by the athlete is situed to this State based on the number of known events held in this State compared to all known events held to this within and consider of this State. If no creat closurous are known, the gross revenue is unused to the residence of the athlete. 4. As used in his excent, "athlete" includes, without limitation, the owner of an animal used in a sporting event.	
22	363C.350	Remuneration or payment to entertainer for certain services.	1. If an entertainer receives remuneration, including, without limitation, money, property or services, for participating in, or appearing at, an event held in this State, the gross revenue received by the entertainer is situated to this State.  2. If an entertainer is paid for endorsing a person, place or thing in this State, the gross revenue received by the entertainer is situated to this State based on the number of known events held in this State, compared to all known	
			events held both within and outside of this State. If no event locations are known, the gross revenue is situated to the residence of the entertainer.  3. If an entertainer's services exhibe to various locations both within and outside of this State, the gross revenue may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the	
23	363C.355	Revenue from entertainment services	business records of the entertainer as they existed at the time the service was provided or within a reasonable time thereafter.	
25	~3C_333	Polytomic Holli emerinfilliefit services.	<ol> <li>If cutertainment services are to be provided wholly in this State, the gross revenue from those services is sitused to this State, regardless of where the services are purchased.</li> <li>If centertainment services are to be provided both within and outside of this State and originate from, and terminate at, a location in this State, the gross revenue from those services are situated to this State, regardless of where the services are purchased.</li> </ol>	
			3. The gross revenue from the sale of passes that can be used for admission to locations both within and outside of this State is situated to this State if the admission is to be primarily used at locations in this State. The locations in this State. The location for the primary use of an admission is presumed to be the closest fieldity to the location of the primary use of an admission is presumed to be the closest fieldity to the location of the primary used at locations in this State. The locations in this State is situated to this State is situated to this State is situated to this State is distincted in the location of the lo	
			4. If entertainment services relate to various locations both within and outside of this State, the gross revenue from those services may be sitused using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business needing as they existed at the time the service was provided or within a reasonable time thereafter.	
24	363C.360	Revenue from barbering, cosmetology, beauty salon or spa services.	If a business entity provides barbering, cosmetology, beauty salon or spa services in this State, the gross revenue from those services is situated to this State.	
25	363C.365	Revenue from sale of cable or satellite	If the primary place of use of cable or satellite service by the purchaser or subscriber of the service is in this State, the gross revenue from the sale of the cable or satellite service is situated to this State, regardless of where the cable or satellite service originates. The primary place of use of cable or satellite service by a purchaser or subscriber is deemed to be the billing address for the service unless the selfer of the service knows the purchaser or	
		service.	cache or satellite service originates. The primary place of use of cache or satellite service by a purchaser or subscriber is deemed to be the billing address for the service unless the seller of the service knows the purchaser or subscriber is using the service at multiple locations.  2. If a possible of cache or satellite service knows that the purchaser or subscriber is using the service at multiple locations both within and outside of this State, the amount of the guoss revenue from the sale of the service knows that the purchaser or subscriber is using the service at multiple locations.	
			that is sinsect to this State is equal to the goos revenue from the sale of the service multiplied by a fraction, the numerator of which is the number of properties in this State where the purchaser or subscriber receives the service and the denominator of which is the total number of properties where the numerator or subscriber receives the service.	
			3. If a purchaser or subscriber of cable or satellite service is located in this State, the gross revenue from providing billing and other ancillary services for the provider of the cable or satellite service is situated to this State, the gross revenue from providing billing and other ancillary services for the provider of the cable or satellite service is not known, the erous revenue from providing billing and other ancillary services for the provider of the cable or satellite service is situated to the location of the boation.	
	2020 200		of the provider of the cubbe or satellite service.	
26	363C.370	Revenue from sale of telecommunication service or mobile telecommunication service.	1. Except as otherwise provided in this section, the gross revenue from the sale of telecommunication service or mobile telecommunication service is sitused to this State if the primary place of the customer's use of the service is in this State.  2. The gross revenue from the sale of telecommunication service sold on an individual call-by-call basis is sitused to this State if:	
			(a) The call both originates and terminates in this State; or  (b) The call either originates or terminates in this State and the service address is heated in this State.	
			3. The gross revenue from the sale of postpaid telecommunication service is sitused to this State if the origination point of the telecommunication signal is located in this State, as first identified by the service provider's telecommunication system used to transport the telecommunication service provider is made to transport the telecommunication service from its	
			service provider.  4. The gross reverse from the sale of prepaid telecommunication service or prepaid mobile telecommunication service is situaced to this State if the purchaser obtains the prepaid card or similar means of conveyance at a location in this State. The gross reverse from recharging prepaid telecommunication service or mobile telecommunication service is situaced to this State if the purchaser obtains the prepaid card or similar means of conveyance at a location in this State.  The gross reverse from the sale of prepaid telecommunication service or mobile telecommunication service is situaced to this State if the purchaser obtains the prepaid card or similar means of conveyance at a location in this State.	
			<ol><li>The gross revenue from the sale of private communication services is sitused to this State as follows:</li></ol>	
			(a) The goos revenue from the sale of each channel termination point located within this State is sitused to this State.  (b) The gross revenue from the sale of the total channel milesage between each termination point located within this State is sitused to this State.  (c) Fifty percent of the gross revenue from the sale of service segments for a channel between two customer channel termination points, one of which is located in this State, and which segments are separately changed, is sitused.	
			(d) The amount of the gross revenue situacid to this State from the sale of service segments for a channel located in this State and in more than one other state or jurisdiction, and which segments are not separately billed, equal to	
			the goss revenue from the sale multiplied by a fraction, the numerator of which is the number of customer channel termination points located in this State and the denominator of which is the total number of customer channel termination notified to the State.	
			6. The amount of the gross revenue from the sale of billing services and ancillary services for telecommunication service which is sitused to this State is equal to a fraction, the numerator of which is the number of customers of the purchaser of those services who are located in this State and the denominator of which is the total number of customers of the purchaser of those services who are located both within and outside of this State. If the location of the purchaser of those services who are located both within and outside of this State. If the location of the services who are located both within and outside of this State. If the location of the purchaser of those services who are located both within and outside of this State.	
			the customers of the purchaser of the billing or ancillary services is not known, the gross revenue may be situated to the state in which the purchaser of the services is located.  7. The gross revenue from the sale of access less, including, without limitation, the currier access charge paid by an interexchange currier to connect to a local exchange network in this State, is sitused to this State as follows:	
			(a) The gross revenue from access fees attributable to intrustate relecommunication service that both originates and terminates in this State is studed to this State.  (b) Fifty percent of the goas revenue from access fees authorizable to internate relection states are rives is attaced to this State if the internate act allower originates or terminates in this State.  (c) The goas revenue from internate and under access fine charges, including without limitation, the surcharge sporces by the Federal Communication Commission and evide pursuant to the 47 C.F.R. Part 69, is sourced to	
			this State if the customer's service address is in this State.  8. As used in this section, "primary place of the customer's use" means the street address of the location where the customer's use of the telecommunication service primarily occurs, which must be the customer's residential	
			street address or the primary business street address of the customer. In the case of mobile telecommunication service, such address is the place of primary use only if it is within the licensed service area of the customer's home service provider.	
27	363C.375	Revenue from sale of advertising via television and radio broadcast or on Internet.	The gross revenue from the sale of advertising via television or radio bendeast or on the Internet, including, without limitation, revenue from the sale of commercials and pay-per-click advertisements, must be situated to this State by multiplying the gross revenue from the sale of such advertising by a fraction, the numeer of persons in the addence of the addence of the elivension or radio station, or the number of persons in the addence of the elivension or radio station, or the number of persons in the addence of the elivension or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station, or the total number of persons in the addence of the elevision or radio station or the station of the elevision or radio station or the elevision or radio station or radi	
			outside of this State.	
28	363C.380	Revenue from sale of subscriptions and advertising by business entity that publishes	The amount of the gross revenue from the sale of subscriptions and advertising by a business entity that publishes a magazine or newspaper which is sitused to this State is equal to the gross revenue from those sales multiplied by a fraction, the numerator of which is the circulation of the magazine or newspaper both within and outside of this State.	
29	363C.385	magazine or newspaper.  Revenue from Internet or web hosting	1. If a business entity provides Internet or web hosting services for a purchaser located only in this State, the goos revenue from those services is situaed to this State, regardless of where the web host is located.  2. If a business entity provides Internet or web hosting services for a purchaser located only outside of this State, the gooss revenue from those services is situaed outside this State, regardless of whether the web host is	
		services.	Incuted in this State	
			3. At the election of a business entity that provides Internet or web hosting services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from Internet or web hosting services may be sinused according to the principal place of business of the purchaser or, if the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser.	
			4. As used in this section, "principal place of business" means the location where the business unit purchasing the Internet or web hosting services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures, if known, shall be considered in sequential order:  (a) The buand, whiston or other business unit where the purchaser primarily receives the hearful of the Internet or web hosting services;	
			(a) Internation, durinous or other obstances turn water the particulars primarily receives the element of the internation of word noticing services;  (b) The primary location of the management operations of the business turn of the purchaser; and  (c) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box.	
30	363C.390	Revenue from call centers.	The smost revenue from providing call center services on a fixed-cost basis is sinsed to the location of the nurshaser of the services.	
			The gross revenue from providing call center services on a variable, or per-call, cost basis is situed to the location of the customer of the purchaser of the call center services.     For the purposes of this section, the location of the purchaser of call center services or the purchaser's customer is determined by applying the following, if known, in sequential order:	
			(a) The location of the residence, branch, division or other business unit where the purchaser or purchaser's customer primarily neceives the benefit of the call center services; (b) The primary location of the management operations of the business unit of the purchaser or purchaser's customer; and (c) The billing address of the purchaser or purchaser's customer, if the billing address is provided in good fail, its a size where the purchaser or customer has actual operations or resides and is not merely a post office box. To	
			(c) The billing address of the purchaser or purchaser's customer, if the billing address is provided in good tanta, is a site where the purchaser or customer has actual operations or resides and is not merely a post office box. To determine the billing address of the purchaser or purchaser's customer, a provider of call center services may use the area code or zip code of the purchaser or purchaser's customer.	
31 32	363C.395	Revenue from child care services.  Revenue from collection services.	If a business entity provides child care services in this State, the gross revenue from those services is sitused to this State.  1. If a business entity provides collection services for a purchaser located only in this State, the gross revenue is sitused to this State, regardless of where the services are provided.	
32	400	nom conecuon services.	<ol><li>If a business entity provides collection services for a purchaser with operations located both within and outside of this State, the gross revenue is sitused to this State if the services provided are related to specific operations.</li></ol>	
			of the purchaser that are located in this State.  3. At the election of a business entity that provides collection services, and as long as it is applied in a reasonable, consistent and uniform names, the gross revenue from collection services may be situated according to the principal place or Stonesso of the purchaser or, if the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser.	
			principal place of business of the purchaser of, if the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser.  A sa used in this section, "principal place of business" means the location where the business must purchasing the collection services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures, if anouse, shall be considered in sequential order:	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the collection services; (b) The primary location of the management operations of the business unit of the purchaser; and (c) The billing defects of the purchaser; the billing address is provided as good daily, is a size where the purchaser has actual operations and is not merely a post office box.	
33	363C.405	Passansa from or		
35	AUS 405	Revenue from computer programming services.	<ol> <li>If a business earthy provides computer programming services for a purchaser located only in this State, the gross revenue is situated to this State, regardless of where the business earthy is located.</li> <li>If a business earthy provides computer programming pervices for a practicent that will use of the services both within and outdoor of this State.</li> <li>If a business earthy provides computer programming pervices for a practicent that will use the services both within and outdoor of this State.</li> <li>If a business earthy provides computer programming pervices for a practicent of the services of the State.</li> <li>If a business earthy provides computer programming pervices for a practicent of this State.</li> </ol>	
			(b) If services are provided that do not relate to the specific populations of the purchaser in this State, the amount of the goos revenue situated to this State is equal to the gross revenue from the service multiplied by a fraction, the numerator of which is the purchaser's number of users both within and outside of this State.	
34	363C.410	Revenue from construction contracting	L. If a business eatily provides construction contracting services for a purchaser and the property being constructed is located wholly in this State, the gross revenue from those services is sinused to this State, regardless of where	
		services.	the services are provided.  2. Except as otherwise provided in subsection 3, if a business entity provides construction contracting services for property that will be located both within and outside of this State and there is no separation of costs per learning to the most revenue from those services multiplicated.	
			location, the amount of the gross revenue from those services that is situated to this State is equal to the amount of the gross revenue from those services multiplied.  (a) If the services are provided for standardized buildings, by a fraction, the numerator of which is the number of properties anticipated to be built in this State and the denominator of which is the number of properties to be built in this State and the denominator of which is the number of properties to be built in this State and the denominator of which is the number of properties to be built in this State and the denominator of which is the number of properties to be built in this State and the denominator of which is the number of properties to be built in this State and the denominator of which is the number of properties are properties and the denominator of which is the number of properties are provided to the state and the denominator of which is the number of properties are provided to the state and the denominator of which is the number of properties are provided to the state and the denominator of which is the number of properties are provided to the state and the denominator of which is the number of properties are provided to the state and the denominator of which is the number of properties are provided to the state and the denominator of which is the number of properties are provided to the state and the denominator of which is the number of properties are provided to the state and the denominator of the number of properties are provided to the	
			(b) If the services are not provided for standardized buildings, by a fraction, the numerator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built built within and outside of this State.	
			3. If a business entity provides construction contracting services for property that will be located both within and outside of this State and there is no separation of costs per location, the gross revenue from those services may be sitused using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business entity as they existed at the time the service was provided.	
35	363C.415	Revenue from contract manufacturing	1. If a business entity provides contract manufacturing services, the gross revenue from those services is situated to this State if the property manufactured is delivered or shipped to a purchaser in this State, regardless of the	
		services.	F.O.B. point or any other condition of sale. If the purchaser of the property does not provide a location where the property manufactured is to be delivered or shipped, the gross revenue is sitused to this State if the contract manufacturing services are provided in this State.	
			<ol> <li>As used in this section, "contract manufacturing services" includes, without limitation, the performance of manufacturing services on a piece of property that the contract manufacturer does not own.</li> </ol>	
36	363C.420	Revenue from data processing services.	1. If a business entity provides data processing services for a purchaser located only in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided.  2. If a business entity provides data processing services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is situated to this State if the services provided are	
			related to specific operations of the purchaser that are located in this State.  3. At the electron of a business entiry that provides data processing services may be sitused according.  3. At the electron of a business entiry that provides data processing services may be sitused according.	
		1	to the principal place of business of the purchaser or, if the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser.  A susual in this section, "principal place of business" means the location where the business unit purchasing the data processing services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures. If known, shall be considered in sequential order:	
				1
			particulates, use roturning intensities, in automa, statu to economerce in sequeration tower.  (a) The human's division or other business unit where the purchaser primarily receives the benefit of the data processing services;  (b) The primary location of the management operations of the business unit of the purchaser; and	
			(a) The harmach, divisions out other bisusions unt where the purchaster primarily receives the benefit of the data processing services; (b) The primary benefits on the management or the business out of the purchaser; and off the perchaster; and off the perchaster; and (c) The billing address of the purchaser; if the billing address is provided in good faint, in a six where the purchaser has actual operations and is not merely a post office box.	
37	363C.425	Remuneration, other than wages, received by director of corporation.	particulars, in endouring pressures, it is already to interest to evaluate the superation successive to benefit of the data processing services;  (b) The primary benefits of the management enteriness of the business unit of the producer; and (c) The billing solders of the producer; disc)  (c) The billing solders of the producer; disc belling address a provided in good faith, is a six where the purchases the has natural operations and is not merely a post office box.  1. The remanentation, other than wages, received by a director of a cooperation for the performance of his or the rither as instead to the state is which the headquarters of the cooperation are located.  2. At used in this section, "remanentation includes, without limitation, money, suck and the fir interface wheel of property or services.	
37	363C.425 363C.430	Remuneration, other than wages, received by director of corporation.  Revenue from leasing of employee to another	(a) The Instant, division of other binnines and where the purchaser primarily receives the benefit of the data processing services.  (b) The primary benefits of the management or purchasers of the bonnines of the perchaser and of the purchaser and of the purcha	

39	363C.435	Revenue from engineering services.	1. If a business entity provides engineering services for a purchaser and the property for which those services are provided is located wholly in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided.	
			<ol> <li>Except as otherwise provided in subsection 3, if engineering services are provided for property that will be located both within and outside of this State, the amount of the gross revenue from those services multiplied by a fraction, the numerator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in this State and the denominator of which is the number of properties located in the state and the located in the located</li></ol>	
			accided from within and outside of this State.  3. If engineering services are provided for property that will be located both within and outside of this State, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business entity as they existed at the time the service was provided.	
40	363C.440	Revenue from extermination services.	If a business entity provides extermination services in this State, the gross revenue from those services is statued to this State.     If a business entity provides extermination services outside of this State, none of the gross revenue from those services is statued to this State.     If extermination services relate to virgious locations both within and outside of this State, the rows revenue from those services may be situated using any reasonable, consistent and uniform method of aneontionment that is	
			supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
41	363C.445	Revenue from facilities management services	If a business entity provides facilities management services at a facility located wholly in this State, the gross revenue from those services is situed to this State.     Except as otherwise provided in subsection 3, if the fee for facilities management services is not charged on a per-location basis and the services are provided both within and outside of this State, the amount of the gross	
			revenue from those services that is situed to this State is equal to the amount of the gross revenue from those services militable.  (a) If the services are provided for standardized bedulings, by a fraction, the numerator of which is the number of facilities for which the services are provided which are located in this State and the denominator of which is the	
			total number of all facilities for which the services are provided.  (b) If the services are not performed for standardized buildings, by a fraction, the numerator of which is the square flortage of facilities for which the services are provided which are located in this State and the denominator of which is the total square flortage of all facilities for which the services are provided which are located in this State and the denominator of which is the notal square flortage of all facilities for which the services are provided.	
			3. If the Fee for facilities management services is not charged on a per-location basis and the services are provided both within and outside of this State, the gross revenue from those services may be sitused using any reasonable, consistent and uniform method of apportinoment that is supported by the business recreds of the business entity as they existed at the time the service was provided or within a reasonable time the thereafter.	
42	363C.450	Revenue from moving property from one	As used in this section, "facilities management services" includes, without limitation, landscaping services.  I. If a business entity revoides the service of movine recognity from one location to another and both the origin and the final destination of the recognity being moved is a location in this State, the aross revenue from those	
42	363C.430	location to another.	1. It is solutions causely provide the Secretic of the most agreement of the secretic set is stored to the State. If, while providing moving services, a business entity charges fees for the incidental storage of property, the gross revenue from those fees is not situated to this State. If, while providing moving services, a business entity charges fees for the incidental storage of property, the gross revenue from those fees is not situated to this State; if  (a) The property is not stored in this State; and	
			(b) The fee for the storage is separately billed from the moving services. 2. If a business entity provides packing or unpacking services, togo sors revenue from those services is sitused to the location where such services are provided.	
			3. If a business entity provides storage services, the goos revenue from those services is sinued to this State if the location of the stored property is in this State. 4. If moving services, packing or unpacking services or storage services relate to various locations both within and outside of this State, the gross revenues may be situated using any reasonable, consistent and uniform method of apportationness that is supported by the business records of the business sentity as they existed at the time the service was provided or within a reasonable time the threader.	
43	363C.455	Revenue from repair, maintenance or installation of personal property.	If a business entity provides repairs, maintenance or installation of personal property and the personal property is:  1. Dropped off and pricked up at the location of the business entity in this State, the goas revenue from the repair, maintenance or installation is situated to this State.	
		installation of personal property.	<ol> <li>Shipped to the location of the business entity in this State, the goos revenue from the repair, maintenance or institution is situacit to this State.</li> <li>Shipped to the location of the business entity in this State from outside of this State but is then picked up at the location in this State, the gross revenue from the repair, maintenance or installation is situacid to this State.</li> <li>Dropped off or shipped to the location of the business entity in this State but is then shipped outside of this State.</li> </ol>	
44	363C.460	Revenue from lease or sublease, rental or	The gross revenue from the lease or sublease, or rental or subrental, of tangible personal property must be sitused to the location where the lease or sublease, or rental or subrental, is deemed to take place pursuant to NRS	
		subrental of tangible personal property.	360B.365, 360B.370 or 360B.375.  2. The gross revenue from the sale, lease or sublease, or rental or subrental of real property must be sitused to the location of the real property.	
45	363C.465	Revenue from services provided with respect to real property by real estate broker.	The gross revenue earned by a real estate broker, as defined in NRS 645.030, for services provided with respect to real property located in this State is sitused to this State, regardless of where the services were performed.	
46	363C.470	Revenue from conducting appraisal of real property.	If a business entity conducts an appraisal of real property located in this State, the gross revenue from the appraisal is situed to this State, regardless of where the purchaser of the appraisal is located.	
47	363C.475	Revenue from financial services.	1. If a business entity provides financial services for a purchaser located only in this State, the gross revenue from those services is sitused to this State, regardless of where the services are provided.	
			<ol> <li>Except as otherwise provided in subsection 3, if a business entity provides financial services for a purchaser that is located both within and outside of this State, the amount of the gross revenue from those services that is stated to this State is equal to the gross revenue from those services multiplied by a fraction, the numerator of which is the number of locations of the purchaser both within and outside of this State.</li> </ol>	
			accurators of the purchaser from wimm and outsade of this State.  3. If a business entity provides financial previses for a purchaser that is located both within and outside of this State, the gloss revenue from those services may be sitused using any reasonable, consistent and uniform method of apportisoment that is supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
48	363C.480	Revenue from provision of funeral services.	If a business entity provides in this State all finneral services with respect to a deceased person, the gross revenue from those services is situated to this State.  2. If a business entity provides in this State only a portion of funeral services with respect to a deceased person but the businal or cremation of the deceased person takes place in this State, the gross revenue from all funeral	
			services is sitused to this State.  3. As used in this section, "funeral services" includes, without limitation, making arrangements for viewings, embalming, burying, interring, cremating, arranging transportation of the deceased person and all other services	
	***	December 4 "	associated with providing flueral services with respect to a deceased person.	
49	363C.485	Revenue from dealing, operating, carrying on conducting, maintaining or exposing game for play.	The gross revenue from dealing, operating, currying on, conducting, maintaining or exposing for play in this State any game, as defined in NRS 463.0152, is sitused to this State.	
50	363C.490	Revenue from health care services.	If a business entity provides health care services in this State, the gross revenue from those services is attaced to this State.  2. If a business entity provides health care services both within and outside of this State, the gross revenue from the service may be situated using any reasonable, consistent and uniform method of apportionment that is	
			<ol> <li>If a business entity provides health cure services both within and outside of this State, the gross revenue from the service may be situated using any reasonable, consistent and uniform method of apportisomment that is supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.</li> </ol>	
51	363C.495	Revenue of writer or artist for writing or artistic services.	If a writer or artist is a business entity and delivers the product of his or her writing or artistic services in tangible or electronic form, the gross revenue is situed to this State if the purchaser receives the product in this State. If such a writer or artist does not know the location at which the purchaser receives the product, the gross revenue is situeed to this State if the address to which the writer or artist sends the invoice is located in this State.	
52	363C.500	Revenue from investigative services.	If a business entity provides investigative services for a purchaser located only in this State, the gross revenue from those services is sitused to this State, regardless of where the services are provided.	
			3. If a business entity provides investigative services that relate to specific operations of the purchaser that are located both within and onticle of this State, the gross revenue may be situated using any reasonable, consistent and uniform method of apportinament that is supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
53	363C.505	Revenue from legal services.	1. If a business early provides legal services that relate to a matter within this State, the gross revenue from those services is situod to this State, regardless of where the services are performed. If the legal services provided for the purchaser relate to locations both within and outside of this State, the gross revenue from those services may be sitused using any reasonable, consistent and uniform method of apportionment that is supported by the business	
			records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.  2. Except as otherwise provided in this subsection, if a business entity provides legal services for a purchaser located only in this State, the gross revenue from those services is sinused to this State, regardless of where the	
			services are provided. If the legal services provided for the purchaser relate to a matter in another state, the gross revenue from those services are not situated to this State.  3. At the election of a business entity that provides legal services, and as long as it is applied in a reasonable, consistent and uniform nameer, the gross revenue from legal services may be situated according to the purchaser's principal place of business or, if the purchaser is a natural person not engaging in a business, to the residence of the purchaser.	
			<ol> <li>As used in this section, "principal place of business" means the location where the business unit purchasing the legal services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures: if known while becomes deferred in sequential order:</li> </ol>	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the legal services; (b) The primary location of the management operations of the business unit of the purchaser, and (c) The billing delices of the purchase; The billing delices is powerful; in safe where the purchaser has actual operations and is not merely a post office box.	
			(c) The during assuress of the practitiseer, it the during assuress is provided at good units, is a safe where the practitiseer has actual operations and is not interest a post order door.	
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i l	363C.510	Revenue from linen, uniform supply or dry cleaning services.	Except as otherwise provided in this section, if a business entity provides linea, uniform supply or day cleaning services at a location in this State, the gross revenue from those services is sinued to this State. If a business entity provides linea, uniform supply or day cleaning services for an item that is delivered to or picked up at a location outside of this State, the gross revenue from the service is sinued outside of this State.	
55	363C.515	Revenue from linen, uniform supply or dry cleaning services.  Revenue from management consulting services.	provides linea, uniform supply or dry cleaning services for an item that is delivered to or picked up at a location outside of this State, the gross revenue from the service is situated outside of this State, the gross revenue from the service is situated outside of this State, the gross revenue from the service is situated to this State, regardess of where the services are provided.  1. If a basic service is revoked amanagement countribug services for a purchaser located only in this State, the gross revenue from those services is situated to this State is desired to this State is desired.  2. If a basic service in revoked amanagement countribug services is situated to this State if the services is stated to this State if the services is stated to this State if the services is stated to this State if the services are provided.	
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			<del>_</del>	
66	363C.570	Revenue from transportation services, air	1. Except as otherwise provided in subsection 2, the gross revenue of a business entity from transportation services is sitused to this State if the transportation services originate from a location in this State and the final	
		transportation services and logistics services.	destination of the transportation services, as determined by the bill of lading, proof of delivery or other document containing both the origin and final destination of the transportation services, is a location in this State.	
			2. The gross revenue of a business entity from air transportation services or transportation services provided pursuant to chapter 706 of NRS is sitused to this State if the transportation services originate from a location in this	
			State and the destination at which the passenger or property being transported finally exits the vehicle or aircraft is in this State.	
			<ol> <li>The gross revenue from the performance of logistics services that relate to:</li> </ol>	
			(a) Inventory management or warehousing operations is sitused to the location of the inventory or warehouse.	
			(b) Purchasing operations is sitused to the location where the purchaser of the logistics services benefits from such services. In determining the location of such a purchaser, the following measures, if known, shall be	
			considered in sequential order:	
			<ol> <li>The branch, division or other business unit where the purchaser primarily receives the benefit of the logistics services;</li> </ol>	
			(2) The primary location of the management operations of the business unit of the purchaser; and	
			(3) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has netural operations and is not merely a post office box.	
			4. The gross receipts from logistics services that relate to multiple types of logistics operations may be sitused using any reasonable, consistent and uniform method of apportionment that is supported by the business records	
			of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
			5. As used in this section, "logistics services" includes, without limitation, purchasing, inventory management, warehousing, shipping and customer returns but does not include transportation or brokerage services.	
67	363C.575	Revenue from travel arrangement services.	1. If a business entity provides travel arrangement services for a purchaser located only in this State, the gross revenue from those services is sitused to this State, regardless of where the services are performed or the location of	
		_	the travel destination.	
			2. If a business entity provides travel arrangement services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is sitused to this State if the services performed	
			are related to a specific employee whose post of duty is in this State.	
68	363C.580	Revenue from veterinarian services.	If a business entity provides veterinarian services in this State, the gross revenue from those services is sitused to this State.	
69	363C.585	Revenue from waste management services.	If a business entity provides waste management services in this State, the gross revenue from those services is sitused to this State.	
70	363C.590	Business interruption insurance proceeds.	The gross revenue received by a business entity engaging in a business in this State from business interruption insurance proceeds for lost revenue is sitused to the location of the business entity.	
1	1			
		End		

## CHAPTER 363D - TAX ON GROSS REVENUE OF GOLD AND SILVER MINING BUSINESSES

(R130-21 - Adopted by NTC but deferred at LCB)

## **CHAPTER 364 - TAX ON RENTAL OF TRANSIENT LODGING**

No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		CHAPTER 364 - TAX ON RENTAL OF TRANSIENT LODGING		
2	364.010	Definitions.	As used in this chapter, unless the context otherwise requires:  1. "Opportunes" more the departures of transport express  2. "Granting bids", means the greening bids of a county, city or turns which is required to impose a tax provings bids and the second of the county of the coun	
3	364.020	Payment to department.	A governing body shall pay to the department three-eighths of all proceeds of the tax within 30 days after the date on which the tax is to be paid to the governing body.	
4	364.030	Disputes relating to payment of tax.	1. Any function relating to an overproposant or underproposant made to a governing body by a person in the business of providing bedging must be resolved pursuant to the ordinance adopted by the governing body impossing the sac.  2. Except as otherwise provided in subsection 1, a person or governing body any position the Nevada to commission to resolve any disputes relating to overproposants or underproposant made to the department by a succession body or any chief other discusses relations to be included as included as commission.	
5	364.040	Retention of records by governing body; inspection.	A governing body shall retain its records relating to the tax for 3 years. The records must be open to inspection by the department so that it may accertain such information as may be necessary to enforce the tax.	
6	364.050		In conjustion with an annual antice, a percentage body that provide for the examination of the records remaintain which relate to the text to determine that the previous of the law and this object or find an included in the adjustment to the complete with an Ending of noncompliture and the included in the adjustment to the resource of the related in the adjustment of the record and the included in the adjustment of the record and the related in the adjustment of the record and the related in the adjustment of the record and the related in the adjustment of the record and the related in the adjustment of the record and the related in the adjustment of the record and the related in the adjustment of the related in the adjustment of the related in t	
		End		

## **CHAPTER 368A - TAX ON LIVE ENTERTAINMENT**

\*\*Please note, any sections highlighted in orange have been adopted, but not yet codified.

