

JOE LOMBARDO Governor TONY WREN Chair, Nevada Tax Commission SHELLIE HUGHES Executive Director STATE OF NEVADA DEPARTMENT OF TAXATION Web Site: <u>https://tax.nv.gov</u> Call Center: (866) 962-3707

> CARSON CITY OFFICE 1550 College Parkway, Suite 115 Carson City, Nevada 89706-7937 Phone: (775) 684-2000 Fax: (775) 684-2020

MEMORANDUM

LAS VEGAS OFFICE 700 E. Warm Springs Rd, Suite 200 Las Vegas, Nevada 89119 Phone (702) 486-2300 Fax (702) 486-2373

RENO OFFICE 4600 Kietzke Lane, Suite L235 Reno, NV 89502 Phone: (775) 687-9999 Fax: (775) 688-1303

Date: April 17, 2023

To: Nevada Tax Commission

From: Shellie Hughes, Executive Director Yvonne M. Nevarez-Goodson, Chief Deputy Executive Director

Re: Special Meeting - Governor Lombardo's Executive Order 2023-003 (Regulation Review)

Dear Commissioners,

The April 21, 2023, Special Meeting of the Nevada Tax Commission provides for the public hearing of the NTC to determine its recommendation to Governor Lombardo under Executive Order No. 2023-003. The Executive Order requires the Commission to freeze the issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor's Office by May 1, 2023.

Specifically, the Executive Order requires the Commission to recommend at least 10 regulations for removal and any amendments to other regulations under its jurisdiction that can be streamlined, clarified, reduced or otherwise improved. In particular, the review of regulations should consider whether the regulations are outdated, result in unintended consequences, create conflicts, or impose an unnecessary burden on citizens, businesses or government entities. This regulatory review is intended to identify and otherwise repeal, streamline or clarify provisions to emphasize the economic potential of the State.

The Department of Taxation will prepare the report to the Governor based on the direction of the Commission for the regulations which it recommends for repeal or amendment under this Order.

This Executive Order has also frozen all previously proposed regulations pending specific approval by the Governor's Office, which may be granted under certain exemptions, such as regulations that affect public health, safety and security, are necessary in the pursuit of federal funds and certifications, affect the application of powers, functions and duties essential to the operation of the executive branch agency, board or commission, affect pending judicial deadlines, or are necessary to comply with federal law.

As it relates to the Commission, the Department has identified <u>27</u> Chapters of the Nevada Administrative Code ("NAC") that include numerous sections which were adopted by and under the jurisdiction of the Commission. These chapters include:

- 1) 360 Revenue and Taxation: General Provisions
- 2) 361 Property Tax
- 3) 361A Taxes on Agricultural Real Property and Open Space
- 4) 362 Taxes on Patented Mines and Proceeds of Minerals
- 5) 363A Taxes on Financial Institutions
- 6) 363B Business Tax
- 7) 363C Commerce Tax
- 8) 363D Tax on Gross Revenue of Gold and Silver Mining Businesses
- 9) 364 Tax on Rental of Transient Lodging
- 10) 368A Live Entertainment Tax
- 11) 369 Intoxicating Liquor: Licenses and Taxes
- 12) 370 Tobacco: Licensing and Taxes; Manufacturers and Wholesale Dealers
- 13) 372 Sales and Use Tax
- 14) 372A Tax on Controlled Substances
- 15) 372B Taxes on Passenger Carriers
- 16) 374 Local School Support Tax
- 17) 375 Taxes on Transfers of Real Property
- 18) 375A Tax on Estates
- 19) 377 City-County Relief Tax
- 20) 387 Financial Support of School System
- 21) 444A Programs for Recycling
- 22) 482 Motor Vehicles and Trailers: Licensing, Registration, Sales and Leases
- 23) 482C Peer to Peer Car-Sharing Programs
- 24) 490 Off-Highway Vehicles
- 25) 585 Drugs and Cosmetics Taxation of Amygdalin and Procaine Hydrochloride
- 26) 680B Insurance: Fees and Taxes
- 27) 701A Energy-Related Tax Incentives

The Department developed a comprehensive spreadsheet that identifies every regulation within every chapter under the Commission's jurisdiction. These spreadsheets were provided to Department staff and the public and stakeholders to identify any regulations for discussion and/or recommendation under the Executive Order. They are also available to the Commission for its review of any provisions identified for repeal or amendment.

The Department's staff has reviewed the regulations within these chapters to make certain recommendations. Moreover, on April 7, 2023, the Department staff held a workshop with interested stakeholders to obtain feedback for the Commission on this Project. Various stakeholders provided the Department with written suggestions and/or public comment for the repeal and amendment of various sections of NAC.

At the hearing on April 21, 2023, the Department will present the recommendations from Department staff and stakeholders, and the Commission will be responsible for approving or declining these recommendations, and/or directing any other provisions for repeal or amendment of provisions within these chapters.

Upon the final direction of the Commission at is Special Meeting, Department staff will prepare the report required by the Executive Order on or before May 1, 2023.

Please note, this process will not result in automatic regulatory changes. Instead, the report will identify the Commission's recommendations to the Governor's Office. If the Governor's Officer thereafter directs the Commission to move forward with these regulatory changes, the Commission will thereafter have to comply with the provisions of NRS Chapter 233B to adopt/enact these regulatory changes.

NRS Chapter 233B requires, at a minimum:

- 1) The Commission/Department provide proposed language to the Legislative Counsel Bureau ("LCB") for amending, repealing or adding language in the NAC
- 2) The Commission/Department provide public notice of LCB's proposed draft language
- 3) The Department hold formal workshops
- 4) The Commission hold public hearings for adoption
- 5) The Legislative Commission approve any such adopted regulations

It is anticipated that the Governor's Office will provide guidance regarding the Commission's recommended regulatory changes after the report is filed in May.

As a summary, the Department has <u>3 lists</u> for the Commission's review: 1) Proposed repealed sections by the Department and Stakeholders; 2) Proposed amended sections by the Department and Stakeholders; and 3) Proposed amendments by Stakeholders, with Department Responses.

- 1) List #1: Proposed Repeal <u>See Attached</u>
- 2) List #2: Proposed Amendments <u>See Attached</u>
- 3) List #3: Proposed Amendments by Stakeholders with Department Responses <u>See Below:</u>
 - NAC 360.055 (ALJ Hearing Calendars)
 - NAC 360.130 (Tax Commission Hearings Recordings; Transcripts)
 - NAC 360.170 (ALJ Decisions Decision timelines and prevailing party status)
 - NAC 360.175 (Posting of NTC Decisions on Website)
 - NAC 360.185 (Interpretation of NRS 360.395 for Judicial Review)
 - NAC 361.1177 (Adoption of Certain Publications Property Appraisals)
 - NAC 372.200 (Construction contractors tangible personal property purchases)
 - NAC 372.605 (Prepared food intended for immediate consumption)
 - NAC 372.607 (Food sold at retail with eating utensils provided by seller)
 - NAC 372.938 (Sales Tax on Lease/Rentals of Personal Property)

Proposed Motions:

In response to the Governor's Executive Order No. 2023-003, I have the following motion(s):

- 1) I move to accept the recommendations presented by the <u>Department and public</u> <u>stakeholders</u> to recommend to the Governor the <u>repeal</u> of NAC provisions as identified by staff in List #1 of the materials and presentation to the Commission for this Meeting. (Refer to List #1 for specific NAC sections)
- 2) I move to accept the recommendations presented by the <u>Department and public</u> <u>stakeholders</u> to recommend to the Governor the <u>amendment</u> of NAC provisions as identified by staff in List # 2 of the materials and presentation to the Commission for this Meeting (Refer to List #2 for specific NAC sections)
- 3) With respect to the following provisions of the NAC that are identified in List #3 of the materials and presentation to the Commission as recommended for <u>amendment</u> by various <u>public stakeholders</u>, after reviewing the Department's responses thereto, I move to recommend to the Governor as follows:
 - NAC 360.055 Accept/decline the recommendation
 - NAC 360.130 Accept/decline the recommendation
 - NAC 360.170 Accept/decline the recommendation
 - NAC 360.175 Accept/decline the recommendation
 - NAC 360.185 Accept/decline the recommendation
 - NRS 361.1177 Accept/decline the recommendation
 - NAC 372.200 Accept/decline the recommendation
 - NAC 372.605 Accept/decline the recommendation
 - NAC 372.607 Accept/decline the recommendation
 - NAC 372.938 Accept/decline the recommendation
- 4) I move to recommend to the Governor the repeal/amendment of the following additional sections of NAC: ???
 - Any additional provisions identified by Commissioners for inclusion in the Report to the Governor for repeal/amendment. If amendment, identify the specific amendment.
- 5) I move to authorize and direct staff of the Department to prepare a report outlining these recommendations to the Governor's Office on or before May 1, 2023, as required by the Executive Order No. 2023-003.

List #1 Proposed Repeals to Regulations

- ✓ 360.373 Repealed per R098-22 This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.
- ✓ 360.377 Repealed per R098-22 This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.
- ✓ 360.432 Repeal Pursuant to NRS 353C.200, if an agency assigns a debt to the State Controller for collection, the State Controller may enter into a contract with a private debt collector. The State Controller would be responsible for the contract with the private party; thus, the below NAC is not needed.
- ✓ 360.476 Repeal Effective date of the abatement is determined pursuant to NRS 360.750(2)(b)(2).
- \checkmark 360.477 Repeal This is applicable to the old abatement statutes and no longer applies.
- ✓ 360.478 Repeal Abatements no longer available.
- ✓ 360.4785 Repeal Abatements no longer available.
- ✓ 360.479 Repeal Abatements no longer available.
- ✓ 361.044 Clark County Assessor Recommends repeal. Posters not requested in this manner. The Department supports this recommendation.
- ✓ 361.052 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058) The Department supports this recommendation.
- ✓ 361.054 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058) The Department supports this recommendation.
- ✓ 361.056 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058) The Department supports this recommendation.
- ✓ 361.058 Clark County Assessor NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058) The Department supports this recommendation.

✓ 361.1315 – Clark County Assessor - No report is requested of our office from the Department and Assessor is not aware of any form that has been provided to our office for a report around March 15th.

The Department supports this recommendation. The report is no longer needed since the enactment of the new "Pupil Centered Funding Plan."

- ✓ 361.150 Repeal This functionality can be accomplished with the Ratio Study review every 3 years to ensure re-appraisal is being done correctly.
- ✓ 361.151 Repeal sales are fully reviewed during the ratio study process.
- ✓ 361.427 Repeal No longer used as a valuation technique.
- ✓ 361.61062 Repeal Term only used in NAC 361.6107. Please see amendment for NAC 361.6107.
- ✓ 362.035 Repeal Was only in effect through December 31^{st} , 2015.
- ✓ 362.050 Repeal Was only in effect through December 31^{st} , 2015.
- ✓ 362.310 Repeal Was only in effect through December 31^{st} , 2015.
- ✓ 363A.350 Repeal Definition unnecessary as this is defined in NRS 363A.050 subsection (2)(b).
- ✓ 363C.220 Repeal Explanation no longer valid.
- ✓ 370.020 Repeal In 2019, NRS 370.585 was enacted to impose certain license requirements for cigarette wholesale warehouses. This regulation no longer complies.
- ✓ 370.140 Repeal NRS 370.567, enacted in 2019, requires licensing by the Department and includes OTP wholesale and retail. This NAC is outdated.

370.150 - Repeal pursuant to (R100-22) - Eliminates the requirement of existing regulations that a wholesale dealer of other tobacco products include in such invoices as part of the total price of such products the amount of the tax required to be paid by the wholesale dealer.

- ✓ 370.250 Repeal as NRS 370.571 addresses the requirement for the Department to maintain a list of all licensed Tobacco Wholesalers. Since the tribes are not licensed by the Department, we only have ordinances on file and provide that list on our website. The below NAC is obsolete because the Department does not license tribes.
- ✓ 370.510 Repeal 370.510 and 370.520 because they are duplicative of the NRS.
- ✓ 370.520 Repeal 370.510 and 370.520 because they are duplicative of the NRS.

- ✓ 372.110 Repeal If someone bids on their own property at auction, they are more than likely attempting to surreptitiously drive the price of the item up and in doing so are risking buying back their own property. This NAC should be removed because if the owner wins the bid, they should be subject to sales tax like any other bidder.
- ✓ 372.240 Repeal This is covered in NAC 372.390 as amended by R174-22.
- ✓ 372.290 Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.290
- ✓ 372.300 Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.300.
- ✓ 372.400 Repeal NAC 372.390 was amended pursuant to (R174-22) to cover all tangible personal property. No longer need to break out different types of tangible personal property.
- ✓ 372.715 Repeal In 1997, NRS 372.317 was found to be unconstitutional and cannot be used. The only reason it hasn't been removed is because it requires a vote of the people to do so. The NAC should be repealed because the statute is not being enforced.
- ✓ 375A.010 Repeal In 1997, NRS 372.317 was found to be unconstitutional and cannot be used. The only reason it hasn't been removed is because it requires a vote of the people to do so. The NAC should be repealed because the statute is not being enforced.
- ✓ 375A.020 Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted.
- ✓ 375A.030 Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted or documents for extensions should have already been filed.
- ✓ NAC 490.010 Notified DMV for adoption under their chapter
- ✓ NAC 490.020 Notified DMV for adoption under their chapter.
- ✓ NAC 490.040 Notified DMV for adoption under their chapter.
- ✓ NAC 490.050 Notified DMV for adoption under their chapter.

