

**Emergency Regulation
Nevada Tax Commission**

June 25, 2015

Explanation – Matter in *italics* is new; matter in brackets [~~omitted material~~] is material to be omitted

Filing of an Emergency Administrative Regulation

AUTHORITY: Section 20 of Senate Bill No. 376 of the 2015 Legislative Session; NRS 360.090

Sec. 1. Definitions. *As used in this regulation, unless the context otherwise requires, the words and terms defined herein have the meanings ascribed to them in those sections.*

“Excise tax on passenger transportation” defined. “Excise tax on passenger transportation” means the tax imposed by Sections 28, 51 and 52 of Assembly Bill No. 175 of the 2015 Legislative session as amended in Sections 35, 36 and 37 of Senate Bill No. 376 of the 2015 Legislative session.

“Taxpayer” defined. “Taxpayer” means those entities designated in section 16 of Senate Bill No. 376 of the 2015 Legislative session.

“Common motor carrier” defined. “Common motor carrier” has the meaning ascribed in section 12 of Senate Bill No. 376 of the 2015 Legislative session.

“Taxicab” defined. “Taxicab” has the meaning ascribed to it in section 15 of Senate Bill No. 376 of the 2015 Legislative session.

“Transportation network company” defined. Transportation network company has the meaning ascribed to it in section 19 of Assembly Bill No. 176 of the 2015 Legislative session.

Sec. 2. Registration of Taxpayer

a. The Department shall use the best information available to identify the taxpayer and shall register and notify the taxpayer of its requirement to pay the excise tax. Failure to notify or register a taxpayer does not eliminate the requirement to pay the excise tax on passenger transportation.

Sec. 3. Date tax due. *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 each month.*

- a. For a transportation network company, the taxes are due and payable monthly beginning the month after the transportation network company receives the authority to operate in the State of Nevada from the Nevada Transportation Authority.*
- b. For a common motor carrier and a taxicab the effective date is August 28, 2015 and the first return is due and payable by the end of October 2015 and monthly thereafter.*

Sec. 4. Return: Filing requirements; signatures.

a. 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 in such form and manner as the Department may prescribe. Returns 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.

Sec. 5. Contents of return

a. For the purposes of the excise tax on passenger transportation the return must show the total fare charged for transportation as provided in Sections 28, 51, and 52 of Assembly Bill No. 175 of the 2015 Legislative session as amended in Sections 35, 36 and 37 of Senate Bill No. 376 of the 2015 Legislative session for the reporting period.

b. The return must also show the amount of the taxes for the period covered by the return and such other information as the Department deems necessary for the proper administration of the excise tax on passenger transportation.

Sec. 6. Computation of amount of taxes due.

In determining the amount of taxes due pursuant to Sections 28, 51 and 52 of Assembly Bill No. 175 of the 2015 Legislative session, 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.



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Statement of Emergency
Regulation to implement the tax collection provisions of
Senate Bill No. 376 of the 2015 Legislative Session

The 2015 Legislature enacted a 3% excise tax on passenger transportation applying the tax to transportation network companies, common motor carriers and taxicabs. The effective date for the tax is August 28, 2015 for common motor carriers and taxicabs and the effective date for transportation network companies was upon passage and approval. The final bill requiring the Department of Taxation to collect the tax was signed on June 9, 2015.

While providing for the tax and requiring the Department to collect the tax, the legislation does not contain provisions related to filing returns or the timing of collection. An emergency regulation is necessary to give taxpayers the information for the process of filing and paying the tax and to allow the Department to collect the tax beginning as soon after the effective date as possible.

Dated this 18th day of June, 2015:

Deonne E. Contine, Executive Director
Nevada Department of Taxation

I hereby endorse the Statement of Emergency prepared by the Executive Director of the Department of Taxation.

Dated this 18th day of June, 2015:

Brian Sandoval, Governor
State of Nevada