lo.	NAC Citation Discription of NAC  R056-21 LET - Local Government Exempt  R056-21 - Section 1		Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	R056-21	LET - Local Government Exempt		
2		R056-21 - Section 1	Chapter 368A of NAC is bereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.	
3		R056-21 - Section 2	Live des propose of paragraph (1) of absorbite 4 CMSS 8AX-200 as needed by cortical 1 of General BA No. 82, danger 417, danner 4 No. 820, https://dx.no.com/	
4		R056-21 - Section 3	LAN gream who claims to be agreemental entity except from the provisions of NRS SRA.200, as mended by section 1.7 of Sease BB No. 807, chapter 417, Statute of Newda 2021, at page 2786, or any present who claims to provide the entransament entity in the benefit of using a present mental entransament and the benefit of provide page proportionance of the exclusion of the test imposed by chapter SRA. Of NRS.  Of NRS.  As the contraction who claims to be agreement entry except from the provisions of NRS SRA.200, as mended by section 1.7 of Sease BB No. 807, chapter 417, Statute of Nevoda 2021, at page 2786, or any present who claims to be past to the extraction of the provisions of NRS SRA.200, as mended by section 1.7 of Sease BB No. 807, chapter 417, Statute of Nevoda 2021, at page 2786, or any present who claims to provide the extraction that any page 2786, or any present who claims to provide the extractional entransament and the extraction of the Sease 278 of t	
5		Definitions.	As used in NAC 368A.010 to 368A.170, inclusive, and sections 2 and 3 of this regulation, unless the context otherwise requires, the words and terms defined in NAC 368A.030 to 368A.095, inclusive, have the meanings ascribed to them in those sections.	
6	368A.030 368A.040	"Commission" defined.  "Department" defined.	"Commission" means the Nevada Tax Commission.  "Department" means the Department of Taxarion.	
8	368A.070	"Nonprofit organization" defined.	"Nonprofit organization" means any organization described in paragraph (a) of subsection 2 of NRS 368A.200 or paragraph (d) of subsection 4 of that section.	
9	368A.080	"Patron" defined.	"Patron" means a person who gains access to a facility where live entertainment is provided and who neither solicits nor receives, from any source, any payment, reimbursement, remuneration or other form of consideration other than a prize for participation in a contest between patrons, for being present in the facility or providing live entertainment at the facility.	
10	368A.090	"Taxpayer" defined.	"Taxpayer" means any person described in NRS 368A.110.	
11	368A.093	"Ticket broker" defined.	"Ticket broker" means a person who is not affiliated with a taxpayer and who purchases an admission to a facility where live entertainment is provided from the taxpayer for the purpose of resale to a patron.	
13	368A.100	"Takes service provider" defined. Interpretation of certain terms.	Taket service product" means a promos who, pussuate to an agreement with a suppoyer and so behalf of the suppoyer, with to a pursue an admission to a facility where the ententiament is provided.  All ASS DFF for the project of chapter 564 of ASS DFA SE DFA SE DFA The Industries enterial 2 and 3 of their support of the s	
14	368A.110	Tapayers: General requirements; specification of povisions applicable to licensed gaming establishments, escorts and escort services.	I Except as otherwise provided in subsection I, if a trapper timents to provide by externationers at a facility that is not a Exceed gaming cublishment, the trappers with the Department or coolies the text.  2. Except as otherwise provided in subsection I, if a trapper is trusted in coolies with the provisions of chapter (Slock OFESS and ANC 586A.010) 566A.170, inchinus, and a of this regularity in the coolies of the provision is consistent to the coolies of the provision in the coolies of the co	
15	368A.120	Applicability of tax: Admission charge to facility; exceptions.	1. As a diministre change is subject to the tax improced by changer 286.4 or NSS when the administration change is paid in exchange for administration to a facility where tracible live exteriments is provided, regardless of wheeth the function of the incentrationary.  2. Except as otherwise provided in NSS 286A, 200, the tax improced by chapter 286A of NSS:  (b) Applies to and almost or dainy for a principal cost of wheeth the function of the five extertainment.  (b) Applies to each safe of an administration that affords a pattern the right to enter, or have section as to all, facility where the extension of the live extertainment.  (b) Applies to each safe of an administration that affords a pattern the right to enter, or have section as to all, facility where the extension of the live extension of the	
16		Determination of maximum occupancy by Department; presumption when maximum occupancy and designated on permit; rebuttal of presumption by taxpayer.	1. For the purposes of subsection of SVRS 3604,000, the Department shall determine the maximum occupacy of a facility where live entrainment is provided in accordance with the provisions of pragragath (b) of a subscissed. So NRS 3604,200, the stage provision of pragragath (b) of a subscissed in SVRS 3604,200, the stage provision of provision	
17	368A.140	Computation of amount of tax due: Generally,	1. Personant to the provisions of unbosteon in ONES 366A.200. (a) "If the tandle even is an administor to the firstly in the State twelver live entertainment is growted, the Department shall apply the tax rate whe total administor change less the sum of any tax imposed by the United (1) of the tandle even is an administor to a facility in the State twelver live in the first and the contract of the state of the contract of the state of the stat	
18	368A.143	Computation of amount of tax due: License or rental fee paid for luxury suite, box or similar product.	1. For the purposes of subsection 4 of NRS 386A 002:  (b) If a face or result for paid for a leavery state, but so for similar product at a facility with a maximum occupancy of at least 7,500 persons include the administration of a certain number of pursons to be externationated for the law imposed by Capture Rob. A ONES see equal to the lower priced administration theory for the live externationate event at the facility multiple by the number of administration theory for the live externationate event and the facility multiple by the number of administration studies of the number of administration studies for the live externationate event to the continuous event included in the lower priced administration to the Department records to support the lowest priced administration charge for the live externationate event at the facility and the number of administrations to the be externationated event included in the lowest priced administration of the live externationate event at the facility and the number of administration to the lowest priced administration of the live externationate event in the facility and the number of administration to the lowest priced administration of the live externationate event in the facility and the number of administration to the externation event to the externation of the ex	
19	368A.147	Collection of tax due.	The tax imposed by chapter 368A of NRS must be collected by:  1. A taxpayer from a taket beside or patron at the time of the sale of an admission to a facility where taxable live entertainment is provided.  2. A taket service provided from a patron at the time of the sale of an admission to a facility where taxable live entertainment is provided.	
20	368A.150	Scope of exemption for nonprofit organizations; assessment and computation of tax by Department.	1. For the pusposes of puragraph (d) of subsection 4 of NRS 3604.200, live extensiments is provided by or entirely for the benefit of a nonprofit organization if the proceeds of the adminisor charges do not become the property of a person other than a nonprofit organization. The proceeds of the adminisor charges do not become the property of a person other than a nonprofit organization as long as the person remains not more of the proceeds than in excessing to over the direct, supported to sort of business, unproduced to sort of the contract of the proceeds contract of the proceeds o	
21	368A.160	Documentation required for exemption of nonprofit organization.	Any person who claims to be a suspend organization except from the provisions of NSS 366a. 200, or any person who claims to provide lice custoriamment entirely for the beaufit of such a sosportfi organization, has be builted not provide by a perspondance on the ordered for the previous section of the section of the provision of NSS 366a. 200, or any person who claims to provide lice custoriamment entirely for the beaufit of such a sosportfi organization, shall upon the request of the Department, provide to the Department, provide organization or the organization of whose benefit the person provided live entertainment:  (1) Meets the critics is qualify as a religion organization organization provided provided to the provided of the provide	
22	368A.170	Over-collection of tax: Dates of taxpayer and Department; refund to patton; payment of over-collection to Department under certain circumstances.	I. As used in this section, "over-collection" means any amount ordisect as a tax on the centerimment that is except from traxition pursuant to subsection 4 of NRS 3064.200, or any amount in excess of the amount of the applicable tax recognized in accordance with subsections 1.2 and 5078.85364.200.  2. Any over-collection must, if possible, he refunded by the support on the partner from whom it was collected.  3. As tay over-collection must, if possible, the refunded by the support on the partner from whom it was collected.  3. As tay over-collection for the partner from the par	
			subsection 2.  (b) Within 60 days after receiving notice from the Department that a refund must be made, seek an accounting of all refunds paid. The accounting must be accompanied by any supporting documents required by the	

## **CHAPTER 369 - INTOXICATING LIQUOR: LICENSES AND TAXES**

\*\*Please note, any sections highlighted in orange have been adopted, but not yet codified.

	NAC Citation Discription of NAC Definitions.			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with
No.			Language  As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 360 002 to 360 008, inclusive, have the meanings ascribed to them in those	explanation, or "Maintain" as written)
	309.001	Dennitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAL 3093/02 to 3093/08, inclusive, have the meanings ascribed to them in those sections.	
2	369.002	"Case of wine" defined.  "Department" defined.	"Case of wine" means 12 bottles of wine, each containing 750 milliliters of wine, or an amount equal to that volume of wine which equals 2.37753 wine gallons.	
3	369.003		"Department" means the Department of Taxation.  "Fiscal year" or "year" means the 12-month period from July 1 through June 30.	
4	369.004 369.006	"Fiscal year" or "year" defined.  "Liquor" defined.	"Fiscal year" or "year" means the 12-month period from July 1 through June 30.  "Liquor" has the meaning ascribed to it in NRS 369.040.	
5	369.008	"Supplier" defined.	"Supplier" has the meaning ascribed to it in NRS 369.111.	
6	369.010	Shipments to permissible persons.	A person with a valid certificate of compliance may ship direct to a person with a permit as a permissible person without the necessity of delivery being made first to a licensed	
	303.010	Surplicate to permanence persons.	importer-wholesaler if the shipment is made only to an institution, school, hospital or church in this State for industrial, medical, scientific or sacramental purposes and not for	
7			connecting beverages for drink.  2. The person ordering the shipment must present the number of his or her permit with the order and the shipment must be reported by the holder of the certificate of compliance on the monthly reporting form.	
8	369.012	Certificate of compliance.	Before a supplier ships liquor into this State pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490, the supplier must obtain a certificate of compliance issued pursuant to NRS 369.430.	
9	369.014	Payment of excise tax; penalty and interest on late payment.	A supplier who ships liquor into this State pursuant to pungraph (b) or (c) of subsection 2 of NRS 506-800 mass pay to the Department the excise tax as levied pursuant to NRS 500-300 on or before the Olds day of the month after the date that les liquor was shipped as a person in this State. If the supplier pay the excise tax no or before this day of the month after the date that the liquor was shipped to a person in this State, the supplier may deduct 3 percent of the amount of the excise tax. The Department shall assess a penalty and interest on may late tax pursuant to the provisions of NRS 500-400.	
10	369.016	Submission of report for shipments of liquor; failure to comply.	1. A supplier shall submit to the Department, with documentation, a report on a form prescribed by the Department that includes, without limitation, the: (a) Name and shelves of the person to show that (input was shippofi, (b) Kind of Higuer shippofi on each order. (c) Quantity of Higuer shippofi on each order in gillons rounded to the neurost one-hundredth; (d) Percentage of alcohold by volume; and (e) Date of shipping. (2) A supplier shall submit the report set forth in subsection 1 on: (a) The date that the supplier space here is text pursuant to NAC 59:014; or (b) The 20th day of each month in which the supplier does not ship any liquer.  3. Failure to file the report set forth in this section is prounds for suppliers of the supplier issued pursuant to NRS 369:430.	
	369.020	Conversion of liters to gallons.	The reports of licensees must be in wine gallons.	
11			2. To convert lines to wine gallons for exporting purposes, licensees shall use the following standards: (4) For wine, to convert to wine gallons on any record or report, the quantity in liters must be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The resulting figures must be mounded to the neurest one-hundredth of a gallon. (6) For distilled spirits, to convert liters to wine gallons on any record or report, the quantity in liters shall be multiplied by 0.264172 to determine the equivalent quantity in wine gallons. The resulting figure must be rounded to the neurest one-hundredth of a gallon.	
	369.026	Designation of importer; notice.	A supplier who designates an importer in this State pursuant to NRS 369-386 shall submit a written notice to the Department which includes, without limitation, the name and	
12	369.028	Notice required for certain shipments of wine; fee; failure to comply.	address of each designated importer before he or she ships any liquor into this State.  1. A supplier who is required to pay the fee set forth in NRS 369 466 shall notify the Department in writing that the supplier has shipped 200 cases or more of wine on the date that the supplier pays the fee.	
13			2. Failure to pay the fee pursuant to the provisions of NRS 369.466 is grounds for suspension of the certificate of compliance of the supplier issued pursuant to NRS 369.430.	
14	369.030	Receipt by Commission of reports, returns and remittances.	1. Any sport, return or remittance to cover a payment required by chapter 360 eTNRS, which is transmitted through the United States mail hall be deemed field or received on the date shows by the post office cancellation must katened upon the envelope containing it, or one thead it was maded if prod satisfactory to the Nevala Tax Commission establishes that the document or remittance was finely deposited in the United States mail, postage preguist and properly addressed to the Commission. 2. A recept for mential such by certified or registered mail, if different than the post office cancellation date on a date other than the post office cancellation date. 3. A record authenticated by the post office cancellation date. 4. If it is known that the posts office cancellation date. 4. If it is known that the posts are view to sun poperative at a certain time due to strikes, riots, warfare, acts of Cod or other reasons, the Commission will consider the circumstances, and if there is other evidence of timely mailing will accept the evidence and deem the vieture or payment timely. 5. The cancellation date affected by a postage meter it possession of the taxpayer or other persons will be disagrated as proof of the date mailed whenever it is contradicted by an official goot office cancellation mats, starped upon the envelope containing it. Statements by a taxpayer or the taxpayer's employees, alone, will not be sufficient to retitue the post office cancellation and as the date of mailing.	
	369.055	Payment to wholesale dealer by retail liquor store by electronic transfer of money	A retail liquor store may make payment to a wholesale dealer for liquor pursuant to NRS 369.485 by use of the electronic transfer of money if the wholesale dealer.     (a) Consents to the use of the electronic transfer of money for such payment; and	
15		authorized.	(b) Does not pay any costs incurred by the retail liquors store for use of the electronic transfer of money. 2. A retail liquors to the said and confine any purchase of liquor from a wholesale deal er gost the consent of the wholesale dealer to the use of the electronic transfer of money to make payment for the liquor. 3. As used in this section, "electronic transfer of money" means any transfer of money, other than a transaction initiated by a check, draft or other similar instrument, that is initiated through an electronic terminal, telephone, comparie or magnetic tape for the purpose of ordering, instructing or authorizing a financial institution or person holding an account to behalf or danter to other or order in account.	
16	R068-21	Liquor Delivery and Periodic		
16		Auditing		
17		R068-21 - Section 1	Chapter 369 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 9, inclusive, of this regulation.	
18		R008-21 - Section 2	L. Actual ligoror store, we addivery support service acting on behalf of a rettal ligoror store, my accept orders for and deliver ligoror into, my accept orders for and deliver ligoror into, my accept orders for and deliver ligoror into for resale; (a) The ligoror is not for resale; (b) The original post, accept orders for and deliver ligoror into for resale; (c) The ligoror is not for the ligoror store; (d) The rettal ligoror is not for his post store; (d) The rettal ligoror whose has met all local lifering requirements to engage in business as a retailer of ligoror in the jurisdiction where the rettal liquor store is located and where the delivery course; (d) The ligoror was now has met all local lifering acceptance with the marketing area of the wholesaler; (d) The ligoror was prachased by the creatal liquor store from a wholesaler in compliance with the marketing area of the wholesaler; (d) In the case of a delivery support service acting on behalf of a rettal liquor store; (d) In the case of a delivery support service acting on behalf of a rettal liquor store; (e) A rettal liquor store or its agaret may accept an order for the sale and delivery of liquor pursuant to this section and NRS 509.489 that is made in person, is submitted in writing or small by letephone or through the literace.  3. As used in this section, "marketing area" has the meaning accribed to it in NRS 597.136.	
		R068-21 - Section 3	1. A retail liquor store, or a delivery support service acting on behalf of a retail liquor store, shall ensure that any person making a delivery on behalf of the retail liquor store or delivery support service pursuant to NRS 369.489:	
19			entirety support service persuation to NAS 509-889.  (b) Maintain the delivery log regulared by exciton 5 of this regulation.  2. A rettal lisport store, or a delivery support service aring on behalf of a retail lispor store, shall make a delivery of lispor pursuant to NRS 509-889, only to a person at the address specified in the contrast are the delivery address who is 2.7 years of age or other. The address specified in the contrast are the delivery address who is 2.7 years of age or other. The address so accept the order, the retail lispor store. If no person 2.7 years of age or other is persent at the delivery address to accept the order, the retail lispor store, or delivery support service acting on behalf of the retail lingor store.  3. A rettail lispor store, or a delivery support service acting on behalf of a retail lingor store, shall not make a delivery of lispor to a person who appears to show signs of intoxication.	
20		R068-21 - Section 4	Action taken by a delivery support service on behalf of a retail liquor store to facilitate a sale of liquor by the retail liquor store, including, without limitation, the soliciting or merciving of an order for liquor or the delivery of liquor on behalf of a retail liquor store, shall not be deemed a sale, as defined in NRS 389,100, by the delivery support service.	
21		R068-21 - Section 5	1. Each person who makes a delivery pursuant to NBS 369.489, on behalf of a retail liquor store, or delivery support service acting on behalf of a retail liquor store, shall maintain a delivery log which includes the following for each delivery of liquor mude: (a) The name of the purchaser; (b) The name and date of binth of the person who accepts delivery as shown on his or her form of identification shown pursuant to subsection 2; (c) The entere address of the delivery location; (d) The suparantee of the delivery location; (e) The suparantee or other verification of the identity of the person who accepts the delivery. (d) The signature or other verification of the identity of the person who accepts the delivery. (d) The signature or other verification of the identity of the person who accepts the delivery support service acting on behalf of a retail liquor store, shall not release the delivery until be or she has been shown an acceptable form of identification by the person who accepts delivery at the address litted on the order as the delivery address. Acceptable forms of identification are a valid driver's litense, personnent resident card, tribal identification card or any other written or documentary evidence issued by a governmental entity indicating that the person is 21 years of age or older.	
22		R068-21 - Section 6	A retail liquor store shall maintain the delivery orders, delivery logs, receipts and journals relevant to each delivery made by the retail liquor store, or delivery support service acting on behalf of the retail liquor store, and preserve those records for at least 4 years. All such delivery orders, delivery logs, receipts and journals shall be exhibited at any time during business boars, upon reasonable notice, to the Department or any of its agents. Pursuant to NRS 309-250, any person preventing or interfering with such inspection shall be guilty of a misdemeanor.	
23		R068-21 - Section 7	The Department may impose the following penalties on a retail liquor store that violates any of the provisions of sections 2 to 6, inclusive, of this regulation within any 24 month period.  1. For the first violation, a penalty of not more than \$500.  2. For the second violation, a penalty of not more than \$1,000.  3. For the chiral and any subsequent violation, a penalty of not more than \$1,000.	
24		R068-21 - Section 8	1. Each county and city in this State shall adopt ordinances regulating liquor delivery which are consistent with the provisions of NRS 369.489 and sections 2 to 7, inclusive, of this regulation.	
		R068-21 - Section 9	2. Nothing, in section 2: 08. Inclusive, of this regulation shall be construed to prohibit a local government from adopting ordinances as otherwise authorized by law. 1. A Few poly which found from some different foundations and earlier in the loverage to a value backer located votable of this State that intuition tack records in a necessary to determine the amount of malt becauses munificationed by the lower pub for sale to as wholesale located votable of this State, including, without limitation, records documenting 20 The kind and quantity of mult because gas delipted in each other of mult because;	
25			(b) The name of the incidence of the control of the	
25		End	(b) The name of the wholesaler located outside of this State to whom each order of mult beverages was shipped; and (c) The physical location to which each order of mult beverages was shipped and the date of shipping. 2. The records maintained pursuant to this section must be preserved for not less than 4 years. 3. A brew only shall make the records maintained pursuant to this section administration of the preserved pursuant to the pres	

## CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1 2	370.010	GENERAL PROVISIONS	As used in this chapter, unless the context otherwise requires:	
	370.010	Applicant for license: Compliance with	As used in the chapter, sales the contest otherwise requires:  1. "Commissions" present the Penda far commission.  2. "Department" means the Penda far commission.  1. "Department" means the Penda far commission.  1. "Department" means the Department of Taxation.  The Department will one approve an application of a leaves pursuant to this chapter if the applicant is not in compliance with the provisions of chapter 770A of NRS.	
3	370.015	chapter 370A of NRS.	пое пераппент will not approve an appacation for a accesse pursuant to this enapter if me appacant is not an compliance with the provisions of enapter 3/0/0 of NKS.	
4 5	370.020	CIGARETTES  Application for subsidiary place of business.	L. A cigarette wholesaler may maintain a warehouse for keeping merchandise on hand at another place than the established principal place of business, by listing the subsidiary place of business with the Department.	
6	370.030	Conditions for use of stamping machine by	1. The privilege of using a stamping machine to apply cigarette revenue stamps will be granted to licensed wholesale cigarette dealers upon written request to the Department subject to compliance with the following terms	
	370.000 Conditions for use of stamping machine by dealer.		(a) Cigarest revenue stumps applied by machines must be approved by the Department with the security codes provided by the manufacturer.  (b) Only cigarents beening clear and platic perfect revenue stumps may now be applied by machine by the behavioral or behavioral o	
7	370.100 Placement of cigarettes in vending machine inspection of machines by Department.		2. Upon the failure of any faceast wholesake dealer to this comply with subsection. I, the permission is use the machines will be annumently windown and the dealer will be required to affits water decal samps until on time are bor or the either the Department that the proviouses of unborned has been been run end to the fine or the either than the fairness. 1. All peakages or practice of agenties is each voteding machine which has ne opening or transparent panel through which a sampling of all of the bunds of agenties are which must be placed in the machine so that the agenties removes through which the name of the machine.	
8	mspection of machines by Department.  370.120 Receipt of reports, returns and remittances sent by mail.		<ol> <li>On demand, an operator of signates vending machines shall allow any authorized representative of the Department to accompany any employee of the operator on his or her route, during business hours and on working days, and the employee or operator shall open vending machines in course of the operator for important on the Department of the D</li></ol>	
	seat by mail.		possumats stamped upon the envelope containing it, as provided in NRS 288.000, or on the date it was malked if other proof satisfactory to the Commission establishes that it was timely deposited in the United States mail, possing prepriated appropriety addressed on the Commission.  2. The date on a receipt is entired in the contract of the contract	
9	OTHER PRODUCTS MADE FROM TOBACCO  370.140 Wholesale dealer to notify Department of			
10		Wholesale dealer to notify Department of intent to sell taxable product.  Indicating tax on invoice: tax not to be	A stobestack deader in products made from robacco, other than eigenetics, shall notify the Department of his or her intention to sell such products in this State before making any sales. The notification must be given on a form provided by the Department of the total products in this State before making any sales. The notification must be given on a form provided by the Department of the total products in this State before making any sales. The notification must be given on a form provided by the Department of the task be or she is required to pay pursuant to NRS 770.450 as a part of the total price of	
12	370.150 Indicating tax on invoice; tax not to be charged to retail dealer as separate item. 370.160 Payment of tax; monthly return.		those products. This amount must not be charged to the retail dealer as a separate item.  1. The tax imposed by NRS 370.450 must be paid to the Department on or before the 20th day of each month for sales made during the preceding month.	
13	370.160 Payment of tax; monthly return.  370.165 Allowance of tax credits.		2. Each sobolecate dealer shall solven six this or her payment a return on a form provided by the Department. If a wholesake dealer does not make a taxable sale during the preceding month, he or she shall fike a return with the Department containing this fact.  1. The Department wil allow a credit authorized by NRS 370.090 only if the wholesake dealer who fikes the claim for the credit is the wholesake dealer who originally reported and paid the tax to the Department.	
			2. A sholeade dealer who did not originally report and psy the tax to the Department may request from the wholeade dealer who originally reported and post the tax to the Department per and post the tax to the Department may analyse and the best had positive to the Department may analyse and the best the Department may analyse and the best the Department per analyse to the Department per	
14		SALES ON INDIAN RESERVATIONS AND COLONIES		
15	370.210	Sales by tribe that imposes tax equal to or greater than state tax.	1. A third his hearted and off and delivers eigenties or other products made from believe on a fadin necessaries or colony whose generating both has imposted and set effecting an existe tax on the products being odd at rare which to good also or generate has there of the tax imposed by the faste on the name opposition that flaming the higher products and flaming the products and flaming the results of the second of t	
16	370.220	Purchase of tobacco by retail dealers; application for refund of precollected sales tax.	1. Retail deficies who are located and rell and deflow eigenrets on an Indian reservation or colony shall purchase all of the eigenrets or other products made from tobacco that are to be sold and deficered on the reservation or colony from a license withoutside defeat who has producted the same text can the eigenress and other products.  2. If a tribal tax has been imposed on the eigenrets and other products made from tobacco, the tribe may apply for a refined of the precollected tax pursuant to NRS 370.200 or 370.500 and NAC 370.230.	
17	370.230	Refund of pre-offered state tac: Procedure; rate.	1. As used in this section, saless the context otherwise requires:  (1) "Department" manus the Department of Literation of the State of Personal.  (b) "Covering body" mains the greatment of Literation of the State of Personal.  (c) "Secretify making personamental entity that has the authority to make decisions for a tibe, commandly lazorum as a tribal government.  (d) "Recursion" means an pine recoverable, full has the cauthority to make decisions for a tibe,  (e) "Recursion" means an pine means, full has recovered to the state of the face used even a recoveration and who offers to sell or who is engaged in selling eigenetics, other tubusco products  (e) "Recursion" means any person, other than a wholesale deader or a smakeshop women by a trib, who is located on a recoveration and who offers to sell or who is engaged in selling eigenetics, other tubusco products  (e) "Recursion" means any person, other than a wholesale deader or a smakeshop women by a trib, who is located on a recoverable provident of the selling eigenetics, other tubusco products and the selling eigenetics, other tubusco products and the selling eigenetics, other tubusco products and the selling eigenetics of the section of the selling eigenetics of the tribusco tubusco to rest deaders an accuration with NST 700.20 and 20 files. Smake and the true to a segment of the section of the section, the Department of the section of th	
18			6. If a generaling body falls to maintain the records required by this section. (Be a final/state refinal respect or refuses to transmit to the Department information required pursuant to this section, the Department may direct refrantly exceed undertied by this section and, like thereofer, but made direct refusals to a retail dealer who: (i) a located on the reservation; (ii) Parkment subsets, in improved on the sobtecce by the tribes, and (d) Complex with the requirements of this section that are applicable to governing bodies.	
		provisions.	NAC 370.220 does not limit state statutes regarding the sale of cigarettes or other tobacco products, including, without limitation, chapter 370 of NRS, and is not a waiver of the sovereign powers of tribes.	
20	370.250	List of tribes eligible to purchase eigarettes with tribal tax stamps affixed and other products exempt from state tax.	The Department will, as frequently as it deems necessary, publish and distribute to all licensed eigenetic wholesale dealers a list of all tribes that are eligible to purchase:  1. Cigarettes to which tribul tax stamps are afficed instead of state tax stamps; and  2. Other products made from tobocco, comply from the tax imposed by the State on products made from tobocco.	
21		MANUFACTURERS OF TOBACCO PRODUCTS	, and a construction of the construction of th	
22	370.300	Definitions.	As used in NAC 370,300 to 370,330, inclusive, unless the context otherwise requires, the words and terms defined in NRS 370,610 to 370,660, inclusive, and NAC 370,310 and 370,320 have the meanings ascribed to them in those sections.	
23	370.310	"Calendar quarter" defined.	"Calendar quarter" means a period of 3 consecutive calendar months ending on March 31, June 30, September 30 or December 31 in each calendar year.	
24 25	370.320 370.330	"Secrow deposal" defined.  Magnetic paring analysis of the Secrow Requirements for quantity excrow deposits and reports; tootscorreplance with requirements.	Success deposit means a deposit required from a munificantive of the more of tobacco product pramum to subsection 2 of MSS 730A.140.  A magnification gain munificant with an inner course deposits in quantificant for the calcular year is which the sales convered by those deposits are made if.  (i) Has not required productive deposits for more than 1 year.  (ii) Has not involved earlies of the productive of	
26	370.500	ADMINISTRATIVE PROCEEDINGS: SUSPENSION OR REVOCATION OF LICENSE; REMOVAL FROM DIRECTORY OF MANUFACTURERS AND BRAND FAMILIES Definitions.	As used in NAC 370.500 to 270.595, inclusive, unless the context otherwise requires, the words and terms defined in NAC 270.510 to 270.525, inclusive, have the meanings acceleded to them in those sections.	
28	370.510	"Directory" defined.	"Directory" means the directory created pursuant to NRS 370.675.	
29	370.515	"Hearing officer" defined.	"Hearing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 370.545.	
30	370.520	"Manufacturer of tobacco products" or "manufacturer" defined.	"Manufacturer of tobacco products" or "manufacturer" has the meaning ascribed to the term "manufacturer of tobacco products" in NRS 370A.060.	
31	370.525	"Respondent" defined.	"Respondent" means a licensee or manufacturer of tobacco products to whom the Department has issued a notice of hearing pursuant to NAC 370.545.	

## CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

32	370.540	Notice of intent to suspend or revoke license or remove from directory; contents and	When the Department has cause to believe that:     (a) The license of a retail dealer or wholesale dealer should be temporarily suspended or permanently revoked; or	
		service of notice: opportunity to demonstrate	(b) A manufacturer of tobacco products and its brand families should be removed from the directory.	
		compliance; effect of subsequent alleged violation.	the Department may issue a notice of intent to suspend or revoke the license or a notice of intent to remove the manufacturer and its brand families from the directory, as applicable.  2. A notice issued pursuant to subsection 1 must include:	
			(a) A statement of the legal authority for the suspension or revocation of the license or removal of the manufacturer and its brand families from the directory, as applicable; (b) A statement of the facts which support the belief of the Department that the license should be suspended or revoked or that the manufacturer and its brand families should be removed from the directory, as applicable;	
			and	
			(c) Except as otherwise provided in subsection 6, if the notice issued is:  (1) A notice of intent to suspend or revoke a license, a statement that the Department may issue a notice of hearing pursuant to NAC 370.545 if the licensee does not, within 10 business days after receipt of the notice	
			issued pursuant to subsection 1, demonstrate to the satisfaction of the Department that the licensee is in full compliance with all lawful requirements for retention of the license; or  (2) A notice of intent to remove a manufacturer and its brand families from the directory, a statement that the Department may issue a notice of hearing pursuant to NAC 370.545 if the manufacturer does not, within	
			10 business days after receipt of the notice issued pursuant to subsection 1, demonstrate to the satisfaction of the Department that the manufacturer is in compliance with all applicable legal requirements necessary to remain	
			listed in the directory.  3. A notice of intent to suspend or revoke a license must be served on the licensee by certified mail at the location mailing address identified by the licensee on the license application submitted by the licensee to the	
			Department.  4. A notice of intent to remove a manufacturer of tobacco products and its brand families from the directory must be served on the manufacturer by certified mail at the address identified by the manufacturer in the most	
			recent annual certification made by the manufacturer to the Attorney General pursuant to NRS 370A.160.	
			5. Any evidence to demonstrate compliance offered by a licensee or a manufacturer of tobacco products within the period described in subparagraph (1) or (2) of paragraph (c) of subsection 2 must be delivered in person or by certified mail to the employee of the Department identified in the notice served on the licensee or manufacturer.	
			6. If a licensee or manufacturer of Tobacco products has received a notice issued pursuant to subsection 1, for any subsequent alleged violation of the same stantary provision during the 2-year period immediately following the issuance of such notice, the licensee or manufacturer is not entitled to the 10-day period to demonstrate compliance described in subsuparagpus (1) and (2) or paragraph (c) or passpection 2 or absorbaction 2 and the Department	
			may immediately issue a notice of hearing pursuant to NAC 370.545.	
33	370.545	Notice of hearing; contents and service of notice; appointment of hearing officer.	<ol> <li>If a licensee or manufacturer of tobacco products does not demonstrate compliance within the 10-day period described in subpanaryash (1) or (2) of panaryash (2) of subsection 2 of NAC 370.40, a licensee or manufacturer of tobacco products is not entitled to the 10-day period to demonstrate compliance. the Demonstrate many situs an anotice of hearing.</li> </ol>	
		none, appointment of manag officer.	2. A notice of hearing issued pursuant to this section must:	
			<ul> <li>(a) State the date, time and location of the hearing, which may be held at an office of the Department or at such other place in this State as is designated in the notice;</li> <li>(b) Include a statement of the legal authority for the suspension or revocation of the license or removal of the manufacturer and its brand families from the directory, as applicable;</li> </ul>	
			(c) Identify the specific provision or provisions of chapter 370 or 370A of NRS which the Department alleges the licensee or manufacturer of tobacco products has violated; (d) Include a statement of the facts which support the belief of the Department that the license should be suspended or revoked or that the manufacturer and its brand families should be removed from the directory, as	
			applicable; and	
			(e) Include as attachments all documentary evidence on which the Department intends to rely to demonstrate that the licensee or manufacturer of tobacco products, as applicable, is in violation of the provision or provisions of chapter 570 or 370A of NRS identified pursuant to paragraph (c).	
			An notice of hearing issued pursuant to this section must be served on:     (a) All parties at least 20 business days before the date of the hearing;	
			(b) A licensee by certified mail at the location mailing address identified by the licensee on the license application submitted by the licensee to the Department; and	
			<ul> <li>(c) A manufacturer of tobacco products by certified mail at the address identified by the manufacturer in the most recent annual certification made by the manufacturer to the Attorney General pursuant to NRS 370A.160.</li> <li>4. Upon the issuance of a notice of hearing by the Department pursuant to this section, the Commission will appoint an administrative law judge to act as a hearing officer.</li> </ul>	
L.	370.550		L. Except as otherwise provided in subsection 2, a respondent must, not later than 5 business days before the date of the hearing set forth in the notice of hearing issued pursuant to NAC 370.545, provide to the	
34	370.550	Submission of documentation by respondent; exclusion by hearing officer for untimely	Department a copy of each document which is reasonably available to the respondent and which the respondent reasonably believes will be used in support of his or her position.	
		submission.	<ol> <li>A respondent may supplement the documents provided pursuant to subsection 1 on or before the date of the hearing only if good cause exists to demonstrate why the supplemental documents were not provided within the time required by subsection 1.</li> </ol>	
			3. A hearing officer may exclude any document not timely provided pursuant to subsection 1 or 2.	
35	370.555	Submission and service of motions and	All motions, unless made at a hearing, must be:	
		responses to motions.	(a) Made in writing; and (b) Served on the opposing party and the hearing officer at least 10 business days before the date of the hearing.	
			Any response to a motion, other than a motion made at a hearing, must be:     (a) Made in writing; and	
			(a) Made in writing; and (b) Served on the opposing party and the hearing officer within 7 business days after receipt of the motion.	
36	370.560	Filing and service of briefs.	A hearing officer may order the parties to file briefs with the hearing officer before the hearing.	
			<ol> <li>Any brief filed with a hearing officer must be accompanied by an affidavit from the proponent showing service on all other parties of record.</li> </ol>	
37	370.565	Appearance of party at hearing;	1. A party may appear in person at a hearing or may be represented by an attorney, an accountant or an officer, employee or other authorized representative of the party.	
		representation by authorized representative of party; qualifications of attorney.	<ol> <li>An attorney who represents a party at a hearing:</li> <li>(a) Must be admitted to practice and in good standing before the highest court of any state of the United States; and</li> </ol>	
		p=-/, -	(b) If the attorney is not admitted to practice and in good standing before the Supreme Court of Nevada, must be associated with an attorney so admitted and in good standing.	
38	370.570	Continuances or recesses granted by hearing	A hearing officer may, in his or her discretion, either before or during a hearing, grant continuances or recesses.	
		officer.		
39	370.575	Failure to appear.	If:  1. A respondent fails to appear at a hearing:	
			The hearing officer has not granted a continuance;     The Department offers proof that the respondent was given proper notice of the hearing; and	
			<ol> <li>The Department orders proof that the respondent was given proper notice of the nearing, and</li> <li>The hearing officer makes a determination that the respondent was given proper notice of the hearing.</li> <li>the hearing officer may proceed to consider the case on its merits without the participation of the respondent and dispose of the case based on the evidence before him or her.</li> </ol>	
L.				
40	370.580	Order of proceedings; written findings and conclusions; issuance and service of decision;	<ol> <li>At a hearing conducted pursuant to NAC 370.500 to 370.595, inchasive:</li> <li>(a) The Department will present witnesses and evidence and the respondent may cross-examine the witnesses in the order in which they are presented by the Department.</li> </ol>	
		date on which decision becomes final.	(b) After the Department has completed its presentation of witnesses and evidence, the respondent may present witnesses and evidence and the Department may cross-examine the witnesses in the order in which they are presented by the respondent.	
			(c) After the respondent has completed its presentation of witnesses and evidence, the Department may call any rebuttal witnesses and the respondent may cross-examine the witnesses.	
			(d) The hearing officer may question any witness, party, counsel or representative at any time. 2. After the close of the hearing, the hearing officer shall prepare written findings of fact, conclusions of law and his or her decision on the issues presented at the hearing.	
			3. A hearing officer shall issue his or her decision and serve on all parties of record a copy of the decision and the accompanying findings of fact and conclusions of law within 45 business days after the date on which	
			tte hearing codicinated.  4. A decision issued by a hearing officer pursuant to this section becomes final 20 business days after the date of service of the decision unless a party files a timely notice of appeal pursuant to NAC 370.585.	
41	370.585	Filing and service of notice of appeals released	A party may, within 20 business days after service of a decision issued by a hearing officer pursuant to NAC 370-580, file a notice of aronal with the Commission.	
		response by opposing party.	<ol> <li>A notice of appeal filed pursuant to this section must be served on all parties and must:</li> </ol>	
			<ul><li>(a) Identify the decision from which the party appeals, the date on which the decision was issued and the basis for the appeal;</li><li>(b) State with particularity each point of law or fact which, in the opinion of the appellant, the hearing officer overlooked or misconstrued;</li></ul>	
			(c) Identify the parts of the record before the hearing officer that the appellant deems relevant to the appeal; and (d) State each argument in support of the appeal that the appellant intends to present.	
			<ol> <li>An opposing party may, not later than 15 business days after service of a notice of appeal, file with the Commission a response rebutting only the issues raised in the notice of appeal. Such a response may include</li> </ol>	
			identification of the parts of the record before the hearing officer that the opposing party deems relevant to his or her response.	
42	370.590	Oral argument on appeal; consideration of certain evidence; issuance of written decision;	1. Upon the filing of a response to the notice of appeal pursuant to NAC 370-885 or the expiration of the time for filing such a response, the Executive Director will schedule oral argument on the appeal at the next meeting of the Commission.	
		final decision for purposes of judicial review.	2. Oral argument before the Commission will be limited to 15 minutes for each party. The appellant must present his or her argument first but may reserve time for rebuttal following the presentation of argument by the	
			opposing party. The Commission will consider only evidence which was submitted to the hearing officer and identified in the notice of appeal or response to the notice of appeal.  3. The Commission may affirm, reverse or modify the decision of the hearing officer or remand the case to the hearing officer. The Executive Director shall, on behalf of the Commission, issue a written decision on the	
			appeal.  4. Unless the Commission remands a case to the hearing officer, the decision of the Commission is a final decision in a contested case for the purposes of iudicial review.	
43	370.595	Effective date of suspension or revocation of	If a final order issued by a hearing officer or the Commission temporarily suspends or permanently revokes the license of a wholesale dealer:	
		license; duties of wholesale dealer; continuation of activities until suspension or	1. The final order must not become effective and the license of the wholesale dealer must not be suspended or revoked until 20 business days after the date of issuance of the final order.  The wholesale dealer shall, within 5 business days after the date on which the final order is issued:	
		revocation is effective.	(a) Notify each retail dealer that is a customer of the wholesale dealer of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation or suspension becomes effective; and	
			(b) Notify each manufacturer of tobacco products from whom the wholesale dealer purchases tobacco products of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation or suspension becomes effective.	
			<ol> <li>Until the date on which the revocation or suspension of the license is effective, the whole-sale dealer may continue to engage in any lawful activity otherwise authorized or permitted pursuant to chapters 370 and 370A or NRS.</li> </ol>	
		End		

No.	NAC Citation	Discription of NAC	language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1 2	372.010	Definitions.	As used in this chapter, paless the content otherwise requires, the words and tenne defined in NAC 372-012 to 372-015, inclusive, have the necessing secribed to them in those sections.	
3	372.012	"Commission" defined.	"Commission" means the Novada Tax Commission.	
5	372.014	"Computer software" defined.	"Computer" has the reasoning sucrebed to s in s NRS 5000.440. "Computer outbrane" has the reasoning sucrebed to s in s NRS 5000.445.	
6 7	372.015 372.016	"Custom Computer software" defined. "Delivered electronically" defined.	*Christon computer soldmans* manus computer soldmans which in any prescrition computer soldmans. *TheFormed electronically* has the manutage accrited to it in NISS 50/ER 420.	
8 9	372.017		"Delivey chapes" has the meaning accorded to it in NSS 5058.455. "Depresses" mean the Depresses of Traction.	
	372.019	"Drug" defined.	"Drug" has the meaning ascribed to it in NRS 5008-435 and includes, without limitation, injectable dermal fillers, soline solutions, medical grade gases and institu.	
	372.020	"Darable Medical Equipment" defined.	"Dashie stacked pinjemer" same najateme, nishiling an yequin and nighancan gara thanke. **Leik **L. Can reliminar lequing and many control and the same state of the same stat	
12	372.021		"Electronic" has the meaning secribed to it in NRS 3608.440.	
		"Food" defined.  "Load & leave" defined.	Total fin the mensing secribed to it in NRS 50/08.445.  "Load and lears" means delivery to a purchaser by the use of taughble strenge media where the taughble strenge media is not physically transferred to the purchaser.	
15	372.024	"Mobility Enhancing Equipment" defined.	**Making substances** enter ougetiers enter substances par report and report months which it is presented by the present of the substances	
16		"Pre-written computer software" defined.	There into computer collower? The ride in monting seconds in it in NSS 3000.475.	
17	372.027	"Prosthetic device" defined.	Prothetic device" has the manning morthed to it in NRS 3000.475 and includes, without limitation, breast implants, funding culteiurs, medicine delivery culteiurs, insulin pumps, cucleur implants, erthodoxic devices, and anningum, certainis, procedum and gold, oliver and other metal alloys used to fill texts.	
			Purchase prior" mean the manure subject to use ten and has the meaning secribed to "talos prior" in NRS 5000. 480.  "Purchaser" has the maning societied in it in NRS 5000.063.	
20	372.030	"Retail sale" defined.	"Renil sole" has the meaning ascribed to it in NSS 5060,007. "Sales prices" has the meaning ascribed to it in NSS 5060,007.	
22	372.032	"Sales tax" defined.	"Sales to:" has the meaning secrebed to it in NRS 300B 070.	
23			Seller' has the manning searched to it in NES 300E.000.  Tangold personal property' has the manning searched to it in NES 300E.005.	
25	372.035	"Use tax" defined.	"Un tot," has de meaning ascribed to its INIS 500R 100.	
26	372.039	Ordinance by local government imposing sales and use tax rate must specify effective date; failure to receive actual notice does not relieve requirement to apply changed rate.	1. Acts of the contract proposed as and was to acts as expected for the clear which this is to contract for the contract proposed on the prop	
27		Application of Tax		
28	572.040	Parchases of capital goods: Aggregation to defer payment of tax.	1. The principle for which critical practication of copyring against make the required to behavior, a critical practication of the State State (State State	
29	372.045	Benfiel d'annacione.	1. Except as contained by specific states or regulation, the who is not on too, as specially, applies to be toold measured contained and properly a solidar in connection with a builded transaction.  (2) Except as a few solidary and properly and transaction in the state of the second property and transaction in the state of the second property and transaction.  (3) Except as a few solidary and transaction in the second property and transaction	
30	372.080	Credit Sales.	1. Was play formed properly in relat according classification and not formed out and or which amount of the control in tradicious due for the relative part of the transport of the respective property in relative control, classification and in the relative property in the control in the respective property in the control in the relative property in the control in the relative property in the relative property in the control in the relative property in the control in the relative property in t	
31	372.055	Calculation of credit toward amount of use tax due for purchase outside of Newsda	In determining the amount of not to that in the forms a toppyor, the Department will allow a credit toward be amount due to this State in an amount equal to soler ton legislandely paid for the same prechase of toughle personal property to a state or local government conside of Nevada, upon proof of payment deemed cariodactory to the Department.	
$\vdash$	372.065	Collection of tax and documentation	Except as otherwise provided in subsections 2 and 3, if a resulter beauted in Newada delivers, as an appart acting for an assemptioned out-of-state resulter, taughtle personal property in this State, the resulter shall collect from the person to whom it is delivered the appropriate amount of sales tax due on the basis of the sales prior of the indicated and in the sales prior of the sales prior of the sales personal property in this State, the resulter shall collect from the person to whom it is delivered the appropriate amount of sales tax due on the basis of the sales prior of the sales prior of the sales personal	
32		by retailer acting as agent to deliver tangible personal property for unregistered ost-of-wate retailer; issuance of driveaway permit to nonesodent purchaser of vehicle delivered in Nevada.	of the taughth personal property.  If the persons have that is a delivered address the relative that the taughth personal property is for reads, the smaller shall acquire a propely completed work corridance.  If the persons have that is a delivered address the relative that the taughth personal property is for reads, the reads of the two versions and the personal property is the personal property in the personal property is the personal property in the personal property is the personal property in the personal property in the personal property is the personal property in the personal property is the personal property in the personal property in the personal property in the personal property in the personal property is the personal property in the personal property in the personal property is the personal property in the personal case of this or the beaution of the personal property is the personal property in the personal case of this or the beaution of the personal property is the personal property in the personal case of this or the beaution of the personal property in the personal case of this or the beaution of the personal property is the personal property in the personal case of this or the beaution of the personal property is the personal property in the personal case of this or the beaution of the personal property is the personal case of this or the personal property is the personal case of this or the personal case of the or the personal case of this or the personal case of the persona	
33	372.090	Merchandise returned by customers.	1. For the propose of the delication from gas on except of the subs part of contractables which was recommed by contract. With only provided the proposed of the given of the	
34	372.101	Delivery Charges.	1. Delivery design included in the color of targeties personal property are depths as town as the color, but and interest to the color of the color	
35	372.110	Auctions when owner bids on his or her property.	Sales tox does not apply when an owner of property delivers it to an auctioneer for auction and bide on his or her own property at the auction.	
36	372.120	Foreclosure sales.	1. The tex does not apply to value of trapple personal property at public, anti-supersount to the provisions of a dutord marapage, if. (c) The sole is much personate is count does not of functioner by an officer appointed by the count for this proposac or  ———————————————————————————————————	
37	372.130	Advertising agencies.	A solution contains the contains of the contai	
	372.140	Burbers, beauty shop operators,	(6) then on text-trapolation for tail for any dark customs.  The Theologica Scale in parties of large place customs.  The Theologica Scale in parties place in parties and the	
38	372.150	Barbers, beauty shop operators, bootblacks, launderers and cleaners. Beer, wine, and liquor dealers.	I Barbon, Nearly shap operates, bodfacks, landations and destines are for consumers of the applica and aded property and in perferent inject to review and the tax neglities in the least price of their prefaces of such property.  The tax applies in the stead and of them, when add the form the destine of the consumers and the tax neglities are for the property sold.  The tax applies in the stead and of them, when add least the the effect of the product is deading the attention of all of them and add them, when add least the tax the add to them, when add least the tax the add the tax th	
40	372.155	Benadcasters.	1. As setal of this vendor, the term "Intendented" wasser a setal or table institute induced and patched programs of the property of the prope	
41	372.160	Pawnbrokers and consignees.	1. A possibilitar having possession of tamphle personal property for the purpose of sale is a retailer with respect to sales of the property and the tax applies to the gross receipts from such sales.  2. A consigned having possession of tamphle personal property owned by another person, or the authority to sall such property or cause the transfer of title to such property, is a retailer with respect to sales of the property and the tax applies to the gross receipts from such sales.	
42	372.170	Coins and stamps; bullion.	1. The samples to sale of coins or secured designs at a proxima price of perspose other than are as a resident of exchange or posings. The text-does not apply to sales of costs or examed to disaps, even though sale at a proxima price, if the purpose of the use of the costs or example is a proxima price of the cost of	
$\vdash$	372.180	Concessionaires; organizers or promoters of infrequent sales.	1. A retailer is liable for the pyrenet of the twa measured by the receipts four-all rotal value made by the operation of a concession in tie or her place of business unless the concessionine has a valid saller's permit from the Department.	
43		promaters of introductivales.	1. A station is this like the typement of the assemble by the recipits from a close by the questionness of assemble by the recipit from a close by the questionness of assemble by the recipit from the close by the question of assemble by the question of the contract of a close by the question of assemble as the state and contract one contract of the close for expertise of the contract of the close o	

372.1	2.190			
44		Construction contractors: Definitions.	the first groups of this scation and MCC 172200.  1. Contraction control in the control in improvement to real property means a contract for excising, controling or affining a mixture or other improvement on or to real property, or the recording, their inger adding to or requiring of an improvement to real property. The contract may be found or informat. The term includes all types of	
44			outrack, including without limitation: (A) Adversarial contract; (A)	
44			(b) Nagniated contracts; (c) Find prins contracts; (d) Find prins contracts; (d) Cast orientable contracts	
#			(e) larg-sunceristics and	
			(8) Time and neutral contens.  "Contradistion contensive "mean any person who are solely in this or her professional capacity or through others to contract, abor, equir, add to, rended or otherwise improve any real property. The time  (1) Includes a solecentaries, an interior december and a specially contracter.  (2) De most reduced.	
			(6) Does of include: (1) A complete who receive wages as he or he rate congession;	
1 1			(a) took me deniese (b) Australiques has been of har sold compensation; (c) A Konnel Androbot, (d) A Konnel Androbot, (d) A Konnel Androbot, (e) A Konnel Androb	
			(4) Amunificiative of (1) Modella Domo; (1) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	
			(II) Sectionalized bousing: (III) Perkahronal benus; or (IV) And the factor-bulk bours or unit.	
			- who joins, installs or affixes the prefabricated unit to the real property unless the manufacturer has entered into a construction contract for improvement to real property with a governmental entity, in which case the manufacturer will be considered a construction contractor.	
372.2	2.200	Construction contractors: Tangible personal property purchased for performance of contract.	1. A conservation contracts in the conserve of this traight personal prepaying personal between particles of the property of the straight personal prepaying personal between the prepaying and the straight personal prepaying personal pers	
**		performance of couract.	3. Adv squared by a construction of the processor of the	
372.2	2.214	Court reporters: Definitions.	to and in this section and NAC 19221s, anders the context ofteneries requires:  1. "Optioning services" mass the reporting of a proceeding by mean of small or mechanical shorthead writing and real-sine translation of the update word with open or cloude-captioning capabilities.  2. "Commenciation account and the translation services made reporting of a proceeding by mean of mechanical chartened writing and real-sine transmissions of the option word, training and real-sine training and real-sine transmissions of the option word, training and real-sine training and real-sin	
			to the first two reads (MeV, 172.18), all not do extract determine regions:  - Comment of the control of the co	
			4. "Contropertor' means a person who is critical personant to chapter 66 of 1828 person fe the service of contropertor', means a person who is critical personant to chapter 66 of 1828 person fe the service of contropertor.  5. "Proceeding" on same parfact in proceeding, qual-in-pictual proceeding qual-in-pictual proceeding or the service of the serv	
			(d) Grand jury proceedings; (b) Card proceedings; (c) Card proceedings, depositions, reviews and related proceedings of like character;	
			(c) Protrial exastration, deposition, motion and related proceedings of list character; (d) Protrial exastration, deposition, motion and related proceedings of list character; (d) Proceedings of the administrative appear, let the final elections of the final election of the final elections of the	
			(a) Arbitation proceedings; (b) Regulatory proceedings; (c) Regulatory proceedings; (c)	
46			(d) Proceedings of an administrative appear) for final administrative flowers by the final administrative flowers by the final administrative flowers and the f	
			<ol> <li>Service as a depository" mass providing service as a depository of decreases related to a court proceeding pursuant to the order of a court, including, without limitation:</li> <li>Source decourant used an Elization.</li> </ol>	
			(b) Caying and imaging of document used in hit gristor.  (c) Bast-marining document used in hit gristor, and  (d) Proving a green to descent used in hit gristor, and  (d) Proving a green to descent used in hit gristor, and	
			8. "Service of court reporting" means the reporting of a proceeding by the use of any system of manual or mechanical shortland writing.	
			9. "System of muntal or mechanical shordhard writing" means a system used for the exporting of a proceeding, including, without limitations: (s) A system for communication access read-inst translation survices.  (b) A system for explaning survices.  (c) A system for explaning survices.	
			(c) A system for convention services.	
			10. "Transcript" means a written reproduction of a proceeding, including: (c) A reproduction on paper. (b) A reproduction on a compare disc or winds reading. (c) A reproduction on the compared disc or winds reading. (c) A reproduction transmitted in an electronic or digital medians or forms.	
372.2	2.216	Court reporters: Purchases of taugible		
		personal property for use in business; charges for providing services.	Perham of trapplic personal property by a construpente are object to the soles to in if the property is supplied for soi. In the specialism of the besidence, he as example of the application of this socialism, if a construpente purchase of the applied, computer expirates, computer expirates, computer expirates, computer expirates, computer and the sample personal property in personal formation and the sample personal perso	
			(a) Amountag a proceeding	
47			(s) Provinging Practices at procuring at 1 content, on payer that processing.  (b) Provinging an parameter, and processing of the structure of a processing of the structure of the processing o	
1 1			<ol> <li>точным за в переменятие от а сомечатью риссесии в минут сому от не жанелря от не сомечатью риссесии в сомечатью риссесии в сомечатью риссесии в минут сому от не жанелря от не сомечатью и не сомечатью риссесии в сомечатью риссесии в минут сому от не жанелря от не сомечатью риссесии в распроизволяющим распроизволяющ</li></ol>	
			(b) Supervision, consulting, research, postage, express delivery, telephone messages, transportation and travel expresses, copies or computer discs.	
372.2	2.227	Designers.	As such in this section, the term "designe" means a graphic designer or a connectical artist and designer who is primately support in a designer who is primately support in connection to require designed by productional application of countries artists which may be expressed in the form of a graphic representation used a primately and destroying a publication approach, exhibiting a vibrate limitation, connected and and adaptive layers, relationary, absorbing complete and images, to be a connection of a size and primately in a size and a size an	
1 1			2. Purchases of simple processing proceed projectly by designess are subject to the tasks to the size property in acquired and two seems the expectation of the treatment of the subjective profession of the subjective processing of the size of the computation of the subjective processing of the size of the size of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of processing of the size of the size of processing of the size of the size of processing of the size	
			Integers to comp idea and concept to clears will be resulted to homple becomes and concept to clear will be resulted to homple becomes and concept to clear will be resulted to homple become control and concept to clear will be resulted to homple becomes and except to the present to the control and to cont	
"			hoige.  It is designer, in addition to providing creative services as described in subsection 3, the provides reproduction services, the designer is retailer of the corpies that are sold and the gross receipts desired derivative we object to the text to tax, except that if a part of the charge for the corpies in for services associated with the	
1 1			The second secon	
			equates a reasonation copies on the copies of the grown recopies from the control from the copies are an elogistic to the solies tax.  The adds to acknow the apply to the grown the preservision, controllation, executed position, executed position, executed to a copie of a charge for other services.  The adds to acknow the apply to the grown the preservision, controllation, executed position, executed to a copie of a charge for other services.	
372.2	2.229	Desktop publishers.	1. As sood in this section, the term "desleep published" means a person who is in the boatest of producing original written or guptice metrical, or both, or refining, meaning or deslepting or otherwise meditings, deslings writting, writting or reducinging metrical, or my combustion thereof.  2. Personals on this public producing properly by desleep published are an electric the solicits to the solicits in the purpose of a solicit producing metrical or the solicits in the purpose of a solicit producing metrical or the solicits in the purpose of a solicit producing or the solicits in the purpose of the solicits or the purpose of the solicity or the purpose of the solicits or the purpose of the solicity of the purpose of the solicity or the purpose of the solicity of the purpose of the purpose of the solicity of the purpose of t	
49			4. If a destroy publisher, in addition to providing the creative services described in subsection 1, also provides reproductions services, the destroy publisher is a retailer of the copies and that are sold and the guoss receipts derived therefore are subject to the tax, except that, if a part of the change for inconvenience to the copies in the restriction of the first are retained and the grown receipts derived therefore and the received of the change for inconvenience to the copies in the restriction of the first are retained and the change for inconvenience to the	
1 1			nesting and also offices for rails copies of the guidage, the copie of the precision, the copie of the precision products in a precision of the copie of the precision of the precision, the copie of the precision products in the copie of the copie	
372.2	2.230	Florists and food bosspact businesses.	The tax applies to the entire amount charged by a flevist or a food beaugest business who receives an order forms customer for the delivery of flowers, a food beaugest or other tangible personal property, including any charges for the delivery except charges for transportation, shipping or postage which are stated separately on	
			to applicable institute of the billing document. The tax applies to the duries or the duries or the classes whether or mot:  (a) The first into the food bouque basiness interacts ander person to make the delivery.  (b) The enter is to be deposed in Nevaula.  (b) The enter is to be deposed in Nevaula.	
50			ty manuscrime are an account of the state of	
~			(b) The clinic is not be addressed as Newada.  (c) A separate charge in the Sea of the S	
			3. As used in this section.  (i) "freed becaper "means a banks, box or other arrangement containing propared food, including without limitation, fresh freit or feeds freit covered in closechase, that is intended for immediate consumption.  (b) "Food becaper business" means a studier who sells at result a fixed becaper.	
372.2	2.240	Garment or far repairers, alterers and remodelers.	1. Reguiren, softens and remodelers of garactes or fars are consumers of the dread, bottom, linings and other similar items used in explaining, altering and remodeling garactes or fars. Except as provided in subsection 2, the tax applies to the sales price of their perchases of those items.	
51		remodelers.	1. Registers, divres and remodelers of generate or far sero constants of the forack botton, kinep and other inside iron used in exploring, divring and remodeling generate or far. Except as provided in other action 2, the sus-species to the color price of their preduces of fore items.  2. A register, divers or remodelier when the second consequent special and days for a constant of the second consequent and the second consequent an	
52 372.2	2.250	Gus clubs.	Ame, clobes are the consumers of the clay pigeons and blue rocks faminhed to markets and patrons in connection with trapholoning and similar opons, even if the clarge for the service is measured by the number of clay pigeon or blue rocks soot.	
	2.260	Hospitals.	A hospital which is maintained and operated by an organization which is except present to section 59 of chapter 397, States of Newshi 1955, (NRS 372-325), ix	
			(d) Near regarded to collect the scale to come ()  (1) Tamplet personal properly fainfield to implicant in connection with the rendefies of hospital services.  (2) Stales served to staff merbern and personned.	
			(b) The retailer of tangible personal property sold:	
53			(1) To confusion. (2) Through any pharmacy which it operates for any purpose other than the realistics of hospital services.	
			And the property of the control of the property of the propert	
			(1) In Angelesia.  (2) A district legach, design grade and prince in the grade of the control control in the principal control of the principal co	
			manacion is not considered to be within the scope of the primary function of a charinbide hospital.	
372.2	2.265	Interior decorators.	1. Except as observine provided in sobsection 2, any meany collected by an interior decorate the professional services in except time educates.  2. An interior decorate who readers professional services and soft heaping property sends as withorwings, window restreamts, or feminer to a person shall list the prior for the services and property separately on the invoice. If the amount changed the professional services is not listed separately on the invoice.  If the amount changed the professional services is not listed separately on the invoice. The amount changed the professional services is not listed separately on the invoice.  The amount changed the professional services is not listed separately on the invoice of the services and property separately on the invoice. If the amount changed the professional services is not listed separately on the invoice.  The amount changed the professional services is not listed separately on the invoice of the amount changed the professional services is not listed separately on the invoice.	
54				
			<ol> <li>An interior decorator who renders professional services shall maintain records which support the charges for the services.</li> </ol>	
			Income and all or mit clea to come the stall assess or of stellar date to instant.  A statistical described and professional services and animator roots which appear the darpes for the services.  A statistical described in section "professional services"  A statistical described by the constitution of stellar and a before a statistic or described in the section of south animator of the statistic or described in the section of south animator or described in the section of south animator of section of section of south animator of section of	
372.2	2.270	Memorial dealers, cometeries,	A state inches described preficionism services and maintain reactions which support the charges for the services.  I have been described to the continued of the continued of the continued of the services.  (b) Does we described contributed for profit.  Meeting described on the continued of the	
55	2.270	Memorial dealers, cemeteries, cemetery associations.	3. An interior document who reades professional services and a minimization which support the charges for the services. 4. Annual ratio section "processional services" (10) Includes consultions. Topos, the coordination of females and febrics, the selection of online schemes, and paint and the expercision of painting. (10) Dece not static ordinately reput.	
55	2.270	Memorial dealers, cemeteries, cemetery associations.  Morticians: General provisions.	3. An administrative destructive performation errors and maintain results which upper the charges for the services.  (b) Earlies and the contract of the contr	
55 372.2		cemetery associations.	1. An attentive describes formationing services and maintain reactions which support the charge for the survices.  (b) Dear set trained contained an experiment of the contained and these, trained contained and these, to exclude an effective, the conceits and the survive shows, and paint and the reportions of printing.  (b) Dear set trained contained are print.  1. Messerial administrate the surviveness contained and these researchs softly from.  2. Messerial administrate the surviveness contained and these researchs softly from.  3. Messerial administrate the surviveness contained and these researchs softly from.  3. Proceedings of the surviveness contained and the research softly from the contained and t	
55		cemetery associations.	1. An advance describes predictional errors and maintain results which support the charge for the survivo.  (b) Deal set a fundamental prediction of the control of the con	
55 372.2		cemetery associations.	1. An attentive describes for the confidence of	
55 372.2 56		cemetery associations.	1. An advance describes predictional errors and maintain results which support the charge for the survivo.  (b) Deal set a fundamental prediction of the control of the con	
55 3723 56 57 3723	2.280	cemetry association.  Morticians: General provisions.  Morticians: Transactions with other distinct.  Morticians: Transactions with other distinct.	1. An attentive describes for profition of the control of the cont	
55 3723 56 57 3723	2.290	Cernitery associations.  Morticians: General provisions.  Morticians: Transactions with other states.	1. An attention described personal propriet and the propriet of the propriet of described for durings.  (b) Date of the both committed of the propriet of the propriet of the propriet of princing.  (b) Date of the princip of the propriet of the princip of the propriet of the propriet of princing.  (c) Date of the princip	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	Merkition. General provisions.  Merkition: Transactions with other states.  Merkition: Transactions with other states.  Merkition: Found squases paid by Dated States.	1. An attention described producing environment of materials made that the second producing of the described of the services.  (b) East and exhibits, the described environment of attention of the second producing of the se	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	constity association.  Merician: Grazul provisions.  Merician: Transactions with other state.  Metrician: Transactions with other state.  Metrician: Finance expanses paid by their States.	1. A state contract source for terration production of cross and maintain reaches which support the deeps of the survives.  (b) Does not have contracted expending on the contract of the cont	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	Merkition. General provisions.  Merkition: Transactions with other states.  Merkition: Transactions with other states.  Merkition: Found squases paid by Dated States.	1. A state contract source for terration production of cross and maintain reaches which support the deeps of the survives.  (b) Does not have contracted expending on the contract of the cont	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	constity association.  Merician: Grazul provisions.  Merician: Transactions with other state.  Metrician: Transactions with other state.  Metrician: Finance expanses paid by their States.	1. A detailed accordance of the strate department of proteins of the control of the strate of the st	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	constity association.  Merician: Grazul provisions.  Merician: Transactions with other state.  Metrician: Transactions with other state.  Metrician: Finance expanses paid by their States.	1. A detailed accordance of the strate department of proteins of the control of the strate of the st	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	constity association.  Merician: Grazul provisions.  Merician: Transactions with other state.  Metrician: Transactions with other state.  Metrician: Finance expanses paid by their States.	1. A distance describes for strateging for strateging for the strateging of the description of the strateging of the str	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	constity association.  Merician: Grazul provisions.  Merician: Transactions with other state.  Metrician: Transactions with other state.  Metrician: Finance expanses paid by their States.	1. An attention describes the stream of the production of the content which can produce the describe of the stream.  (b) Date as which confidence the production of the content of the production of t	
55 372.3 56 372.3 57 372.3 58 372.5	2.290	constity association.  Merician: Grazul provisions.  Merician: Transactions with other state.  Metrician: Transactions with other state.  Metrician: Finance expanses paid by their States.	1. An attention describes the street and transfer interest which a specific describes of the services.  (b) Earlies and the street of a street of the street	
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55 572.3 556 572.3	2.290	content paracition.  Martiners Chand protons.  Martiners Transaction with other  Content of the	1. An attention decreases where the production of everts and the attention which complete the large of the during of the during of the during of the attention of the similar control of the similar control of the attention of the similar control of the attention of the similar control of the attention of the similar control of the similar control of the attention of the similar control of	
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55   572.3   572.3   573.3   574.3   575.3   572.3   5	22.290	control procession.  Mortisine Chand provines.  Mortisine Chand provines.  Mortisine Transcione with other and the control of	1. Automatic description of the control of the cont	
55 572.3 56 572.3 57 372.3 58 372.3 59 572.3	22.290	control procession.  Mortisine Chand provines.  Mortisine Chand provines.  Mortisine Transcione with other and the control of	1. Automatic description of the control of the cont	
55   572.3   572.3   573.3   574.3   575.3   572.3   5	22.290	control procession.  Mortisine Chand provines.  Mortisine Chand provines.  Mortisine Transcione with other and the control of	1. Automatic answers where transfers of the contract of the co	
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55 56 57 572.3 58 572.3 59 572.3 59 572.3 60 572.3 60 572.3	2.250 2.250 2.250 2.250 2.250 2.250	control procession.  Mortisine Chand provines.  Mortisine Chand provines.  Mortisine Transcione with other and the control of	1. Automotive character between the production of events and the state of the character of	
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55   572   573   574   575   5	2.250 2.250 2.250 2.250 2.250 2.250	sometry annexisten.  Mortisiane Ghand previous.  Mortisiane Ghand previous.  Mortisiane Transaction with other own.  Promitted Conference of the Confere	1. Authorized contracts of bearing the process of the design of the contract of the contract of the process of	
55   572   573   574   575   5	2.280 2.290 2.300 2.300 2.300 2.330	sometry annexisten.  Mortisiane Ghand previous.  Mortisiane Ghand previous.  Mortisiane Transaction with other own.  Promitted Conference of the Confere	1. Authorized contracts of bearing the process of the design of the contract of the contract of the process of	
55   572   573   574   575   5	2.280 2.290 2.300 2.300 2.300 2.330	sometry annexisten.  Mortisiane Ghand previous.  Mortisiane Ghand previous.  Mortisiane Transaction with other own.  Promitted Conference of the Confere	1. Authorized contracts of bearing the process of the design of the contract of the contract of the process of	
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55 972 972 973 974 975 975 975 975 975 975 975 975 975 975	2.280 2.290 2.300 2.300 2.300 2.330	sometry annexisten.  Mortisiane Ghand previous.  Mortisiane Ghand previous.  Mortisiane Transaction with other own.  Promitted Conference of the Confere	1. Authorized contracts of bearing the process of the design of the contract of the contract of the process of	
55 072.25 55 072.25 56 072	2.280 2.290 2.300 2.300 2.300 2.330	sometry association.  Mortisiane Glassed previous.  Mortisiane Glassed previous.  Mortisiane Transaction with other season.  Mortisiane Transaction season.  Paramater plants.  Promittee glasses completenessey find and becoming.	1. Authorized severant by confidence of the common of the	
50 072 072 073 074 075 075 075 075 075 075 075 075 075 075	2.280 2.290 2.300 2.300 2.300 2.330	sometry association.  Mortisiane Glassed previous.  Mortisiane Glassed previous.  Mortisiane Transaction with other season.  Mortisiane Transaction season.  Paramater plants.  Promittee glasses completenessey find and becoming.	1. Authorized sevents to produce and events the fundamental which deprive the darper for the current of planting (and the control of the cont	
50 072 072 073 074 075 075 075 075 075 075 075 075 075 075	2.250 2.250 2.250 2.250 2.250 2.250	content on modeline.  Martisian: Chanal protions.  Martisian: Transactions with other modeline. Transactions and disputering opticions.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.	1. Authorized sevents to produce and events the fundamental which deprive the darper for the current of planting (and the control of the cont	
50 072 072 073 074 075 075 075 075 075 075 075 075 075 075	2.250 2.250 2.250 2.250 2.250 2.250	content on modeline.  Martisian: Chanal protions.  Martisian: Transactions with other modeline. Transactions and disputering opticions.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.	1. Authority contract from the contract from the contract of t	
55   572   573   574   575   5	2.250 2.250 2.250 2.250 2.250 2.250	content on modeline.  Martisian: Chanal protions.  Martisian: Transactions with other modeline. Transactions and disputering opticions.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.	1. Authority contract from the contract from the contract of t	
55	2.250 2.250 2.250 2.250 2.250 2.250	content on modeline.  Martisian: Chanal protions.  Martisian: Transactions with other modeline. Transactions and disputering opticions.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.  Prositions of the complementary found and beverage.	1. Authorized sevents to produce and events the fundamental which deprive the darper for the current of planting (and the control of the cont	

\*\*Please note, any sections highlighted in orange have been adopted, but not yet codified.