- ✓ 680B.150 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.160 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.170 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.180 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.190 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.200 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.210 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.220 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.230 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.240 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)
- ✓ 680B.250 Repeal Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

List #2 Proposed Amendments to Regulations

- ✓ 360.043 Amend to add subsection 3 in order to address timing of deadlines in practice before the Nevada Tax Commission.
- ✓ 360.045 Amend to add electronic filing and exchange of documents and remove outdated processes. The NTA requested this amendment as well.
- ✓ 360.050 Amend to include debit/credit card payments. NTA requested that electronic funds transfers be added to the regulation.
- ✓ 360.055 Amend Change name to Notice of Commission Meetings, delete subsection 1 as hearings are confidential and confirm notice requirements pursuant to NRS 233B. NTA requested the hearing calendar should be posted on the Department's website, and it should include all hearings before the ALJ's as well as the Commission. The Department does not support this recommendation as ALJ hearings are confidential.
- ✓ 360.058 Amend to require the transcript be certified by a reporter licensed pursuant to NRS Chapter 656.
- ✓ 360.060 Amend The Smoking section could be removed as it's been legislated away by the Nevada Clean Indoor Air Act - NRS 202.2483.
- ✓ 360.095 Amend remove Carson City as hearings can be held in any office.
- ✓ 360.135 Amend Clarify that subpoenas may be issued for persons or documents by
 ✓ adding an additional sentence to subsection 1: The hearing officer may issue a subpoena for the production of books, waybills, papers, accounts or other documents located in the State.
- ✓ 360.365 Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.
- ✓ 360.368 Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.
- ✓ 360.370 Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.
- ✓ 360.390 Amend pursuant to R098-22 This regulation makes technical corrections to the language related to such procedure for consistency with Nevada Revised Statutes. Requires that a petition to revise the estimates of the population of a county, city or town be filed not later than 14 days after the date on which the estimates are distributed; and if such petition must be heard by a hearing officer, the Department must mail or transmit by electronic mail notice of the date for the hearing.
- ✓ 360.396 Amend pursuant to R158-22. This regulation clarifies that \$15 amount is to be computed as of the date the payment is made. In addition, the changes expand the scope of these provisions to include any penalty or interest resulting from the late filing of a return; limits the

applicability of any waiver or reduction to any single period for which a payment is required to have been made or a return is required to have been filed; and in certain circumstances, authorizes the Department to grant such a waiver or reduction without the approval of the Nevada Tax Commission.

- ✓ 360.425 Amend to remove NRS 364A, 372.125 and 374.130 reference (repealed). Also remove business license as we no longer issue.
- ✓ 360.435 Amend to include all chapters administered by the Department. This is the regulation used for Citations to Appear that are used as the first step in the collection process. It is used for more than just sales and use tax. We use the citation for all tax types that don't have their own regulation regarding collection.
- ✓ 360.440 Amend pursuant to R157-22. NAC 360.700 was amended to remove the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. The below change in orange makes a conforming change.
- ✓ R152-22 This regulation provides for the "completion" of an application for disclosure through the filing of any required registration and delinquent tax returns for the period being disclosed, the payment of the tax estimated to be owed for that period and the submission of any additional information or material required by the Department. Under specified circumstances, it also authorizes the Executive Director of the Department, or a person designated by the Executive Director to grant an extension of time for the completion of an application.
- ✓ 360.444 Amend pursuant to R152-22 This regulation makes conforming changes and transfers, from the Commission to the Department, the responsibility for determining whether the tax liability of a taxpayer has been voluntarily disclosed.
- ✓ 360.446 Amend pursuant to R152-22 This regulation transfers the various administrative duties imposed by existing regulations from the Commission and the Executive Director to the Department. It further clarifies that any action taken by the Department under its authority does not affect the right of a taxpayer to request a waiver or reduction of a penalty or interest, or both, pursuant to regulatory provisions that authorize the Department to grant such a waiver or reduction in extenuating circumstances.
- ✓ 360.468 Amend The Commission on Economic Development no longer exists. Needs to be changed to the Governor's Office of Economic Development.
- ✓ 360.470 Amend Delete references to NRS 364A (was repealed) and update with 363B.
- ✓ 360.472 Amend In section 2, concern is that a taxpayer may submit an application not earlier than 18 months. Consider reducing that window to 12 months in order to facilitate the refund of taxes in a timely manner from the time the application is approved to the effective date of the abatement. Also delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.474 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

- ✓ 360.4743 Makes conforming changes from "Commission" to "Office".
- ✓ 360.4745 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.475 Amend Remove the requirement in section 3. The capital investment reporting requirement has changed from one year and will now be determined by audit after two years. Also delete references to NRS 364A (was repealed) and update with 363B.
- ✓ 360.4765 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.4775 Amend Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".
- ✓ 360.480 Amend pursuant to R149-22. NAC 360.480(2) provides that a claim for a refund of interest or a penalty that was paid by the Taxpayer related to a tax administered by the Department must be filed within 3 years after the date of payment of the interest or penalty. However, there is no guidance in the tax statutes for when a claim must be filed if the Taxpayer has paid the tax but not the penalty and interest. To address this situation the title of NAC 360.480 should be updated and NAC 360.480(2), amended. By doing this, the Department can address all refunds for all tax types in one NAC.
- ✓ 360.485 Amend Remove (g). This is not for P&I waivers; this is a guide for standard to determine if a TP was or was not careless for purposes of awarding credit interest.
- ✓ 360.588 Amend Replace the word "certification" with "submit" in order to match the proper language used in our OLT system (NevadaTax).
- ✓ 360.700 Amend pursuant to R157-22, this regulation removes the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. This will benefit the taxpayer by allowing the Department to contact them by their preferred method of contact rather than just by phone. In addition, would allow the Department to generate an estimate of delinquent taxes by only the records the taxpayer wants to provide or only records that they maintain. This would in turn benefit the taxpayer to the extent they would be relieved of the stress of trying to provide what they did not keep.
- ✓ 360.706 Due process for audits, process for Petitions for Redetermination and hearings on audit disputes. Amend to separate hearing procedures from Petition procedures, move hearing procedures to "Hearings on Petitions for Redetermination" section, and conform Petition process to actual Department procedures; Amend section 4 to add "A petition for redetermination which includes a request for hearing will be sent to a hearing officer." and "A petition for redetermination officer after:"
- ✓ 361.131 Amend per proposed obsolescence regulation under R192-22. This regulation limits the foregoing procedure to real property subject to valuation prior to the completion of the assessment roll. It also specifies that the personal property for which the value may be reduced is

personal property assessed before July 1 of the fiscal year immediately preceding the fiscal year in which the taxes are levied.

- ✓ 361.6107 Amend to add language in order to facilitate the repeal of NAC 361.61062.
- ✓ 363C.210 Amend pursuant to R057-21 This regulation provides that this exemption applies only to a person who: participates in an exhibition, trade show, industry or corporate meeting or similar event held in this State for a purpose related to the conduct of a business, including, without limitation, as an organizer, manager or sponsor of such an event or as an exhibitor at such an event; and does not engage in any business activity in this State other than the participation, organization, management or sponsorship of such an event.
- ✓ 368A.110 Amend Section 3(b)(2) to read "the full amount charged for that service without deduction for any service cost, interest, losses, tips or gratuities or any other expense."
- ✓ 368A.130 Amend to remove maximum occupancy of 7,500 on this NAC. Statute reads 200 or more (except for Non-Profit which is based on ticket sales, not occupancy)
- ✓ 370.165- Amend per R100-22 Removes the specific regulatory authority for a wholesale dealer who did not originally report and pay the tax to obtain payment of an amount equal to the credit from the wholesale dealer who originally reported and paid the tax.
- ✓ 370.230 Section 1 can be maintained as written, as it provides clarifying definitions. Sections 2-6 can be removed. Cigarette tax is pre-collected by the purchase of the tax stamp. However, tribal stamps are distributed free of charge and only tribal stamped cigarettes may be sold on tribal land. Additionally, OTP wholesalers are allowed an exemption for sales to tribal lands, so precollecting the tax does not apply to OTP either. NRS 370.280 establishes circumstances in which the Department may authorize a refund of cigarette tax and lists specifically, "any licensed wholesaler". NRS 370.503 establishes an allowance of refund for certain taxes paid pursuant to NRS 370.450, which is the imposition, rate, and collection of OTP Tax.
- ✓ 370.500 Amend NRS 370.597 mandates regulations for hearing process; Scope of applicability of definitions. Amend as NRS 370.253 has been repealed and should be removed from authority in all of these regulations and NRS 370.597 added Maintain, legislatively prescribed forum for these hearings. In addition, NAC 370.510 and 370.520 was recommended for repeal, therefor the NAC 370.500 must be amended.
- ✓ 370.515 Amend to remove NRS 370.253 and add 370.597.
- ✓ 370.525 Amend to remove NRS 370.253 and add 370.597.
- ✓ 370.540 Amend NRS 370.597 mandates regulations for hearing process; NRS 233B.127 requires opportunity to cure. Amend change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also amend to remove NRS 370.253 and add 370.597.

- ✓ 370.545 Amend NRS 370.597 mandates regulations for hearing process; NRS 233B.121 contents of notice. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change 20-day notice to 10-day notice to conform with NAC 360.095. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.550 Amend NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.555 Amend NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change motions due 10 days before hearing to 7 days before hearing and response to 5 days before hearing to accommodate change in hearing notice. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.565 Amend to remove NRS 370.253 and add 370.597
- ✓ 370.570 Amend to remove NRS 370.253 and add 370.597
- ✓ 370.575 Amend to remove NRS 370.253 and add 370.597
- ✓ 370.580 Amend NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend (1) to add "evidence may be received in any manner ordered by the hearing officer but will generally proceed in the following order."
 Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597
- ✓ 370.585 Amend NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175; Amend process for filing notice of appeal and briefs to mirror NAC 360.173 and NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.590 Amend NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change 15 minutes of oral argument before the Commission to 20 minutes to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.
- ✓ 370.595 Amend NRS 370.597 mandates regulations for hearing process; post hearing procedures. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting

days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.

- ✓ 372.101 Amend to find all transportation, shipping, postage, handling, packing and crating taxable regardless of being separately stated. This would make the area of delivery charges and/or transportation, shipping and/or postage more applicable for taxpayers and should prevent assessments for taxpayers who misunderstand this area.
- ✓ 372.280 Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 "Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States." NAC 372.280 and 372.290 are recommended for repeal.
- ✓ 372.320 Amend to say, "The tax applies to the entire charge made by a dispensing optician for eyeglasses and related products furnished in filling a prescription, whether the dispensing optician is licensed or not."
- ✓ 372.350 Amend pursuant to R156-22 This regulation revises language to provide that the use tax applies only to tangible personal property, including napkins, straws, and utensils, purchased for resale and given away with complimentary food, meals or beverages.
- ✓ 372.460 Amend pursuant to R172-22 This regulation provides that the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to a warranty or guaranty that was included in the sale of the tangible personal property is excluded from sales and use taxes only if: the warranty or guaranty was a mandatory part of the sale of the tangible personal property and the repair or replacement of the tangible personal property is an obligation or duty imposed on a party to that mandatory warranty or guaranty; and the sales price of the tangible personal property included the value of the mandatory warranty or guaranty. This regulation further clarifies that sales and use taxes apply to the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to an optional warranty or guaranty or pursuant to a term of any warranty or guaranty providing for repairs, replacements or services to maintain or enhance customer goodwill or to provide gratuitous or promotional repairs, replacements or services.
- ✓ 372.607 Amend to remove "supplements" from calculation
- ✓ 372.700 Amend per R150-22 This regulation provides that such a letter: is effective only with respect to sales or use tax obligations that would otherwise accrue on or after the date of issuance of the letter; and does not affect any such obligation accruing before that date. (Andrea) Amend to add "For purposes of exemption from Sales and Use Tax, the Department will construe the term, "educational organization" as not including an organization that primarily provides instruction or disseminates information, to a definite class of persons in a particular profession, industry, vocation, hobby group or area of interest."
- ✓ 372.720 Amend to remove the reference to NRS 372.145 (repealed in 2021). The revocation statute has been added to NRS 360.5975.

- ✓ 372.770 Amend to add (d) The amount of any third-party price reduction or discount; and the amount of tax collected by the retailer from the purchaser.
- ✓ 372.780 Amend to remove the reference to NRS 372.135 (repealed in 2021). The NRS statute is NRS 360.5973.
- ✓ 372.908 Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.
- ✓ 372.910 Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.
- ✓ 372.938 Amend to remove the election and make collection and payment of tax to be off the gross lease or rental charges for the lease of the property, which requires amendment through removal of 2B and 3 thru 5.
- ✓ 372B.100 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.200 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.210 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.220 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".
- ✓ 372B.230 Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".

List #3

Public/Member Recommendation for Amendment Department's Response

NAC 360.055

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

PRACTICE BEFORE THE NEVADA TAX COMMISSION General Provisions

Nevada Taxpayer's Association – Amend to request the hearing calendar should be posted on the Department's website, and it should include all hearings before the ALJ's as well as the Commission.

Department's Response:

The Department respectfully disagrees with the recommendation and justification as ALJ hearings are confidential.

NAC 360.055 Hearing calendar; notice of meetings of Commission. (NRS 360.090)

1. A hearing calendar will be maintained by the Director and current assignments for hearings will be made from the calendar. A current copy of the hearing calendar will be posted at all of the offices of the Department.

