

**MICHAEL F. BOLOGNINI**  
Vice President & Market Leader – Las Vegas

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DEC 14 2015  
State of Nevada  
Department of Taxation



COX COMMUNICATIONS, INC.  
1700 Vegas Drive  
Las Vegas, NV 89106  
702 / 545-1010

December 11, 2015

Deonne E. Contine  
Executive Director  
Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937

**RE: Senate Bill 483 Administration – Commerce Tax**

Dear Director Contine:

On behalf of Cox Communications, thank you for the opportunity to participate in the December 7 workshop regarding the regulations necessary to implement the Commerce Tax per Senate Bill 483 (2015).

As you are aware, Cox requested authority for a Commerce Tax Recovery Charge which is appropriately addressed in Section 4 of the proposed regulations. Thank you for including this authority. While we agree with the Nevada Taxpayers Association that the proposed regulation in section 4 is somewhat confusing, we strongly disagree with testimony offered by the Nevada Retail Association that deleting this section should be considered. In particular, the sentence in section 4(1) prohibiting a business entity from assessing the tax directly against the customer appears contradictory to authorizing the business entity to itemize a Commerce Tax Recovery Charge in section 4(2).

Cox has always practiced transparency when billing our customers. Cox itemizes fees on customer bills we are required or authorized to collect such as franchise fees to local governments. These fees are clearly itemized on customers' bills. While the authority to recover the Commerce Tax is discretionary, if the company chooses to use this authority, we will comply with the proposed regulation to ensure that customers are aware that the recovery charge is pursuant to section 20 of SB 483.

Cox urges you to retain the Commerce Tax Recovery Charge authority included in section 4. If business entities choose not to exercise this authority, that is their choice.

We hope you find these comments helpful in clarifying Cox's position on the Commerce Tax Recovery Charge. Should you need additional information, please feel free to contact me at 702-545-1010 / [michael.bolognini@cox.com](mailto:michael.bolognini@cox.com) or John Lopez, Government Affairs Manager, at 702-545-1008 / [john.lopez@cox.com](mailto:john.lopez@cox.com).

Sincerely,

A handwritten signature in cursive script that reads "Michael Bolognini".

Michael F. Bolognini