	372.370	Property used in manufacturing.	1. The completes the size of required to complete present present presents a present on the present of the pres	
65			2. Year security approximate in a continue of the engineering of the e	
			delivers in the construct or helds in a bable for the content, in will be presented that the manufactures negated the property as an agent of the content or the immediate results to binnor the:  - The tax replies to the other than the content or as a signed for the other content or the cont	
	372.380	"Producing," "fabricating" and "processing" defined for NRS 372.060; separation of charges for	1. A send in recent of chapter 377. Stone of Norda 1876. NSS 1370-180. "packing: "thirtising in all recent party of recent party."  (b) Is halted any operation she character in continuous membrane party of the size of any and proper to which is a sen party of the size of any and the crustion or production of the applic process of property to which is a sen party of the crustion or production of the applic process of property to which is a sen party of the size of the size of the size of the crustion of production which continuous membrane party of the size of the	
66		labor from charges for tangible personal property required.		
	372.390	Repairing and reconditioning: Generally.	1. Expgr as otherwise provided in subsection 4 and NAC 773-C32 and 772-C30, and 772-C30, paginors are recursive of gene and materials in connection with region works to which the value of the pers and materials is reduction in the stand charge. These regions we the appropriate or the connection of t	
		,	2. The regimes are consumer of part and materials feetable in connections with regime with in which the to take of the part and materials is numberated in a relation to a ten of the part of the part and materials is numberated in a relation to a ten of the part of the p	
67			3. He made of requiring or resolutioning certain taughly reported properly improve. communifying proposed for the supplier of reconditional property which may not be the identical property delivered to be required or reconditional property which may not be the identical property delivered to be required or reconditional property which may not be the identical property delivered to be required or reconditional property which may not be the identical property delivered to be required or reconditional property delivered to be required or reconditional property which may not be the identical property delivered to be required or reconditional property which may not be the identical property delivered to be required or reconditional property which may not be the identical property delivered to be required or reconditional property delivered to the required or reconditional property many to the reconditional property delivered to the recondition of	
			subsection, a requirer who enters into a contract with the State or a political adult-inion of the State or political and private parts and a private parts and a private part of the constance of the requirer, in the constance of any parts and materials furnished in connection with such require work on, or to maintain, properly belinging to the State or political adult-inion, and any subscentractes of the requirer, in the constance of the private parts and the contract with the State or political adult-inion, the provisions of adult-inion of the such parts and the subscription of a political adult-inion of the State or political adult-inion of the State or political adult-inion, the provisions of adult-inion of the subscription of the su	
			5. As used in this section, "political subdivision" means any county, city or other local government as defined in NRS 354.474.	
	372.400	Repairing and reconditioning: Examples of parts and materials which	1. Equin to rester which, sipines, medium, applance, farm implements, boat, radio and television sits and the reprir of families, involving expensive cashion filling broades or other materials for covering are jobs in which the parts and materials are substantial in value in relation to the bell charge and must be superandly mode and materials.	
68		are substantial or insubstantial in value in relation to total charge.	2. Equin to time, these, choling, workses, (workses, powerlaw, given by and above and the repair of a table by filling a dear with wood pathy or filler, or sectioning of the wood with similar wood, stairing and varnishing, are repair jobs in which the parts and materials are insubstantial in value in relation to the total change, and the tax must be paid on the pendus or of the parts and materials by the insubstantial in value in relation to the total change, and the tax must be paid on the pendus or of the part and materials have insubstantial in value in relation to the total change, and the tax must be paid on the pendus or of the parts and materials have insubstantial in value in relation to the total change, and the tax must be paid on the pendus of the parts and materials have insubstantial in value in relation to the total change, and the tax must be paid on the pendus of the parts and materials are insubstantial in value in relation to the total change, and the tax must be paid on the pendus of the parts and materials are insubstantial in value in relation to the total change, and the tax must be paid on the pendus of the pe	
69	372.420	Repairing and reconditioning: Signs.	1. Except provided in this subsections, if there is the generate part of the charge for the required respective to give the constituent of the manufacture of the configuration of the manufacture of the configuration of the manufacture of the configuration of the manufacture of t	
69			2. If meatrials constitute the genere part of the require charge the meatrials must be hilled exposably and the sales tax applies to the salling price of the constitute.	
70	372.450	Painters, polishers and finishers; repainters and refinishers.	1. The true does to regarding to design for princing, publicage and desire to finding qualified ground appropriage consecution with the production of a fished product for consecution, whether the article to be finded in supplically the consecutor why the finded. The true does not apply to the gas to prevent the production of the produ	
	ARA 4.00			
	372.460	Replacement parts and materials.	1. The and of tamphile personal property by a retained includes the funishing of replacement parts or materials to repair or explace the tamphile personal property personal to the provisions of a warranty or guaranty included in the contract of sale. Sales and use tunes do not apply to the purchase and use of replacement parts or materials by the natural risk purchase and use of those parts or materials by the natural risk purchase and use of those parts or materials was made for the repair or replacement of unphile personal property pursuant to the provisions of the warranty or guaranty.  2. It is lower loans or cert tamphile personal property to a:	
71			(a) Enables who will furnish the compiler personal property to a constructor or construction of the constr	
			represents the provision of a warmapy or guestry included in a context of site, the lower ment are include the grown cociep from that lower or made of the templet personal property in the grown receipts that are object to the new two. The lower-shall maintain documentation that indicates that the templet personal property war loaned or mend to a templet, or the context of a templet, personal property war loaned or mend to a templet, or the context of a templet, personal property war loaned or mend to a templet, or the context of a templet, personal property war loaned or mend to a templet, or the context of a templet, personal property war loaned or mend to a templet, or the context of t	
72	372.470	Signs, showcards and posters.	1. The ton applies to the total changes for printing rips, showcards and posters, whether or ret the materials are furnished by the printer or the customer, and whether or not the changes for labors in separately noted. The labor changes are furnished to the tax.  2. The tots does not apply to changes for printing or latering on real property. The pointer or latera in the consumer of the materials weed in the work and the tox applies to himsor here on the sales price of those materials.	
	372.480	Taxidermists.	Execpt to provided in subsection 2, trainberrein see the consenses of the naturals used in expiring, nating, and musting say parts of minush, briefs, find or other objects farished by their customers.     The trainberries is treather of the markets of the superior design for them to make on the invoices to the consenses at the fair retail solve price.     The transplies is the suitable objects trainberries to the consenses and the fair retail solve price.     The transplies is the suitable objects the consenses to the fair retail solve price.	
73				
74	372.500	Vending machines: Operator to obtain permit, report and pay tax; stickers required.	1. Each person who operates washing machines which dispense tamplife personal property of a hind the grow receipts from the retail rule of which are object to ten shall obtain a permit to engage in the business of selling tamplife personal property and shall report and pay to the State the tax upon the grow receipts from the salar reads trengths to machine to a	
. 74	L		3. A sticker showing the name of the vendor and Nevnda sales tan permit marbor must be affixed in a comprisons place upon each vending mechine.	
75	372.520	Vending muchines: Sales price; computation of tax.	Tack specture of weating markins shall contribe the color piece of the issue in the markins with the Contribution is saided that the color piece due in club the text imposed, be or the may compute his or between the basis of that exists price II permissions granted to compute the trust this has been him, be or the shall permission as entirely the price of the state or piece. If permissions granted to compute the trust this has been him, be or the shall permission as entirely the piece of the state or piece. If permission is granted to compute the trust the same of the shall permission as the state of the state of the state or piece. If permission is granted to compute the trust the same of the state of the state or piece that the state of the state	
	372.530	Producers of X-ray film for diagnostic	The sales price of any immedia through this median explained records done and Local Sales Tance."  Producers of X-ray film for diagnosis use are the consumers of the materials and supplies used in the production of the film. The tax applies to the sale of the materials and supplies to the laboratory which produces the film whether it is operated by a physician, surgoon, donite or other person.	
76		Bad Debt Deduction		
77	372.532	"Bad Debt Deduction  "Bad debt deduction" defined	As used in NAC 372.532 to 372.539, inclusive, unless the context otherwise requires, "took debt industries" means the delaterium from the translet value of a retailer provided parament to NRS 372.86 and 374.375 for the annexed of the sakes price of a sale which the retailer is unable to collect.	
78		Claim for bad debt deduction		
79	372.534	Claim for bad debt deduction	A retailer who wishen to chima be doth deduction rests chainer food doth deduction rests chainer food doth deduction rests chainer food and the contract was to find the bearing received of the retailer for the Department set later from 12 ments after food to the transition of the two didn't in the bearings received of the retailer for the retailer for the doth parameter to section 146 of the Internal Revenue Code, 26 U.S.C. § 166, if the retailer is required to file a foderal income text reason of the retailer for the bearing for the retailer for the bearing for the retailer for the retailer for the bearing for the retailer for the retailer for the bearing fo	
			2. The bad debt was written off in the records and broke of account of the retailer in accordance with generally according principles, if the retailer is not required to file a federal income ton entern	
	372.535	Maintenance and availability of records relating to bad debt	1. Personate to NES 572-175 and 374-140, a vericler who claims a deduction for a had debt deduction shall minimia a record of the following information relating to the had debt:  (1) The same of the debtor.  (3) The date was which the hadd was incurred.	
			(c) The transfer sale sprice of the sake of supplier personal property giving rise to the bad debt.  (d) The amount of such text restricted to the Department on the sale of template personal personal property giving rise to the bad debt.  (d) The amount of such text restricted to the Department on the sale of template personal persona	
			(c) Moreove (c) Any former charge:	
-			(3) May nervice change; cand (4) Any overvier change; cand a peri of the cube which was not subject to unless tax.	
			(a) The primary of the halfest dependings (b) Any finance beginning of the halfest dependings (c) Any finance beginning (c	
			(c) The answer of the distriction climate for the delt for growness to section 16 of the formula Process Code, and (c) Any other or client for the results of the market process to section 16 of the formula Process Code in the section of the board delt on which sells to the vaso originally paid. (g) if the results in not required to the first detail income to contract (ii) The date on which delt was verticed the formulated and basis of account of the studies in accordance with generally according principles;	
			(2) The amount of the debt written off the records and books of account of the retailer on which tales tax was originally paid, and (3) Any other evidence that the unclidestable persion of the debt was written off the records and books of account of the retailer in accordance with generally succepted accounting principles. (b) The removest of the adult of the chain collision of the retailer for an other debt of the chain collision of the retailer for an other debt of the chain collision of the retailer for an other debt of the chain collision of the retailer for an other debt of the chain collision of the retailer for an other debt of the retailer in a constraint of the retailer in accordance with generally succepted accounting principles.	
			to the animate of the disk and institute of limited by the of these for the class makes of the class of the c	
81	372.536	Value of property sold that has been repossessed	For the purposes of NES 372.508 and 374.373, the value of property sold thinks been represented by the resulter in the actual cash value of the represent property.	
	372.538	Method for determining actual cash value of property other than motor	1. Expert softerwise precised in NoC 372.539; for the prepare of NSS 372.68 and 374.573 and NSC 372.535; do extend cards value of prepare of NSS 372.68 and 374.673 and 374.67	
	372.538	Method for determining schall cash value of property other than motor vehicle; retention of books and records substantiating actual cash	1. Every a software previolat in NC 127 (1) of the gregories of NSS 127 (1) of the gregories of NSS 127 (1) of the section of the deep of the principle value in the section of the section of the deep of the principle value in the section of the deep of the section of the deep of the section of the deep of the section of	
82	372.538	value of property other than motor vehicle; retention of books and	1. Except an otherwise periodical to NCL 1973; the step reposes of NSL 1973; the stat 1973; and stat 1973; and stat 1973; the stat of the state of t	
82	372.538	value of property other than motor vehicle; retention of books and	Execute softwares provided in NeX 17 2275, 16 of the propose of NeX 17 227 and NeX 1727 and NeX	
82		value of property other than motor whicke; returning of books and records substantiating actual cush value	1. Design of services provided in New 12 11-15 th the flav propose of the 15 12 and 46 15 12 and 46 15 13 th the flav property design of the services of the s	
82	372.539 372.539	value of property other than motor vehicle; returnion of books and records substantiating actual cosh value  Method for determining actual cosh value of the property of the cost of the whole of the cost of the cost of the cost of the books and records withstantiating	For the propose of 2003 272 200 and 2132 21 and 2003 272 200, the central cade value of a motor which the law proposes and by a motor which in the sums condition in the wholesale prince points conquisted in the resultance of the centre which the proposes of the central cade value for the control of the centre which the first control of the centre which the central cade value of	
82		value of property other than motor vehicle; returned no fossis and records substantiating actual cash value  Method for determining actual cash value of motor vehicle; returnion of	For the propose of 2003 2773 the and 2013 and 2003 2773 the count can be written as the value of a motor vehicle fall has been represented by a resider in the websides giving philoded as price golder consignted in the remister's industry for a more vehicle of the core made, model and year which in the count condition in the contract of the contract	
82		value of property other than motor vehicle; returnion of books and records substantiating actual cosh value  Method for determining actual cosh value of the property of the cost of the whole of the cost of the cost of the cost of the books and records withstantiating	For the propose of 2003 2773 the and 2013 and 2003 2773 the count can be written as the value of a motor vehicle fall has been represented by a resider in the websides giving philoded as price golder consignted in the remister's industry for a more vehicle of the core made, model and year which in the count condition in the contract of the contract	
82		value of property other than motor vehicle; returnion of books and records substantiating actual cosh value  Method for determining actual cosh value of the property of the cost of the whole of the cost of the cost of the cost of the books and records withstantiating	For the propose of 2003 2773 the and 2013 and 2003 2773 the count can be written as the value of a motor vehicle fall has been represented by a resider in the websides giving philoded as price golder consignted in the remister's industry for a more vehicle of the core made, model and year which in the count condition in the contract of the contract	
82		value of property other than motor vehicle; returnion of books and records substantiating actual cosh value  Method for determining actual cosh value of the property of the property of the property of the property of the property of the Method for determining actual cosh value of motor vehicle; returnion of books and records withstantiating	For the propose of 2853 172 (deep and 178.37) and 178.47 and 178.67 (72.33), the contain only value of a motor vehicle for the low-horse proposed by a residue of the contained of the same vehicle of the contained of the containe	
82		value of property other than motor vehicle; returnion of books and records substantiating actual cosh value  Method for determining actual cosh value of the property of the property of the property of the property of the property of the Method for determining actual cosh value of motor vehicle; returnion of books and records withstantiating	For the prepares of NSST-2100 and TNST-210 and NSST-210 and two set of a more vehicle and a value of a more vehicle in the low-low representable per tension of the more vehicle as the ve	
83		value of property other than more value of property other than and value of the second cash value of the second cash value.  Modulo for descripting second cash value of the valu	For the propose of 2823 722 100 and 78.23 72 and 78.05 72.25 8, it means and value of motor vehicle for law been represented by a resident in the solution of the season of the condition of the condition of the season of the condition of the condition of the season of the condition of the condition of the condition of the season of the condition of t	
83	372.539 372.540	who of persyn the fine near month substantial grand cab should be abstantial grand to take and results obstantially and cash to take	For the propose of NSS 172.00 and 178.17 and 178.07 and 178.00 and 178.01 and 178.00 and	
83	372.539 372.540	who of property other flore more version of the property of the flore more version substituting actual code value.  Model for determining setted code value.  Model for determining setted code value and records substituting setted code value.  Exemptions  Exemptions  Such and plane.	For the propose of 2003 173 210 and 170.3 Th and 170.0 Th	
83	372.539 372.540	who of persyn the fine near month substantial grand cab should be abstantial grand to take and results obstantially and cash to take	For the propose of NSS 1723 and and NSS 1724 and NSS 1724 and NSS 1723 and and conduct of a most vehicle for both who proposed by a real-line of the solvhood price published in grave gather computed on the empiric's indexing for a most vehicle of the time to the time of the most vehicle and the most vehicle and the time to this proposed of the prop	
84 85	372.539 372.540	who of persyn the fine near month substantial grand cab should be abstantial grand to take and results obstantially and cash to take	For the propose of NSS 1723 and and NSS 1724 and NSS 1724 and NSS 1723 and and conduct of a most vehicle for both who proposed by a real-line of the solvhood price published in grave gather computed on the empiric's indexing for a most vehicle of the time to the time of the most vehicle and the most vehicle and the time to this proposed of the prop	
84 85	572.539 372.540 372.640	who of persyn wher then more varieties of the persyn where the more varieties destinated and such as the persyn which who when the persy that the whole of an extra which is a third to a destination of the control of motors and results which extended to the whole of motors and results which extended to be books and results which extended to be books and results which extended to be the control of the persynthetic contro	For the propose of PRES 172.20 and PRES 172 and PRES 172.20 and a real real real real real real real re	
84 85	372.539 372.540	who of persystem does not a construction of the construction of th	For the propose of NSS 1722 that and TSS 1723 and TSS 172	
84 85	572.539 372.549 372.540	who of persystem does not a very object of the person of t	For the propose of 2823 1723 the and 178.173 and 2865 1723.18 is maked and value of motor vehicle fast be been represented up to the children's index to the contract of the contract vehicle of the time of the motor vehicle.  A statistic vehicle and the motor vehicle and the contract vehicle and the contract vehicle fast be to the contract vehicle and vehi	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For the propose of 2823 1723 the and 178.173 and 2865 1723.18 is maked and value of motor vehicle fast be been represented up to the children's index to the contract of the contract vehicle of the time of the motor vehicle.  A statistic vehicle and the motor vehicle and the contract vehicle and the contract vehicle fast be to the contract vehicle and vehi	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For the propose of 2823 1723 the and 178.173 and 2865 1723.18 is maked and value of motor vehicle fast be been represented up to the children's index to the contract of the contract vehicle of the time of the motor vehicle.  A statistic vehicle and the motor vehicle and the contract vehicle and the contract vehicle fast be to the contract vehicle and vehi	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For the propose of NSS 1723 and NSS 1723 and NSS 1723 bit, six marked and value of a more vehicle for the low bound proposed of a protein for the second of the control of	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For this propose of 2823 1723 the ad 178.173 and 2805 1723.18 is shown and on do not or which the bear represented up to the last bear to represent the formation of the same of which and the same of which the same of which and the same of which and the same of which the s	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For this propose of 2823 1723 the ad 178.173 and 2805 1723.18 is shown and on do not or which the bear represented up to the last bear to represent the formation of the same of which and the same of which the same of which and the same of which and the same of which the s	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For this propose of 2823 1723 the ad 178.173 and 2805 1723.18 is shown and on do not or which the bear represented up to the last bear to represent the formation of the same of which and the same of which the same of which and the same of which and the same of which the s	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For this propose of 2823 722 100 and 78.517 and 78.65 77.05 As is shared and value of a more velocity fact has been represented up to the charge of the fact of o	
84 85	572.539 372.549 372.540	who of persystem does not a construction of the construction of th	For this propose of NEX 372.21 th and 178.21 and 178.02 th and the control of the	
84 85	572.539 372.549 372.540	who of persystem does not a consideration of the construction of t	For this propose of NEX 372.21 th and 178.21 and 178.02 th and the control of the	
83 84 83 86	572.539 372.549 372.540	who of persystem does not a consideration of the construction of t	For this propose of 2823 722 100 and 78.517 and 78.65 77.05 As is shared and value of a more velocity fact has been represented up to the charge of the fact of o	
83 84 83 86	572.539 372.549 372.540	who of persystem does not a consideration of the construction of t	For this propose of 2823 122 this and 194.17 and 786C 172.18, its meant and value of a more velocity fact has been represented up to which as the secondary of a more velocity of the time to the condition of the more velocity of the time of the condition of the more velocity of the time of the condition of the more velocity of the time of the condition of the more velocity of the condition of the more velocity of the condition of the more velocity of the condition of the conditi	
83 84 83 85	372,539 372,540 372,660	who of persyn where the mean reaches administrating sould cosh when the contract the contract of the cost of the c	For the propose of SSS 172.10 and 178.173 and 178.073	
83 84 83 85	372,539 372,540 372,640 372,669	who of persyn where the mean reaches administrating sould cosh when the contract the contract of the cost of the c	For the proposed of the same resident of the same r	
83 84 85 86 87	372,539 372,540 372,640 372,669	who of persyn where the mean reaches administrating sould cosh when the contract the contract of the cost of the c	Fee Reg propose of 1883 172 has and 18.172 and 18.172 and 18.172 and 18.172 to an beautiful for the second control of the second c	
83 85 85 85 86 87 87 88 89 90 90	372,539 372,540 372,640 372,669	who of persyn where the mean reaches administrating sould cosh when the contract the contract of the cost of the c	For the propose of 1883 172-250 and 178-173 and 178-173 and 178-173 and 178-173 and 178-173 and 178-173 and 178-173-178. As could not all under a state of the control of t	
83 84 85 86 87	572.539 572.540 572.669 572.669	who of person you do the near reach subsequently made on the search subsequently made on the sales of the sales	For the propose of 1883 172 and and 1983 170 and 1983 170 and 1983 172 and	
83 85 85 85 86 87 87 88 89 90 90	572.539 572.540 572.669 572.669	who of person your does not a considerable and the	For the propose of 1883 172 and and 1983 170 and 1983 170 and 1983 172 and	
83 85 85 85 86 87 87 88 89 90 90	572.539 572.540 572.669 572.669	who of person you do the near reach subsequently made on the search subsequently made on the sales of the sales	For the propose of the SET 1728 and 174.17 and 175.17 till. As a mail and without of a sense value of the sense of this contribution of the sense of	
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83 85 85 85 86 87 87 88 89 90 90	572.539 572.540 572.669 572.669	who of person you do the near reach subsequently made on the search subsequently made on the sales of the sales	The first programs of This STIT Count of This STIT	
83 84 85 86 87 89 90 91	572.539 572.540 572.669 572.669	who of person you do the near reach subsequently made on the search subsequently made on the sales of the sales	The standard of STATE Cold and STATE and STATE COLD STA	

	372.650	Newspapers: Paper and ink; photographs; type metals.	Pyper or severpoint and points' is its are except from the tax as impredients or component parts of new opaques.	
93	372.660	Newspapers: Advertising books, mats	1. Poper or recognized and pattern is take on except from the tax is implicable on the companies of the exceptions.  The throughout is substantial concept on exception on the companies of the exceptions.  The transplace was due they conclude a companies or pattern as implication or recognized a property of the exceptions.  The transplace was not drippe and the problems.  The transplace was not drippe and the problems.  The transplace was not drippe and the problems.  The transplace was not drippe and the problems and brooks to this study only by publishers. The tax applies to the calle to the companies or the commence of the eman and brooks to this study only by publishers.  The transplace was not been and the companies or the commence of the eman and brooks to this study of the material which become part of the material which was not also with the material was not also which with the material was not also which the material was not also which	
94		and nut accesseries.	A description and water comprises on the consenses of the same of these contracts of the contract of the contr	
95	372.680	Sales to United States: Unincorporated instrumentalities; incorporated instrumentalities.	1. The tracket and apply to take to:  1. The tracket and apply to take to: 1. The tracket and apply to take to: 1. The tracket and track librar on the for library and the form of Paperson of the New york of the view universpecial independent offices, against and enablishment of the processor. 10. Comparison which we should prove and confirm by the librar States. 11. The tracket is such as department of the processor. 12. The tracket is such as department of the such approximate an internal library in the size in the librar back of increase which the clear to a find and the brake, which are not which proved by the librar States. 12. The tracket is such as department of the such approximate an inflament in the partment of the such as a find an inflament in the library in the li	
	372.690	Sales to Unites States: Army, Navy, and Selective Service System	2. The transpoles to sales to reade competitions as mirrord bride, joint sheed land bride, deleted a leaving and loan association, and federal land bride, which are not wholly somethy the United States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, or which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limited States, which are not wholly owned by the Limit	
		and selective service system.	to the cost of Apply to same to: (3) Amy pole relation for access (3) Navy pole relation for access (3) Navy pole relation for access (4) Navy pole relation for access (5) Navy pole relation for access (6)	
96		1	(d) Olices' mouse cubifolded personal to New Yegolations, Aricles 1403-1446.  (E) The Army of Very of methodic postulated from unit an aliminat had of the expenditures are made:  (1) The Army of Very of methodic postulated from unit and similar had of the expenditures are made:	
		I	(2) For the general bounder of Acroy or Novy personnel; and (6) State procurement officers for the Selective Service System or to claims of the local bounds or bounds of appeal of the Selective Service System when made pursuant to purchase orders (DSS-From 250) procurbed by paragraph 22 et saq of the Selective Service regulations.	
97	372.695 372.698	Sales to State of Nevada: Applicability to credit union. Sales of certain medical devices to	1. The comprising recorded in reduced to 1 of vicinity of chipper 1975, States of Newdorf 1985, (MSS 372.25%), applies to a could canise characted by this likes present to the precisions of chapter 672 of NSS as an internated by the State.  This comprised not not contact to a vender to the function perhases from the conditionis.  The comprised not not contact to a vender to the function perhase from the conditionis.  The first purpose of Comprised NSS 572.258 and 1987.138, the Department will consens the term' needed devices' to include detailed medical equipment and multily obtaining equipment.	
98	372.700	governmental entities: "Medical device" construed.	L. As expectation respecting energy enter mass when to the Department on application on a ferro prescribed by the Department and oppies of	
99		Charithche, rifigions or obsectional organization: Letters of exception.	(a) the strict of temperature. (b) Particul distances to recognize the control of	
100	372.701	"Church, symgogue, or other place or religious worship" construed.	The Department will construct the term "Attent's spranging or other place of religious worship" in soud in paragraph (b) of subsection 2 of 5865 572, 2564 to mean a place which:  1. In properly most for religious worship and  2. How arrowing the face comes worship the day of severity.	
101	372.702 372.704	Apprenticeship programs.	A program of apprenticelyin in the State that requests except extens must be eligible for registration and apprent by the State Apprenticely pressure to NRS e10.144.	
	372.704	Application of exemption to property sold, shipped persuant to sales contract or delivered outside State; application of tax to property sold or delivered to purchaser within State.	The data to applies to the product for the product of the product proper plan for the product of the the product of the produc	
		delivered to purchaser within State.	actually to transported. When the property is declined to the product in this local, it is immented that the:  (1) Context of the declined for the dependent by the product of the ground to passed social for the declined for the	
102		i	3. Regardless of the documentary evidence held by the resider to show delivery of the property was made to a carrier for shipment to a point anside the State, the two will apply if the property is devented in transit to the practinear or this or her representative in this State, or for any other reason the property is not delivered monitor this State.	
			4. Solars who can set poly when the promy typement to the custom of sale is empired to be helpered and in shipped to a point marked this State by the entailer, by means of:  (1) Delicary by the statellar to a carrier, consume beads are forwarding agent, whether head by the preclasor or one, for obligates to the ent-of-state point.  3. A sound in substantine for the trans-	
			(b) Delivery by the resultine to a curior, continue below or the resulting synts, whether here by the preduction or one for delipses to the cord chain point.  A should as admissional to be continued to the continued of the cont	
	372.708	Vehicle delivered to nonresident purchaser within State; attached	was proposely as consense to a post and note that the late to a preductive former but but a consense to the late the late to the late to be a location in this late, the resultine ment desirate a relation and the late to a preductive former, one or other companion in this late. The consense is a location of the late to the late to be a location of the late to the late to be a location of the late to the late to be a location of the late to the late to be a location of the	
103		purchaser within State; attached accessories and specialty items.	1. The Opposition will consider the district of chains for this time by a considerate format in district of the nonemaker production (Section Section	
	372.712	Proof of delivery outside State.		
104	312.1I2	round of derivery outside State.	The difference of the constants will be expected by the Department as proof of delivery need of east.  If we compare in many the direct part delivery need of east.  If we compare in many the direct part delivery need of east.  If we compare in many the direct part delivery need of east.  A need to add the compare the direct need of east of the compare the direct part of east of the compare the direct part of east of east of the compare the direct part of east of eas	
104			4. Institute, the master of eats, for controlland to deliverse, including but and limited to, earth, budging and fack, that correspond to the east place of delivery, brosions for fast must indicate the Geome number of the vehicle used for delivery.  3. In charge, the results were that and without the fact with the delivery for the east of the controlland of the delivery.  4. Perfective cells to whether that the delivery for the east for excellent to the delivery for east for the excellent to the delivery for east for east for excellent to the east for ea	
105	372.715	Application by air carrier.	he is carrier which devices to be except from the tax imposed parament to chapter 272, 744, 777, or 377A of NSS must life a written application as form pre-cribed by the Department and submit evidence of its eligibility for the exception. Upon approved of the application, the Department will insee a certificate of exception.	
		Administration of Tax		
106		Administration of Tax		
106	372.720	Revocation, suspension and reissuance of sellers' permits.	E. Upon the receipt of a notice of the supposition or recognizing of a person, the online deal, upon demand, intendently recorded to person it to any purpose of the Department.      Any approach valuation of the lates of the explosions of the Commission commy to cause of the Security continuency of the Commission of the Commissio	
106	372.720		to Prop of instituting means, including for amount of its position, instituted and institution of its position instituted and institution of its position institution of its position of its p	
	372.720 372.730	Revocation, suspension and revocance of sellers' permits.	to Prop in destinating amount, relating the greatest et in position from terms and ones, they come to recognite (3) Prop for regards of the extracted of terms and of the position of the terms of the composition of the composition of the terms of the composition of the composition of the terms of the composition	
		Revocation, suspension and revocance of sellers' permits.	to Prop in destinating amount, relating the greatest et in position from terms and ones, they come to recognite (3) Prop for regards of the extracted of terms and of the position of the terms of the composition of the composition of the terms of t	
		Revocation, suspension and revocance of sellers' permits.	10 Pays of intending means, relating the greatest fits possible, the control of t	
		Revocation, suspension and revocance of sellers' permits.	10 Pays of antended genomes, relating the greatest of the position of the posi	
		Revocation, suspension and revocance of sellers' permits.	10 Pays of antended generate, relating flag generated risk, profit points and control of generated and position of generated and position of generated generated and position of generated	
		Revocation, suspension and revocance of sellers' permits.	10 Payed intended genomes, including demands of the position of an experiment and control and position of the	
		Revocation, suspension and revocance of sellers' permits.	10 Payed interested on security distinguishing demands of the possibility of the possibil	
		Revocation, suspension and revocance of sellers' permits.	10 Part of intending means, including the means of the position of the positio	
		Revocation, suspension and revocance of sellers' permits.	10 Parties internaling amounts, including the amount of the special personal of the profit of the pr	
	372.730	Beroulin, represent and necessor of white parents.  Benefit parents.  Benefit certificates.	10 Points of internaling amounts, including the amount of the specific points and only fig you for regards of the results of the same of the regards of the regards of the same of the regards of the same of the regards of t	
		Revocation, suspension and revocance of sellers' permits.	10 Pays of attending formum, including for amount of the positive and one, for ground was several.  20 Pays for regards for terms and is recorded in the control of the positive and the positive	
	372.730	Berossiins, seppenin and nitramon of select parasis.  Benda sarefunes.  Benda sarefunes.	10 Pays of attending formum, including for amount of the positive and one, for ground was several.  20 Pays for regards for terms and is recorded in the control of the positive and the positive	
	372.730	Berossiins, seppenin and nitramon of select parasis.  Benda sarefunes.  Benda sarefunes.	10 Pays of attended persons, related for process, relative process, and the process of the proce	
106	372.730	Berossiins, seppenin and nitramon of select parasis.  Benda sarefunes.  Benda sarefunes.	10 Payer in the antique for arrange of the control of presents of the control of presents of the possible for a present of the present of the control of present of present of the present of the present of present of the present of present of the present of the present of present of the present of present of the present of the present of present of the present of the present of the present of present of the p	
106	372.730	Berossiins, seppenin and nitramon of select parasis.  Benda sarefunes.  Benda sarefunes.	10 Payer in the antique for arrange of the control of presents of the company of the control of presents of the level of the present of the level of the present of the company of the control of the con	
105	372.730	Beneation parameter of alliest parameter of alliest parameter of alliest parameters of a	10 Payer in the antique for arrange of the control of presents of the control of presents of the possible for a present of the present of the control of present of present of the present of the present of present of the present of present of the present of the present of present of the present of present of the present of the present of present of the present of the present of the present of present of the p	
106	372.739	Benchman of steepens and steemen of silver person.  Benchman of our person, impropriation of complete, and complet	10 Part part antending means, relating the growth of the position of the company of the control	
105	372.730 372.735	Economies, respective and streament of silver persons.  Enablishment of scoopies, improper interest or complete, improper interest or complete, improper interest of complete.  Continue of software place of continues of section of software of some streament of complete continues of section of software of section of software of section of section of section of software of section of s	10 Part part antending means, relating the growth of the position of the company of the control	
106	372.730 372.735	Benchman of steepens and steemen of silver person.  Benchman of our person, impropriation of complete, and complet	1 of Pays of antiending senses, including the antient of a possible, interest of a sense of possible in the court of poss	
106	372.730 372.735	Benchman of steepens and steemen of silver person.  Benchman of our person, impropriation of complete, and complet	1 of Pays of antiending senses, including the antient of a possible, interest of a sense of possible in the court of poss	
100	372.730 372.735 372.736	Branchine, represent and neteronal of select param.  Branch carefulants.   So Pays In a standard genome, schaler give a mean of a regular region and come, of any one to reside and a support of the standard genome and geno		
100 100 111 112	372.730 372.735	Benchman of steepens and steemen of silver person.  Benchman of our person, impropriation of complete, and complet	1. The Contaction process of the Contact of the Con	
100	372.730 372.735 372.736	Branchine, represent and neteronal of select param.  Branch carefulants.   1. The Carlians programs of the protein of the control of the cont		
109 109 110 111 112	372.730 372.735 372.736	Barrollon, toppeare and accesses of solitor parame.  In the parameter of solitor parameter of solitors and access of solitors parameter of solitors and solitors	1. The Contraction of the Contra	
100	372.730 372.733 372.730 372.740	Beneation of automotion of effects person.  Beneate contributes:  Beneate contributes:  Continue of authority for collection found of comprise.  Continue of authority for collection found of the decimal of the decima	6. Proc International containing research should be the secure of the security	

