

**7/28/2017 – Jesse McCray**

NV Department of Taxation,

I have several comments regarding the proposed regulations:

1. With regards to metal crown cork-style bottles, I recommend allowing other types of child proof tops. Once a crown style cap is removed, it cannot be placed back on the bottle. This poses problems if the bottle contains multiple doses, as it no longer child proof after the crown top is removed.
2. With regards to single serving edibles being individually wrapped, this poses considerable issues. If the container is child proof or in a child proof bag, then it should not be necessary to individually wrap the edibles. For example, if we wanted to produce a 10 pack of small chocolates that are 10mg each, packaging the chocolates individually would be next to impossible. To do a product like this, you would typically want a tray that fits the 10 chocolates. And to individually wrap each chocolate would make it impossible to put them into such a tray. I'm not sure what the definition of "reasonable" is in this section, but I think most production facilities would agree that this requirement would put an undue burden on the producer and would not be "reasonable."
3. To be clear, if we are licensing a product from another state, does that company's logo have to be approved by the Dept of Taxation? Or is it only our company that has to have our logo approved? If the other company does have to have their logo approved, who would seek approval? Our company or the company of the product we are licensing? An example of this would be Dixie. They are based out of Colorado, but their products are licensed in multiple states including Nevada.
4. With regards to opaque packaging, if the package is put into a child proof bag that is opaque, does this meet the requirement?