2. Notice of the meetings of the Commission will be given to the public by posting a notice and an agenda at the Carson City, Reno, Las Vegas and Elko offices of the Department at least 3 working days before the meeting.

[Tax Comm'n, Practice Rule No. 21, eff. 11-15-77]

Public/Member Recommendation for Amendment Department's Response

NAC 360.130

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

Hearings on Petitions for Redetermination

Change the burden requirement to the preponderance of the evidence which is what you find in civil suits in our country. The current language puts too much of a burden on the taxpayer (example: small business owner) in many ways.

First, the financial cost of getting a lawyer or a Certified Public Accountant (CPA). By the way, there are many lawyers and CPAs that do not know Nevada sales and use tax. It is a unique area to specialize in. Secondly, the emotional side. How many people are really ready to talk before an Administrative Law Judge (ALJ) or the Nevada Tax Commission. It can be scary. The NAC needs to be re-written to where the Department employee (example: audit staff or revenue staff) needs to be required to do more of an oral communication presentation with written supporting documentation. The current language is that the taxpayer is guilty until he or she proves otherwise. I believe in our country, it is "You are presumed innocent until proven guilty." Which brings me to another question "Is the current language in violation of federal law?" This is just a question for thought!

Department's Response:

The Department respectfully disagrees with the recommendation and justification. There is no finding of guilt against a taxpayer as "guilt" is a standard of criminal law, and this is a civil statute. Moreover, the burden should remain on the taxpayer in a Redetermination.

NAC 360.130 Burden of proof; presentation of evidence. (<u>NRS 360.090</u>, <u>360.370</u>)

1. Any person seeking a redetermination or adjustment of any tax, tax liability or the amount of any tax paid, or of an assessment for tax purposes has the burden of proof in any evidentiary hearing ordered or noticed for that purpose.

2. Evidence may be received in any manner ordered by the hearing officer, but will ordinarily be received from the parties in the following order:

(a) Brief orientation by the staff;

- (b) The petitioner;
- (c) The staff;
- (d) Interveners; and
- (e) Rebuttal by the petitioner.

[Tax Comm'n, Practice Rule No. 39, eff. 11-15-77]-(NAC A 1-12-96)

List #3

Public/Member Recommendation for Amendment Department's Response

NAC 360.170

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

Hearings on Petitions for Redetermination

Nevada Taxpayers Association – Amend – If subsection (2) is not complied with, the taxpayer should prevail on their position.

Department's Response:

The Department respectfully disagrees with the recommendation and justification. The Commission has previously declined to adopt this recommendation. However, our regulations provide for a waiver of interest in certain circumstances. Since interest constitutes the potential damages to a taxpayer when there is a delay, the taxpayer may seek a waiver of interest.

NAC 360.170 Duties of hearing officer after hearing. (NRS 360.090, 360.370)

1. After the hearing of a contested case, the hearing officer shall prepare findings of fact, conclusions of law and his or her final decision on the issues presented in the hearing.

 The hearing officer shall serve a copy of his or her findings of fact, conclusions of law and decision upon all the parties of record and members of the Commission within 60 days after the date of the hearing. [Tax Comm'n, Practice Rule Nos. 45-47, eff. 11-15-77]—(NAC A 6-20-90; 1-12-96) List #3

Public/Member Recommendation for Amendment Department's Response

NAC 360.175 and 360.185

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

Appeals

Nevada Taxpayer's Association – Amend – Any final decision of the Commission should be posted on the Department's website with any confidential information redacted.

Department's Response:

The Department takes no official position but notes that the Commission has previously declined to publish all decisions because their decisions do not have binding precedent for other taxpayers, they are resolutions of contested cases.

NAC 360.175 Appeal of decision of hearing officer. (NRS 360.090, 360.245)

1. The staff, petitioner or a designated representative may, within 30 days after service of the copy of the findings of fact, conclusions of law and decision of the hearing officer, file a notice of appeal with the Commission.

2. Within 30 days after filing a notice of appeal, the appellant shall file with the Commission a:

(a) Brief setting forth the points relied upon in his or her appeal and authorities in support thereof; and

(b) Designation of the parts of the record before the hearing officer that he or she deems relevant to his or her appeal.

3. An appeal from the decision of the hearing officer to the Commission must be based upon one or more of the grounds set forth in subsection 3 of <u>NRS 233B.135</u>.

4. The filing of a notice of appeal does not excuse compliance with the decision of the hearing officer nor suspend the effectiveness of a decision unless otherwise ordered by the hearing officer.

5. After receipt of a notice of appeal, filed in compliance with subsection 1, and the documentation required by subsection 2, the Department will schedule a time for oral argument before the Commission at its next meeting. The oral argument will be limited to a period of time not to exceed 20 minutes unless extended by the Commission. The Commission will not review evidence which was not submitted to the hearing officer unless it determines that good cause exists for a failure to submit the evidence to the hearing officer.

6. The Commission will modify, reverse or affirm the decision of the hearing officer or remand the case to the hearing officer. The Director shall issue a final written decision on behalf of the Commission.

[Tax Comm'n, Practice Rule Nos. 56-59, eff. 11-15-77]—(NAC A 11-20-87; 1-12-96; R078-97, 11-14-97)

Nevada Taxpayer's Association – Amend – New subsection (7) addressing and interpreting NRS 360.395 (1)(b). First, the Department should not be allowed to require waiver of right to judicial review as a condition of a payment plan, as such an action nullifies NRS 360.395 (1)(b). Second, the regulation should interpret NRS 360.395 (1)(b) to tallow a taxpayer to seek judicial review without a payment plan but upon acknowledgment of their obligation to pay if judicial review is unsuccessful in certain cases where judicial review would be helpful, such as issues of first impression for a Nevada court.

Department's Response:

The Department respectfully disagrees with this recommendation. This proposal would require a legislative change. The provisions of NRS 360.395 are jurisdictional. NRS 360.395 protects Nevada's interest in ensuring the payment of taxes. The law prohibits a taxpayer from filing a case to enjoin the collection of the tax.

NAC 360.185 Rehearing or reconsideration of decisions of Commission. (NRS 360.090)

1. The Commission may issue an order granting a rehearing or reconsideration of all or part of any matter on its own motion or on a petition by an aggrieved party. A motion or petition for rehearing or reconsideration will not be granted if the motion is made or the petition is filed more than 15 days after service of the Commission's final decision on the matter or if a petition on the matter has been filed in the district court. The Commission will serve an order granting or denying a rehearing or reconsideration on all parties of record at least 5 days before the expiration of the time for filing a petition for judicial review pursuant to <u>NRS 233B.130</u>. The right of a person to file a petition in the district court is not affected by the person's failure to have petitioned for the Commission's rehearing or reconsideration.

2. No oral argument concerning a motion or petition for rehearing or reconsideration will be permitted.

3. Except as otherwise provided in subsection 4, if the Commission has not taken action on a motion or petition for rehearing or reconsideration within the 15-day period allowed for making such a motion or filing such a petition, the motion or petition shall be deemed denied.

4. If a motion or petition for rehearing or reconsideration is made or filed within the 15-day period but the Commission is not scheduled to meet within that period, the Director may, upon a showing of good cause, stay enforcement of the Commission's original decision until the Commission can grant or deny the motion or petition.

5. A stay of enforcement may be ordered upon the condition that the petitioner comply with specific terms which are reasonably related to the original findings and decision.

6. If the Commission issues an order granting a rehearing or reconsideration, the subsequent decision by the Commission:

(a) Will be based on all pertinent parts of the record and such additional evidence and argument as it may permit.

(b) Is the final decision of the Commission for the purposes of judicial review.

[Tax Comm'n, Practice Rule No. 61, eff. 10-16-80]—(NAC A by R179-99, eff. 5-16-2000)

Public/Member Recommendation for Amendment Department's Response

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 361.1177

CHAPTER 361 - PROPERTY TAX

ASSESSMENTS BY COUNTY ASSESSORS

Determination of Taxable Value of Real Property

Clark County Assessor - We did not testify to this regulation, at the workshop but offering suggestions for an amendment as the addresses, websites and costs may or may not be up to date and should be removed and replaced with a reference to contact the Dept. for information on how to get the reference materials. It may not be possible to amend this at this time as section 2 states some specific guidance for modifying these sections. Sec 3 does state the materials can be reviewed in the Assessor's Office.

The Department recommends no changes at this time, based upon sections 2 and 3, further discussion and workshops would need to be done in order to make these changes.

NAC 361.1177 Adoption by reference and availability of certain publications; revision of publications after adoption. (NRS 360.090, 360.250, 361.227)

1. The Commission hereby adopts by reference:

(a) The *Standard on Mass Appraisal of Real Property*, January 2008 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address http://www.iaao.org/store, for the price of \$10. A free copy of that publication may be obtained at the Internet address http://www.iaao.org/uploads/StandardOnMassAppraisal.pdf.

(b) The *Standard on Automated Valuation Models (AVMs)*, September 2003 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address **http://www.iaao.org/store**, for the price of \$8. A free copy of that publication may be obtained at the Internet address **http://www.iaao.org/uploads/AVM_STANDARD.pdf**.

(c) *Property Appraisal and Assessment Administration*, 1990 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address http://www.iaao.org/store, for the price of \$75.

(d) The *Residential Cost Handbook*, as published by Marshall & Swift on August 13, 2010. A copy of that publication may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles,

California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$308.95.

(e) The *Marshall Valuation Service*, as published by Marshall & Swift on August 13, 2010. A copy of that publication may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles, California 90017-3409, or at the Internet address **http://www.marshallswift.com/eCatalog.aspx**, for the price of \$562.95.

(f) The *Residential Estimator* software, as published by Marshall & Swift on August 13, 2010. A copy of that software may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles, California 90017-3409, or at the Internet address **http://www.marshallswift.com/eCatalog.aspx**, for the price of \$980.95.

(g) The *Commercial Estimator* software, as published by Marshall & Swift on August 13, 2010. A copy of that software may be obtained from Marshall & Swift, 911 Wilshire Blvd., 16th Floor, Los Angeles, California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$1,146.95.

2. If any of the publications adopted by reference pursuant to:

(a) Paragraph (a), (b) or (c) of subsection 1 is revised, the Commission will review the revision to determine its suitability for this State. If the Commission determines that the revision is not suitable for this State, the Commission will hold a public hearing to review its determination and give notice of that hearing within 30 days after the date of the publication of the revision. If, after the hearing, the Commission does not revise its determination, the Commission will give notice that the revision is not suitable for this State within 30 days after the hearing. If the Commission does not give such notice, the revision becomes part of the pertinent publication adopted by reference pursuant to subsection 1.

(b) Paragraph (d), (e), (f) or (g) of subsection 1 is revised, the Executive Director shall review the revision to determine its suitability for this State. If the Executive Director determines that the revision is suitable for this State, the Executive Director shall notify each county assessor in this State of that determination and the revision becomes part of the pertinent publication adopted by reference pursuant to subsection 1.

3. Each county assessor shall maintain for public review a copy of each publication adopted by reference pursuant to paragraphs (a) to (e), inclusive, of subsection 1.

(Added to NAC by Tax Comm'n by R039-10, eff. 8-13-2010)

List #3

Public/Member Recommendation for Amendment Department's Response

NAC 372.200

CHAPTER 372 - SALES AND USE TAXES

APPLICATION OF TAX

Ron Voigt - Again, we need to go back to the previous language that we had a few years ago. There needs to be a phrase that states "When a construction contractor uses a resale certificate to purchase materials ex-tax that does not automatically make that construction contractor a retailer." It is how that material is used that determines how it is to be reported. If the material was used for a construction contract where installment labor was also provided, then use tax is owed on the cost of the materials purchased from the vendor. If the material is sold to an end user and no installation labor is provided the sales tax needs to be collected on the retail price of the material sold to the end user. Again, hopefully it will help avoid rogue auditors.

Either added the below paragraph as a separate paragraph under NAC 372.200 or like before have it as a separate NAC titled as Construction Contractor with a Sales Permit.

A construction contractor may be registered as a retailer. As a retailer, the contractor may use a resale certificate for purchases, and report the tax when the materials are used in a job or sold at retail. A retailer construction contractor may NOT use a resale certificate for purchases of tools or supplies which are used in the trade. CONSTRUCTION CONTRACTORS Resale Certificates NAC 372.210

NAC 372.200 Construction contractors: Tangible personal property purchased for performance of contract. (NRS 360.090, 372.725)

1. A construction contractor is the consumer of all the tangible personal property purchased for use in improving real property pursuant to a construction contract for improvement to real property and the tax applies to the total sales price of the property to the contractor.

2. If any such purchase is made and the sales tax is not paid because the vendor did not have a valid Nevada seller's permit, or because a resale certificate was properly given, or for any other reason, the use tax applies based upon the sales price of the property to the contractor.

3. Any tangible personal property purchased by a construction contractor for use in the performance of a construction contract for improvement to real property shall be deemed to have been purchased for use in improving real property.

4. If a construction contract for improvement to real property requires the construction contractor to perform repairs or improvements on real property, the tax applies pursuant to the provisions of this section and not <u>NAC 372.390</u> or <u>372.400</u>.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 67, eff. 1-13-72; A 12-20-79]

Department's Response:

In the State of Nevada businesses working in their sole capacity as a contractor are considered consumers of everything that they purchase because what they purchase whether it be tools or materials are not for resale. They are used as attachments to real property or used by the business and are not taxable for sales tax as they are not intended for resale. As such contractors should generally be registered for just consumer use tax and therefore, they are not a retailer and as such should not provide a resale certificate to their vendors.