	372.790	Receipt by Commission of reports, returns and remittances.	1. Any purp, curve or creatives which is a security from the first to be an interest to be a security or continued to the security or continued to the first to be a security or continued to the first to the security or continued to the se	
116			2. A record for neutral new to predict or registered contribution of the contribution	
110			A Chana and Chanasan white Chanasan	
			(s). Successful type to supaper or his is the for employees.  In considered sufficient to rotate the post office consistent and the six to the date of milling.	
	372.825	Security required for payment, waiver of security; habitaally delinquent	1. Europs as deservine provided in absolucion 2 and 1985 STR218.8, genous who obtains a permit is collect as loss a after hely 1, 1985, build agoned with the Department covered in an ament equal to twice the contented overage ton due questroly of the persons files returns for engal between the content of the amendal of the persons files returns for engal between the coverage ton and the persons files returns for engal between the content of the persons files returns for engal between the content of the persons files returns for engal between the content of the persons files returns for engal between the content of the persons files returns files return	
		person.	1. A price in a regard of deposit sergers with Deposit sergers of the Deposition of the control of 1000.  1. The control of th	
			4. Exploy as otherwise production in absociation (s.), show a business that if it is requised by a result of production in a finite in a superior of the contract of the contr	
			2. If a person who files returns for quantity periods in common habitually delixquent, the Department shall require the persons to file returns for exactly periods.  A person may file person's besiness have in operation for a less at 12 month, bearing a contract that it requires the file requirement for a recursional or file person's besiness and a reduction in occurity in warranted pursuant to subsection 1.	
117			(b) Sarety bonds enceated by an insurance company.	
			(c) Procedule laters of early which are inself or confirmed by back, areing back, carrieg back, carrieg back are singular association intend of inc's blood of Newton deposits on confirming procedule by the Department of the Confirming procedule by the	
			(8) If the present in expressit targets, the present must be a satisfactory prepared copies of security required by this sections.  (1) The presents of a comparist targets, the present must be a satisfactory prepared copies and only on the content to require of a few contents or targets and targets, and a content of the content to require of a few contents or targets and targets. and the content of the contents of the contents or targets and the contents of the contents or targets and the contents of the contents of the contents or targets and the contents of the contents or targets and the contents of the contents	
			(a) Efte compares topogree consists of only one principal, the greenant energy of the principal to lists or her individual conserve.  (b) Efte compares topogree consists of only one principal, the greenant energy of the principal conserved and the princi	
			(a) Instruction believe of coals which are used or sufficiently by both, using the passes and the proposal and association abund to the One-Orivals open de coalisine proceivals by the Originated.  A parameter passive any passive for a second or sufficiently proposal passive and the supposal pass as constrained passive and the originate and the originat	
	372.826	Interpretation of 'habitually	(p) - Sunsciency populara recover was a 1 room of the popular time received some time for examples y, and room, restrated conce of ream new waster time popular on the sac entiring for interest and examples present.  As used in NES 372331 and NEC 372235, the Commission will interpret the term "habitually delappeat" to mean having two or more delapparencies, but pryments, returned checks or return deriving two das that were filled without proposed of the hill has date, or any combination thereof, in the 12 connection months intendingly	
118		delinquent".	preceding the date on which the Department investigates the matter.	
119	372.827	Sale of capital goods: Security required for deferral of tax.	1. Each person who qualifies for the deferral of these pursuant to NRS 372.97 shall enablish with the Department security that is equal to the person's tax fashility.  2. The Department may except as security pursuant to scheecine 1:  3. The Competent and the Association of the Conference of the Con	
,			(a) The security and first in subsection 9 of NAC 172.5%; or (b) A perfected, first priority security	
120		Retailers Located Outside of This State		
121	372.841	"Component member" defined.	As used in NAC 172.841 to 372.856, inclusive, when the context otherwise requires, "component manulor" has the meaning searched to it in 1885 372.7243 and 374.7245.	
	372.844	"Activity that is significantly	For the purpose of NAC 177.241 to 372.285, inchesive, the Commission integrapes as "actively that is regular-control years in a pull-control years cannot be in the State for the retailer's produces or surviver" to mean any activity in this State that is according for management of the	
		associated with a retailer's ability to establish or maintain a market in this State for the retailer's products or	nutlet's market for sake of taughle personal property and the protection of the retailer's interests in this State. Such as activity includes, without limitation:  1. Soliciting tasked of poods in this State.  2. Insulfan, assemblier or requiring poods in this State.	
		services" interpreted.	3. Constacting installing requiring or minimizing real property or tangible personal property in this State.  4. Delivorair moreholds in this State for the task personal personal personal property in this State.	
122			5. Herings either a ranke down to minimize or maleither menter for products in this fies. This subsection must not be constrained to include memory attending a trade down.  6. Selling products being cased hering as those in some other core in this field that cooper nature of each solling and median states.  6. Selling products a trade and hering a field somet error in this field that cooper natural or deal solling and antifer and antifer and and the solution an	
			5. Selling products often and bring is below of severe are in this took in severe are in this took in a copyr came of each official scho.  1. Profuning activities designed to establish or minister art in this took in a copyr came of each official school.  1. Profuning activities designed to establish or minister art relatively, including information, column content conten	
	372.846	Description (	CARDONIEY.	
123	A12.646	Purpose of sections is to reduce disparate impact of responsibility to collect taxes.	The purpose of SNCS 272-381 to 272-386, inclusive, is no robuse the disquarest impact of the responsibility to collect tunes on rotation located in this State and remain resulters located until to State who million residents of this State and Indiances with a physical presence in this State to enthickly presence in this State by pressy or also result formations of the substantial principles of carrying or benium in this State.	
$\vdash$	372.848	Presumption of applicability to	1. For the purpose of robutting the presumption on first in subsection of ONES 372.2740 and absolution of of ONES 372.2740 and absolution of a ONES 372.2740 and subsection of a	
		retailer that is part of controlled group of entities that has a component member in this State: Rebuttal of	component member and provided to the Department in good faith.	
124		presumption; written certification by each component member; retention of certifications by retailer.	(a) May be admitted in paper or electronic form; (b) Mate commiss a distance that the activities of the component number were not significantly associated with the retailer's ability to enable for maintain a market in this State for the retailer' products or services; (c) Made a visual of the remainder or production to a supplicable by a professible of the component number of the compone	
			2. Its virtue antificients almosthed an discretization in the contraction of the contract	
$\vdash$	372.851	Presumption of applicability to retailers that enter into agreements with residents of this State for referral		
			In the large pass of obstituting the groundings to the contribution of the contributio	
		Rebutal of presumption; written certification by each resident; retention of certifications by retailer.	probabion. 2. The written contribution described in paragraph (a) of subsection 1:	
125		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(A) Most consistent of smoothed in prography (a) of obscusion it.  (b) Most consistent of the consistent data of the consistent of the con	
			(d) Mast is rigined, other mental abless of the resident of th	
			4. As and risks section:  (a) "Advisionment mass any amounteement of goods for sals through the use of practicular goods or free in print or decisionism edits for the prope or free in print or decisionism edits for the prope or formationism in the general public. The term includes colline adventising generated as the result of a general adjustification that is assessment and proper in the proper in the print of	
			(a) "Administration" consists any assessment of specific for the Grouph for the office specific specific for the first in a support of the first in the first and the first in the f	
	372.856	Factors for determining whether	1. For the pursouse of determining whether the activities of a retailer located outside this State have a sufficient necess with this State to satisfy the recurrencents of the United States Constitution, execut as otherwise recovided in NRS 372.7247, 374.7247 or 374.7247 or 372.848 or 372.851, the activities of a	
		activities of retailer bave sufficient nexus with this State.	results a beau as difficient mass with this flow if the transitive intuiting a solid original process grouping recording a result of a resulting recording and the process of the company or a rest consequing in this State, and the resulting (s) of the resulting and processing of these are described as a result of the composed results when the results of the results	
			(b) Enters into an agreement with a resident of this State under which the resident, for a communion or other consideration based upon the sale of tangible personal property by the retailer, directly or indirectly refers potential customers to the retailer, and the cumulative gross receipts from sales by the retailer to customers in this	
			Size who are refined the models by all reduces with the appearant with the supposers of the first of the relative is account of 300 desired by providing for appearing reduced unling on the local day of Mach. Inc., September and Describer;  (2) The realism and 20 for more read all cases of supposers in first, these of the training and the supposers in first, these of the present proposers in first, these of the present proposers in first, these of the present proposers in first, the case of the present proposers in first the case of the present proposers in the present propose	
			(5) The resulter made 2000 erm cental sales of templet personal proposed projects (see Sales core (6) Engape is may obtain excitory that exhibits an addition at most wider to see the content of the United Sales Constitution.	
126			1 the production of a collective and a collective of a collective and a collective of a collec	
			(a) Paragoph (a), (b) or (d) of subsection (c).  (b) The provision of chapters 36(00, 712 and 374 of NRS reducing to the imposition, collection and remittance of the sales tax and the collection and remittance of the use tax apply to the retailer; and  (2) The retailer with the Department personants NRS 36(00, 300-below, or with time of, making the sale.	
			(b) Experience of the first due to the first shorter rough that because it is a constitution of the first shorter rough that because the first due to the first shorter rough that the firs	
			the collections and financians of the saw a copy in the coulties can depress the collection and continued of the saw a copy in the Collection and the collection and continued are saw as a fresh in colpropage (1) or (2) of prayage (6) of absorbtion ), for extaller shall register with the Department possess 5000000000000000000000000000000000	
		Computer Software	is exchange for providing a referral Risk, or any valuer intens of value given in a exchange for a referral.	
127		Computer Software		
	372.875	Applicability of tax to custom computer software and custom	The programation of constant computer software constitutes the readening of a professional survice.	
128		programming services.	1. The representation of nations compare where constitute the reading of performant service.  1. The read-one of the reading o	
	372.880	Applicability of tax to prewritten	3. The test does not apply to the transfer of costons computer software, or to coston programming services performed in connection with the sale or lease of computer equipment, if the charges for the custom computer software or programming use separately stated.  1. Unless it is delivered electronically or by load and leave, prevention computer software is trapple personal property. The tax applies to:	
	372.000	computer software and computer software maintenance contracts.	1. Under the instructional confidence of the product confidence of the	
129			(c) An optional computer software maintenance context for unch presenting computer without making the provided in subsection 2, the tax does not apply to an optional computer without exclusive minimature context for unchronwellul couples are followered by the provided property survivous.  2. If an optional computer without we indicate the visual to a provided property survivous.  2. If an optional computer without exclusive minimature context for a provided property survivous.  2. If an optional computer without exclusive of their context in our of a function of the context of the survivous and optional computer without their context of the context of the survivous and optional computer without their context of the survivous or installability documents the tax anothing to the entire transactions.	
			The state of the s	
			(a) Tradective transcenter at more transcenter processor in titus. (b) (1) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b	
130	372.885	Prewritten computer software: Charges for modifications; taxable	by more than one content or bearing revisible in NGC 972.800; changes for maddication to previsite computer software are computer software are computer software for non-puter software for non-puter software for non-puter software in the recognized ratial takes price charged by the software bear computer software for non-puter software for non-puter software for non-puter software in the recognized ratial takes price charged by the software puter software in the recognized ratial takes price charged by the software i	
		basis.  Direct Sales Organizations		
131				
132	372.900	Definitions.	As used in NAC 372/900 to 372/917, inclusive, unless the content otherwise requires, the words and terms defined in NAC 372/907, 372/904 and 372/906 have the mannings accorded to them in those sections.	
	372.902	"Direct sales organizations" defined.	"Direct takes organization" means a besiness in which an independent solopeness solids at resid taughtle personal property obtained from the besiness and not at a location covered by the business.	
133	372.904	"Independent salesperson" defined.	"independent salesperson" masses a person who sells at retail taughble personal property obtained from a direct valor organization and set a location owned by the direct valor organization.	
134	372.906	"Sales tax collection arresment"	"Safe tax collection agreement" means an automate property by the collection agreement and a state of the collection agreement and a state of the collection agreement means as agreement and a state of the collection agreement and a state of the c	
135	372.908	defined.	Same to conserva superiors trans to a system exercise one person to Nov. 3/270 receives not superiors as a serie case or operation.  Successful and the series of the superior	
136		Sales of tangible personal property by independent salesperson.	1. Is considered a retailer with respect to such asile and the gross receipts from those sales are nell-pict to the sales tax.  2. Stall obtain a permit to capage in excondact values as a sale life grownant to NESS 272.25.  3. Stall obtain a permit to capage in excondact values as a sale life grownant to NESS 272.25.  4. Stall obtain a permit to capage in excondact values as a sale life grownant to NESS 272.25.	
	372.910	Sales tax collection agreement:	3. Shall obtain a what business registration to conduct business in this State pureaunt to NRS 56.100.  1. The Department may enter into a sales tax collection agreement with a direct soles organization.	
	372910	Authority of Department; contents.		
			2. A about no collection agreement may provide the:  (b) Believe a factors to experiment to a provide the collection and by judge-point and purposes of laughty personal property obtained from the direct valors organization, the direct valors organization will obtain a point to sugget in or conduct business as a selfer present to NRS 3711 US.  (c) The district allowage in particular organization will obtain a point to sugget in or conduct business as a selfer present to NRS 3711 US.  (d) The district allowage in particular obtainess and the self-point of self-point or deposition of the self-point of self-point organization of the self-point of self-point organization of the self-point organization or anization or the self-point organization organiz	
137			(c) Taughde personal property obtained from direct static organization and sold by an independent salesquence at rettal is travel based on:  (1) The settal sales price paid by the rettal customer; or	
137			(2) Bits direct also oppositude does not have cridence as to the statel asket price paid by the crital contente, the suggested real price.  (b) I the direct also oppositude does not have cridence as to the statel asket price paid by the crital contente, the suggested real price.  (c) I the direct also oppositude does not have cridence as to the statel asket price paid by the crital contente, the suggested real price.  (d) I the direct also oppositude does not have cridence as to the statel asket price paid and the suggested of	
			(1) The direct also expansion in the contraction is the contraction of the contraction of the color to the retail content, for the retail in effect at the location to which the tamphle processing properly is depped or delivered.  (3) The direct also organization is entitled to the same delication, allowance and collection conflicts to which an independent subsequences would be entitled if the color to collection appearant were as in effect.  (b) The direct also organization is entitled to the same delication, allowance and collection conflicts to which an independent subsequences would be entitled if the color to collection appearant were not as in effect.  (b) The direct also organization is entitled with the organization of the direct also organization.	
			(f) The districtuals or againstices will make available to the Operatoriat, spec request, such books and records as may be reasonably sequented by the Department to conduct an audit of the direct sales congunations.  3. The Opportunity shall not regard a sales to collection againstice as a factor in determining whether or not the direct sales or guaranties with this State for the purpose of imposing my tax or tax collection obligation except for the sales or me tax collected by the direct sales or guaranties to the sales to a sale	
	372.912	Sales tax collection agreement: Termination.		
138			1. It does not be considered as not extracted as not extr	
			detect acles cognisions dows not comply with the terms of the sales tax collection agreement or fails to continue to report and must the text on the targible personal property that in the subject of the sales tax collection agreement, the Department may assess a deficiency determination personal to NIS 500.300 against an independent collections agreement.	
139		Leases, Rentals and Certain		
139	372 620	Other Transfers - General Provisions	Front u obravio movidel in subservior 3 de manismo de	
	AL S (20)	гурпсиниу.	1. Except as otherwise provided in subsection 2, the provision of: (a) NAUL 732-122-1373-132, inclusive: (1) Apply to simply record prompt approached on or below. Jan. 15, 2005, for lones or result in this State, and (2) the region party processing properties and or below. Jan. 15, 2005, for lones or result in this State. (b) APPL 732-132-132-132, and the processing properties and other law. 250, for lones or result in this State. (b) APPL 732-132-132-132, and the processing pro	
140			(2) Do not apply to mapble personal property practional after lone 15, 2005, for lessor or restal in this State. (b) Not. 2739/4 to 37,2566, nealtower. (c) Apply to mapble personal property practional after lone 15, 2005, for lessor or restal in this State; and	
			(1) Agos to supersy personal price for the Conference and the Conferen	
		Promote P.	намител, аруу зо нав роцену ава на робинова си Not., 3/4/2010 3/4/40, Исквити, во выс кругу по вы (кориту.	
141		Property Purchased On or Before June 15, 2005		

	372.922	Collection and payment of tax when tangible personal property is purchased for lease or rental within	Element as determined and ANC 273102.  A present the present point planning improved possible for this fine for lane or result which to Star held pey the use to the in this Star new and by:  (b) the start of the propeys the general.  A present the present paid present present in the lane or result of the propeys which to Star.  (c) the start of the propeys the general.  A present the present paid present present present the start for the lane or result of the propeys which to Star.  (c) the principal consistency in the start for the lane or result of the propeys which to Start in the creation of the start for the lane or result of the present present the start for the lane or result of the propeys which to Start for the creation Start for the lane or result of the propeys which to Start for the lane or result of the propeys which to Start for the lane or result of the propeys which to Start for the lane or result of the propeys which to Start for the lane or result of the propeys in the Start for the lane or result of the propeys in the Start for the lane or result or present the lane or results or present the lane or lane of the lane or results of the lane or lane	
		purchased for lease or rental within this State.	(a) The copyring to the greatest cape:  (b) The copyring to the greatest cape:  (b) The copyring to the greatest cape:  (c) The copyring to the greatest cape:  (c) The copyring to the copyring to the lance or contal of the property within this State.  (b) The copyring the copyring to the lance or contal of the property within this State.	
			(a) Pay to ado at no to the person's vendor on the sales price of the property to kins of her or  (b) Clock to add a state to the person's vendor on the sales price of the property to kins or restal charges for the lease or restal of the property within this State.  (b) Clock the sall are scaled conflicted for the property and elect to pay to be grown I alone or restal charges for the lease or restal of the property within this State.	
			3. If a person who sells and rents or leases traightly personal property within this State gives a reade certificate to the vender from when he or she purchases property, when the property ic: (a) Solds, the transplace to the selar price.  (a)	
142			(c) the or grave interes or maint designs.  (b) Phys for the this is the relative of the size of the property in himse I have, we fefore that is and to maint and be collected from the continues on the gene to the contract of the property in the contract	
			(b) Each to measure the use the hybric better given better or model changes, the practiseness may not estimate the first femalities for the construent measured by the fer designed control changes.  The transprise is not also price or the property within this text fellinging in use it remarks element enterior. Whether any observables experted to the trapped on the region of the property or the transprise of the trapped on the grown lease or restal changes.	
			6. A person who clock to pop the tax measured by his or the grows leave or restal charges personate to fais section is not required to pay the sales tax for the purchase of ports or other equipment for the tangelike personal property which is committed to lease or restal use in this State if the personal processor in confidence to the confidence to the confidence to the purchase of ports or other equipment for the tangelike personal property which is committed to lease or restal use in this State if the personal processor is confidence to the purchase of ports or personal property which is committed to lease or restal use in this State if the personal processor is confidence to the confidence to the confidence to the purchase of the ports.	
			As A person who miss during the property.  A person who miss during the property to him or her. The Department shall not general a reland or credit for any two paid or due before he or her makes such an election.  8. Mendatory changes, whether or not separately stated, for any service, activity or function made in conjunction with the lease or rental of langible personal property will be considered a part of the gross lease or rental changes and are subject to the tax. The term "unadatory changes, whether or not separately stated, for example, without invalidation of the conjunction of the conjunction with the lease or rental of langible personal property will be considered a part of the gross lease or rental changes and are subject to the tax. The term "unadatory changes" may include for example, without limitation:  1. Manufacture of the property of the conjunction of the	
			(a) A for or charge for milespe. (b) A for or charge for milespe. (c) A for or charge for chartest of the property, commonly referred to as a "sloop off charge."	
			(c) A few or design for the reinstatement of a lasse or round agreement. (d) Reinbursement for final costs or expenses, including, without limitation, ranagement few, interest, financing few and carrying charges, collection call charges, representation charges and billing charges.  CONT	
			9. Option charges, reprintely stude, such in connection with the lasse or result of langable personal property one not subject to the tax. The term "reprinted charge" may include for example, without limitation, ac (to be completely one control of personal property one of the last	
			(a) For or chappe for the installation, conscious, assembly or disseases by of the property.  (b) Charge for a collision-drange varieur or a visible instrument that acts as a wiver or of the closur's right to collect from the Lossee for any damage to the property.  (c) Charge for the services of a person to operate we interest another in the companion of the property.	
			(d). Clasge for fast used to operate the property.  (e) For low of the fast used to operate the property.  (e) For or design for the districtly summy contract or their handling of the property.	
			(g) Face or large for immunos, make a personal accedent, extended protection or coverage for personal property.  (B) The Department will determine whether a charge in multariary or given all accessing or the complex accessing to the term of the agreement under which the charges are paid.	
			(d) Categor for the land to special for property.  (d) Categor for the land to dever, integrations or the landing of the property.  (E) Face or chappe the design responsible control of the landing of the property.  (d) Face or chappe the designs, each as present associate, classed presentation or covering for personal property.  (d) Face or chappe the integers, each as present associate, classed dynamics are covering for personal property.  (d) Face or chapped to integers, each as the present associate, classed dynamics are covering the form of the agreement associate classed dynamics are covering the form of the agreement associate classed dynamics are covering the form of the agreement associated property associated associated property than the agreement associated property associated associated property than the agreement associated property than the agreement associated associated associated property than the agreement associated by the agreement associated associated associated associated property than the agreement associated by the agreement associated as	
143		1	1). Any chapter assessed for durage or less of twich the lonce is held responsible are cachieve of the original results or less or strong the long transport of the long or less of twich the lonce is held responsible are cachieve of the original results or less or strong less or	
			5. Evidence that a lense approximat has been terminated includes. (a) Documentation dowing that the Loader proporty has been responsed or natural to the lenser. (b) A formal nector of statution that has been premised provided product to the control of provided production of the lenser. (c) A formal nector of statutions that has been premised provided product to enser or reveal upon the lenser. (c) A formal nector of statutions that has been premised provided product to enser or reveal upon the lenser. (c) A formal nector of statutions that has been premised provided provid	
			(b) A formal notice of furmatation that has been previously served upon the leases or a reward upon the leases by certified mail, return receipt requested, or registered mail. (c) From farther provipes been wreeded, imagent, a classes or destroy in resultant of annuals.	
			(a) Actification to translation on the principle princip	
			(c) Any other confinence and constraints which is excepted to the Department and above that is encaptured to the Department and above that is compared to the Department and above that is compared to the Department and Annual Propertment and Department and Depar	
	372.924	Election by lessor to pay tax on use of		
		tangible personal property rather than cost of acquisition.	1. The solution of the solution properly of each one properly control in the control of the cont	
144			(A program of the control of the proof of the control of the contr	
			dentified to an incent	
Ш	372.926	Sala of translate area	The Belline of a best and the second of the second of the or hard decision personal to this section creates a robustable presental prosperty rather than the cost of the sequinities of that property personal to NRS 372.170 or 372.240. The robustable recursion for the property personal to NRS 372.170 or 372.240.	
	J. 2.925	Sale of tangible personal property designated as lease or rental for purpose of retaining security interest.	(a) The resignation of the lates it regal to or greater than the contrasting of the resignation of of the resig	
			Employ personal property is well, the de transmission is disagguided as kines or employee of chaintees; according to the contraction of the property in contraction of the contraction is designed as kines or employee of chaintees; according to the contraction of the contraction o	
			(d) The leave has any opinion to prochase the property without the progress of any adultionistic consistancies on with the progress of normal adultionist consistancies in the set the complete with the terms of the leave.  — The the progress of the observation, the consistancies of the first progress of the first and the construction, and the consistancies of the first and the construction are the first progress of the first progress of the first and the construction are the first progress of the first and the construction are the first progress of the first progress	
			2. An appearant does not create a security interest energy because after provides that:  (1) The present value of the consideration the Lowes is obligated to pay the Lowes for the rights to possession and use of the property is substantially equal to or is greater than the line matter value of the property at the time the loase is entered into;  (b) The Lowest numeron to risk of the source of property, or agrees to pay tours, memorace, filing, recording or registration loss, or a service or maintaneance conts with cospects the property.	
			(c) The lessee has an option to renew the lease or to become the owner of the property;	
145			(d) The Louve has negion to more the low for a fined moment that is equily his general test to resolve the contract of the treat of the groupsy for the groupsy	
			(a) B a los than the losses may reasonably opport to pay in the property if it were perchanded at this resolute on the value of which we have been deeplin in carried.  (b) The original and a logic or of the property is the the \$3.500 and the monation in or at more than \$350.  (b) The original and a logic or of the property is the the \$3.500 and the monation in in at more than \$150.  (c) The original and a logic or of the property is the the \$3.500 and the monation in in at more than \$150.  (d) The original and a logic or of the property is the the \$3.500 and the monation in in at more than \$150.  (e) The original and the second or of the second	
			(c) The original sales price of the propostry is \$1,000 or more and: (1) The least is for on more than 4 years, and (1) The least is for on more than 4 years, and	
			(2) The amount of the adultional considerations not enter the B190 or 10 percent of the original sales price, whichever in greater, (6) The original sales price in the property is 15,000 or more said. (6) The original sales price in the property is 15,000 or more said. (7) The original sales price, whichever in greater, (8) The original sales price, (8) The original sales price, whichever in greater, (8) The original sales price, (8	
			(2) The answard of the additional consideration is less than 20 percent of the original soles price.  4. Additional consideration shall use the deemed narmain if: (When the reprise two real-bases in part of the part of the constraint in the const	
			(b) When the option to become the owner of the property is granted to the lessee, the price stated in the agreement is the fair nurket value of the property.	
	372.928	Sale of tangible personal property designated as france lease.		
			In Englishment property seals, that is transcentant encopium in a nature case:  (In Plant angle line the fundamental readout in the current seal and control and declorabel and the 2012-208;  (In Plant angle line the fundamental readout in the current seal and control and	
			(a) Englishers, the prictate in the contract of the contract o	
146			car in name investigation in the state permitted and the state permitted in the state permitted in the state in the st	
			(1) Pay my applicable few assensed appior the traphle personal property: (2) Austran all in the few of the traphle personal property; (3) Austran all in the few of the traphle personal property; and	
			(1) my my princient can assesse; para to trapine proper. (2) Journal all risk cells with the implify promise property. (3) Journal all risk cells with the implify promise property. (4) Journal all risk cells come for templify promise property. (5) Annual of the section, procession descent relativistic the maintainness, loaning or negrintation of the taughte personal property.	
	372.930	Sale and lease back of tangible personal property.	. The sale of taugoble personal property to a person who is in the business of leasing taugoble personal property to other and who leases the property back to the sellor within 40 days after the date on which the property was sold is not a trachle sale if the lector is registered with the Department to collect and report the tax removation NAC 373-276.	
		persona property.	states to Nov. 27-22 28 28 1-27-28  A person who gold to classic or not tax to so a sale of lampled personal properly that much the requirements of absocion 1 may apply to the Department for a refund in the amount of the two gold the transaction in properly documented.  To document propely und a transaction of the documentation must establish than  (In Experiment process) and a transaction of the time of the office of the source of the state of the two points of the two points of the transaction in properly documented.  (In Experiment process out confidents the view out the first of safet, also the vendor was not experiment of the two points of in Noval.	
147			(a) The perchaser goes a results certificate to the vendor at the time of side, calcut the vendor was out of sint and was not required to be registered in Nevanda.  (b) The perchaser goes a results certificate to the vendor was considered to the vendor was out of sint and was not required to be required in Nevanda.  (c) The perchaser goes a results certificate to the vendor at the charge described preserved preserved as described the second perchaser vendo in the registered percental preserved percent preserved percents are required to the registered in Nevanda.	
			(b) The preduces sold the grouping to a second productor who his in the foundations of Landing tapable present proceeding and excepted the second productor.  (c) The second produces leaved the grouping back to the first production within 60 May and the de date on which the property was sold by the second productor.  (d) The locustor was required with the Department on collect and report the two generates NAC 273-222 and 273-225 at the found of the Resources.	
	372.932	Certain transfers of tangible personal property to governmental entities or	1. If a loss of targible personal property to at entity except formaxion present to NSS 372 25 or 372.35 conditates a sile personant to NSS 372.25 or 372.35 conditates a sile personant to NSS 372.25 or 372.35 conditates a sile personant to NSS 372.25 or 372.35 conditates a sile personant to NSS 372.25 or 372.35 conditates a sile personant personal pers	
148		peoperty to governmental entities or nonpeofit organizations.	1. If a loine of magifile personal property to use early except from transion personants to NRS 372.32 or 372.326 does not constitute a safe ground personal	
149		Property Purchased After June 15, 2005		
	273.024		A STATE OF THE STA	
150		"Lease or rental" and "retailer" defined.	Us used in NAC 572-201 to 372-504, inclinoise, union the content otherwise requires:  1. "Lasses or restal" but he maning archived but in NAS 598-200.  7. "Realist" ridules to approve substagges in the set or restal of targets but provided for any purpose other flux substances or selected.  7. "Realist" ridules to reprove substagges in the last or extend of targets but provided for any purpose other flux substances or selected.	
151	372.936	Lease or rental of tangible personal	A lease or mail of taughle prosend property shall be deemed to constitute a transfer into our lease or transfer into our lease are transfer into our lease are found into our lease are found into our lease are found.  A clear or mail of taughle prosend property for any purpose often than orbitance or absent consistants a statul side.  A clear or mail of taughle prosend property for any purpose of the flast orbitance or absent consistants a statul side.	
131	372.0%	peoperty constitutes sale.  Collection and payment of sales tax on	2. A lease or retail of languishe personal proposity for any prayons other than subclease or subtract constitutes a retail sale.  1. The logal incidence of the sales tax on a lease or retail of languishe personal property fulls upon the person who leases or retail the property found the retailer.	
		Connection and payment or states tax on lease or rental of tangible personal peoperty; sale of property following its use in lease or rental service.	2. A retailer engaged in the lease or rental of taughthe personal property shall collect and remit the sales tax measured by:  (a) The grows lease or rental charges for the lease or rental of that property; or  (b) The grows lease or rental charges for the lease or rental of that property; or	
		its use in lease or rental service.		
152			(a) in administration principles with an example principle and a finish principle principle and a finish principle principle and a finish	
			The property is said following the sect leaves or year to be continuous properties of the sample of the property within the State, the transplication for the property is said a lighway of the transplication of the property is said a lighway of the prop	
	372.940	Treatment of various charges made in connection with lease or sental of	for the purposes of NAC 972.998:  1. The grows losse or restal charges for the losse or restal of taughtle personal property include any mandatory charges, whether or not separately noted, for any service, activity or function made in conjunction with the losse or restal of the taughtle personal property. The term "mandatory charges" may include, for example and	
		tangible personal property.	vithout limitation, any:	
			(a) for ter chapt to relative.  (b) For ter chapt the for terror and for process, controlly street to as "long-off-chapt."  (b) For ter chapt the for terror and for process, controlly street to a "long-off-chapt."  (b) For ter chapt the for terror and for terror and terror a	
			Commentations are some some as a species, recommendation or minimum, rangement men, necessariment noc, mentation from a compariment or many compar	
			(d) Charge for first used to operate the property.  (e) Charge for first used to operate the property.  (c) Soor polenum for the delivers investment on other bandline of the moments including without limitation for the original delivery of the property.	
153			(f) For or charge for maintaining, cleaning or having the property. Humintoness of the property is required by the loss a generate and the lessee has any options regarding the present who may perform that mintonessee, any charge for that mintonessee shall be deemed to be optional and in not subject to the tax.  (d) For or charge for mintonessee, each as promotine colour, extended protections or covering for personal property.  (d) For or charge for mintonessee, each as promotine colour, extended protections or covering for personal property.	
			(b) Legal lice for the negations of licens to less.  5. The gas below or the designificant of licens to less. 5. The gas below or the disperient for the licens or result of buggle for the licens of	
			3. The grow laws or result dauges for the laws or result of taughtle personal property do not include any of the following charges, if requestedy stand on the applicable invision, contrasts or other documents:  (b) Any for the receives an angiene;  (c) Any dearly for the invitenment of framery traces.  (c) Any dearly for the invitenment of framery traces.	
			(d) Any bit proposet penalty. (d) Any bit proposet penalty. (e) Any dispersion for.	
			(4) ray superiora ra.	
			4. Any charges assessed for dumages or loss for which the lessee is held responsible are exclusive of the original result or lesses contract, including those commonly referred to us a "charge-back for," "durage emistracement," "loss charge" or "replacement charge." The Disputement will test such durges as a tendels sale of angeling personal personal for persona unknown for replacement in proper for the personal pe	
			4. Any chaper assessed for changes or loss for which the losses is half companied are calculated of the contract, including those contractly changed to loss to "design back for." Those processes are loss to the contract, including those contractly changed to loss to "design back for." Those processes are loss to the contract to loss to a "design back for." Those processes are loss to the contract to loss to a "design back for." Those processes are loss to the contract to loss to a "design back for." Those processes are loss to the contract to loss to a "design back for." Those processes are loss to a "design back for." Those processes are loss to a "design back for." Those processes are loss to a "design back for the loss of the loss to a "design back for." Those processes are loss to a "design back for the loss of the loss of the loss to a "design back for the loss of	
	372.942	Termination of lease.	4. Any charges assessed for changes or low for which the lower is held responsible are collision of the string indicated as four course, including those consensity funding that is a "heap-to-like flow" intermed in processing in the first intermed in the contract in the collision of the contract in the collision of the processing in the first intermed in the contract in the collision of the	
	372.942	Termination of lease.	4. Any charges assessed for changes or low for which the lower is held responsible are collision of the string indicated as four course, including those consensity funding that is a "heap-to-like flow" intermed in processing in the first intermed in the contract in the collision of the contract in the collision of the processing in the first intermed in the contract in the collision of the	
154	372.942	Termination of lease.	4. Any charge assessed for changes or loss for which the losse is half responsible secretaries of the register loss of the los	
154	372.942	Termination of lease.	4. Any change anomated for distanges or loss for this de la losse is a loss of quantities of the contact in classification of the contact in co	
154	372.942	Termination of lease.	4. Any change anomated for distanges or loss for this de la losse is a loss of quantities of the contact in classification of the contact in co	
154	372.942		4. Any changes assessed for thingage or low for which the lower is half requested as exercised and the properties of the contract in things the contract in the properties of the pr	
154	372.942 372.944	Termination of lease.  Such of singlife personal preparity designated as lease or result for purpose of relating accessity interest.	4. Any changes assessed for thingage or low for which the lower is half requested as exercised and the properties of the contract in things the contract in the properties of the pr	
	372.944	Sale of taughble personal property designated as lease or restal for purpose of retaining security interest.	4. As you design a record of thingage or low for this deficiency in the contract inclination for contract in the	
	372.942 372.944 372.946		4. As you design assessed for thingage or low for this field hower is hild required to extract the contract in things are to the first proposed as extractions of the register of the property of the contract in the property	
	372.944	Sicks of taughts personal property designated as lease or retail for purpose of entiring security introd.	4. As you design assessed for thingage or low for this field hower is hild required to extract the contract in things are to the first proposed as extractions of the register of the property of the contract in the property	
	372.944	Sicks of taughts personal property designated as lease or retail for purpose of entiring security introd.	4. As you design assessed for thingage or low for this field hower is hild required to extract the contract in things are to the first proposed as extractions of the register of the property of the contract in the property	
155	372.944	Sicks of taughts personal property designated as lease or retail for purpose of entiring security introd.	4. Any changes around for damages or loss for white the lower is half requested and expected and an expect of indigent for the search expected and the part of the property of the form of the part of	
155	372.944	Sicks of taughts personal property designated as lease or retail for purpose of entiring security introd.	4. Any changes around for damages or loss for white the lower is half requested and expected and an expect of indigent for the search expected and the part of the property of the form of the part of	
155	372.944	Sicks of taughts personal property designated as lease or retail for purpose of entiring security introd.	4. As you design assessed for thingage or low for this field hower is hild required to extract containing of the same or many the property of the Contract of	

