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State of Nevada
Department of Taxation

October 26, 2015

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

RE: Commerce Tax Regulations – SB 483

Dear Director Contine,

I am writing on behalf of the Nevada Resort Association (NRA) to request clarification language in the regulations currently being drafted to effectuate the commerce tax created in SB 483 of the 2015 legislative session. Though SB 483 (the commerce tax bill) included language excluding “the value of goods or services provided to a customer on a complimentary basis” from the definition of “gross revenue,” there is some concern that this be interpreted to include goods or services provided through a loyalty program. We request that the following language be included in the proposed regulation to clarify this exemption:

For the purposes of paragraph (c) of subsection 3 of section 8 of SB 483, the department will interpret “complimentary” to include goods or services provided at no additional charge, including goods or services provided in exchange for a loyalty program’s points or credits, or for a coupon, voucher or certificate.

We believe that this language will further clarify the legislative intent of SB 483 as it pertains to goods and services provided through a loyalty program. Further, this clarification is important to provide clear direction to taxpayers and to avoid any future misinterpretations.

Thank you in advance for your consideration. If you have any questions regarding this request, please feel free to contact me at 702 735-4888.

Respectfully submitted,

Virginia Valentine
President
Nevada Resort Association