However, a business can also choose to not act solely in the capacity of a contractor but also in the capacities or roles as a retailer, a repairman or a manufacturer, because Nevada law does not prohibit them from doing so, which means they can register as a retailer and obtain a sales tax permit. In this capacity they can use a resale certificate thus indicating possible retail sale transactions. Complications come when the business attempts to do most or all these roles, thus making it very difficult to determine which they are doing at any given time. A retailer is not a consumer but are making retail sales of the items in their inventory. A repairman can be both a retailer or a consumer depending on whether tangible personal property used and sold is substantial or insubstantial to the overall charge. As for the role as a manufacturer, the materials they purchase are generally incorporated into a finished product that they may then retail or sale at wholesale to another business.

The point is that a business can act in the roles of retailer, contractor, repairman and manufacturer at any given time, but not more than one role at a time, and Nevada law already does not prohibit them from doing so.

Public/Member Recommendation for Amendment Department's Response

NAC 372.605 and 372.607

CHAPTER 372 - SALES AND USE TAXES

EXEMPTIONS

Ron Voigt - If there is any NAC that has been more messed up, it is this one. The wording needs to go back to when I joined the Department in 2002. The Nevada Supreme Court, Nevada Tax Commission, and the Administrative Law Judge (ALJ) have already ruled that the streamline sales tax agreement has nothing to do with taxability. The bible for the taxability of food is NRS 372.284 Food for Human Consumption. If for some reason you decide to keep the current language, then add a phrase that the streamline sales tax agreement has nothing to do with taxability. Hopefully that will help avoid rogue auditors.

The current wording of NAC 372.605 violates the order given by the Legislature to the Nevada Tax Commission. In fact, they integrated wording from the Streamlined Sales Tax Agreement into an NAC meant for the Nevada Revised Statute (NRS) 372. Remember the Streamlined Sales Tax Agreement has nothing to do with Taxability. I don't think the Legislature would approve of such an act if they really knew the difficulties it has created for small business owners.

The Legislature recognized that it would be impossible to create a list of all the items intended to fall within the food exemption, so they gave the Department the mission to give guidance by issuing a regulation (Nevada Administrative Code). They would not approve of the current version of the NAC because it does not contain any attempt to list items that fall within the food exemption. Without a list of items, you really have no guidance. The old version of NAC 372.605 had a list of items and provided good guidance to the public. The current version allows an auditor to be subjective not objective. That has created big problems not only for public but you too. Even after losing at the Nevada Supreme Court, District Court, and recently before you, the Department continues it assault on small business owners.

Nevada law requires the food in question to be both prepared and intended for immediate consumption to be subject to sales tax. The Supreme Court found that the intent of the Legislature with regard to NRS 372.284 is to capture transactions in which the "product is being prepared with the intention of it being consumed contemporaneously with the purchase. Accordingly, the Nevada rule regarding consumption is immediate depends on its proximity in time, or temporal relationship, to the sale of the food. District Court has decided, and the Nevada Supreme Court agreed that in deciding the intent for immediate consumption type of and preparation of the food and the size of the container needs to be considered. This is the main reason that some sort of item list needs to be available for the public to use for guidance. Again, no list allows the auditor to be very subjective which is not good for the public.

NAC 372.605 Food: "Prepared food intended for immediate consumption" interpreted. (<u>NRS</u> 360.090, 360B.110, 372.284, 372.725)

1. As used in <u>NRS 372.284</u>, the Department will interpret the term "prepared food intended for immediate consumption" to:

(a) Mean prepared food, as defined in <u>NRS 360B.460</u>, which is deemed to be intended for immediate consumption. Subsections 1, 2 and 3 of <u>NRS 360B.460</u> each describe a separate type of prepared food.

(b) Exclude, if sold without eating utensils provided by the seller:

(1) Two or more food ingredients mixed or combined by the seller for sale as a single item and sold:

(I) By a seller whose primary NAICS classification is within Subsector 311, Food Manufacturing; or

(II) In an unheated state by weight or volume as a single item.

(2) Bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish pastries, cakes, tortes, pies, tarts, muffins, bars, cookies and tortillas.

(3) Food ordinarily requiring cooking, as opposed to reheating, by the consumer before consumption.

(c) Exclude food sold as a single item which, according to the nutrition labeling information required by 21 C.F.R. § 101.9, contains four or more servings per container, if the seller maintains records of each such sale as are required by the Department pursuant to <u>NRS 372.735</u>.

2. For the purposes of this section, "NAICS classification" means classification under the *North American Industry Classification System*, 2007 Edition, which is hereby adopted by reference. A copy of the publication is available, free of charge, from the U.S. Census Bureau at the Internet address http://www.census.gov/eos/www/naics/index.html.

(Added to NAC by Tax Comm'n, 1-12-96, eff. 7-1-96; A by R021-08, 4-17-2008; R104-09, 11-25-2009; R020-16, 6-21-2017; R056-18, 6-8-2020)

NAC 372.607 Food: Determination whether food sold at retail by seller is sold with eating utensils provided by seller; method for calculating percentage of prepared food sold by seller. (NRS 360.090, 360B.110, 372.284, 372.725) For the purpose of determining whether food sold at retail by a seller is a food sold with eating utensils provided by the seller pursuant to subsection 3 of NRS 360B.460 and NAC 372.605:

1. Except as otherwise provided in subsection 2, a seller who made retail sales of prepared food during a tax year or business fiscal year, whichever is selected by the seller, as soon as practicable after accounting records for that tax year or business fiscal year, as applicable, are available to the seller but not later than 90 days after the beginning of the seller's next tax year or business fiscal year, as applicable, shall calculate a percentage by:

(a) Calculating the sum of:

(1) The total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS</u> <u>360B.460</u> and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable;

(2) The total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS</u> 360B.460 and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and

(3) The total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and

(b) Dividing the amount calculated pursuant to paragraph (a) by the total dollar value of all retail sales of food by the seller, including, without limitation, prepared food, candy, soft drinks and dietary supplements.

 \rightarrow If, during a tax year or business fiscal year, as applicable, a seller made retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required

by this subsection for each establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that were sales of prepared food.

2. If a seller did not make any retail sales of prepared food during the immediately preceding tax year or business fiscal year, whichever is selected by the seller, or is a new business and the seller intends to make retail sales of prepared food during the seller's current tax year or business fiscal year, the seller must calculate a percentage by:

(a) Calculating the sum of:

(1) An estimate of the total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable;

(2) An estimate of the total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable; and

(3) An estimate of the total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which the seller expects to sell during the current tax year or business fiscal year, as applicable; and

(b) Dividing the amount calculated pursuant to paragraph (a) by an estimate of the total dollar value of all retail sales of food, including, without limitation, prepared food, candy, soft drinks and dietary supplements, which the seller expects to make during the current tax year or business fiscal year, as applicable.

→ If a seller described in this subsection intends to make retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required by this subsection for each such establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that will be sales of prepared food. If the actual retail sales of prepared food by a seller described in this subsection, the seller must perform the calculation required by this subsection, the seller must perform the calculation required by this subsection, the seller must perform the calculation required by this subsection using reasonable revised estimates and, for the purposes of this section, use that calculation as the percentage of the seller's sales of food that will be sales of prepared food.

3. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is 75 percent or less, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller:

(a) If the practice of the seller for sales of that food, as represented by the seller, is to directly give or hand a utensil to the purchaser to use to consume the food being sold; or

(b) If the food being sold is incapable of being transferred without the use of a plate, bowl, glass or cup and the practice of the seller, as represented by the seller, is to make plates, bowls, glasses or cups available to the purchaser of such food, including, without limitation, by permitting a purchaser to obtain such plates, bowls, glasses or cups at a kiosk or common area.

4. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is more than 75 percent, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller if the seller:

(a) Directly gives or hands a utensil to the purchaser to use to consume the food being sold; or

(b) Makes utensils available to the purchaser, including, without limitation, by permitting the purchaser to obtain utensils at a kiosk or common area.

5. A seller who makes retail sales of prepared food shall maintain records in accordance with <u>NRS</u> 372.735 which are adequate to substantiate the calculations made by the seller pursuant to this section.

(Added to NAC by Tax Comm'n by R056-18, eff. 6-8-2020)

Department's Response

In 2008, the State became a full member of the Streamlined Sales Tax Organization (SSTGB) by coming into full compliance with the Streamlined Sales and Use Tax Agreement (SSUTA). This necessitated changes to statutes and regulations capsulized in NRS 372, NRS 360B and NAC 372, with modifications to NAC 372.605 to achieve compliance. Those modifications stemmed from the definition of prepared food in the SSUTA Library of Definitions. It should also be noted that NAC 372.607 came from subsection 2C of that same definition.

Caution must be taken in modifying any existing statutes and regulations because any changes must maintain Nevada's compliance with the SSUTA otherwise being found out of compliance could bring sanctions or even expulsion from the SSTGB.

It should also be noted that NRS 372.284 Food for Human Consumption which has relation to NRS360B.445 (Food and Food Ingredients), was added to statute in 1979 as exempt from taxation, but specifically states in section 2c that Prepared Food Intended for Immediate Consumption is excluded from Food for Human Consumption, and therefore is taxable.

As stated in NAC 372.605 Section 1 "As used in NRS 372.284, the Department will interpret the term "prepared food intended for immediate consumption" to: (a) Mean prepared food, as defined in <u>NRS</u> <u>360B.460</u>...". The concept is that the "product is being prepared with the intention of it being consumed contemporaneously with the purchase", but also as part of that the intention that it could be immediately consumed at the time of purchase not solely that it will be. Thus, a person buying a "hot and now" pizza could consume it at the time of purchase or wait to consume that same pizza sometime later having no effect on its taxability at the time of purchase. In comparison, a rock-solid frozen container of yogurt is not consumable at the time of purchase but must wait an extended time to be consumable and thus not taxable, for it was not consumable at purchase.

It should be noted that NAC 372.607 does address further the concept of food for human consumption that is not prepared food for immediate consumption when considers what "providing of utensils" means. The "quantity of food" issue mentioned in the public response as "the size of the container needs to be considered" is addressed in NAC 372.605 section 1c when it states "Exclude food sold as a single item which, according to the nutrition labeling information required by 21 C.F.R. § 101.9, contains four or more servings per container, if the seller maintains records of each such sale as are required by the Department pursuant to <u>NRS 372.735</u>". In addition, Section 1b 1II states "exclude, if sold without eating utensils provided by the seller: two or more food ingredients mixed or combined by the seller for sale as a single item and sold: in an unheated state by weight or volume as a single item.". Adding any type of list of specific food items as was contained in repealed regulation NAC 372.580 and as the public response contemplates would not follow the definition contained in the SSUTA, and therefore would make Nevada out of compliance with the SSUTA.

In NRS 360B.460 you find the following: "Prepared food" means: 1. Food sold in a heated state or heated by the seller; 2. Two or more food ingredients mixed or combined by the seller for sale as a single item, unless the food ingredients: (a) Are only cut, repackaged, or pasteurized by the seller; or (b) Contain any raw eggs, fish, meat or poultry, or other such raw animal foods requiring cooking by the consumer to prevent food-borne illnesses, as recommended pursuant to the Food Code published by the Food and Drug Administration of the United States Department of Health and Human Services; and 3. Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins or straws. For the purposes of this subsection, "plates" does not include any containers or packaging used to transport food.". NAC 372.605 essentially "marries" NRS 372.284 with NRS 360B.460 allowing the state to follow and comply with the SSUTA and maintain its full membership in the SSTGB.

The combination of NAC 372.605, NRS 372.284 and NRS 360B.460 essentially complies with all points from the public response except for the inclusion of a specific list of foods for human consumption. The original version of NAC 372.580 was added to the Nevada Administrative Code in 1979 and at that time included the list of food items which was most certainly not exhaustive or all inclusive. Given the prolific explosion of the number of foods for human consumption items available to the public since that time it would be daunting task at best to even attempt to create a list of items, and by no means would it be exhaustive or all-inclusive and would still require interpretation. It should also be recognized again that attempting to include a list of food items in the statute or regulations would draw the state out of compliance with the SSUTA. However, given that NAC 372.580 was repealed in 2008 it was recognized at the time that NAC 372.605, NRS 372.284 and NRS 360B.460 could be used to interpret items of food for human consumption and not taxable, but also determine items as prepared food intended for immediate consumption and that are taxable.

It should be noted in NRS 233B.040 ...<u>regulations have the force of law and must be enforced by all peace officers:</u> (a) The Nevada Administrative Code; and (b) Temporary and emergency regulations.

Public/Member Recommendation for Amendment Department's Response and Alternate Proposal

NAC 372.938

CHAPTER 372 - SALES AND USE TAXES

LEASES, RENTALS AND CERTAIN OTHER TRANSFERS

General Provisions

Property Purchased After June 15, 2005

Stakeholders:

Nevada Taxpayers Association Nevada Chapter of the National Federation of Independent Businesses A Track-Out Solution Olcese Construction Co. (via McDonald Carano/Paul Bancroft) Ron Voigt

Industry Stakeholder Feedback

Revise NAC 372.938 §3 to allow the retailer to pay tax on the cost or on the lease/rental charges based on whether a resale certificate is provided. Whether a resale certificate has been provided is the determining factor.