### **CHAPTER 372A - TAX ON CONTROLLED SUBSTANCES**

\*\*Please note, any sections highlighted in orange have been adopted, but not yet codified.

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
2	372A.010	General Provisions Effect of criminal proceeding on collection of tax.	An action brought to recover any tax, for or o'ril penalty imposed pursuant to chapter 372A of NRS is not harred by a giver acquiril of the defendant in a criminal action arising out of the same transaction or occurrence.     The Department map purpose an administrative hearing contesting the assessment of a tax, few or o'ril penalty imposed personant to chapter 372A o'RNS is a continual proceeding on the feet arising training and the same transaction or of the defendant arising out of the same transaction or or occurrence.  3. In a civil proceeding brought pressure to hardy 172A o'RNS is devictor of collected conjection grave for the religion of an issue determined in a previous criminal proceeding in which the party possible to be entroped.	
3	372A.020	Use of revenue stamps; applicability.	had a full and fair opportunity to Bitgate that issue.  1. Each clear in controlled substances who purchases revenue stumps from the Department pursuant to NES 372A, 590 shall affix the stamps to each package, packet or container of a controlled substance he or she sels.  2. This section does not apply to any safe that is subject to an excise tex imposed by NES 372A, 290.	
4		Excise Tax on Cannabis	<ol> <li>на эссион шеез по друг из my зае ша в миреся и m състве на паровен ну отсе 312-х29.</li> </ol>	
5	372A.100	Definitions.	As used in NAC 372A.100 to 372A.160, inclusive, unless the context otherwise requires, the words and terms defined in NAC 372A.102 to 372A.140, inclusive, have the meanings ascribed to them in those sections.	
6	372A.102	"Batch" defined.	"Batch" means the usable flower and trim contained within one or more specific lots of cannabis grown by a cannabis cultivation facility from one or more seeds or cuttings of the same strain of cannabis and harvested on or before a specified final date of harvest.	
7 8	372A.104 372A.105	"Cannabis" defined.  "Cannabis cultivation facility" defined.	"Cannabis" has the meaning ascribed to it in NRS 572A.015.  "Cannabis cultivation facility" has the meaning ascribed to it in NRS 572A.210.	
9	372A.106	"Cannabis establishment" defined.	"Cannabic establishment" has the meaning ascribed to it in NRS 678A.095.	
10 11	372A.107 372A.109	"Cannabis product" defined.  "Department" defined.	**Cantables product" has the meaning accribed to it in NRS 372A.290.  **Department" means the Department of Taxation.	
12	372A.110 372A.112	"Excise tax on cannabis" defined.  "Extraction" defined.	"Excise tax on cannabis" has the meaning ascribed to it in NRS 372A 220: "Extraction" has the meaning ascribed to it in NRS 4530825.	
14	372A.115	"Fair Market Value" defined.	"Fair market value" means the value established by the Department based on the price that a boyer would pay to a seller in an arm's length transaction for cannabis in the wholesale market.	
15	372A.118	"Lot" defined.  "Taxpayer" defined.	"Lad" means:  1. The flowers from one or more cannable plants of the same batch, in a quantity that weight 5 pounds or less;  2. The flowers from one or more cannable plants of the same batch, other than fall female flowers, in a quantity that weight 15 pounds or less; or  3. The ved lesses or other plant matter from one or more cannable plants of the same batch used only for extraction, in a quantity that weight 15 pounds or less within 2 hours of harvest.  "Tapoyer" has the meaning ascribed to it in NRS 372A 250.	
17	372A.155	Method for calculating fair market value at wholesale for various categories of cannabis.	Complete bed more to exhibite on the basis of the read evigited of annuals bed the in rold, excellenge in independent inclusion of an inconsequential amount of cannable bad in a sale of cannable train.  Complete in the exhibition of the basis of the rold evigite of the most register of an inconsequential amount of cannable bad which is naderweight on his consequential amount of cannable bad which is naderweight on his consequential amount of cannable bad which is naderweight of hearing the sale of the sale of the bad of th	
18		Payment of ML, monthly return, supporting documentation, submission of financial statement upon request of Department.	In Each transport responsible for an accise tax presument to subsection 1, 2 or 1 of NSS 372-200 shall on or before the last day of the month immediately following a fact that most flow which the teacyport is subject to the impossible of the excise tax can meable, the width the Department arterns to a fine presented by the Department and ment to the Department are such as for a form the continuous contin	
20	T004-22	Consumption Lounge T004-22 - Section 1	Chapter 372A of NAC is hereby amended by adding thereto the provisions set	
21		T004-22 - Section 2	forth as section 2 to 32, inclusive of this regulation.  As used in this chapter, unless the context orderwise requires, the words and terms defined in section 3.0 Palare the meaning sacrobed to them in those sections.	
22		T004-22 - Section 3	Adde use cannable indication and into Action  1. An shift was cannable independent enting laboratory: 2. An shift was cannable independent enting laboratory: 3. An action and action of the control of t	
23		T004-22 - Section 4	An independent culturates consumption rounge.  Adult-use cuntables cultivation facility* has the meaning accribed to it in NRS 678A.02S.	
24		T004-22 - Section 5	"Adult-use cannabis-infused product" has the meaning ascribed to it in NRS 678A.050.	
25 26		T004-22 - Section 6 T004-22 - Section 7	"Adult-use cannabis product" has the meaning ascribed to it in NRS 6784.085.  "Adult-use cannabis retail store" has the meaning ascribed to it in NRS 6784.085.	
27		T004-22 - Section 8	"Adult-use edible cannabis product" has the meaning acribed to it in NRS 678A.070.	
28 29		T004-22 - Section 9 T004-22 - Section 10	"Cantable" has the meaning accribed to it in NRS 572A.015.  "Cantable Convergedon lossegs" meass:  1. A next of convergedon lossegs are seen of the converged on the converged o	
30		T004-22 - Section 11	L. A trail cannable consumption longs or 2. An independent cannable consumption longs.  Cannable cultivation facility* has the meaning ascribed to E in NRS 678A199.	
31		T004-22 - Section 12	"Cannabis establishment" has the meaning ascribed to it in NRS 678A 095.	
22 33		T004-22 - Section 13 T004-22 - Section 14	*Cannabis product" has the meaning accribed to it in NRS 678A.120.  *Cannabis production facility" has the meaning accribed to it in NRS 678A.125.	
34 35		T004-22 - Section 15 T004-22 - Section 16	"Cannabis sales facility" has the meaning ascribed to it in NRS 678A.130. "Excise Tax on cannabis" has the meaning ascribed to it in NRS 372A.230.	
36		T004-22 - Section 17	"Independent cannabis consumption loage" means a business that:  1. Is licensed by the Cannabis Compliance Board pursuant to NSR 6788.259.  2. Is not starked or immediately adjacent on an adult-use cannabis results rest and abuse cannabis results result and abuse cannabis results result and abuse cannabis results results abuse cannabis products to be consumed on the permiss of the business by persons 21 years of age or older.	
37		T004-22 - Section 18	"Medical contrable cultivation facility" has the meaning acrobed to it in NRS 678A.170.	
38		T004-22 - Section 19 T004-22 - Section 20	"Medical cannabis dispensary" has the meaning ascribed to it in NRS 678A.175. "Medical cannabis-infused product" has the meaning ascribed to it in NRS 678A.195.	
40		T004-22 - Section 21 T004-22 - Section 22	"Medical cannabis product" has the meaning acceled to it in NRS 678A.200. "Medical calible cannabis product" has the meaning screbed to it in NRS 678A.210.	
42		T004-22 - Section 23 T004-22 - Section 24	Placed-to-consumer another product. The control of	
43		T004-22 - Section 24	Kachy 3-0-consume canable product" means an adul-save eithe canable product that is:   Prepared on the pressic of a canable consumption longe;   2 Presented in the form of a food-and for beverage;   3 Solia in baction of a melined in tace; and   4 Intended for immediate consumption, or   5 Further defeately by Canables Complexing Board     5 Further defeately by Canables Complexing Board     6 Further defeately by Canables Complexing Board by regulation.	
44		T004-22 - Section 25 T004-22 - Section 26	"Renal cannabic consumption lounge" means a besiness that:  1. Is lessed by the Cannabic Compliance Bond pursuant to NRS 6788.250;  2. Is attached to immediately adjuster to an atlane were cannabic rend store; and  3. Allows single-use cannabic products or rendy to-commune cannabic products to be consumed on the premises of the business by persons 21 years of age or older.  **Person Self* has been cannabic rendered in the SRS 72260.	
46		T004-22 - Section 27	"Resuler" has the meaning ascribed to it in NRS 372.055.	
47 48		T004-22 - Section 28 T004-22 - Section 29	Sedier' means a unpoper who makes any sale of cannabis or cannabis product.  Stage less cannabis product" means a type of cannabis and alses cannabis product, other than a ready-to-consume cannabis product, that the Cannabis Compliance Board has determined to be appropriate for consumption in a cannabis consumption longue as further developed by the Cannabis Compliance Board by the Cannabis Co	
49		T004-22 - Section 30	in a cannabis consumption loange as further defined by the Cannabis Compliance Board by regulation.  Cannabis and adults-use cannabis products obtained by a retail cannabis consumption long from an adult-use cannabis retail store are not subject to the excise tax on cannabis and should not be included in the taxable measure on the return as provided in NAC 372A. (10) until the retail cannabis consumption long seel this cannabis or adult-use cannabis products to a consumer.	
50		T004-22 - Section 31	Considers and definers cannot be product practically as independent cannot be consumption being from an adult new cannot be result by the independent cannot be consumption being at an orange.  So that by an adult new cannot be product and the consumption being at a consumer.  So that by an adult new cannot be result over to an independent cannot be consumption being at an advantage.  So that by an adult new cannot be result over to an independent cannot be consumption being as an advantage cannot be result over to the Department and for mixture of the results are supported as a deal to the consumption being a deal to the consumption being a deal to the consumption being a deal to the consumption and advantage and a deal to a consumption being a deal to the consumption and the consumpti	
51		T004-22 - Section 32	1. Every canable consumption longe shall keep such records, receipts, invokes and other pertinent papers in such form as required by other between the demonster that the demo	
		End		

#### **CHAPTER 372B - TAXES ON PASSENGER CARRIERS**

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No.	Citation		Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		CHAPTER 372B - TAXES ON PASSENGER CARRIERS		
2		"Excise tax on passenger transportation" defined.	As used in this chapter, unless the context otherwise requires, "excise tax on passenger transportation" means the taxes imposed by NRS 3728.140, 3728.150 and 3728.160.	
3		Duties of Department: Identification, registration and notification of taxpayer; failure to register or notify does not excuse requirement to pay tax.	1. The Department shall (5) the de best information available to identify each suppore; (6) Regive each tangue; and (7) Study each tangue; and (8) Regive each tangue; and (8) Mindy each tangue; of the equitment to pay the excise tax on passenger transportation. (2) The fallest of the Department to register or soldy a support parameter to subsection 1, or the failure of a tangue; to be registered or receive notice of the enquirement to pay the excise tax on passenger transportation, does not definiture or cover to requirement to pay the excise tax on passenger transportation, does not definiture or cover to requirement top pay the excise tax on passenger transportation, does not definiture or cover to requirement top pay the excise tax on passenger transportation, does not definite or cover to requirement top pay the excise tax on passenger transportation, does not definite or cover to requirement top pay that or cover to the cover to the cover to the requirement top pay the cover to the cover to the cover to the cover to the requirement top pay the cover to the cover	
4	372B.210	Tax due and payable monthly.	The excise tax on passenger transportation is due and payable to the Department monthly on or before the last day of the month next succeeding the month in which the tax accrued.	
5	372B.215	Filing of return with Department.	<ol> <li>On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the Department on a form prescribed by the Department.</li> <li>A return required by this section to be filed must be signed by the person required to file the return or by his or her authorized agent but need not be verified by oath.</li> </ol>	
6			1. A cturn field pursuant to NAC 3721215 must show: (a) The beal amount of the times changed by the experiency for transportation services during the preceding reporting period. (b) The amount of the times due from the trapper for the experiency for the experiency for the experiency for the experience of the times and the experience of	
7	372B.230		To decreasing the amount of the crisis to use passage transportation also from a targeger.  1. A transportation of the crisis to use passage transportation also from a targety.  1. A transportation of the crisis to use passage transportation cervice, including without production of the crisis of the critical place is greater fine 4.  2. The critical form that the critical place is greater fine 4.	
		End		

### **CHAPTER 374 - LOCAL SCHOOL SUPPORT TAX**

N	).	NAC Citation	Discription of NAC	II anguage	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	1		CHAPTER 374 - LOCAL SCHOOL SUPPORT TAX	The provisions of NAC 372 apply to Chapter 374	
		374.005		The amount upon which the tax is computed includes any allowance for property which is traded in. If the Newada Tax Commission finds that an allowance stated in an agreement is less than the fair market value, the allowance actually agreed upon shall be deemed the market value.	
			End		

#### **CHAPTER 375 - TAXES ON TRANSFERS OF REAL PROPERTY**

	NAC.			
No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		CHAPTER 375 - TAXES ON TRANSFERS OF REAL PROPERTY		
3	375.010 375.015	Definition.  "Agency agreement" defined.	As used in this chapter, action the context offerwise requires, the words and terms defined in NAC 575 (18 to 375 14 h) inclusive, have the meanting secribed in them in those sections.  Togonsy approximate means a written approximate personate in which shappil representative may not enhalfed of another person.	
4	375.020	"Assigned," "granted," "transferred" and "otherwise conveyed" defined.	"Actiqued," "guated," "washerned" and "therwise concepts" are synanymous worth all massing the transfer of tide to really from our person to another.	
5	375.030 375.040	"Consideration" defined.  "Deed of trust" and "trust deed" defined.	**Consideration" was that which is regarded as the equivalent or return given or sufficed by one for the set or promise of another. It was the price guid for the real property transformed. The consideration can be in the formed manage, or in the form of where things of value, or a combination of both.  These of visual four "Your dood" means an instrument taking the place and serving the uses of a common-law manages, by which hepd into me and property in placed in once or news transect, to score the requirement of a sound or newsy or the performance of other conditions.	
7	375.040	"Deed of trust" and "trust deed" defined.  "Deed with the right of redemption" defined.	The of trust of "not doff means an instrument taking the place and serving the uses of a commun-less mentiogs, by which legal ties to read property in placed on one or more trustoes, to socrete the repoputed of a sens of meany or the performance of other conditions.  The of with the right of molemption" means a dood which provides for the amelling and recoding of a conditional sole of property for the failure to perform the conditions rejudand.	
	375.055 375.060	"Department" defined. "Ensement" defined.	"Department" means to Department of Taxation.  The sense of more a permanent instend to sandher' t load, with a right to nigory it fully and without obstraction. The terminic haldes the right of improx and approx to a per	
10	375.063	"Fractional interest" defined.	"Fixational interest" means an interest in a portion of real property. A person who helds a fractional interest in each property has no rights in another cowner's fractional interest in that property.	
11	375.067	"Joint tenuncy" and "joint tenunts" defined.  "Land" defined.	"Said tunes," or "juit tunes," mean a relationship in which two or more comes held identical intensit in and property simultaneously by the same intensant and with the same right of possession. A joint tunes has a right of serviceship to the other joint tunes." then:  "Leaf" mean netwally the soil, but everything standed to it, whether studned by the course of nature, no two, bridge and water or by the head of may, as behilding and funce.	
13	375.080 375.085	"Lease" defined.  "Legal representative" defined.	There' mean a conveyage of hash or reasonate to a protes for life, for a term of years or at will, in consideration of out or some other composation. The person who is convey such lands or teamment in termed the lower and the person to when they are conveyed, the lower.  Their expressions of the maning acceled to it in NSS 107.203.	
14 15	375.085 375.090	"Life eviate" defined.  "Life eviate" defined.  "Outclaim deed" defined.	"Life contai" means an estate whose duration is limited to the life of the party holding it or of some other person.	
16	375.100 375.110	"Quitclaim deed" defined.  "Realty" defined.	**Quickinn dead" means a dead of consequence operating by very of reference, the in, intended to poss up tild, intensed or clear which the greater may have in the premises, the net predicting that the life is valid not containing any warranty or covenants for tild.  **Packly** means read property or applicing which percises of the nature of real property. The term includes had and tensmone.	
18	375.120	"Right of redemption" defined.	"Right of redemption" means the right to dissocurabe property or to from a claim or lies, specifically, the right, greated by status only, to true properly from the excusebrance of a foreclosure or other judicial value or to recover the life puosing thereby, by paying what is due, with interest and other cases.	
19	375.128	"Tenancy in common" and "tenants in common" defined.	"Fleases' in Comments" or "Irestann in comments" measure a relationship in which two or more commen held the same read property by unity of prosecution the by superate and defining titles with each person having an equal right in prosecution of the property by having an eight of survivership.	
20	375.130 375.140	"Tenement" defined. "Transferred" defined.	"Tenness" mean last, benez and ther buildings and means rents, common and several other rights and interests issuing out of or concerning land. "Enacherod" means:	
21	276 160	Sanda da d	1. The passing of a fining or of propagation from one generate to another or to convey.  2. As not of the parties, or of the law, by which the field to properly in conveyed from one living person to another.  [1. The final content of the law, by which the field to properly one living person to another.]	
22	255.100 Employ of methods of discreming value on hore.		Section of the control of the contro	
23	375.160	Examples of methods of determining value or tax have.  Examples of transactions to which trace do not	The Edinning are causeful standing or causegous subjects any tax impossibly chapter 275 of NSC.  A company of chapty in eaching in the day property and in control and the other purposes; and in control and the other purposes; and in control and the other purposes; and in control and control and the other purposes; and in control and control and control and the other purposes; and in control and cont	
24	37.5.180	Deskreine of whee, chain the whited at empry years, dain for submissions of chains.	1. But consequence described, controlled was case a fals, even journal and deads.  A dead to a confirmation of the control of	
	375.190	Availability of records and files regarding	The records and files of the grantes, grantes and other persons recording deeds regarding specific recorded documents must be made available to representatives of the county recorder and to representatives of the Department. If the county recorder or the Department determines that additional taxes imposed by chapter	
26	375.200	specific recorded documents; liability for payment of additional toxes.  Property located in more than one county:	135 of NSS or day, the grainer and the grainer are jointly and severally labels for the proposed of the tax.  1. Whe property transferred is located in more than one county and the value has not been determined by the logar and the seller as to each county, the value mass by could had by applying the critics of the assessed valuation in each county to the total assessed valuation of all the property.	
27		Determination of value; request for refund; distribution of refund. Claim for refund: Right to hearing; required	ask proper plantam of data are some who because the same are arrested and allowing the area of the same are allowed as a proper plantam of the same are some who because the same are as a same are as	
28	375.210	documentation; contested cases.	2. A claim for related much be accompanied by:  (a) A claiment studied for all growth expert which for claim is based, (b) A claiment studied from a flower day were which for claim is based, (c) All residuous that claiment studied quant such excellent for claim is saledled, (d) All residuous that claiment studied quant in discretization of the claim is saledled, (d) All residuous that claiment studied quantity and claiment of the control of the control of the claim.  All Expert much for all residual is controlled and claiment does introduced to the cut double before the claim.	
29	375.360	Hearinge: Admissibility of evidence; depositions; affidavits.	L Altering confiscult by a bring office or agend by a cost operation as the cost of present of the cost of the cos	
30	375.310	Hearings: Official notice.	Assizing office regiment by a comp present on SIG TEVE complete distinct for the following regiment by a comp present on SIG TEVE complete distinct for the following regiment by a foreign of the part of the present o	1
31	375.320	Hearings: Briefs.	Mattern that may be judicially resided by the courts of this Bate.     In may be judicially resided by the courts of this Bate.     In may be judicially resided by a courty personant to NSS 375-320 may under briefs filled within seeds inton a better different personant to the seed of the court of the seed of the	
32	375.330	Hearings: Duties of hearing officer after hearing; final decision.	1. After the learning of a controled case, a learning officer appointed by a county personant to NRS 375.230 shall prepare findings of fact, conclusions of law and his final decisions on the issues presented in the learning.  2. The learning offices shall service a copy of his findings of fact, conclusions of law and decisions upon all the points of record within 60 days after the date of the learning.	
33	375.340	Waiver or reduction of ponalty or inneves.	3. The desiration of the basing efficies in a find action of the despreyage of policy and review.  The Descent procured newscore of the control of the trappers who was regired to make the payment or the spate of the state of the trappers who was regired to make the payment or the spate of the state of the trappers who was regired to make the payment or the spate of the state of the trappers who was regired to make the payment or the spate of the state of the trappers and the state of the sta	
34	375.400	Reports regarding collection and administration of tours; submission of certain documentation to Department.	1. The Opposition of propriet with a production proper specific age for a factorise and administration and non-street production of the pr	
35	375.410	Examination by Department of records of county.	Endower results and what is the Department sery of any decoration that is admitted to the Dear Committee by the common consequence assert of the process of the transport of the SEC	
36 37	375.420 375.430	Opinions of district attorney: Submission to Department; determination of inconsistency with opinions of Attorney General or requirements of law. Respects from certain counties for assistance in determining amount of tax and exemptions.	1. Each compromed behalf with the life big Department of the Compromed of	
38	375.440	Remission of collection allowance to general fund of county.	Accounty many, at the time any tas imposed by NISS 375 (CC) is collected, result to the condit of the general fund of the county the collection allowance that the county is authorized to desket and withhold by subsection 4 of that section.	
		End		

#### **CHAPTER 375A - TAX ON ESTATES**

2 275.0.00  2 3 75.0.00  3 75.0.00  3 75.0.00  4 2 75.0.00  5 2 75.0.00  5 2 75.0.00  5 2 75.0.00  5 2 75.0.00  5 2 75.0.00  5 3 75.0.00  6 2 75.0.0	No.	Citation		Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
3 375.A20 Documentation of us due on transfer of creata transfer or creata transfer of creata transfer or creata transfer of creata transfer or cr	1		CHAPTER 375A - TAX ON ESTATES		
creation taxable e-states; munitume of stat.  (i) A copy of the flow page of from 10% of the linearial Revenue Service; (ii) If the decident of our paperops; a moderate state, a copy of any performance of the content to a clearly state; (ii) If the decident of our paperops; a moderate state, a copy of any paperops; and page procept is a moderate, a copy of any paper pap	2	375A.010	"Department" defined.	As used in this chapter, unless the context otherwise requires, "department" means the department of taxation.	
additional tax, interest and penalty; wave rel pressure. It is pressured to the pressure of th	3			(a) A copy of the first page of form 766 of the internal Revenue Service.  (b) If the decedend ended any property in authorise that, a copy of any pertinent schedules showing the allocation of property belonging to each nate and proof of payment for the portion of the centre tax of each state;  (c) If as deferred payment plan has been accepted and approved by the Internal Revenue Service, a copy of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan plan in the contraction of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan plan in the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan plan in the acceptance and approval of the deferred payment plan plan in the acceptance and approval of the deferred payment plan plan in the acceptance and approval of the deferred payment plan plan in the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan and a copy of the acceptance and approval of the acceptance and accept	
5. The department shall wave the penalty for failure to the a transfer return supcord pursuant to NRS 375A, 170 if the personal representative provides documentation to the department proving that a similar penalty for failure to file timely the federal estate tax return was waived by the Internal Revenue Service.	4		additional tax, interest and penalty; waiver of penalty.	chapter 375.4 or MSS with the copy of the extension filed with the department pursuant to MSS 375.4.155.  It a general representative who has obtained from the fatural Revenue Service effects from 706 within the time authorized in the extension and the personal representative who are considered in the soft of the fatural Revenue Service files Form 706 within the time authorized in the extension and the presentative presentative consecutive should be a supplementative to the presentation required parameter to MSG 375.4.16 or MSS with the determination required parameter to MSG 375.4.16 or MSS with the determination required parameter to MSG 375.4.16 or MSS 375.4.16 or MSS with the determination required parameter to MSG 375.4.16 or MSS 375.4.16 or MSS with the determination required parameter to MSG 375.4.16 or MSS with the documentation required parameter to MSG 375.4.16 or MSG 375.4.16 or MSG with the documentation required parameter to MSG 375.4.16 or MSG 37	

### **CHAPTER 377 - CITY-COUNTY RELIEF TAX**

The provisions of NAC 372 apply to Chapter 377

#### **CHAPTER 387 - FINANCIAL SUPPORT OF SCHOOL SYSTEM**

	Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		FINANCING OF CONSTRUCTION OF SCHOOLS AND OTHER SPECIAL PROJECTS		
2 3		Capital Improvements: Determination by Department of Taxation of compliance with criteria for grant of money.	If the board of trustees of a school district applies to the Director of the Department of Administration for a great of money from the Fund to Assist School Districts in Financine Cipatil informerson recommendation of the susseed valuation of the standard property of the county in which the school district is located for each of the immediately preceding 3 years librates that the assessed valuation is decline as required pursuant to subsection 1 of NRS 3873335.  2. All resources other than the information required pursuant to subsection 1 of NRS 3873335.  3. The combined ad valorem tax rate of the county in which the school district is located by NRS 361453 as required pursuant to subsection 1 of NRS 3873335.	

