



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>
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Posted: 1/26/2016

NOTICE OF WORKSHOP

TO: To All Interested Parties
FROM: Deonne E. Contine, Executive Director
DATE: January 26, 2016
RE: Workshop on Proposed Regulation R123-15

The Department will hold a workshop to solicit comments from interested persons on the following general topics:

Regulation necessary to implement the Commerce Tax enacted as part of Senate Bill 483 (2015) which provides for the imposition, administration and payment of a commerce tax on the Nevada gross revenue of certain business entities engaged in business in this State and other matters related thereto. The workshop will be held at the following locations and date and time:

Carson City – **Tuesday, February 23, 2016**

Nevada Legislative Building
401 S Carson Street, Room 2135
Carson City, Nevada

Las Vegas – Via Video Conference

Legislative Counsel Bureau
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4412
Las Vegas, Nevada

The meeting will start at 1:00 PM. All interested parties will have the opportunity to present their ideas. We encourage you to provide us with your suggestions in writing. All public input will be considered in preparing a proposed regulation to be presented to the Nevada Tax commission for adoption.

If you require any additional information concerning this matter, please don't hesitate to contact Sumiko Maser with the Department of Taxation at (775)684-2154 or smaser@tax.state.nv.us and Cory Roberts at (775)684-2030 at croberts@tax.state.nv.us. A copy of the bills referenced above can be found on the Department's website at http://tax.nv.gov/uploadedFiles/taxnvgov/Content/FAQs/Proposed_Regulation_R123-15.pdf & at the Nevada Legislature's website at <http://www.leg.state.nv.us/register/2015Register/R123-15I.pdf>. Please be advised that the Department is currently working on getting current proposed language and will post this information soon.

NOTE: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2100 prior to the meeting.


Deonne E. Contine, Executive Director
January 26, 2016

Members of the public who are disabled and require accommodations or assistance at the meeting are requested to notify the Department of Taxation in writing or by calling 775-684-2096 no later than five working days prior to the meeting.

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 L, 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, Interested Parties Group & Mailing List maintained by the Department. Notice of this meeting was posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Legislative website at www.leg.state.nv.us.

Nevada Department of Taxation Regulatory Workshop

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 2135
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4412
Las Vegas, Nevada

February 23, 2016
1:00 PM.

**Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Department of Taxation.
Items may be pulled or removed from the agenda at any time.**

- I. Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- II. The Department will hold a workshop to solicit comments from interested persons on the following general topics: Regulation necessary to implement the Commerce Tax enacted as part of Senate Bill 483 (2015) which provides for the imposition, administration and payment of a commerce tax on the Nevada gross revenue of certain business entities engaged in business in this State and other matters related thereto (for possible action).
- III. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- IV. Adjourn

****This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Department of Taxation. No action will be taken on any items raised in the public comment period. At the discretion of the Department, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126.**

Please contact Cory Roberts 775-684-2030 or croberts@tax.state.nv.us for any support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meeting located at the Nevada Legislative Building 401 S Carson Street, Room 2135, Carson City, Nevada & Legislative Counsel Bureau, Grant Sawyer State Office Building, 555 E Washington Avenue, Room 4401, Las Vegas, Nevada.

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Notice of this meeting has been posted at the Department of Taxation 1550 College Parkway, Carson City, NV; and mailed to each County Public Library for posting.

Notice of this meeting was EMAILED for posting to the following locations: Department of Taxation, 555 E. Washington Street; Las Vegas, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Department of Health and Human Services, 4150 Technology Way, Carson City, and FAXED to the State Library, Carson City, Interested Parties Group maintained by the Department. Notice of this meeting was posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Legislative website at www.leg.state.nv.us.



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**Statement Regarding Small Business Impact Determination
LCB File No. R123-15**

LCB File No. R123-15 contains a regulation relating to taxation; necessary to implement the Commerce Tax enacted as part of Senate Bill 483 (2015) which provides for the imposition, administration and payment of a commerce tax on the Nevada gross revenue of certain business entities engaged in business in this State and other matters related thereto.

R123-15 also provides a proposed amendment to Chapter 363A and 363B of NAC of the Nevada Administrative Code to allow a payroll provider to take a commerce tax credit toward affiliated group Modified Business Tax "MBT" Liability.

What methods were used to determine the impact on small businesses?

The Department prepared a questionnaire that asked for input regarding the potential impact that was sent to the Department's contact list. Additionally, several regulation workshops were held on: July 7, 2015; September 9, 2015; September 25, 2015; and December 7, 2015 where comments were solicited.

Several persons returned the questionnaire and the Department received some limited comments. However, no one indicated that this regulation would have a direct and significant economic burden upon a small business.

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

What is the estimated economic effect of the regulations on business and the public?

- Adverse and beneficial effects: The proposed permanent regulations present no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public.
- Immediate and long-term effects: The proposed permanent regulations present no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public.

What is the cost for enforcement of the regulations?

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

Is there an 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.

Is the regulation required by federal law?

- Not applicable

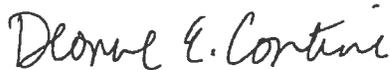
Is the regulation more stringent than federal regulations?

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

Are there new or increases in existing fees?

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

Based on the foregoing, I hereby certify that to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that the information contained in this statement is accurate.



Deonne E. Contine, Deputy Executive Director
December 30, 2015

Members of the public who are disabled and require accommodations or assistance at the meeting are requested to notify the Department of Taxation in writing or by calling 775-684-2096 no later than five working days prior to the meeting.

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