Repeal the deemed election NAC 372.938 §3.

Choose the measure consistent with the practice of the taxpayer's industry.

Allow election at any time.

Eliminate the deemed election and allow taxpayer to file late return.

The commonality among the suggestions regarding NAC 372.938 §3: repeal or revise, allowing the election to pay use tax on the cost at any time, paying applicable penalty and interest on the tax. Further, there are two proposals for taxpayers that do not pay the tax up front:

- 1) Allow taxpayer to pay use tax at any time with applicable penalty and interest as a consumer, consistent with its industry, without defaulting to sales tax on lease stream.
- 2) Allow taxpayers to pay use tax at any time with applicable penalty and interest as a consumer, regardless of its industry, without defaulting to sales tax on lease stream.

NAC 372.938 §3 has been called a "tax trap" in several of the letters.

NAC 372.938 Collection and payment of sales tax on lease or rental of tangible personal property; sale of property following its use in lease or rental service. (<u>NRS 360.090</u>, <u>360B.110</u>, <u>372.385</u>, <u>372.725</u>)

1. The legal incidence of the sales tax on a lease or rental of tangible personal property falls upon the person who leases or rents the property from the retailer.

2. A retailer engaged in the lease or rental of tangible personal property shall collect and remit the sales tax measured by:

(a) The gross lease or rental charges for the lease or rental of that property; or

(b) The cost of that property to the retailer.

3. A retailer engaged in the lease or rental of tangible personal property who desires to pay the tax measured by the cost of the property to the retailer must make that election not later than the date upon which the first tax return is due following the purchase of that property for lease or rental. If the retailer fails to make that election by that date, the retailer shall be deemed to have elected to pay the tax measured by the gross lease or rental charges for the lease or rental of the property. An election pursuant to this subsection may not be changed after the date upon which the first tax return is due following the purchase of the property for lease or rental.

4. A retailer who elects to pay the tax measured by the gross lease or rental charges pursuant to this section is not required to pay the sales tax for the purchase of parts or other equipment for the tangible personal property which is committed to lease or rental use in this State if the retailer gives a resale certificate to the vendor from whom the retailer purchases the property.

5. If the property is sold following its use in lease or rental service to a purchaser who receives delivery of the property within this State, the tax applies to the sales price of the property without any deduction or credit for the tax paid on the original cost of the property or the taxes paid on the gross lease or rental charges.

(Added to NAC by Tax Comm'n by R105-09, eff. 11-25-2009)

Department Response

Background of NAC 372.938

2001 AB 455 provided authorization for Nevada to enter into the streamlined sales and use tax agreement. https://www.leg.state.nv.us/Session/71st2001/bills/AB/AB455 EN.pdf

2003 AB 514 provided the new chapter NRS 360B and the definition of retail sale to include any sale, lease or rental for any purpose other than resale, sublease or subrent. https://www.leg.state.nv.us/Session/72nd2003/bills/AB/AB514_EN.pdf

2005 SB 515 clarified that "lease and rental" do not apply to leases or rentals existing on June 15, 2005. https://www.leg.state.nv.us/Session/73rd2005/bills/SB/SB515_EN.pdf

In 2008, Nevada became a full member of the Streamlined Sales Tax Organization (SSTGB) by coming into full compliance with the Streamlined Sales and Use Tax Agreement (SSUTA). This necessitated changes to NRS 372, NRS 360B, and NAC 372 for compliance.

NAC 372.938 and other regulations were added effective 11/25/2009 to provide clarity in the shift from rental/lease as consumption to retail sales. As part of the new regulations, there is a deadline where a taxpayer must pay sales or use tax up front to not charge sales tax on the lease/rental stream. The consequence of not paying sales or use tax timely on the cost is that the lease/rental charges are subject to sales tax.

Tax Bulletin SUT 14-0001 was issued 6/25/2014 upon approval of the Nevada Tax Commission to explain the taxation of leases in detail. Tax Bulletins are presented and subject to approval by the Nevada Tax Commission in a public meeting.

https://tax.nv.gov/uploadedFiles/taxnvgov/Content/TaxLibrary/Leases_and_Subleases_of_Tangible_Pers_onal_Property.pdf

Tax Trap Concern

Nevada is not unique in its tax treatment of rentals and leases. In nearly every state with a sales tax, the tax is applied to the rental or lease stream. An audit finding of untaxed rentals results in assessments on the rental or lease streams. In two states, Illinois and Maine, the lessor is the consumer, similar to Nevada prior to 2005. A few states, including Nevada, have provisions for a retailer to pay the sales or use tax up front in lieu of the sales tax on the rental/lease stream. (Source: <u>Multistate Corporate Tax Guide (2023)</u>)

If a taxpayer does not make the election up front, the tax treatment defaults to imposition on rental/lease stream retail sale, pursuant to the law. This does not create a "tax trap"; conversely, the election provides the option for those in the rental industry to choose to continue to exercise a business model as prior to 2005.

A simple google.com search of "sales tax on rental equipment" provides simple guidance such as:

In almost every state, the periodic payments that the lessor charges the lessee are subject to sales and use tax. However, some states have given lessors the option to pay sales tax on the purchase of the property up-front, which waives their requirement to collect sales and use tax on the periodic payments from the lessee.

For some businesses, it will be advantageous to pay sales tax on the initial purchase price of the product. For other businesses, it will be more prudential to not pay the tax up-front, and instead collect and remit sales tax from customers.

If you, as the lessor, decide that you would rather collect and remit sales tax from your rental customers, then you can use an <u>exemption certificate</u> to purchase the inventory tax-free from your suppliers. But if you decide that you want to pay the tax up-front, then you cannot use an exemption certificate.

https://thetaxvalet.com/blog/sales-tax-on-rentals-and-leases-of-tangible-personal-property/

By law, rentals and leases are retail sales. In any other retail sale, taxpayers do not have such an election.

Impact of NAC 372.938 §3 Revision Proposals

Existing law requires that all tangible personal property purchased for rental/lease be subject to the sales tax on the lease/rental stream; however, tax paid timely on the cost satisfies that requirement. Some of the proposed revisions would remove the deadline of an election to pay sales or use tax up front. The net effect of such a revision is the taxpayer could select the lesser of the two deficiencies. Department concerns:

- 1) The Executive Order requires review to determine whether the regulations may be "...streamlined, clarified, reduced or otherwise improved to ensure those regulations provide for the general welfare of the State without unnecessarily inhibiting economic growth." This revision would complicate the regulation rather than simplify.
- 2) The proposed revisions would cause compliance inconsistency:

- a) Defining and/or following "industry standard" would add levels of complexity to taxpayer service and auditing for compliance.
- b) Determining whether a resale certificate was provided is overly burdensome for taxpayers and the Department, entangling other retailers in an audit of their customers.
- 3) The proposed revisions would negatively impact the taxpayers in the rental industry who have adapted to file correctly. There is a perceived disadvantage where one business charges sales tax and another does not. A customer may favor renting from a business that does not charge sales tax over another business that does charge sales tax. The customer would have no way of knowing whether their selected rental was taxed on the original purchase. Although Department officers and employees do not decide the law, the revision may be perceived as a possible violation of the Taxpayer Bill of Rights where some do not pay their fair share of taxes:

"The Legislature has declared that each taxpayer has the right: To be treated by officers and employees of the Department with courtesy, fairness, uniformity, consistency and common sense." (NRS 360.291)

- 4) The proposed revisions could enable tax avoidance strategies or loopholes. For example, a lessor purchases equipment without paying sales or use tax and does not charge sales tax on the lease stream. A taxpayer could wait until just prior to the total of the tax, penalty and interest on the cost is about to surpass the total of the sales tax on the lease stream and then pay. Meanwhile the State has been shorted the tax while the lessor waits it out.
- 5) The existing and proposed revisions are burdensome for taxpayers and the Department's efforts to provide compliance assurance in a specific industry.
- 6) Nevada's statute of limitation is 3 years from filing a return or 8 years for unfiled return periods. (NRS 360.355) There are a few complexities that will arise if the subsection is repealed. To illustrate, here are some potential scenarios:
 - a) Taxpayer is a monthly reporter in Nevada and purchases equipment for \$100,000 on 1/01/2023 with intention to rent by the day. As of 6/30/2023, the taxpayer has grossed \$200,000 in rental revenue for the equipment. It did not pay the tax on the cost nor charge and remit sales tax on the rental.
 - i) The current law requires sales tax assessment with penalty and interest on the rental as retail sales.
 - ii) The suggested revision would allow the taxpayer to either pay tax on the cost or on the rental as retail sales, with applicable penalty and interest. The taxpayer could simply select the lesser of the two deficiencies.
 - b) Taxpayer is a monthly reporter and purchases equipment on 1/01/2010 with intention to rent by the day. As of 6/30/2023, the taxpayer did not pay the tax on the cost nor charge and remit sales tax on the rental.
 - i) The law requires sales tax assessment with penalty and interest on the rental as retail sales for the past 3 years.
 - ii) The suggested revisions would allow the taxpayer to either pay tax on the cost or on the rental as retail sales, both with penalty and interest. The original purchase is out of statute, so there would be a question of whether the taxpayer would be liable for the tax at all with the option to select the lesser of the deficiencies.

Clarity Concern and Alternative Solution

Currently it is impossible for customers to reliably ascertain whether sales or use tax was paid by the lessor on tangible personal property. For example, on one rental, a customer might see sales tax on an invoice, but on a rental of a similar item from a different retailer, the customer might see no sales tax on the invoice.

NAC 372.924 applies to tangible personal property purchased on or before June 15, 2005. It provided an election for the lessor to pay tax on the use, measured by the rental charges, as long as the lessor notified the Department within 10 days of acquisition or on an annual basis.

Neither NAC 372.924 nor NAC 372.938 are customer or taxpayer friendly.

In any other retail sale, it is unlawful for a retailer to hold out that sales tax is absorbed by the retailer, and the tax must be stated separately from the sales price. (NRS 372.115; 372.120 and NAC 372.770)

Consider requiring a notification to customers such as:

"Sales or use tax has been paid on the purchase; sales tax is not due on the rental/lease price."

This is a similar approach to the requirement of "sales tax included in the sales price" notifications required by NAC 372.760 §2. The statement could be posted in the establishment, noted on an invoice or receipt, or included in a rental/lease agreement.

For all rentals/leases that were "intended" to be tax paid up front, the retailer must notify the customer with the statement. If the retailer provided the statement but did not pay the tax, the use tax and applicable penalty and interest applies. If the retailer does not provide the statement, the sales tax is due on the rental/lease stream.

Proposed Amendment

NAC 372.938 Collection and payment of sales tax on lease or rental of tangible personal property; sale of property following its use in lease or rental service. (NRS 360.090, 360B.110, 372.385, 372.725)

1. The legal incidence of the sales tax on a lease or rental of tangible personal property falls upon the person who leases or rents the property from the retailer.

2. A retailer engaged in the lease or rental of tangible personal property shall collect and remit the sales tax measured by:

(a) The gross lease or rental charges for the lease or rental of that property; or

(b) The cost of that property to the retailer.

3. A retailer engaged in the lease or rental of tangible personal property who desires to pay the tax measured by the cost of the property to the retailer must make that election not later than the date upon which the first tax return is due following the purchase of that property for lease or rental. If the retailer fails to make that election by that date, the retailer shall be deemed to have elected to pay the tax measured by the gross lease or rental charges for the lease or rental of the property. A retailer that elects to pay the tax on the cost of the property must identify the taxed property and notify customers by including the factual statement in the agreement. In absence of such a notification, the property will be subject to tax on the gross lease or rental charges. An election pursuant to this subsection may not be changed after the date upon which the first tax return is due following the purchase of the property for lease or rental. Evidence of the statement in the lease or rental agreement must be maintained pursuant to NRS 372.735.

4. A retailer who elects to pay the tax measured by the gross lease or rental charges pursuant to this section is not required to pay the sales tax for the purchase of parts or other equipment for the tangible personal property which is committed to lease or rental use in this State if the retailer gives a resale certificate to the vendor from whom the retailer purchases the property.

5. If the property is sold following its use in lease or rental service to a purchaser who receives delivery of the property within this State, the tax applies to the sales price of the property without any deduction or credit for the tax paid on the original cost of the property or the taxes paid on the gross lease or rental charges.

(Added to NAC by Tax Comm'n by R105-09, eff. 11-25-2009)

Department Recommendation for Repeal

NAC 360.373 (R098-22) and 360.377 (R098-22)

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

ESTIMATION OF POPULATION

Repealed per R098-22 - This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.

NAC 360.373 Use of population count from decennial census. (NRS 360.090, 360.283)

-1. When the Bureau of the Census conducts a decennial census in this State, the population count from the decennial census may replace the estimates of populations calculated pursuant to <u>NAC</u> <u>360.365</u>, <u>360.368</u> and <u>360.370</u>.

2. An appropriate local government official may apply to the Department for approval to use the population count from the decennial census. The Department shall approve the request if the Department and the demographer employed by the Department determine that the population count is reasonable and the county and all of the incorporated cities and unincorporated towns within the county agree to use the population count.

-3. If the county, incorporated cities and unincorporated towns cannot agree on a method to estimate population on or before December 1, the estimates of the populations of the county and all of the incorporated cities and unincorporated towns in that county must be determined pursuant to <u>NAC</u> <u>360.365</u>, <u>360.368</u> and <u>360.370</u>.