### **CHAPTER 444A - PROGRAMS FOR RECYCLING**

			<del>-</del>	,
No.	Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		FEE FOR PURCHASE OF NEW TIRE		
2	444A.005			
3	444A.011	"Department" defined.	"Department" means the Department of Taxation.	
4	444A.015	"Retail sale" and "sale at retail" defined.	"Retail sale" or "sale at retail" means a sale of tangible personal property for any purpose other than resale in the regular course of business.	
5	444A.021	"Tire for a vehicle" defined.	"The for a vehicle" means a new tire for a motorized vehicle that is 12 inches or larger in diameter. The term does not include a recapped tire or a used tire which is sold again.	
6	444A.025	"Tire retailer" defined.	The resides' includes:  (a) he regaged in the business of selling tangible personal property of a kind, the gross receipts from the retal sale of which are required to be included in the measure of the sales tax; and  (b) Makes any result sales or ratio of trees for vehicles.  (b) Makes any result sales are ratio of trees for vehicles.  (c) Makes any result sales are ratio of trees for vehicles.  (d) Servey persons making more than two retail sales of trees for vehicles during any 12-month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy.	
7	444A.031	"Tire surcharge" defined.	"Tire surcharge" means the fee imposed pursuant to subsection 1 of NRS 444A.090 on each tire for a vehicle that is sold.	
	444A.035	"Vehicle" defined.	"Vedske" means any device in, upon or sty which any person or grouper) for or may be transported or drawn upon land. The term does not include:  1. Decises moved by decisival power, except for a device in, upon or by which any personne property is or may be transported or drawn upon a highway as defined in NRS 482.045, which is powered in whole or in part by one  2. Decises moved by decisival power, except for a device in, upon or by which any personne property is or may be transported or drawn upon a highway as defined in NRS 482.045, which is powered in whole or in part by one  3. Commercial concises used for all NRS 492.055, which is powered in whole or in part by one  4. Exciting presental existing enablishy devices as defined in NRS 492.057; and  5. Models homes as defined a NRS 492.05.	
9	444A.041	Registration of tire retailers: Requirement; procedure.	1. A person while not all restal at see for a vehicle unless the person has rejinened with the Department as a time realise.  2. A person may rejize with the Department's unbursting any one possessory possessory to a person and the person are person as a seller, as that term is defined in NRS 372.070, or by submitting a registration from II person registers by submitting a registration from the form must represent the form III person registers by submitting a registration from, the form must represent the person registers by submitting a registration form. By a submitting a registration form, III person registers by submitting a registration form, III person registers by submitting a registration form in the person registers by submitting a registration form in the person registers by the person registers by the content in association or partnership, by a memory of person appetitudly authorized by the cooperation to sign the registration form. The person signing shall attach to the registration form written evidence of the order and registers of the restation to person appetitude of the restation of	
10	4444.045	Collection and remittance of the workstage; submission from only returne; assessment of penalties and interest.	1. A fire restairs and oldes the fire uses usulary from the purchaser of each ties for a valvels to self for the purchaser's use and not fire reads.  2. The ties evantages opticated by the ire restrict from the purchaser must be desirable as the deployed sequential from the purchaser must be desirable as the deployed sequential must be added after the calculation of any tax.  3. The tie restrict and ball oils in as account for use markage oblected porturnment to the section unimented to the Department.  4. As the restair shall solve an anomality return on a form prescribed by the Department. The return must include:  (b) The total amount of the time suncharge oblected power to the section units of the Department of the Section of t	
11	444A.051	Maintenance of records regarding tire surcharges.	1. A fire sentiar call lawy records regarding the tire surcharges collected and reported pursuant to NAC 444A,085. Upon request of the Department, the records must be made available for examination by an auditor on behalf the Department of the United Section 1.	
		End		

# CHAPTER 482 - MOTOR VEHICLES AND TRAILERS: LICENSING, REGISTRATION, SALES AND LEASES

N		itation			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or  "Maintain" as written)
	1	Guy	SHORT-TERM LESSORS		
	2 48		Acknowledgment of lower concerning short- turn lease of replacement vehicle.	L is a control where a fair superal general to NESC244/SI or 244/SI (10 cs 244/SI (10	
			End		

## **Chapter 482C - Peer to Peer Car-Sharing Programs**

\*\*Please note, any sections highlighted in orange have been adopted, but not yet codified.

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No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Armend" with explanation, or "Maintain" as written)	
	R052-21	Peer to Peer			
2		B052-21 - Section 1	Chapter 4DC of NCC in Northy annualed by adding therein the provisions set forth as sections 2, 3 and 4 of this regulation.		
3			LA plantom to device contract in particular properties of the contract the post of the pos		
4		ACC 2-1 - Section 2  C. Ones when beach 31, low 20. Negrother 1 of each section 2 miles of the control of the control of each section 2 miles of each section 3 miles of each section 2 miles of each section 3 miles of each section 2 miles of each section 3 miles of each section 2 miles of each section 3 miles of each sec			
5			I find you remopeable for instituting the resulted of your to put or an absorption and institute.  (A) Any off such are designed in processing assessment used in the plant power power and instituted (above processing assessment processment processing assessment processing assessment processing assessment pr		

#### **CHAPTER 490 - OFF-HIGHWAY VEHICLES**

No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	490.010		As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 490.015 to 490.055, inclusive, have the meanings ascribed to them in those sections.	
3	490.020	"Authorized dealer" defined.	"Authorized dealer" has the meaning ascribed to it in NRS 490.020.	
4	490.040	"Department" defined.	"Department" means the Department of Motor Vehicles.	
5	490.050	"Off-highway vehicle" defined.	"Off-highway vehicle" has the meaning ascribed to it in NRS 490.060.	
		End		

# CHAPTER 585 - TAXATION OF AMYGDALIN AND PROCAINE HYDROCHLORIDE

N		NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
			TAXATION OF AMYGDALIN AND PROCAINE HYDROCHLORIDE		
	1 5	585.650	Applicability.	NAC \$85.660 and \$85.670 apply to the substances amygdalin (laetile) and procaine hydrochloride with preservatives and stabilizers (Gerovital H3) which are licensed for manufacture pursuant to NRS \$85.495.	
	2 5	\$85.660	Definitions.	As used in this section and NAC SSASTS:  1. "Goose received means the total amount of the sale of each substance, valued in money, whether received in money or otherwise, without a deduction for any of the following:  (a) The cost of the authorities such, labor or service, or interest paid, or for losses or any other expense.  (b) The cost of materizing the substance.  (c) The cost of materizing the substance.  (c) The cost of materizing the substance.  (d) The cost of materizing the substance.  (e) The cost of materizing the substance.  (e) The cost of materizing the substance.  (f) The cost of materizing the substance.  (g) The cost of materizing the substance.  (g) The cost of materizing the substance.  (h) All secretary are substance to the purchaser.  (g) The cost of materizing the substance to the substance to the substance to the purchaser.  (g) The cost of materizing the substance to t	
	3 5	585.670	Reporting of gross receipts by manufacturers.	A numericance of these substances shall report his or bet guess recipes based spon the naturalization's designated also gives whether or not the revenue from the sales is actually received by the numericance in the quarter concrede by the proper or in a subsequent quarter. The numericance was report more in subsequent quarter. The numericance was report more in the proper or in a subsequent quarter. The numericance is report as a subsequent quarter. The numericance is report as a subsequent quarter of the sales price by any purchaser may be deducted from the numericance in generating the results of the numericance in the numericance is substantiated under the numericance in generating the numericance is necessarily as a subsequent proper in the sales price computed and changed to the substitutive without deduction for expenses and the numericance shall maintain accounts and complete records of all sales of the substances for at least 4 years.	
			End		

#### **CHAPTER 680B - INSURANCE: FEES AND TAXES**

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No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)	
1		GENERAL TAX ON PREMIUMS			
2	680B.150	Definitions.	As used in NAC 680B.150 to 680B.250, inclusive, unless the context otherwise requires, the words and terms defined in NAC 680B.160 to 680B.190, inclusive, have the meanings ascribed to them in those sections.		
3	680B.160	"Ad valorem credit" defined.	"Ad valorem credit" means the credit set forth in paragraph (b) of subsection 1 of NRS 680B.050.		
4	680B.170	"Executive Director" defined.	"Executive Director" means the Executive Director of the Department of Taxation.		
5	680B.180	"Fifty percent credit" defined.	"Fifty percent credit" means the credit set forth in paragraph (a) of subsection 1 of NRS 680B.050.		
6	680B.190	"Net direct premiums and net direct considerations written during the preceding calendar quarter" defined.	"Net dives premiums and net direct considerations writen during the preceding calendar quanter" means those net direct premiums and net direct considerations written during the same quarter for which each quanterly report and payment is due pursuant to the provisions of NRS 6008.032.		
7	680B.200	Illustration of proper application of NRS 680B.032.	The following example is given to instruct the propor application of NRS 6000.012. If an insoure varies \$500,000 of not direct premiums and not direct considerations during the quarter that runs from January 1 to March 31 of a calendar year and the insoure is required to file quarterly proports and make in quarterly payment of taxes on the \$500,000 by April 30 of that same calendar year.		
8	680B.210	Application of fifty percent credit and ad valorem credit against tax imposed for privilege of transacting business in this State.	L. Except as otherwise periodical in NAC 600B.200, an insurer who has established to the astisfaction of the Encouries Director that it meets all the requirements set forth in NRS 600B.050 and 600B.055 may apply:  (b) The absolute confidence of the absolute confid		
9	680B.220	Application of fifty percent credit if home office or regional home office in Nevada.	Except as otherwise provided in NCC 6000 200, as insurer who has established to the suifaction of the Executive Descriptor the insurer means all the requirements set of this NSS 6000 200 and whole to apply the fifty present counted shall:  1. He is insurer in required to the quartery province and make quartery progress, pursuant to NSS 6000 202, reduce by 50 present the amount of the tax required to be paid on an defer personal considerations written draining the proceeding calendar quarter when the insurer first the quartery pryons and makes the quartery pryons are not to the provisions of NSS 6000 202.  2. Of the insurer is not required to the quartery prion to the quartery pryons are not to the provisions of NSS 6000 202.  2. Of the insurer is not required to the quartery prion and makes the quartery pryons are not to the provisions of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202, reduce the provision of NSS 6000 202.  3. Of the insurer is not required to the quartery provision and make the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the quartery proposed provision of NSS 6000 202.  3. Of the insurer is not required to the provision of NSS 6000 202.  3. Of the insurer is not required to the provision of NSS 6000 202.  3. Of the insurer is not required to the provision of NSS 6000 202.  3. Of the insurer is not required to the provision of NSS 6000 202.  3. Of the insurer is not required to the provision		
10	680B.230	Application of ad valorem credit if home office or regional home office in Nevada.	E. Except on otherwise provided in NAC 6000 200, an insure who has exhibited on the satisfaction of the Exception Director that it access all the requirements on first in NAS 6000 005 and 6000 005 and 6000 005 and which is apply that and such ear measured and such ear the measured are the insurer fits from the annual report and makes the measured for the annual prosect and make the measured proposal and for the annual prosect and make the measured proposal and for the provision of NAS 6000 005.  A minimary who is required to fife, quarriedy reports and make quarriedy proposate portains to the opposition of NAS 6000 005.  A minimary who is required to fife, quarriedy reports and make quarriedy proposate portains to the provision of NAS 6000 005. The provision of NAS 6000 005 of NAS 6000 0		
11	680B.240	Failure to satisfy requirements for credits for maintaining home office; payment of deficiency and interest.	If it is user this to suitely the requirements of NIS 6080 (80 000 or 6000 005 for the centre year for which the centre for maximizing a house office in this State are claimed, the insurer is not entitled to any credit for that critic excluding year.  2. If the Newark Ta Commission, the Department of Taxtion or a court of competent principle for the control of the principle of the state of the principle of the principle of the principle of the state of the principle of the principle of the state of the principle of the principle of the state of the principle of the principle of the state of the principle of the principle of the state of the principle of th		
12	680B.250	Credit against tax imposed in succeeding calendar year.	If an insurer is not entitled to a certain amount of the fifty percent credit or the ad valorem credit because it would reduce the amount of tax payable to less than 20 percent of the tax otherwise payable for that year pursuant to the provisions of NRS 68/00.077, the insurer may not carry forward that amount of either credit for use as a credit against the tax imposed by NRS 68/00.077 in a succeeding calendar year.		
		End			

#### **CHAPTER 701A - ENERGY-RELATED TAX INCENTIVES**

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1	Citation	GREEN BUILDINGS: ELIGIBILITY FOR PARTIAL	NAC 701A 010 - 701A 290 are Adopted by the Office of Energy (not reaponshillity of Texasion)	osaman as witten)
2	701A.010	ABATEMENT OF PROPERTY TAXES	As used in NAC 391A 200 at the Anaptent of your Cognitive options representative of automatical part of the Cognitive option o	
3	701A.020	"Applicable LEED standard" defined.	"Applicable LEED standard" means the version of the LEED transland in effect at the time an applicant negions a project with the U.S. Green Building Concell.	
4	701A.030 701A.040	"Building or other structure" defined.  "Construction contract" defined.	Building or other structure" means an improvement our rul property that is being considered for or has been granted cortification by the U.S. Green Building Consel or the Green Building Consel or the Green Building Consel.  "Construction contract" means a contract between an owner of real property or an affiliate or wholding yell the owner, and a contractor or construction manager whole:	
6		"Director" defined.	B. Office the transport reals and sequentiation for the contraction of project in the groups:  E datables have transported visit to a contraction and project in the groups:  E datables have the amount of research gain to the contraction research and a flowed to time for the duration of the contract, and  3. Describe the trans and condition of a contraction popies.  The described of the contraction of the contraction of the contraction of the contraction of the contract, and  Described to the transport of the contraction of the contraction of the contraction of the contract, and  Described to the contraction of the contraction of the contraction of the contraction of the contract, and  Described to the contraction of the contr	
7 8		"Funding" defined. "GG-CIEB" defined.	Finaling" include, without limitation, equity, any form of indebtodators, any great, any gift or anything close of value.  **GGCEES** reason the Greats Globes standard for Centrical Improvement of Existing Buildings.	
9		"GG-NC" defined. "Green Glober standard" defined.	"GG-NC" means the Green Globes studied for New Contention.  "Good Globes studied" means a student-for energy efficiency developed by the Green Building latitative and adopted for use in this State by the Director personn	
11	701A.070	"LEED" defined	"1227" mean Leadership in Tenerg and Environmented Dosigs.	
12		"LEED accredited professional" defined.  "LEED-CS" defined.	12ED occurdant proteorioral" mean a person who holds a 18ED Accordant Proteorioral Centificate ionated by the U.S. Green Braiding Connect.  "LED-CS" means the LED Occor Braiding Rating System for Core and Shell Development.	
14	701A.100	"LEED-EB" defined.	"LEED EB" mean the LEED Good Balding Raing System for Existing Balding, Upgrades, Operation and Maintenance.	
15	701A.110	"LEED Green Building Rating System" defined.	"LEED Green Braiding Rusting System" means those portions of the Leadorship in Energy and Environmental Design Green Braiding Enting System developed by the U.S. Green Braiding Council that are adopted by the Director pursuant to NAC 701A 200.	
16		"LEED-NC" defined. "LEED standard" defined.	"LEED NC" mean the LEED Green Building Rating System for New Construction & Major Removations.  "LEED standard" means all versions of a specific rating system within the LEED Green Building Rating System, including, without limitation, LEED-NC, LEED-EB and LEED-CS.	
18	701A.140	"Local government approval" defined.	"Local government approval" means any document which, in the judgment of the Director, demonstrates that the local government in which a construction project is located has granted approval to begin construction of the building or other structure that is the subject of an application for a partial tax abstracts.	
19	701A.150	"Partial tax abatement" defined.	"Partial tox abstracess" means a partial abstraces from the toxes imposed on real property by chapter 561 of NRS.	
20	701A.160	"Pre-2007 applicant" defined.	The 2011 regional mass an applicant in a propriate a doubtered it is consecutive project the indicate health great and include a shallog or other measure.  Which is consecutive proportion for consecution consecutive control or the other December 31, 100, 100  Which is part of a convention project the which the Olife of Energy Psychol Registration for more as fill and with and recorded by the Olife of Energy present to the provision of forms NAC 101, 400, and  For which an applicant two issued by the Originant of Energy Internation Conference on the Assembly Bill NA, 10(special Section 2009) if creation confidence are not.  For which applies there are insuled by the Originant of Energy Internation Conference on the Assembly Bill NA, 10(special Section 2009) if creation confidence are not.	
21	701A.170	"Pre-2007 Green Building Rating System" defined.	The 2007 Green Building Rating System" means the LEED Green Building Rating System adopted by the Director pursuant to the provisions of furnar NRS 301.217, as that rating system existed before Jane 15, 2007, including the provisions of the regulation that are repeated by section 51 of this regulation.	
22	701A.180	"Preconstruction contract" defined.	*Procentracion contraci" massa a written and waccade appresent that  1. Procedure the construction of or the cancelon of a contraction contract for a project for which a partial tax abstrant is rought.	
			2. Clearly millionizes a commitments converse the projects and a second conversal to project and be desired for the conversal conversal to the conversal con	
23	701A.190	"Significant change in the scope of the project"	Suite and the control of the control	
		defined.	<ol> <li>A change in the clue of erroritions under the agent beings of any backing or other structure for which a perial tax advances in sength.</li> <li>A change in the clue of erroritions under the agent of erroritions and the region of efficient and an interest perial for a great of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the agent of the perial tax advances to deep region of the perial tax advances to the perial tax advances to deep region of the perial tax advances to the p</li></ol>	
24	701A.200	LEED Green Building Rating System	in the scope of the project until they are removably find and known to the corner.  I. The LTED Corner beliefully Refund projects to adjust for several residence in the corner.  I. The LTED Corner beliefully Refund projects to adjust of new set in this cut with regard to certain buildings or other structures for the purposes of decremining eligibility for portial tex characteristics.	
		Adoption of certain portions by reference; review and effect of new or updated standards.	(a) The Director barely adopts by reference all ventions of the following LEED standards:	
			(2) IEED-Re at (3) IEED-Re at (3) IEED-Re at (3) IEED-Re at (3) IEED-Re at (4) IE	
			(1) In preprient for use in this State: (ii) The core or effective vision because officiarie on such a date as may be determined by the Director, and (iii) The Director will post a morie of approach, copy of the core or equivalent vision and the effective date that of all the Director will be Director will be supported for our set this State present white of the Office of Energy, or (i) In an appropries the set as the State, the vision at LELE Distanction will never interest and post of the State of the State of State or State o	
			(2) In not appropriate for use in this State, the version of the LEED standard that was most recently adopted by the Director or determined to be appropriate for use in this State pursuant to this subsection continues to be effective.  3. The Director well review, reclaimst and consider new and updated version of LEED notatable at least over each system.  4. A copy of the LEED own healthing Range leaving in visual-like feet of the LEE Control Building Control.	
25	701A.210	LEED Green Building Rating System	L ba scoreducer with the provisions of NSS 701A.100, the LEED Green Building Busines System adopted by the Director pursuant to NAC 701A.200:	
25	701A.210	Exclusions and modifications; use of independent third-party commissioning firm by applicant for partial tax abatement.	(a) Dace not include any EEED standard:  (1) That has not been included in the EEED deem Building Patient Switzer of the curve of the control of the Director consumer to NAC 701A 240 and 701A 250 that the building or other structure mosts the cuarvalent of the vilver level or bisher of the LEED Green Building.	
		applicant for partial tax abatement.	Basing Systems adopted by the Director, ce (2) For human. (3) Stall the direction to require to heliding or other structure to obtain:	
			(c) for frame.  (d) South be bound to require haddings of the extent to belief  (e) South be bound to require haddings of the extent to belief  (f) South be bound to begin in Engli Seleman could to sent the equivalent of the tibro local.  (g) Aliast Joins in the Options Engli Seleman could to sent the equivalent of the gall-local and the part of the extent of the sent to be a sent of the sent to be a sent of the sent to be a sent	
			2. An applicant for a partial tax abstracet must affore an independent first-fund; commissioning fem to facilitate the fundamental building system commissioning, or existing building commissioning, as applicable, required by the IEED Geom Building Rating System Energy and Atmosphere Prorequisite 1. 3. As used in this section, "beene" has the meaning searched to it in NES '91A.100.	
26	701A.213	Green Globes standards: Adoption by reference; review and effect of new or updated	Except as otherwise provided in this subsection and NAC 201A-215:     (a) The Director hearthy adopts for use in this State the following Direct Globes standards which are in effect on June 23, 2014:	
		standarús	(1) GOAN; and (2) GOAN; and (2) GOAN; and (2) GOAN; and (3) GOAN; and (4) GOAN; and (4	
			(1) In appropriate in this State:  (B) The new or updated standard becomes effective on such a date as may be determined by the Director, and  (B) The Director will post a solice of approval and the effective date thereof a the State Library, Archives and Public Records and the Office of Energy, and on the Internet website of the Office of Energy, or	
			(B) The Greater will past a series of grouped and the effective date denoted as these latency above latency and the Stearch and the Cliffort of Barrage or (3) is not appropriate to this time the denoted of the confirmation of the Cliffort of Barrage or (3) is not appropriate to this time the does confirmed and the new and recording being the Climicar we determined by the appropriate for not in the Stear present to this subsection continues to be efficience.  2. The Director will review, evaluate and consider any new and updated Green Cliffort member all itself memory can depend on the confirmation of the confirmation o	
27	701A.215	Green Globes standards: Exclusions and	In accordance with the provisions of NRS 701A 100, the Green Globes standards adopted pursuant to NAC 701A 213:  10 Do not include are Green Globes standard:	
		modifications; use of third-party assessor by applicant for partial tax abatement.	(1) That has not been a Groce Globos standard for at least 2 years at the time the applicant provides proof to the Director pursuant to NAC 701A. 240 and 701A. 250 that the biilding or other structure much the equivalent of a rating of two globes or higher under the Groce Globos standard; or (2) February.  (3) February.	
			(c) for home.  (d) South de Amound von program changed for the extensive twinning.  (d) South de Amound von program changed for the program of the program o	
			(a) A testion to point are energy conservation tomer the Energy retrievance outstant of a Lorest visions visiting, to meet the Appellicant for a partial text administration partial text administration partial text administration partial text administration and the partial text administration to the purpose of obtaining certification by the Green Building Initiative.  (b) Must use a third-purty successor, assigned by the Green Building Initiative, to review and verify the information submitted by the applicant and approve the project for the purpose of obtaining certification by the Green Building Initiative.	
			(b) Stall solution to the Director with his or her applications copy of the report and findings of the assessment as the result of the assessment conducted presume to paragraph (a). 3. As used in this section, "force," has the meaning ascerbed in a in NRS 701A, 100.	
28	701A.217	Equivalencies between LEED Green Building Rating System and Green Globes standards.	Her they propose of determining whether. Including or their restricts of right for its true determining procures in NSC 100.1.1 (in 100.200.10.10.10.200.10.10.10.200.10.10.200.10.10.200.10.10.200.10	
29	701A.220	Application for partial tax abatement; notification by Director.	L. A person who, with respect to a constraint project in solving haldding or other streamer, wishout to supply to the Director personal to this chapter and MNS VIA.11 file as paired in an inhamment mat, if the confidencies of the bailing or other streamer.  (b) Will be based on IEEE/ASC, IEEE/ASC on Ch-NC, when it amplications to the Close of Energy as a form proceedably by the Director within 12 days a then exceeding long personantee approach of the constraints project, or  (b) Will be based on IEEE/ASC, IEEE/ASC on Ch-NC, when it amplications to the Close of Energy cas form proceedably by the Director within 12 days after reporting the project with the U.S. Green Bailding Connect or the Close Of Energy cas form proceedably by the Director within 12 days after reporting the project with the U.S. Green Bailding Connect or the Cross Bailding Connect or the Close Of Energy cas form proceedably by the Director within 12 days after reporting the project with the U.S. Green Bailding Connect or the Cross Bailding Connect or the Close Of Energy cas form proceedably by the Director within 12 days after reporting the project with the U.S. Green Bailding Connect or the Close Bailding Connect or th	
			applicable.	
			2. The application must table: (b) The terms, address or algorithm transfer of the applicates: (c) The terms and the analysis the market and approach; of the applicates in an the owner. (d) The address of the term (approach) (d) The address of the term (approach) (d) The address of the term (approach) (d) The address of the terms (and a consequence) (d) If the market (approach) (e) If the m	
			(1) The criminal gross square forings and number of floors of the bailding or other structure; (2) The proposed use of the baildings or other resulture; (3) The criminal cost of the document contentiation or treating and contentiation or treating and contention or	
			(4) The actual or estimated date of the start of the construction or retrodit;	
			(b) The expected date of accessages of the hastings of our relations of the strategy of our relation is a process (b) Expected. It is proceed as a process of the process o	
			(ii) A statement whether any funding for the expinition, design or construction of the bilding or other structure, and associated land, is being provided by a governmental entity in this State;	
			(11) As in stall sources of funding for the cognitions, design, contraction or resourcine of the balling or other structure, and associated load, provided by a government entity in this State, and (22) A statement whether the ballings or other structure in receiving or its expected to receive any other abstracts or exception paramet to NRS 561-688 to 361.599, inclusive, or chapter 701A of NRS from the toxes imposed on real property by chapter 361 of NRS, CONT	
			(b) The mans and contain information of the professional accredited by the U.S. Green Building Control or the Green Huiding Initiative and assigned to the designatura for the project or other person designated as the contact person on the application;	
			(B. The own and commit interaction of the professional resolution by the CL Committed (Committed Committed	
			(1) A copy on the decal government approval or the contention projects and (in) Any other inflaments requested by the Director.  3. Upon receipt of all information required by this section, the Director will:	
			(2) Department of Transion; (3) Conty successor; (4) Conty transver;	
			(5) Board of centry commissioners, if any, and (6) Cym manger and edy connect, if any, and (7) Office of Economic Development.	
			(b) Cyn manger and op concel, day, and (r) Offices of Connec Development.  A. The applicant state:  (b) Hunting by an effortiame included in the application which the applicant considers to be centificately, and  (b) Pumply smartle application of these is a supficient day, in the copy of the project.  The Theories of Hunting to application of these is a supficient day, the control of the project of the proje	
30	701A.225	Fee for review and approval of application.	As applicant shall pay to the Discover 4 for it the measure of \$11,790 for the review and approved of an application submitted pursuant to \$385.790.4.110. An applicant shall pay the the concurrently with the administration of this or has applications. The Director will not approve an application for which the for	
			2. The Distance will review each for proschoold by subsection I are before December 3.1 of each concentrated year to marre that the naturat of the face of the registers the scale costs to Office of There yis exempting out the dates described in subsection 3. The faces collected presents to subsection 1 must be deposited by the Director into an intercol-terming accusate The movey deposing presents to this obsection and my interest current on such money must be seed only to perfect costs increased by the Office of There yie costs in costs in the Office of There yie costs in the Office of	
31	701A.230	Amendment of application after significant change in scope of project.	1. If an application for a gradial to a hasternia for a popier that to an a two force completed or the date of that arthresion and then is a significant change in the cupse of the project their that the, the applicate must assend the application to include the change within 60 days the the occurrence of the change. The application the same that application is compared to the change within 60 days the the occurrence of the change. The application to the change of the change within 60 days the the occurrence of the change of the c	
			(b) For past Jean and Army, control the time which the instead the appellation.  2. Upsnowing of a manufactor to an application began printed as Antennet, the Director will forward a copy of the assendance to the: (c) Chef of the Bulget Director (Office of France; (d) Department of Theories (D) Department of Theories (E) Department of Theories (E)	
			(c) Cassy pacesso; (d) Cassy pacesso; (d) Cassy pacesso;	
			(g) Basel of county commissioners; (i) Olymangura sale youchel, farg. sal (g) Olfice of Economic Development.	
				1

32 701A.340	Statement or opposit profess opposit on opposite or op	1. Widest for the application for a propriate in characteristic properties in No. 1992. In Contract, the properties is a final to the Director properties (No. 1992. In Contract, the properties of the Director) (No. 1992. In Contract, the properties of the Director) (No. 1992. In Contract, the Dire	
		E. Due confined of displays well in which the detailment and search processing of the profit in Alexanders and Alexanders of Alexanders and Alexanders of Alexanders and Alexanders of Alexanders and Alexanders of Alexanders and Alexanders and Alexanders of Alexanders and Alexa	
33 701A.250	Required proof the building most requirement of goods and under additional regime do with an endered, additional regime do witnessed on	Except on a software general and confinence and 2.00 Decision will support a post of souther general property in a celebrate of 1900 Assemption of confinence and the confinence and t	
34 701A 200	Statements specific records or specific records when the state of the same or security of the specific or specific records or reduction of slightly records or reduction or reduction of slightly records or reduction or reduction of slightly records or reduction or reductio	1. The Direct are proposes a supplicate than he has been described on disphility present NAC PILA 28 for the two absenced confinition for habilities or the contract to disphility present not present to the present of	
35 3044.270	Building included in commencion project or the commencion of the commencion of the commencion of the 2002 Substantian and precenting of pull-pull-size part of the commencion	Section of the Sect	
36 NIA.280	became of period on admission broad upon marker of prime records the energy or Crean Building Interest.	The Denies towns confined of applications to MC 201.3.20 for a balling or other method to expectation of the third best of thighe made to LEED control of a LEED Co. or that must the approximate that the third control of the LEED control of the L	
37 701A.290	Waiver of requirements by Director.	Table Foreign (1) Table (1	
38	GREEN BUILDINGS: LOCAL ADMINISTRATION OF PARTIAL TAX ABATEMENT	SAC TALASIO - NALASIO, NAC TALASIO and SAC TALASIO - TALASIO are Adequably the Office of Energy two responsibility of Exentine)	
39 701A.300 40 701A.303 41 701A.307	Definitions.  "Abstract" defined.	As used a No. VIA. 38 (9) 10 (3.1 %), this issuins, above to contra other in regions, the verbs and strong defined in 1985 70(4.1 10) and Not. 20(4.8 20) in 20(4.2 %) inclines, here the mentings are about to them in these sections.  **Delenment' areas the partial determent of certain property mass are advantaged by \$10 (4.1 files).  **Delenment processing** come the applicability processing determined present to proceed produced by processing determined present to proceed produced by processing determined present to proceed processing on the applicability processing areas the applicability processing determined present to proceed processing on the applicability processing areas the processing on the applicability processing areas the applica	
41 701A.307 42 701A.310 43 701A.320	"Abutement percentage" defined.  "Department" defined.  "Eligible building or other structure" defined.	Advances procuring "mass the applicable procuring determined present to pumpaph (a) of subsection 5 of NSS 701A.110 for any depths building or other ensature.  Desputement "mass to Department of Exaction.  Highly building or other ensature "mass a building or other enseture which do Discover domanies to be displice for the advances.	
44 701A.350 45 701A.360	"Net transhe value" durined.  Their transhe value" durined.  Exists of coursy as receiver expending reproperly due to lead to a date onlightle bashding or other servacuer.	The tassels was "seeme the tassels to the of any properly due deducing the stands value" of any properly due to reacting any exception from the tassels to take or the stands of the sta	

