



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Posted: 07/07/15

NOTICE OF WORKSHOP

TO: To All Interested Parties
FROM: Deonne E. Contine, Executive Director
DATE: July 24, 2015
RE: Workshop on Regulation pertaining to the 3% excise tax on passenger transportation enacted during the 2015 session. (Assemble Bill No's. 175 and 176 and Senate Bill 376.)

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

A regulation to make permanent the Emergency Regulation adopted by the Nevada Tax Commission on June 25, 2015 relating to the filing of returns and timing of payments for the excise tax on taxicabs, common motor carriers and transportation network companies.

Carson City – **Friday, July 24, 2015**

Nevada Legislative Building
401 S Carson Street, Room 2134
Carson City, Nevada

Las Vegas – Via Video Conference

Legislative Counsel Bureau
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4401
Las Vegas, Nevada

The meeting will start at 10 A.M. All interested parties will have the opportunity to present their ideas. Drafts will be circulated to all parties, prior to submission to the Legislative Counsel Bureau, and prior to the public hearing(s) before the Nevada Tax Commission. 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 George Hritz with the Department of Taxation at (775)684-2059 or ghritz@tax.state.nv.us. Or Cory Roberts at (775)684-2030 or croberts@tax.state.nv.us. A copy of the bills referenced above can be found at <http://www.leg.state.nv.us/>. A copy of the emergency regulation can be found at the Department's website link [http://tax.nv.gov/uploadedFiles/taxnvgov/Content/Boards/Nevada Tax Commission Forms/PTT Emergency Regulation.pdf](http://tax.nv.gov/uploadedFiles/taxnvgov/Content/Boards/Nevada_Tax_Commission_Forms/PTT_Emergency_Regulation.pdf). Thank you.

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

Deonne E. Contine, Executive Director
July 6, 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.

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 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 2134
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4401
Las Vegas, Nevada

July 24, 2015
10:00 A.M.

**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: A regulation to make permanent the Emergency Regulation adopted by the Nevada Tax Commission on June 25, 2015 relating to the filing of returns and timing of payments for the excise tax on taxicabs, common motor carriers and transportation network companies 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.**

If you require any additional information concerning this matter, please don't hesitate to contact George Hritz with the Department of Taxation at (775)684-2059 or ghritz@tax.state.nv.us. or Cory Roberts at (775)684-2030 or croberts@tax.state.nv.us. A copy of the bills referenced above can be found at <http://www.leg.state.nv.us/>. A copy of the emergency regulation can be found at the Department's website link [http://tax.nv.gov/uploadedFiles/taxnvgov/Content/Boards/Nevada Tax Commission Forms/PTT Emergency Regulation.pdf](http://tax.nv.gov/uploadedFiles/taxnvgov/Content/Boards/Nevada_Tax_Commission_Forms/PTT_Emergency_Regulation.pdf). 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 4412, Las Vegas, Nevada.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call 684-2096 prior to the meeting.

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.

**Emergency Regulation
Nevada Tax Commission**

June 25, 2015

Explanation – Matter in *italics* is new; matter in brackets [~~omitted material~~] is material to be omitted

Filing of an Emergency Administrative Regulation

AUTHORITY: Section 20 of Senate Bill No. 376 of the 2015 Legislative Session; NRS 360.090

Sec. 1. Definitions. *As used in this regulation, unless the context otherwise requires, the words and terms defined herein have the meanings ascribed to them in those sections.*

“Excise tax on passenger transportation” defined “Excise tax on passenger transportation” means the tax imposed by Sections 28, 51 and 52 of Assembly Bill No. 175 of the 2015 Legislative session as amended in Sections 35, 36 and 37 of Senate Bill No. 376 of the 2015 Legislative session.

“Taxpayer” defined. “Taxpayer” means those entities designated in section 16 of Senate Bill No. 376 of the 2015 Legislative session.

“Common motor carrier” defined. “Common motor carrier” has the meaning ascribed in section 12 of Senate Bill No. 376 of the 2015 Legislative session.

“Taxicab” defined. “Taxicab” has the meaning ascribed to it in section 15 of Senate Bill No. 376 of the 2015 Legislative session.

“Transportation network company” defined. Transportation network company has the meaning ascribed to it in section 19 of Assembly Bill No. 176 of the 2015 Legislative session.

Sec. 2. Registration of Taxpayer

a. The Department shall use the best information available to identify the taxpayer and shall register and notify the taxpayer of its requirement to pay the excise tax. Failure to notify or register a taxpayer does not eliminate the requirement to pay the excise tax on passenger transportation.

Sec. 3. Date tax due. *The excise tax on passenger transportation is due and payable to the Department monthly on or before the last day of the month next succeeding each month.*

- a. For a transportation network company, the taxes are due and payable monthly beginning the month after the transportation network company receives the authority to operate in the State of Nevada from the Nevada Transportation Authority.*
- b. For a common motor carrier and a taxicab the effective date is August 28, 2015 and the first return is due and payable by the end of October 2015 and monthly thereafter.*

Sec. 4. Return: Filing requirements; signatures.

a. On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the Department in such form and manner as the Department may prescribe. Returns must be signed by the person required to file the return or by his or her authorized agent but need not be verified by oath.

Sec. 5. Contents of return

a. For the purposes of the excise tax on passenger transportation the return must show the total fare charged for transportation as provided in Sections 28, 51, and 52 of Assembly Bill No. 175 of the 2015 Legislative session as amended in Sections 35, 36 and 37 of Senate Bill No. 376 of the 2015 Legislative session for the reporting period.

b. The return must also show the amount of the taxes for the period covered by the return and such other information as the Department deems necessary for the proper administration of the excise tax on passenger transportation.

Sec. 6. Computation of amount of taxes due.

In determining the amount of taxes due pursuant to Sections 28, 51 and 52 of Assembly Bill No. 175 of the 2015 Legislative session, the amount due must be computed to the third decimal place and rounded to a whole cent using a method that rounds up to the next cent if the numeral in the third decimal place is greater than 4.