



December 7, 2015

To: Director Deonne Contine, Nevada Department of Taxation

From: Paul J. Enos, CEO, The Nevada Trucking Association

Re: The Nevada Commerce Tax

The Nevada Trucking Association, which represents over 560 member companies statewide, suggests the following issue be addressed in relation to the implementation of the Nevada Commerce Tax:

Section 10. Siting of Gross Revenue from Services

(50) Transportation services

a) *If transportation services originate from a location in Nevada, the gross receipts are sitused to Nevada if the destination is also in Nevada as documented by the bill of lading, **proof of delivery, or other documents that contain both the origin and destination of the transportation services provided.***

b) *If transportation services provided by a common motor carrier as defined in NRS 706.036 originate in a location in Nevada, the gross receipts are sitused to Nevada if the destination where the passenger or property finally exits the transportation is also in Nevada.*

We believe the only including the term bill of lading is too prescriptive as it only applies to the trucking sector and does not include transportation businesses such as couriers or brokerages, which are outlined in statute. Allowing the Department and the taxpayer to prove situs with other documentation besides a bill of lading allows other transportation sectors appropriately apportion their Nevada gross receipts.