		1	(2) Multipleian the result determined manuser to subservament (1) be the reconstruct of the net tended value of the buildings or other structure which is subserved to the abstracted manuser to subservaments (2) of recurrents (3)	
			20. Middlying for mod decreased generate to subgroup optic (1) by the groups of the set tauble view of the binding or their excisate relative to decrease at a substant of present to subgroup optic (1) of processor (1) or proces	
l			(2) The next tax date must be determined by subtracting the applicable abstracted determined pursuant to subpursagraph (1) from the total amount of two due to the toxing entity after the application of any partial abstracted toxes required by 885 361.4722 or 361.4724.	
	1		(f) Calculate: (1) It total advances for the property by adding all the sums determined for the property prosense to subparagraph (1) of paragraph (c); and (2) The total sets the first property by adding all the sums determined for the property personant to subparagraph (1) of paragraph (c); and	
			1. It is that the tell and we depressed by a small gas for all the desired of the property destinated the tell and the desired of the property destinated personal to approach to property (i). Destinglish a voltage of the destinated personal to approach to property (ii) the voltage of the property destinated personal to approach the approach to approach	
			<ol> <li>Whithing the Veriginal in distinction precuring not earn onglose the stating or other structure determined private to principle to the principle of the principle o</li></ol>	
			— The sum of all the amounts allocated pursuants to the prograph must equal the total abstracts for the property descrimation pursuant to subprangaph (f).  2. A county has receiver may use a worksheed provided by the Department to Entitle the calculations required by this section.	
			S. Per the purposes of this section: (a) The abstracting applies to:	
	1		(a) The sharmout applies to: (1) Zon process of the next transle value of any land; and (2) Zon process of the next transle value of any land; and (3) Zon process of the next transle value of any building or other resecutor that is not of alphabe for the abstraction.	
	1		(b) The shadonest percentage for any lead and for any bolishing or other structure that is not eligible for the shadonest remo percent.  (c) The veligible furthermost percentage for any lead and for any bolishing or other structure that is not eligible for the othereuter is some percent.  (c) The veligible furthermost percentage for any lead and for any political figure order structure that is not eligible for the othereuter is some percent.	
46	701A.370	Reports by county tax receiver.	Course just a risk with shift, we their the De-	
			10) The stall amond or algorithm or other models and originary religion to the discussed are brighted by regions were withind.  (b) The stall amond are they require not not worth and the list are for the options and the almost are for the stall and the stall and the almost are for the stall and the almost are for the almost are for the stall and the almost are for the alm	
			(c) The botal amount of any coduction in billiable properly bases as a result of the application of the abstement; and (d) The total amount of property trans exactally billiot.	
			(a) The total number of parcels or other trachle curies of property subject to the abstractors for which the property tune were billed; (b) The total number of parcels or other trachle curies of the procedure have fine the ment of the procedure have due to the medical trachle of the abstractors.	
			3) The seal number of specials or other transfer and express variety in the Assistance for which the property town were billied,  (b) The seal amount of the property town due for such the assistant of the Assistance  (c) The seal amount of the production in hills deeper due point on the assistance  (d) The seal amount of the production in hills represely man as a result of the application of the abstracte, and  (d) The seal amount of the production in hills represely man as a result of the application of the abstracte, and  (d) The seal amount of the production is accordant to the production of the abstracted in the abstract in the production of the abstracted in the abstract	
47		RENEWARI E ENERGY		
		FACILITIES: PARTIAL	NAC 701A.500 - 701A.600 are Adopted by the Office of Energy (not responsibility of Taxanion)	
		ABATEMENT OF TAXES	NAC. /UIA.300 - /UIA.000 are Asopted by the Office of Energy (not responsibility of Taxanon)	
48	701A.500	Definitions.	As used in NAC 701A-500 to 701A-600, inclusive, the words and terms defined in NRS 701A-300 to 701A-345, inclusive, and NAC 701A-505 to 701A-550, inclusive, how the meanings ascribed to them in these sections.	
49	701A.505	"Abstement agreement" defined.	"Absternest agreement" means an agreement executed by the Director and an applicant upon the isonance of a final decision by the Director that the applicant is eligible for a partial absternest of toxes.	
50	701A.510	"Applicant" defined.	"Applicase" means as owner who submits an application for a portial abstence of taxon.	
51	701A.515	"Application" defined.	"Application" means an application for a partial abstence of foors and includes, without limitation, the completed application form and all supporting documents.	
52	701A.520	"Facility" defined.	"Facily" mean:	
			<ol> <li>A facility for the generation of electricity from encowable energy in this State.</li> <li>A wholesald be tailing for the generation of electricity from recorrection energy in this State.</li> </ol>	
			3. A facility for the transmission of electricity if:  (a) The ficility is interconnected to a finish question in twice (in the property of th	
			(b) The fieldity contributes to the capability of the electrical pids accommodate and transmit electricity produced from a facility described in subsection 1 or 2.  A A facility for the generation of precase that the new soft reconsideration again gives find as facility of the contribution of the contribu	
53	701A.525	"Generating capacity" defined.	"Generating capacity" means the namephat capacity of a facility.	
54		"Owner" defined.	"Owner," muons a person who holds an ownership interest in a project or facility or a possessory interest in public lands, or his or her successor in interest.	
55	701A.535	"Partial abatement of taxes" defined.	"Partial shinement of trace" means an absolutest of a portion of:  1. Lecal values done trace;  1. Lecal values done trace;	
			reals articularly and the state of the state	
	Ь		- authorized by NRS 701.4. 300 and approved by the Director in a final decision issued paramet to NAC 701A. 580.	
56		"Project" defined.	"Project" means all the necessary purchasing and construction that will result in a facility for which an applicant applies for a portial abatement of taxes.	
57	701A.545	"Significant change" defined.	Significant manner as to be special and material change in the sine or scope of a project or facility from that described in an application and include, writered luminosis:  1. A change of means a sub-to-pocent as:  (1. A change of means as a sub-to-pocent as:  (2. A change of means as a sub-to-pocent as:  (3. A change of means as a sub-to-pocent as:  (4. A change of means as a sub-to-pocent as:  (5. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means as a sub-to-pocent as:  (6. A change of means	
	1		(b) The visc or location of the land on which the project or ficelly is located; (b) The visc or location of the land on which the project or ficelly is located; (b) The visc of hability or availably sometime; (c) The parenting onesy of the ficelity or the quantity quantity of the reference of the project of the field or the quantity of the field or the parenting onesy of the field or the quantity of the field or the parenting of the field or the quantity of the field or the parenting of the paren	
			(c) The generaling expectly of the facility or the output expectly for a facility for the generation of process but them solds enemgy. (d) The continued out of any building or accellate syntams; or sold consequently sold and the sold of the continued output the sold of th	
	1		(d) The continued one set of any helding or medilup structure or other property to which the partial abhanemen of taxes would be applicable; (d) The amount partial abhanemen of two which the opinical so would not applicable; (e) The amount partial abhanemen of two which the opinical not would not not applicable; (e) The amount partial abhanemen of two which the opinical not would not	
			(f) the consenship of or any ownership interest in the project or facility.  A substantial and material change in the scholable or shelly to move the time commissents cotabilished in the application.  3. Any militar betastistis and material change in the information upon which an applicate relies in cotabilishing displicity for a partial abatement of taxes.	
58	701A.550	"Wages" defined.	"Wages" has the meaning accribed to it in NES 338.010.	
59	701A.555	Submission of application.	To apply for a partial abstement of tones, an applicant must submit efectoriscially an application to the Director on the form and in the moment prescribed by the Director.	
60	701A.560	Procedure upon receipt of application;	1. The Director will assign an application filing number to an applicant not later than 2 business days after the Director receives the completed application. The application filing number must appear on all correspondence and other documents related to the application which are obtained by the applicant to the	
		provision of copies to local governments; amended application following substantive	Discoster. 2. The application filing number of an application expires if the application is rejected by the Director.	
	1	change.	3. Upon complet of an application for the Director will review for perfectation for inflations and completences. An application is in simely field if the Director reviews a completed application on or before the date on which commercial type-application is the application in the	
	1		was promous wream names or not no projectors to the applicators. The Director to not required to expedit the Processing of any application is not interful field. The Director determines that an application in incomplete, the Director writes notice to the application to the incomplete, the Director writes notice to the application in incomplete, the Director writes notice to the application in incomplete, the Director writes notice to the application in the notice of the application in incomplete, the Director writes notice to the application in the notice of the notice	
	1		provide the information within the specified period, the Director will reject the application and provide written nation of the rejection to the applicant.  After arbitrarily as applications persons to MAC 2014.55% to application may arbitrary to be based of events personsioneers of the county in which the project or facility is proposed for location.	
	1		The principle of the pr	
	1001	0.61.615.6.15		
61	107A.565	Confidentiality of application and related information.	Executive with a previous of deep revision of deep vir 19 (1982, all internationals) up as application which is arbained to the Director and which is not offerwise declared by two to confident at a public cross. If was applicant relicion that internation contained and headed by reducted and proceed from publication, and all the process of the publication of the process of the pr	
			(a) Submit with the original applications a reducted copy of the application which clearly identifies each item in the application than the application than the application and about he reducted and protected from publication; and (b) Provide for each identified items or cinion to the feath and therefore for an arrangement as to white the meritant and should be reducted from application.	
			2. As soon an practicable after receipt of copies of the original and reducted applications, the Director will, for each individual item which the applicant believes in confidential and shoold be reducted and protected from publication:	
			1) Share's deterministing as to include the cutter as feed account of the contract of the cont	
			(b) That the applicant objects to publication of the item and indicate the legal basis, if any, and any argument in support of the applicant's objection. If the Director again rejects the applicant's argument that the item should not be made public, the applicant may withdraw the applicant may	
	1		(i) that we optioned incloses to injunctional to the execute of inflations to keep late by a lay or agreement in expect of the applicant's objection. If the Director again enjoins the applicant's segment that the reach policy for the applicant may withhave the applicant on a work as nother forms and of composed any section processing the first interpretation for the contract of composed any section of the applicant of the appli	
			(a) The Chief of the Budget Drivison of the Office of Finnee;	
			To The band of Good recommissioners of each county in which for project or facility is loceted,  (3) The county assesses of each county in which for project or facility is loceted,  (4) The county assesses of each county in which the project or facility is loceted,  (5) I addition to have integrated by whether of the SNIT AM, 10, 10, county in which for project or facility is loceted,  (6) I addition to have integrated by whether of the SNIT AM, 10, 10, county in which for project or facility is loceted.	
			(ii) I and Assistant materials to resource any attention projects to descript a resource of each country in which the project or facility is beautiful (ii) in the nestice required by subsection of of SNO MAM, the country resourcer of each country in which the project or facility is beautiful.	
			(t) The governing body of cache chi cy or town in which the project or facility is located; and (g) The Office Greenier Development.  (e) The Office Greenier Development.  (e)	
			CONT	
ı			5. If an applicant robusts an application which the applicant believes contains information that is confidential and should be reduced and protected from publication	
			5. Fan applicate solution an application which the application believe contains information that is conflorted and should be reduced and protected from publication:  (a) A scriptor of see registed applications.  (b) Shall wrater any points of the original application public before the Director has issued a written documination concerning the items which the applicate believes not confidented and briefal by reduced and protected from publications, and	
			(1) Man not make any position of the original application in paths, better the Develor that sound a written determination concerning the action that the applicate between one contributed and should be endured and protected them problemation, and (b). A recipion at a develor develor application in path policies of the endured application policies of the endured application policies. The endured application policies of the e	
			(1) Shall or make any portion of the compast application paths: better the Detects has sound a writen determination concurring the times who the applicant believes not considerated and should be veduced and protected throughdoctatous, and (2). May make placing by the distriction, considerated and the networked application may be a fractionary confidence and the networked application may read a public only the information contained in the school application represed by the Detector.  A residence of the protection of the relative application may read applice only the information contained in the school application represed by the Detector.  A residence of the protection of the school application represed by the Detector.  A residence of the protection of the school application required by the Detector and the school application of the school application which the Director has determined a confiderated. The Detector may, in his or har discretion, provide the sequented	
			(1) Man not make any position of the original application in paths, better the Develor that sound a written determination concerning the action that the applicate between one contributed and should be endured and protected them problemation, and (b). A recipion at a develor develor application in path policies of the endured application policies of the endured application policies. The endured application policies of the e	
62	701A.570	Fiscal note not to include information	(1) Shall naturals any protoco of the company injection and public before the Sound's area would a visit and destination concerning the construction of the sound and the	
62	701A.570	Fiscal note not to include information determined to be confidential.	(1) Shall naturals any protoco of the company injection and public before the Sound's area would a visit and destination concerning the construction of the sound and the	
62	701A.570	Fiscal note not to include information determined to be confidential.	(1) Shad in studies growing of the imaging appealung policy below the Decircular as would be administrated and produced below to an article and an absolute for supplication, and it is not a studies of the policy	
62	701A.570 701A.575	determined to be confidential.  Approval of application by board of county	(1) Dist in studies growth of the company opportunit policy below the Decision was considered and advantable reduced and production and an advantable reduced and production and advantable reduced and advantab	
		determined to be confidential.	(1) Shad in studies growing of the imaging appealung policy below the Decircular as would be administrated and produced below to an article and an absolute for supplication, and it is not a studies of the policy	
		determined to be confidential.  Approval of application by board of county commissioners; processing of application.	(1) Shad in table for private of the copying explanating policy before the Northerd to record a version of the copying explanating policy before the Northerd to record a version of the copying of the C	
63	701A.575	determined to be confidential.  Approval of application by board of county	(1) Shart needs are proton of the company appealment policy below the Northean town conditional and adoubt for related and production from policy below the Northean town conditional and adoubt for related and production from policy below the Northean town conditional and the No	
63	701A.575	determined to be confidential.  Approval of application by board of county commissioners; processing of application.	(1) Shad in tanks are private of the imaging appealung policy being the better the Northerland necessary in a many about the construction of the conduction of the Order of the Northerland necessary in the Northerland ne	
63	701A.575	determined to be confidential.  Approval of application by board of county commissioners; processing of application.	(1) Note to read to experiment of the respect of properties of the control profession profession for the control profession of the control professio	
63	701A.575	determined to be confidential.  Approval of application by board of county commissioners; processing of application.	(1) Note to read to read to the control of the cont	
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63	701A.575	determined to be confidential.  Approval of application by board of county commissioners; processing of application.	(1) Shart needs are proton of the company appealment policy below the Northean Association of the Contract Section (Contract Section 1) and the Contract Section 1) and th	
63	701A.575	determined to be confidential.  Approval of application by board of county commissioners; processing of application.	(1) On the facility proposed of the company depotions proposed pro	
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63	701A, 575 701A, 580 701A, 580 701A, 580	decreased to be confidented.  Approved of application by board of course, constraint to the confidence of application.  Bearing on applications, recording of abstracts the attempt of applications, recording of abstracts and the attempt of applications of a significant providence of a significant of a significant providence of a significant of a significant providence of a significant of a significant to  Constraint for determining significant providence of applications.	1. The format of the propose of the group of the large of production and the complete of the c	

69	701A.605		1. The Direct was a find decision which is not desirated within a special registration of the property of the will be under clearly desirated of colors and are two, adone the certificate of cliquid plant and are seen and the certificate of cliquid plant and are seen as a finding with a special desirated of colors and are two, adone the certificate of cliquid plant and are seen as a finding with required to reside at the see of the facility.  (b) Marcinit to provide was, their of activated power recoverage for the facility, including softward recoverage of the facility of the second plant and the second plant and the second plant and the facility.  (b) Marcinit to provide was, their of activated power recoverage for the facility, including softward recoverage of the facility, the second plant and	
70	701A.610	Qualification of real and personal property for partial abatement of property taxas.	If the Director issues a final decision in which the or the determinen that an applicant has cutified all the requirement for eligibility or a partial abstract of the property taxes imposed personnt to chapter 361 of NRS, miles the certificate of eligibility and abstract appearent otherwise provide, all real and personnt properly that would be matched personnt of chapter 361 of NRS, that was purchased or leaved specifically for exclusive use on the site of the facility qualifies for the partial abstracted of property toxs.	
71	701A.615	Duties of applicant: Maintenance of certain records: resyment of taxes abated resulting from	1. An applicant who has executed an abstractor approximate with the Director shall:	
		noncompliance of applicant or other person working on project or facility.	6) That are the information contained in the list of manifold powerant to properly clip comprehen, comment and sources.  (5) Ensure of the list insufficient powerant to properly clip comprehen, comment and contained and contai	
			(d) Energe that each person, entity, contractor or reducestates who is named on the literationisad personant to pranguigh (a) complish on whith terms of the abstracts agreement.  2. Whe applicates are sporte person, entity, constructor or abstractor fails to comply in the least of the abstractor agreement, the application of the most of the abstractor agreement, the application of the most of the abstract and the amount of any sales and use taxes and the amount of any property texts abstract resulting from the monompliance.	
72	701A.620	Annual compliance report; notice of	1. Each applicant who executes as abstracted agreement with the Director shall file an annual compliance report with the Director on the form prescribed by the Director. The applicant shall file the annual compliance report so or before the anxiversary date of the abstracted agreement. The annual compliance	
		compliance to certain governmental entities.	report most include all information and documentation reported by the Director.  The Director will be reported with the all information and documentation reported by the Director of the completed will be reported and shall be described by the Director of the Completed of the Director documentation of the Additional Information in completed to detrine whether the perfector is to complete the perfector in the perfector is to complete the perfector in the perfector in the perfector is to complete the perfector in the perfector in the perfector is to complete the perfector in the perfector in the perfector is to complete the perfector in the perfector in the perfector is to complete the perfector in the perfector in the perfector is the perfector in th	
			On The Operation of Tourine.  (b) The band of companisment of each coursy in which the project or facility is located; (c) The coursy assesses of each coursy in which the project or facility is located; (d) The coursy assesses of each coursy in which the project or facility is located; (d) The coursy assesses of each coursy in which the project or facility is located; (d) The coursy assesses of each course is which the project or facility is located; (d) The coursy assesses of each course is which the project or facility is located; (d) The course is located to the course of each course is located to the course is located to the course of each course is located to the course of each course is located to the course is located to the course of each course is located to the located to the course is located to the located to the located to the course is located to the	
	701A.625		(d) The county resurrent of each county in which the project or facility is located.  1. If, it may time or for any reason, the Director determines that an applicatal his caused to meet any eligibility requirement for a partial abstracted of mose or that the applicant or my other person, cutin, contractor or subcontractor has fined to comply with the terms of the abstractal appearant, the Director will	
73	MIAMES	Determination of ineligibility or noncompliance: Required notices; hearing, on- site inspection; audit.	1. It, at any or or or or years to any residence of control co	
			(b) Identification of the provisions of NISS 701A, 200 to 201A, 200 to 201A and by which the applicant or other person, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant are robust to a fine person of the applicant or other person, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant are robust to a fine person of the applicant or other person, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant or other person, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant or other person, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant or other person, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant or other persons, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant or other persons, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant or other persons, eating, contractor or subcontractor is not in compliance, (c) A tent by which the applicant or other persons, eating, contractor or other persons, eatin	
			(a) A size by which the application man transcape for inflightables destributed by the content of the application man transcape for inflightables destributed by the content of the application of the appl	
			(b) Mathematical for generous of MS 2011, MS (b) 2012, MS, calculate, or AM. TILLA 5000 VILLA Machane, or the term of the abundant appearant with which the oppleasable or due present, entire, contract or or obsentance as not compliance.  (d) A factor by which the oppleasable contract contract persons an internal to the compliance instinated by the Director.  (d) A cannot be after application may require the simplication for the Director and the presentation of the contract of the compliance of the contract of the contrac	
			(a) Terminate the profital abstractes of trace, and (b) in addition to the static requirement of adolescents 3 to NRS WIA.300, provide review of the termination to: (1) The Chief of the highed belosson of the Chief of Fannee;	
			(i) The Charlest of the Bellaging Deceases of the Offices of Passacce;  (ii) The Charlest of the Bellaging Deceases of the Offices of Passacce;  (iii) The Charlest of Charlest operations are considered to the Charlest of the Offices of the Office	
			(4) The coursy amount of reaks county in which the project or finality is becaused.  5) The county reasons and can county in which the project or finality is becaused.  (6) The generality though of each copy or term in which the project or finality is becaused.  (7) The Chillian of Economic Development, and of the contract of the co	
			(i) The gifteding (two) of class (2-4) of Witter in the state tast project or tracing a sociator.  (ii) The gifteding (two) of class (2-4) of Witter in the state tast project or tracing a sociator.  (ii) The gifteding (two) of class (2-4) of Witter in the state tast project or tracing a sociator.	
			(i) It species.  (ii) The project of the project of the project of the project of facility and the options of any point of the project of facility and the options of any point of the project of facility and the options of the project of facility and the options of the project of facility of the options of the project of facility of the options of the project of facility or said of the options of the project of facility or said of th	
74	701A.630	Payment of taxes abated during period of		
		noncompliance of project or facility with abatement agreement.	in complicate with the fairness are project to fairness of the control of the con	
75	701A.635	Attestation to documents by owner.	The Director may require that any application, amendment, annual report or other document submitted to the Director be attended to by the owner.	
76	701A.640	Sale, assignment or transfer of interest in project or facility.	1. He analysis attends to the language and services tracked out analysis and services to the language and th	
			(b) If the acid, assignment of the control from the current of an abstraction agreement, provide virtin proof that the accessors in interest has setted looked of an abstraction agreement.  (b) If the acid, assignment of the current of the current of an abstraction agreement, provide virtin proof that the accessors in interest has setted looked of an advised of an advised by the interments agreement.  (c) The Chief of the the best Division of the Olivision of Famous Chief (and the Chief of the C	
			(b) The Department of Traction: (1) The board of control contr	
			(c) The county transurer of any county in which the projector of facility is located;  (D) The powering they of may dry or which the project or facility is located;  (D) The powering they of may dry or which the project or facility is located; and	
			(g) The Office of Economic Development.  3. A successor in interest to an applicant is not eligible for or entified to a partial abutement of tucos authorized by an abutement agreement cureated pursuant to NAC 701A 500 to 701A 660, inclusive, until the Director has received all the information required by subsection 1.	
77	701A.645	Director to establish fee; administration of Renewable Energy Account; disbursement of	1. The Director will cutablish, charge and cullects a for from each applicant who solvain's an application for a partial abstracted parameter to NBS 7014.350 in 7014.350, inclusive. The answart of the for most not exceed the actual cost to the Director for processing and approxima the application.  2. For projects approved on or before June 30, 2013, the State Centroller shall, as soon as practicable, deposit all menoy in his or her procession that is subject to the provisions of NBS 7014.450 into the Reservable Energy Account in such an account or account as directed by the Director. All menoy	
		money.	to Execute from the State Custraling parament to SSE 701.450 mase be deposited by the Director into one or more interest-busing accounts in financial an inferior include in Sirvarda. All records required and execute are accounts and public records and must be ministrated by the Director.  A data-sense cover-posit-anterior-grave, and Execute are accounts and angle to an inferior-grave and any and present most less than a financial or play to Execute.	
			2. For princip separated and with the Tan S. W. M. S. W. G. Cartello Control C	
78	701A.650	Fee: Amounts; payment by applicant; review	An applicant shall pay to the Director the following fees:	
		of amounts by Director; deposit and use.	(a) For the review and approved of an application solution personant to NRS '010.3.56(, \$7.50). As applicant shall pay the fac concurrently with the submission of his or the application. The Director will not approve an application for which the fac has not been timely paid pursuant to this paragraph.  (b) For the review and approved of an annual compliance report annual contributor personant to subsection 3 of NAC '010.ACM, \$250. As applicant shall pay the fac concurrently with the submission of his or her annual compliance report. The Director will down incomplete pursuant to subsection 3 of NAC '010.ACM, \$250. As applicant shall pay the fac concurrently with the submission of his or her annual compliance report in the factor and the factor and the subsection 3 of NAC '010.ACM, \$250. As applicant shall pay the fac concurrently with the submission of his or her annual compliance report in the factor and the factor and the subsection 3 of NAC '010.ACM, \$250. As applicant shall pay the fac concurrently with the submission of his or her annual compliance report in the factor and provide pursuant his important to subsection 3 of NAC '010.ACM, \$250. As applicant shall pay the fac concurrently with the submission of his or her annual compliance report. The Director will attend approve an application for which the factor has not been thinked pursuant to submission of his or her annual compliance report. The Director will attend approve an application for the contract to the provide pursuant his important to submission of his or her annual compliance report. The Director will attend approve an application for the contract to the provide pursuant his important to submission of his or her annual compliance report. The Director will attend approve an application for the provide pursuant his part and the provide pursuant	
			(c) In addition to any other for required by this subsection, of the croiser and approprial of an application solutional personant to NRS 701.A 300 or an annual compliance report administral personant to NRC 701.A 200 requires associate in operation.  2. The Director will review code for processively by administral or the defent December 31 of each re-consumerating out to man and in the annual of the for reflects the stand on the 10 CHE of Higgs recursing used the data described in subsection it.  3. The force of the companies to described in such to be added by the price contain a simulation such and and such many and the solution of the original and an administration and used only to price data and the original and the solution of the original and the solution of the so	
	701A.655		subsection 1.	
79	701A.655	Petition for adoption, filing, amendment or repeal of regulation: Filing, contents; action by Director.	L. As interest primer who which to griding the Descript of the Applican (fine, smalless for regal af a regulation in this chapter area (fine with the Descript the regional and one opy of the politics.)  (b) A factor and a fraction conserved the regional continues to be adopted, this, smooth of a requisite in the applicant (fine, smooth or regal and the regional continues of the r	
			(b) A clear and concise extinents of the regulation to be adopted, filed, attended or repealed; (c) The reason the dead-point, filing, attended or repealed file and filed for the dead of the regulation and filed for the dead of the de	
			3. The Director may refuse to review a potition which transpared to a dupline, filling, amendment or repeal of a regulation if:  (a) The original potition is not accomparately for except of the potition or  (b) The original potition is not accomparately for except of the potition or	
80	701A.660	Petition for declaratory order or advisory opinion: Filing; contents; action by Director.	1. Except as otherwise provided in softencies 4, an interocted person may perison the Director to issue a declaratory order or advisory opinion concerning the applicability of a statute or regulation within the Director's purview or jurisdiction. The original and one copy of the perison must be filed with the Director's person or jurisdiction. The original and one copy of the perison must be filed with the Director's person or jurisdiction. The original and one copy of the perison must be filed with the Director's person or jurisdiction. The original and one copy of the perison must be filed with the Director's person or jurisdiction. The original and one copy of the perison must be filed with the Director's person or jurisdiction. The original and one copy of the perison must be filed with the Director's person or jurisdiction.	
			(a) The name and adultons of the partitioner; (b) The reasons for requesting the order or opinion;	
			(c) A statement of facts that support the perison; and  (d) A clear and conceive substances of the questions the decided by the Director and the relief sought by the perisoner.  A substanced some more well face action is a declarative vorder or analysis or consists conceives a saucitos or matter that is an issue in an administrative, civil or criminal proceedars in which the interord nervon is a rurb.	
			4. The Director may refuse to receive a parties on which regards that he or she is more a declaratory order or advisory option in (  (1) The original points in on accompanied by one copy of the points (  (2) The original points in on accompanied by one copy of the points (  (3) The original points in on accompanied by one copy of the points (  (4) The original points in on accompanied by one copy of the points (  (5) The original points in on accompanied by one copy of the points (  (6) The original points in one accompanied by one copy of the points (  (6) The original points in one accompanied by one copy of the points (  (7) The original points in one accompanied by one copy of the points (  (8) The original points (  (8) The original points in one accompanied by one copy of the points (  (8) The original points (  (	
			(a) A detained face that expect the pointer, and contained the point of the pointer and the point of the pointer and the point of the pointer and the pointer provided additional information are against and entire the pointer and the pointer provided additional information are against and entire the pointer and the po	
			(a) Crodict in informal hearings to determine issues of fact or to when suppresses relating to the points and may care reasonable orders the grown the crodict of such a hearing.  (b) Request that the principation provide additional information or appress relatings to the points and may care reasonable orders the grown the crodict of such a hearing.  (b) Request that the principation provide additional information or appress relatings to the points and appreciate the grown that the grown the crodict of such a hearing.  (b) Request that the principation provide additional information or appreciate relatings to the points and appreciate the grown that the grown	
			(c) make a secretary own or an array of quant makes (place as contain or the persons as any quantum normal within the person.  (d) Consider relative and prisoning that have been used by the Director with adopt by the Director with adopt to improve the attent, position of decisions in quantum of the containing the analysis of the containing	
			(a) The potition in filed.  (b) An informal harring is conducted: or	
			(c) Any additional information or writes argument is received by the Director.  — The Director will not recorded an even in adjuster or property or property or the highway to a suppose for an adjuster or property or a record and advisory opinion or required over the highway to a suppose for an adjuster or property or record and advisory opinion or required over the highway to a suppose for a suppose for an adjuster or property or record and advisory opinion or required over the highway to a suppose for a suppose fo	
81		RENEWABLE ENERGY	, i i i i i i i i i i i i i i i i i i i	
		ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE	NAC 701A.700 - 701A.750 are Adopted by the Office of Energy (not responsibility of Taxation)	
		LOTEE OF THE STATE		
82 81	701A.700 701A.710	Definitions. "Account" defined.	As used in NAC 7014A70 to 7014A70 in 701A750, inclusive, usless the context observior requires, the words and terms defined in NAC 701A730, 701A730 and 701A730 have the meanings accribed to them in those sections.  "Account" means the Renewable Energy Account created by NSS 701A450.	
84	701A.720	"Director" defined.	"Disocher" mans the Director of the Office of Energy appointed pursuant to NRS 701.150.	
85	701A.730	"Participant" defined.	"Participatal" means an officer or employee of the State who receives a loan or other distribution of meany from the Account and outers into an agreement with the Director pursuant to NAC 700A 740 to repay the loan or other distribution of meany from the Account through popull deductions from the psychock of the efficient or employee of the State.	
86	701A.740	Agreement with Director; provision of certain information for payroll deduction.	1. An officer or employee of the State who has received a least or other distribution of mency from the Account may submit to the Director, on a form approved by the Director, on application to enter into an approximate to which represent of the least or other distribution of mency from the Account will be made through propried desiration from the production for the effects or employee.  2. Who Director approach an application formal point and the second or employee.  2. Who Director approach an application formal point to submit on the contract of the director or employee.	
			2. It is convicted approved an approximation internation parameter between the contraction is, an international register of the contraction in the	
			(d) A description of each approved emergy efficiency measure selected by the participant;	
			(f) Provisions specifying that the participant may repry the Issue or other distributions of meany from the Account early without penalty; and (g) Any other term and conditions the Discover determines necessary to a unsure the representable Issue or other distributions of meany from the Account.  3. Upon catering this an approximate this provision the Issue or other distributions of the Lighthrie Fixed Officer, so applicable, the information accounty to enable the Department of Administration or the Lighthrie Fixed Officer, so applicable,	
			(a) Any waves or count requirement colabilistically the Director.  (b) Provincing excepting the propriets are young by the provincing arrange of the provincing arrange of the provincing arrange of the provincing arrange of the provincing arrange or the provincing arrange arrange or the provincing arrange arrange or the provincing arrange arrangement to the provincing arrangement to the provinc	
			(b) The comployer number of the punticipant; (c) The amount of the punticipant; (d) The amount of the puntil deduction anthorized by the appearant; (d) The foregointy of the possible deduction anthorized by the appearant;	
			(d) The logomous of the pupull deductions undersorted by the arguments; (e) The tool instance of the long one of the entire of t	
87	701A.750	Repayment; suspension of payments under certain circumstances; unpaid balance due	1. The Director may suspend represent to an agreement extented into parament to NAC 701A 740 of a loss or obser distribution of excess from the Account during my period other than when the participant is in paid status as that term is defined in NAC 2044/074. If the Director does not suspend represent during such period.	
		upon separation from service.	responses during such paries!  (ii) The Districtive with Bild the graticipant for the proposed due; (ii) The proposed is does not 20th day of each month during the period;	
			(c) Program trans be much one later fam 15 days after the date one which the programs in date; and (d) H programs in one received by the date on which is it does (i) The Directors may provide native to the protection part of date; and	
			(2) The same of the distributed effectively finished, some reply to depth on the contract may be subject to efficient processing in secretary contract persons and the processing of the special field persons of the contract	
			decimed to be past due and the Director will take action to collect the debt in accordance with the provision of chapter 850C of NRS.	
		End		