



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Posted: 2/7/2020

NOTICE OF WORKSHOP

To: To All Interested Parties
From: Shellie Hughes, Chief Deputy Executive Director, Department of Taxation
Date: February 7, 2020
Re: Workshop on LCB Draft of Proposed Regulation R056-18

The Department of Taxation will hold a workshop to solicit comments from the interested person on the following topics:

LCB Draft of Proposed Regulation R056-18: This regulation clarifies what it means to be sold with eating utensils provided by the seller; whether the utensils have to be handed to the customer or whether the utensils have to be made available at a kiosk or common area. Section 1 describes the circumstances under which food is deemed to be sold with eating utensils provided by the seller and whether the seller is to directly give or hand a utensil to the purchaser or make utensils available to the purchaser at a kiosk or common area; a determination which is made based on the percentages of food sold by the seller that is prepared food. Section 1 also establishes the method for calculating the percentage of prepared food sold by the seller and requires a seller who sells or intends to sell prepared food from multiple establishments to calculate the percentage of prepared food for every such establishment and use the average of those calculations as the percentage of prepared food that the seller has sold or will sell. Section 2 excludes certain items containing four or more servings per container from the definition of “prepared food intended for immediate consumption”.

Date and Time of Meeting: February 24, 2020 10:30 A.M.

The workshop will be held at the following locations:

Place of Meeting:
Nevada Legislative Building
401 S Carson Street, Room 2135
Carson City, Nevada

Via Video Conference:
Legislative Counsel Bureau
Grand Sawyer State Office Building
555 E Washington Ave., Room 4401
Las Vegas, NV

This meeting will also be part of a teleconference. Please do not hesitate to contact George Hritz at (775)-684-2059 or ghritz@tax.state.nv.us for a teleconference number or if you require additional information concerning this matter. A copy of the regulation referenced above can be found on the Department’s website at <https://tax.nv.gov/Home/Features/Regulation for Prepared Food Proposed Regulation R056-18/> and at the Nevada Legislature’s website <https://www.leg.state.nv.us/Register/2018Register/R056-18P.pdf>

All interested parties will have the opportunity to present their ideas. We encourage you to provide us with your suggestions in writing. The Department request interested parties submit written suggestions at least one week in advance so the suggestions can be disseminated at the meeting. Written comments may be accepted at any time.

All public input will be considered in preparing a proposed regulation to be presented to the Nevada Tax Commission for adoption.

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 has been EMAILED 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, 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 & the Nevada Public Notice Website : <https://notice.nv.gov/>. Notice of this meeting was posted on the Internet through the Department of Taxation website at Notice of this meeting was posted on the Internet through the Department of Taxation website at <https://tax.nv.gov/> and on the Legislative website at <https://www.leg.state.nv.us/>