— 4. If the population count from the decennial census is used to estimate the population of a county, incorporated city or unincorporated town, the population count must be adjusted, if necessary, by the Department and the demographer employed by the Department for the change in housing units between the effective date of the population count and July 1.

NAC 360.377 Use of population count from special census. (NRS 360.090, 360.283)

-1. If the Bureau of the Census conducts a special census in this State, the population count from the special census may replace the estimates of populations calculated pursuant to <u>NAC</u> <u>360.365</u>, <u>360.368</u> and <u>360.370</u>.

2. If the population count from a special census is used to estimate the population of a county, incorporated city or unincorporated town, the population count must be adjusted, if necessary, by the Department and the demographer employed by the Department for the change in housing units between the effective date of the population count and July 1.

(Added to NAC by Tax Comm'n, eff. 8-7-90; A by R102-98, 11-20-98)

Department Recommendation for Repeal

NAC 360.432

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

PAYMENT AND COLLECTION OF TAXES AND FEES

Repeal – Pursuant to NRS 353C.200, if an agency assigns a debt to the State Controller for collection, the State Controller may enter into a contract with a private debt collector. The State Controller would be responsible for the contract with the private party; thus, the below NAC is not needed.

NAC 360.432 Contract with private debt collector: Authorization by Commission; prior notification of debtor by Department. (NRS 353C.200, 360.090)

1. Subject to the conditions set forth in <u>NRS 353C.200</u>, the Department may enter into a contract with a private debt collector or any other person for the assignment of the collection of a debt if the Commission authorizes the Department to enter into a contract with regard to the debt.

2. Upon the authorization of the Commission pursuant to subsection 1 and before entering into a contract pursuant to subsection 1, the Department shall notify the debtor that the debt may be assigned to a private debt collector if the debt is not paid in full. Notice provided to the debtor pursuant to this subsection must be served personally upon the debtor or by mail at his or her last address of record filed with the Department.

3. As used in this section, "debt" has the meaning ascribed to it in <u>NRS 353C.040</u>.
 (Added to NAC by Tax Comm'n by R166-01, eff. 12-17-2001)

NAC 360.476 and 360.477

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

PARTIAL ABATEMENT OF CERTAIN TAXES Abatements for New or Expanded Business

Repeal - Effective date of the abatement is determined pursuant to NRS 360.750(2)(b)(2).

NAC 360.476 Local school support tax: Date of eligibility of machinery or equipment. (NRS 360.750, 374.357) If an application is approved by the Commission for a partial abatement of the taxes imposed pursuant to chapter 374 of NRS, the period of abatement begins on the date on which the applicant takes possession of the first delivery of eligible machinery or equipment at the location designated in the certificate of eligibility issued by the Commission. Upon taking possession of such eligible machinery or equipment, the applicant shall immediately notify the Commission and the Nevada Tax Commission.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

Repeal - This is applicable to the old abatement statutes and no longer applies.

NAC 360.477 Refund upon approval of application. (NRS 360.750, 364A.170, 374.357)

-1. If the Commission approves an application for a partial abatement of the taxes imposed pursuant to chapter 364A of NRS, the applicant is eligible for a refund of any taxes imposed pursuant to chapter <u>364A</u> of NRS which were paid previously by the applicant and which are subject to the abatement.

2. If the Commission approves an application for a partial abatement of the taxes imposed pursuant to chapter 374 of NRS, the applicant is eligible for a refund of any taxes imposed pursuant to chapter 374 of NRS which were paid previously by the applicant and which are subject to the abatement, if the Department determines pursuant to NAC 360.4755 that the machinery or equipment qualifies as eligible machinery or equipment and:

(a) If the machinery or equipment was acquired outside this State from a retailer that is not registered with the Nevada Tax Commission, the application for the partial abatement was made:

(1) Before the acquisition of the machinery or equipment; or

(2) After the acquisition of the machinery or equipment and within 60 days after the date on which the taxes on the acquisition imposed pursuant to chapter 374 of NRS were due; or

Commission, the application for the partial abatement was made within 60 days after the payment of the taxes on the acquisition imposed pursuant to chapter 374 of NRS.

NAC 360.478, 360.4785, and 360.479

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

Miscellaneous Abatements

Repeal all below – Abatements no longer available.

<u>-NAC 360.478 Abatements for new grocery store within Southern Nevada Enterprise</u> Community. (§ 6 of ch. 198, Stats. 2005, as amended by § 16 of ch. 407, Stats. 2007)

1. A person who qualifies pursuant to section 6 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 643, as amended by section 16 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1784, may apply to the Commission for a partial abatement of any personal property tax imposed pursuant to <u>chapter 361</u> of NRS and any tax on the gross receipts from the sale, storage, use or other consumption of eligible machinery or equipment imposed pursuant to <u>chapter 374</u> of NRS for a new grocery store which the person intends to locate within the Southern Nevada Enterprise Community established pursuant to 24 C.F.R. Part 597.

2. The application must be submitted on a form prescribed by the Executive Director of the Commission within the applicable period prescribed in subsection 3. The application must include, without limitation:

(a) A certificate of endorsement from the governing body of the county, city or town in which the new grocery store will be located, which must:

(1) Be issued by the governing body of the county, city or town in a manner consistent with the procedures adopted by the governing body for evaluating the benefits of tax abatements for the economic development of the county, city or town; and

(2) Describe the partial abatement of taxes determined by the governing body of the county, city or town to be beneficial for the economic development of the county, city or town;

(b) Evidence satisfactory to the Commission that the governing body of the county, city or town provided notice of the hearing at which the governing body considered whether to endorse the application to the board of trustees of the school district in which the grocery store will be located;

(c) Evidence satisfactory to the Commission that the new grocery store for which the partial abatement of taxes is sought will be located within the Southern Nevada Enterprise Community; and

— (d) Evidence satisfactory to the Commission that the total amount of partial abatements of taxes applied for pursuant to this section, together with the total amount of partial abatements of taxes to which the applicant is entitled pursuant to <u>NRS 361.4722</u>, <u>361.4723</u> and <u>361.4724</u>, does not exceed 82 percent of the total amount of personal property taxes otherwise due on all property for which the applicant is seeking a partial abatement pursuant to this section.

— 3. If the application is for a partial abatement of any personal property tax imposed pursuant to <u>chapter</u> <u>361</u> of NRS, the application must be submitted not earlier than 18 months before the new grocery store is located within the Southern Nevada Enterprise Community. If the application is for a partial abatement of the taxes imposed pursuant to <u>chapter 374</u> of NRS, the application must be submitted not later than 60 days after the date of acquisition of the eligible machinery or equipment.

<u>4. Except as otherwise provided in subsection 5:</u>

(a) If an application submitted to the Commission pursuant to this section is received at least 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at that meeting; or

(b) If an application submitted to the Commission pursuant to this section is received less than 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at the next regularly scheduled meeting immediately following that meeting.

5. If the Commission determines that an application submitted pursuant to this section requires special or additional review and consideration by the Commission, the Commission may postpone consideration of the application until the next regularly scheduled meeting of the Commission.

6. The Commission will approve an application for a partial abatement if the applicant satisfies all requirements of this section and subsection 3 of section 6 of chapter 198, <u>Statutes of Nevada 2005, at page 643</u>, as amended by section 16 of chapter 407, <u>Statutes of Nevada 2007, at page 1784</u>.

— 7. If the Commission approves an application for a partial abatement, the Commission will forward to the Department, with the certificate of eligibility required pursuant to subsection 4 of section 6 of chapter 198, <u>Statutes of Nevada 2005, at page 643</u>, as amended by section 16 of chapter 407, <u>Statutes of Nevada</u> <u>2007, at page 1784</u>, any materials submitted to the Commission in support of the application submitted pursuant to this section.

<u>8. If the Commission approves an application for a partial abatement from the tax imposed pursuant</u> to <u>chapter 374</u> of NRS, the taxpayer is eligible for an abatement from the tax for not more than 2 years for eligible machinery or equipment which is leased or purchased. In the case of machinery or equipment that is leased, the lessee is the taxpayer who is eligible for an abatement.

9. If a person whose partial abatement has been approved pursuant to this section and is in effect:

(a) Ceases to meet the requirements set forth in this section or section 6 of chapter 198, <u>Statutes of</u> <u>Nevada 2005, at page 643</u>, as amended by section 16 of chapter 407, <u>Statutes of Nevada 2007, at page 1784</u>; or

(b) Ceases operation of the grocery store before the expiration of the period specified in the agreement the applicant executed with the Commission pursuant to subsection 3 of section 6 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 643, as amended by section 16 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1784,

Ê the person shall pay to the Department or, if the partial abatement was from the property tax imposed pursuant to <u>chapter 361</u> of NRS, to the county treasurer, an amount equal to the amount of the tax abatement that was allowed pursuant to this section before the failure of the person to comply with the agreement fully, unless the Nevada Tax Commission determines that the person has substantially complied with the requirements of the agreement and section 6 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 643, as amended by section 16 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1784. Except as otherwise provided in <u>NRS 360.232</u> and <u>360.320</u>, the person shall, in addition to the amount required to be paid pursuant to this subsection, pay interest on that amount at the rate most recently established pursuant to <u>NRS 99.040</u> for each month, or portion thereof, from the last day of the month following the period for which the payment of the tax.

<u>10. As used in this section, unless the context otherwise requires:</u>

(a) "Commission" means the Commission on Economic Development.

(b) "Eligible machinery or equipment" has the meaning ascribed to it in subsection 3 of <u>NRS 374.357</u>.

(c) "Grocery store" has the meaning ascribed to it in subsection 7 of section 6 of chapter 198, <u>Statutes</u> of Nevada 2005, at page 643, as amended by section 16 of chapter 407, <u>Statutes of Nevada 2007, at page 1784</u>.

- (Added to NAC by Comm'n on Econ. Development by R168-07, eff. 4-17-2008)

<u>NAC 360.4785</u> Abatements for expansion of grocery store within Southern Nevada Enterprise Community. (§ 7 of ch. 198, Stats. 2005, as amended by § 17 of ch. 407, Stats. 2007)

1. A person who qualifies pursuant to section 7 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 644, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1785, may apply to the Commission for a partial abatement of any tax on the gross receipts from the sale, storage, use or other consumption of eligible machinery or equipment imposed pursuant to <u>chapter 374</u> of NRS for the expansion of a grocery store which is located within the Southern Nevada Enterprise Community established pursuant to 24 C.F.R. Part 597.

2. The application must be submitted on a form prescribed by the Executive Director of the Commission within the applicable period prescribed in subsection 3. The application must include, without limitation:

(a) A certificate of endorsement from the governing body of the county, city or town in which the grocery store is located, which must:

(1) Be issued by the governing body of the county, city or town in a manner consistent with the procedures adopted by the governing body for evaluating the benefits of tax abatements for the economic development of the county, city or town; and

(2) Describe the partial abatement of taxes determined by the governing body of the county, city or town to be beneficial for the economic development of the county, city or town;

(b) Evidence satisfactory to the Commission that the governing body of the county, city or town provided notice of the hearing at which the governing body considered whether to endorse the application to the board of trustees of the school district in which the grocery store is located;

(c) Evidence satisfactory to the Commission that the grocery store for which the partial abatement of taxes is sought is located within the Southern Nevada Enterprise Community; and

(d) Evidence satisfactory to the Commission that the total amount of any partial abatement of taxes applied for pursuant to this section, together with the total amount of partial abatements of taxes to which the applicant is entitled pursuant to <u>NRS 361.4722</u>, <u>361.4723</u> and <u>361.4724</u>, does not exceed 82 percent of the total amount of personal property tax otherwise due on all property for which the applicant is seeking a partial abatement pursuant to this section.

<u>3.</u> The application must be submitted not later than 60 days after the date of acquisition of the eligible machinery or equipment.

4. Except as otherwise provided in subsection 5:

(a) If an application submitted to the Commission pursuant to this section is received at least 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at that meeting; or

(b) If an application submitted to the Commission pursuant to this section is received less than 15 business days before a regularly scheduled meeting of the Commission, the Commission will consider the application at the next regularly scheduled meeting immediately following that meeting.

<u>5.</u> If the Commission determines that an application submitted pursuant to this section requires special or additional review and consideration by the Commission, the Commission may postpone consideration of the application until the next regularly scheduled meeting of the Commission.

6. The Commission will approve an application for a partial abatement if the applicant satisfies all requirements of this section and subsection 3 of section 7 of chapter 198, <u>Statutes of Nevada 2005, at page 644</u>, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007, at page 1785</u>.

— 7. If the Commission approves an application for a partial abatement, the Commission will forward to the Department, with the certificate of eligibility required pursuant to subsection 4 of section 7 of chapter 198, <u>Statutes of Nevada 2005, at page 644</u>, as amended by section 17 of chapter 407, <u>Statutes of Nevada</u> <u>2007, at page 1785</u>, any materials submitted to the Commission in support of the application submitted pursuant to this section.

purchased. In the case of machinery or equipment that is leased, the lessee is the taxpayer who is eligible for an abatement.

