



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Posted 6-30-14

NOTICE OF INTENT TO ACT UPON A REGULATION

Notice of Hearing for the Adoption of
LCB File No. R142-13

Of the

Nevada Department of Taxation

The Nevada Tax Commission will hold a Public Hearing at 9:00 a.m. on Monday, August 4, 2014 via Video Conference between the Nevada Legislative Building, 401 S Carson St, Room 2134, Carson City, Nevada and Nevada Counsel Bureau, Grant Sawyer State Office Building, 555 E Washington Ave, Room 4401, Las Vegas, Nevada. The purpose of the hearing is to receive comments from all interested parties regarding the adoption of regulations that pertain to LCB File No. R142-13.

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

LCB File No. R142-13

1. Need and purpose of the proposed regulations or amendments

The need and purpose of the proposed permanent regulation is to provide some guidance to the liquor industry regarding electronic payments.

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

You may obtain a copy of the proposed regulation by writing to the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada, 89706; or by calling their office at (775) 684-2030. The proposed regulation is also available for review and downloads on the Department of Taxation website www.tax.state.nv.us.

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

The Department prepared a questionnaire that asked for input regarding the potential impact that was sent to the Department's contact list of 322. The Department also contacted taxpayer industry representatives directly. The Nevada Taxpayers Association ("NTA") sent the questionnaire to the NTA list of interested taxpayers.

No respondents indicated that this regulation would have a direct and significant economic burden upon a small business.

A regulation workshop was held on Wednesday, May 28, 2014 at Nevada Legislative Building, 401 South Carson Street, Room 2134 Carson City, Nevada and via video conference at Legislative Counsel Bureau, Grant Sawyer State Office Building, 555 E Washington Avenue, Room 4412, Las Vegas, Nevada.

The agency used informed, reasonable judgment in determining that there will not be an impact on small businesses due to the nature of the regulation changes. The Department will continue to accept input on the impact of the proposed regulation on small businesses through the regulatory process.

4. Estimated economic effect of regulations on business and the public

a. Adverse and beneficial effects

The proposed permanent regulations present no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. The benefits of these regulations are that the public and the Department will be provided more clarity in NRS Chapter 369.

b. Immediate and long-term effects

Same as above

5. Cost for enforcement of the regulations

The proposed permanent regulations present no significant foreseeable or anticipated cost or decrease in costs for enforcement.

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

The proposed regulations do not overlap or duplicate any regulation of other state or local governmental entities.

7. Regulation required by federal law

Not applicable

8. More stringent than federal regulations

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

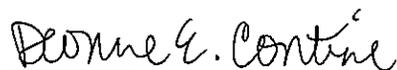
9. New or increases in existing fees

The proposed regulations do not include new or increases in existing fees.

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

A copy of this notice and the proposed permanent regulations to be adopted and amended will be on file at the Nevada State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and the proposed permanent regulations to be adopted and amended will be available at the Department of Taxation, 1550 College Parkway, Carson City, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada; Department of Taxation, 555 East Washington Avenue, Suite 1300, Las Vegas, Nevada; Department of Taxation – 2550 Paseo Verde Parkway, Suite 180, Henderson; and in all counties in which an office of the Department of Taxation is not maintained, at the main public library, for inspection and copying by members of the public during business hours. The text of the proposed permanent regulations will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

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



Deonne E. Contine, Chief Deputy Executive Director
June 26, 2014

Members of the public who are disabled and require accommodations or assistance at the meeting are requested to notify the Department of Taxation in writing or by calling 775-684-2030 no later than five working days prior to the meeting.

Notice has been posted at the following locations: The Department of Taxation - 1550 College Parkway, Carson City, Nevada. Notice was mailed to each County Public Library for posting.

Notice has been EMAILED/FAXED for posting at the following locations: Department of Taxation - 4600 Kietzke Lane, Building I, Suite 235, Reno, Nevada; Department of Taxation - 555 E. Washington Avenue, Grant Sawyer Office Building, Suite 1300, Las Vegas, Nevada; Department of Taxation - 2550 Paseo Verde Parkway, Suite 180, Henderson; The Legislative Building, Capitol Complex, Carson City, Nevada; and the Nevada State Library, 100 Stewart Street, Carson City, Nevada.