9. If a person whose partial abatement has been approved pursuant to this section and is in effect:

(a) Ceases to meet the requirements set forth in this section or section 7 of chapter 198, <u>Statutes of</u> <u>Nevada 2005, at page 644</u>, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007, at page 1785</u>; or

(b) Ceases operation of the grocery store before the expiration of the period specified in the agreement the applicant executed with the Commission pursuant to subsection 3 of section 7 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 644, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1785,

 \hat{E} the person shall pay to the Department an amount equal to the amount of the tax abatement that was allowed pursuant to this section before the failure of the person to comply with the agreement fully, unless the Nevada Tax Commission determines that the person has substantially complied with the requirements of the agreement and section 7 of chapter 198, <u>Statutes of Nevada 2005</u>, at page 644, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007</u>, at page 1785. Except as otherwise provided in <u>NRS 360.232</u> and <u>360.320</u>, the person shall, in addition to the amount required to be paid pursuant to this subsection, pay interest on that amount at the rate most recently established pursuant to <u>NRS 99.040</u> for each month, or portion thereof, from the last day of the month following the period for which the payment of the tax.

<u>10. As used in this section, unless the context otherwise requires:</u>

(a) "Commission" means the Commission on Economic Development.

(b) "Eligible machinery or equipment" has the meaning ascribed to it in subsection 3 of <u>NRS 374.357</u>.

(c) "Grocery store" has the meaning ascribed to it in subsection 7 of section 7 of chapter 198, <u>Statutes</u> of Nevada 2005, at page 644, as amended by section 17 of chapter 407, <u>Statutes of Nevada 2007, at page 1785</u>.

(Added to NAC by Comm'n on Econ. Development by R168-07, eff. 4-17-2008)

NAC 360.479 Abatements for certain energy efficient structures: Interpretation of certain statutory terms. (<u>NRS 360.090</u>, <u>360.200</u>, <u>§§ 15 and 15.5 of ch. 539</u>, <u>Stats. 2007</u>) For the purposes of:
 1. Subsection 5 of section 15 of chapter 539, Statutes of Nevada 2007, the Department shall interpret the term:

(a) "Building" to mean a building or other structure that:

(1) Meets the requirements of paragraphs (a), (b) and (c) of that subsection; and

(2) Is described in the application for registration of the construction project with the Office of Energy for the purpose of obtaining the tax exemption provided pursuant to paragraph (d) of subsection 1 of <u>NRS 374.307</u>, as amended by chapter 2, <u>Statutes of Nevada 2005</u>, <u>22nd Special Session</u>, at page 71, \hat{F} other then any building or other structure for which the principal use is as a regidential dwalling for not

Ê other than any building or other structure for which the principal use is as a residential dwelling for not more than four families.

(b) "Construction contract" to mean a contract between an owner of real property or an affiliate or subsidiary of the owner, and a contractor or construction manager which:

(1) Defines their respective roles and responsibilities for the construction of a project on the property;

(2) Establishes the scope of work, the amount of money to be paid to the contractor or construction manager and the allowable time for the duration of the contract; and

(3) Describes the terms and conditions of a construction project.

(c) "Preconstruction contract" to mean a written and executed agreement that:

(1) Precedes the construction of or the execution of a construction contract for a project for which a partial tax abatement is sought;

(2) Clearly indicates a commitment to construct the project; and

(3) Is entered into to provide at least one of the following services relating to the construction project:

- (I) Project financing;
- (II) Engineering;
- (III) Design;
 - (IV) Architecture;
- (V) Labor; or
- (VI) Subcontracting.

(d) "Used in the construction of a building" to mean attached to or incorporated into a building by a contractor in the performance of a construction contract in such a manner as to:

(1) Become an integral or inseparable part of the building; or

(2) Become a fixture to the building.

<u>2. Section 15.5 of chapter 539, Statutes of Nevada 2007, the Department shall interpret the term</u> <u>"building or other structure" to mean a building or other structure that:</u>

(a) Meets the requirements of paragraphs (a), (b) and (c) of subsection 1 of that section; and

(b) Is described in the application for registration of the construction project with the Office of Energy for the purpose of obtaining the partial abatement of taxes provided pursuant to the former provisions of NRS 361.0775,

 \hat{E} other than any building or other structure for which the principal use is as a residential dwelling for not more than four families.

- (Added to NAC by Tax Comm'n by R084-07, eff. 12-5-2007)

Public/Member Recommendation for Repeal

NAC 361.044

CHAPTER 361 - PROPERTY TAX

EXEMPT PROPERTY

Fine Art for Public Display

Clark County Assessor – Recommends repeal. Posters not requested in this manner.

The Department supports this recommendation.

<u>NAC 361.044</u> Provision of poster to school or parent of child who receives in-home instruction. (NRS 360.090, 361.068, 361.186) Upon receiving a request for a poster pursuant to paragraph (b) of subsection 3 of <u>NRS 361.068</u>, the taxpayer shall select which poster to provide to the school or parent.

Public/Member Recommendation for Repeal

NAC 361.052, 361.054, 361.056 and 361.058

CHAPTER 361 - PROPERTY TAX

Qualified Systems for Heating, Cooling or Provision of Electricity

Clark County Assessor - NRS 361.079 no longer exists in chapter 361. (This should include NAC 361.052 thru 361.058)

The Department supports this recommendation.

NAC 361.052 Determination of value added by qualified system. (NRS 360.090, 360.250, 361.079) 1. For the purpose of <u>NRS 361.079</u>, a county assessor may consider value added by a qualified system as the difference between the cost of the building with the qualified system and the cost of a building constructed in a conventional manner without a qualified system and put to the same or a similar use. For example, a building of masonry construction used to provide solar energy may be valued on the basis of frame construction.

— 2. The value added by that portion of a qualified system which is not used for heating or cooling or to provide electricity or is essential to a conventionally built structure, must be included in the assessed value of the building. For example, a qualified system with an enclosed area for a solarium or sun space that is also used as a limited living area may be valued as an enclosed porch if it facilitates the use of solar energy. (Added to NAC by Tax Comm'n, eff. 4-24-84)

-NAC 361.054 Form for requesting valuation. (<u>NRS 360.090</u>, <u>360.250</u>, <u>361.079</u>) A county assessor may provide an appropriate form for the owner of a building to request the valuation of a qualified system. If an owner does not complete such a form, the owner may not be precluded from appealing the valuation of the building to the county board of equalization.

- (Added to NAC by Tax Comm'n, eff. 4-24-84)

<u>NAC 361.056</u> Documentation to determine conformity to standards. (NRS <u>360.090</u>, <u>360.250</u>, <u>361.079</u>) A county assessor, a county board of equalization or the State Board of Equalization may require documentation from the owner of a building who has requested the valuation of a qualified system to determine whether it conforms to the standards established by the Department and functions to conserve energy.

- (Added to NAC by Tax Comm'n, eff. 4-24-84)

NAC 361.058 List of buildings with qualified systems. (NRS 360.090, 361.079) On or before April 1 of each year, each county assessor shall submit to the Department for the preceding year a written list of the buildings in his or her county which have qualified systems.

- (Added to NAC by Tax Comm'n, eff. 4-24-84)

NAC 361.150 and 361.151

CHAPTER 361 - PROPERTY TAX

Miscellaneous Requirements

Repeal - This functionality can be accomplished with the Ratio Study review every 3 years to ensure re-appraisal is being done correctly.

NAC 361.150 Report of appraisals by county assessor. (NRS 360.090, 360.250, 361.260) Each county assessor shall file with the Department on or before April 1 of each year a report which includes: 1. A statement of the appraisals accomplished in the previous year beginning January 1 and ending December 15, including:

(a) The total number of parcels that were reappraised;

(b) The total number of parcels with newly constructed improvements to realty, not including additions to existing improvements and newly subdivided parcels that were appraised;

(c) The total number of all taxable parcels in the county; and

(d) The areas of the county that were reappraised.

2. A statement of what the county assessor proposes to appraise in the following year, including:

(a) An estimate of the percentage of all parcels in the county that the proposed reappraisals represent; and

(b) The areas of the county that the county assessor proposes to reappraise.

— 3. A list of the areas of appraisal, encompassing all property in the county, which were used in the prior 5-year cycle of reappraisal and a statement of the areas which were appraised in each year of that cycle.

[Tax Comm'n, Property Tax Reg. part No. 7, eff. 9-17-80; A 1-14-82] (NAC A 10-10-83)

Repeal - sales are fully reviewed during the ratio study process.

NAC 361.151 Statement of valuation of property sold. (<u>NRS 360.090</u>, <u>360.250</u>, <u>361.260</u>) On or before April 1 of each year, each county assessor shall furnish to the Department a statement of the valuation of real property which was sold in his or her county in the preceding calendar year. The statement must include:

- <u>1. The date of each sale;</u>
- 2. The parcel number or a description of the real property sold;
- <u>3. The sales price; and</u>
- 4. The method used to verify the sales price.
- (Added to NAC by Tax Comm'n, eff. 4-24-84)

NAC 361.427

CHAPTER 361 - PROPERTY TAX

Communications, Electric, Gas Transmission, Pipeline and Railroad Companies

Repeal - No longer used as a valuation technique.

NAC 361.427 Stock and debt approach indicator of value. (NRS 360.090, 361.320)

- 1. The stock and debt approach proposes a value for the entire firm, but is generally recognized as a less applicable methodology for determining the value of taxable property.

— 2. The stock and debt indicator is determined by multiplying either the average monthly, quarterly or annual high and low market price quotations, when available, for all the securities which are actively traded in the market place, including common stock, preferred stock and long term debt, by the number of shares outstanding at the end of the year. Computations of the present worth of income flows may be made to determine values for securities which are not actively traded.

- 3. The value of the stock of a holding company is apportioned among its operating companies according to the ratio of:

(a) Each operating company's property to the aggregate property of all of the operating companies, valued at historical cost and weighted at one-third; and

(b) Each operating company's net income before income taxes to the aggregate net income of all of the operating companies, weighted at two-thirds.

→ For the industry group of rail transportation, the direct deduction method to eliminate nonoperating assets will be used when the information is available and considered applicable.

4. To this amount will be added items such as customer advances for construction which are nontaxable for federal income tax purposes, current liabilities less dividends declared, the present worth of leased property over the period of the lease together with any other items conforming to the theory that if a person were to purchase all the stock and assume all the outstanding liabilities of a company, the person would have acquired all the assets which appear on the asset side of the balance sheet and, therefore, own the company.

5. From this amount will be deducted the market value of all exempt or nonoperating property, including, but not limited to, cash, accounts receivable, notes receivable, miscellaneous investments, temporary investments, nonoperating properties and other current and accrued assets and properties not subject to the ad valorem property tax imposed by <u>NRS 361.315</u> and <u>361.320</u>.

Public/Member Recommendation for Repeal

NAC 361.1315

CHAPTER 361 - PROPERTY TAX

ASSESSMENTS BY COUNTY ASSESSORS

Determination of Taxable Value of Real Property

Clark County Assessor - No report is requested of our office from the Department and Assessor is not aware of any form that has been provided to our office for a report around March 15th.

The Department supports this recommendation. The report is no longer needed since the enactment of the new "Pupil Centered Funding Plan."

NAC 361.1315 Adjustment in apportionment for school district. (<u>NRS 360.090</u>, <u>360.250</u>, <u>387.1243</u>) 1. To determine if a school district is eligible to receive an adjustment in apportionment pursuant to subsection 2 of <u>NRS 387.1243</u>, each county assessor shall, on or before March 15 of each year, submit a report to the Department on a form provided by the Department. The report must include the:

(a) Value of all possessory interest of property in the county that is subject to taxation pursuant to <u>NRS</u> <u>361.157</u> and <u>361.159</u>;

(b) Value of such property for the current fiscal year;

(c) Amount of taxes that are due on the property; and

(d) Amount of taxes that have been paid for the current fiscal year.

→ A copy of the report must be provided to the county treasurer.

2. After receipt of the report required by subsection 1, the Department will verify, in cooperation with the county treasurer, the amount of property taxes paid and the amount of anticipated shortfall in property taxes on any leasehold interest, possessory interest, beneficial interest or beneficial use on property that is owned by the Federal Government and subject to taxation pursuant to <u>NRS 361.157</u> and <u>361.159</u>. On or before April 15 of the year in which the taxes are due, the Department will provide certification of the amount of such anticipated shortfall to the Department of Education.

— 3. If the delinquent taxes are paid after the report required by subsection 1 is made, the county treasurer shall report the date and amount of payment to the Department within 10 days after the payment is made. The Department will report the amount of the payment to the Department of Education to facilitate repayment by the school district in accordance with subsection 2 of <u>NRS 387.1243</u>.

- (Added to NAC by Tax Comm'n by R013-98, eff. 11-20-98)

NAC 361.61062

CHAPTER 361 - PROPERTY TAX

Appeal of Determination of Applicability of Certain Abatements

Repeal - Term only used in NAC 361.6107. Please see amendment for NAC 361.6107.

NAC 361.61062 "Staff" defined. (NRS 360.090, 361.4734) "Staff" has the meaning ascribed to it in <u>NAC 360.040</u>.

(Added to NAC by Tax Comm'n by R011-07, eff. 10-31-2007)

NAC 362.035 and 362.050

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS

PROCEEDS OF MINERALS

General Provisions

Repeal - Was only in effect through December 31st, 2015.

NAC 362.035 Deductions: Interpretation of certain statutory terms. [Effective through December 31, 2015.] (NRS 360.090, 362.120) For the purposes of:

1. Paragraph (j) of subsection 3 of <u>NRS 362.120</u>, the Nevada Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in <u>NAC 362.006</u>.

<u>2. Paragraph (c) of subsection 7 of NRS 362.120</u>, the Nevada Tax Commission will interpret the term "costs of severing the employment of any employees" to:

(a) Exclude, without limitation, the costs of:

(1) Any wages, salary or production bonuses earned by an employee before the date of termination of his or her employment; and

(2) Any pension benefits, vacation leave and sick leave accrued by an employee before the date of termination of his or her employment; and

(b) Except as otherwise provided in paragraph (a), include, without limitation, the costs of any:

(1) Additional payments based on length of service;

(2) Cash bonuses;

(3) Stock options;

(4) Medical insurance, dental insurance and life insurance;

(5) Payments made in lieu of a required period of notice;

(6) Negotiated financial sums paid pursuant to an agreement absolving the employer from any further liability to an employee;

(7) Voluntary redundancy packages offered by an employer to attract volunteers to leave the employment of the employer; and

(8) Assistance in searching for new positions of employment.

<u>3.</u> Paragraph (f) of subsection 7 of <u>NRS 362.120</u>, the Nevada Tax Commission will interpret the term "mineral exploration" to have the meaning ascribed to it in <u>NAC 362.007</u>.

(Added to NAC by Tax Comm'n by R058-11, 12-30-2011, eff. 1-1-2012; A by R058-11, 12-30-2011, eff. 1-1-2014)

Repeal - Was only in effect through December 31st, 2015.

NAC 362.050 Deductions: Operating costs. [Effective through December 31, 2015.] (NRS 360.090, 362.120)

- 1. In computing the costs enumerated in subsection 3 of <u>NRS 362.120</u>, the following specific items are deductible except as limited by subsection 2 of this section and subsection 6 of <u>NRS 362.120</u>:

(a) The cost of renting equipment, if the amount paid as rental is commercially reasonable in the circumstances;

(b) The cost of contracting for all or part of the mine's operations, if the contract price is commercially reasonable in the circumstances and the cost would otherwise be deductible if the service or activity contracted for was provided or performed directly by the operator of the mine;

(c) The cost of Nevada-based corporate services, as defined in subsection 8 of <u>NRS 362.120</u>, which a Nevada mine receives under contract from its corporate office or the office of a related corporation, if:

(1) The cost is commercially reasonable in the circumstances; and

(2) The cost is separately stated in a manner consistent with good accounting practices;

(d) The reasonable cost of management provided to a joint venture by a member, if the fees relate directly to the operation of the mine;

(e) If the taxpayer has a policy which prohibits the personal use of a vehicle by an employee, the cost of vehicle allowances to the extent that the vehicle is actively engaged in the business of the mine;

(f) The cost of transportation services between points of origin and destination within this State provided by a third party or the owner of the mine for employees to get to and from a point of extraction or reduction of the mine, excluding any cost for the repair, maintenance and depreciation of any facilities or equipment under the jurisdiction of the Public Utilities Commission of Nevada or the Nevada Transportation Authority; and

(g) The cost of compensation for employees. As used in this paragraph, "compensation" means wages, salaries, paid vacation leave, paid sick leave, performance-related bonuses, contributions to and administrative costs of qualified pension and retirement plans, 401k and similar deferred benefit plans, Medicare contributions, social security payments, state and federal unemployment compensation contributions or payments, and postemployment training expenses for training conducted in compliance with the Mine Safety and Health Administration and the Division of Industrial Relations of the Department of Business and Industry or their successor organizations.

-2. In computing the costs enumerated in subsection 3 of <u>NRS 362.120</u>, the following specific items are not deductible:

(a) Cost or expenses which are capitalized;

(b) Gifts, grants and donations;

(c) Costs of public relations and influencing or seeking to influence governmental activities;

(d) Costs of developmental work related to ore bodies outside the geographic area described in the plan for the mine filed with the Division of Minerals of the Commission on Mineral Resources pursuant to <u>NRS</u> 519A.210;

(e) Any tax that an operator of a mine is required to pay to the Federal Government, this State or any other state, or a political subdivision thereof;

(f) Costs associated with providing health clubs for employees;

(g) Costs incurred for preemployment activities, including, without limitation, reimbursement for expenses for moving and relocation;

(h) Except as otherwise provided in paragraph (g) of subsection 1 of this section and paragraph (g) of subsection 3 of <u>NRS 362.120</u>, costs associated with union trust funds;

— (i) Costs associated with providing day care facilities for the children of employees;

(j) General liability insurance;

(k) Excess policies of general liability insurance;

(1) Fire insurance on any machinery, equipment, apparatus, works, plants or facilities; and

(m) Expenses described in subsection 7 of NRS 362.120.

<u>3.</u> The taxes described in paragraph (e) of subsection 2 of this section and paragraph (g) of subsection 7 of <u>NRS 362.120</u> do not include any contributions or payments described in paragraph (g) of subsection 3 of <u>NRS 362.120</u>.

4. If a cost is partially deductible and partially nondeductible, the deductible portion must be allowed. In determining the portion of such costs which is allowable as a deduction, a reasonable allocation must be made based upon available information. For the purposes of paragraph (b) of subsection 1, there is a rebuttable presumption that not less than 20 percent of the cost of contracting for all or part of a mine's operations is attributable to the cost of services and activities that would not be deductible if provided or performed directly by the operator of the mine.

[Tax Comm'n, Mine Proceeds Reg. Nos. 1-7, 9-14, 19, 20 & 25, eff. 6-28 65; A and renumbered as Reg. No. 2, 1-22-79] (NAC A 5-3-84; R048-01, 11-1-2001; R161-05, 2-23-2006; R058-11, 12-30-2011, eff. 1-1-2012; R058-11, 12-30-2011, eff. 1-1-2014)

NAC 362.310

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS

Deductions for Reclamation Costs

Repeal - Was only in effect through December 31st, 2015.

NAC 362.310 Allowable deduction. [Effective through December 31, 2015.] (NRS 360.090, 362.120) A taxpayer may claim a deduction pursuant to paragraph (k) of subsection 3 of NRS 362.120 for any money paid during the reporting period for reclamation performed by the taxpayer. (Added to NAC by Tax Comm'n by R161-05, eff. 2-23-2006; A by R058-11, 12-30-2011, eff. 1-1-2012; R058-11, 12-30-2011, eff. 1-1-2014)

Department Recommendation for Repeal NAC 363A.350

CHAPTER 363A - TAXES ON FINANCIAL INSTITUTIONS

IMPOSITION AND COLLECTION

Excise Tax on Banks

Repeal – Definition unnecessary as this is defined in NRS 363A.050 subsection (2)(b).

NAC 363A.350 "Bank" interpreted. (NRS 360.090, 363A.070, 363A.120) For the purposes of NRS 363A.120, the Commission interprets the term "bank" to exclude a federal land credit association, farm credit bank, agricultural credit association or similar institution organized under the provisions of the Farm Credit Act.

- (Added to NAC by Tax Comm'n by R205-03, eff. 12-4-2003)

NAC 363C.220

CHAPTER 363C - COMMERCE TAX

IMPOSITION AND COLLECTION

General Provisions for Business Entities

Repeal – Explanation no longer valid.

NAC 363C.220 Requirement to file Nevada Commerce Tax Return; simplified reporting method for business entity with gross revenue less than \$4,000,000. (NRS 360.090, 363C.100, 363C.200)

<u>1. Each business entity engaging in a business in this State during a taxable year must file a Nevada</u> Commerce Tax Return for that taxable year pursuant to subsection 2 of <u>NRS 363C.200</u>, regardless of whether the business entity is liable for payment of the commerce tax pursuant to <u>NRS 363C.300</u> to <u>363C.360</u>, inclusive.

2. A business entity engaging in a business in this State whose Nevada gross revenue for a taxable year is less than \$4,000,000 shall provide on its Nevada Commerce Tax Return only the following information:

(a) The taxable year;

(b) The tax identification number issued to the business entity by the Department;

(c) The NAICS code that corresponds to the business category in which the business entity is primarily engaged, as set forth in <u>NRS 363C.310</u> to <u>363C.550</u>, inclusive, or, if the NAICS code of the business entity does not correspond to a business category set forth in those sections, the NAICS code of the business entity;

(d) The legal name and address of the business entity; and

(e) The affirmation of the business entity or the business entity's authorized representative, signed under penalty of perjury, that the Nevada gross revenue of the business entity for the taxable year was less than \$4,000,000.

- (Added to NAC by Tax Comm'n by R123-15, eff. 6-28-2016)

NAC 370.020

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

CIGARETTES

Repeal - In 2019, NRS 370.585 was enacted to impose certain license requirements for cigarette wholesale warehouses. This regulation no longer complies.

NAC 370.020 Application for subsidiary place of business. (NRS 360.090, 370.100, 370.510)

- 1. A cigarette wholesaler may maintain a warehouse for keeping merchandise on hand at another place than the established principal place of business, by listing the subsidiary place of business with the Department.

<u>2. Application must be made to the Department for each subsidiary location and the application must</u> specify the location by street and number.

[Tax Comm'n, Cigarette Tax Reg. part No. 2, eff. 6-7-68; A by Dep't of Taxation, 10-22-75]

NAC 370.140 and 370.150

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

OTHER PRODUCTS MADE FROM TOBACCO

Repeal - NRS 370.567, enacted in 2019, requires licensing by the Department and includes OTP wholesale and retail. This NAC is outdated.

NAC 370.140 Wholesale dealer to notify Department of intent to sell taxable product. (NRS 370.510) A wholesale dealer in products made from tobacco, other than cigarettes, shall notify the Department of his or her intention to sell such products in this State before making any sales. The notification must be given on a form provided by the Department.

- (Added to NAC by Dep't of Taxation, eff. 10-10-83)

Repeal pursuant to (R100-22) - Eliminates the requirement of existing regulations that a wholesale dealer of other tobacco products include in such invoices as part of the total price of such products the amount of the tax required to be paid by the wholesale dealer.

item. (NRS 370.510) A wholesale dealer in products made from tobacco, other than cigarettes, shall indicate on his or her invoices of sale the amount of the tax he or she is required to pay pursuant to NRS <u>370.450</u> as a part of the total price of those products. This amount must not be charged to the retail dealer as a separate item.

- (Added to NAC by Dep't of Taxation, eff. 10-10-83)

NAC 370.250

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

SALES ON INDIAN RESERVATIONS AND COLONIES

Repeal as NRS 370.571 addresses the requirement for the Department to maintain a list of all licensed Tobacco Wholesalers. Since the tribes are not licensed by the Department, we only have ordinances on file and provide that list on our website. The below NAC is obsolete because the Department does not license tribes.

<u>NAC 370.250</u> List of tribes eligible to purchase cigarettes with tribal tax stamps affixed and other products exempt from state tax. (<u>NRS 360.090</u>, <u>370.510</u>) The Department will, as frequently as it deems necessary, publish and distribute to all licensed cigarette wholesale dealers a list of all tribes that are eligible to purchase:

1. Cigarettes to which tribal tax stamps are affixed instead of state tax stamps; and

- 2. Other products made from tobacco, exempt from the tax imposed by the State on products made from tobacco.

- [Dep't of Taxation, Cigarette Tax Reg. part No. 8, eff. 5-26-78] (NAC A by Tax Comm'n, 9-16-92) (Substituted in revision for NAC 370.090)

NAC 370.510 and 370.520

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

SALES ON INDIAN RESERVATIONS AND COLONIES

Repeal 370.510 and 370.520 because they are duplicative of the NRS.

NAC 370.510 "Directory" defined. (NRS 370.250, 370.253, 370.510, 370.675) "Directory" means the directory created pursuant to NRS 370.675. (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

NAC 370.520 "Manufacturer of tobacco products" or "manufacturer" defined. (NRS 370.250, 370.253, 370.510, 370.675) "Manufacturer of tobacco products" or "manufacturer" has the meaning ascribed to the term "manufacturer of tobacco products" in <u>NRS 370A.060</u>. (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

NAC 372.110, 372.240, 372.290, 372.300, and 372.400

CHAPTER 372 - SALES AND USE TAXES

APPLICATION OF TAX

Repeal - If someone bids on their own property at auction, they are more than likely attempting to surreptitiously drive the price of the item up and in doing so are risking buying back their own property. This NAC should be removed because if the owner wins the bid, they should be subject to sales tax like any other bidder.

NAC 372.110 Auctions when owner bids on his or her property. (<u>NRS 360.090</u>, <u>372.725</u>) Sales tax does not apply when an owner of property delivers it to an auctioneer for auction and bids on his or her own property at the auction.

Repeal – This is covered in NAC 372.390 as amended by R174-22.

NAC 372.240 Garment or fur repairers, alterers and remodelers. (NRS 360.090, 372.725)

1. Repairers, alterers and remodelers of garments or furs are consumers of the thread, buttons, linings and other similar items used in repairing, altering and remodeling garments or furs. Except as provided in subsection 2, the tax applies to the sales price of their purchases of those items.

- 2. A repairer, alterer or remodeler who makes a separately stated charge for an item listed in subsection 1 is a seller making a retail sale of the item.

<u>3.</u> If the repairer, alterer or remodeler furnishes additional fur or material in connection with his or her services and the fair retail price of the fur or material is not segregated on the invoice to the customer, the tax applies to the entire amount charged.

Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.290

-NAC 372.290 Morticians: Transactions with other states. (NRS 360.090, 372.725)

— 2. Where burial occurs in this State, through ashes in urn, entombment in mausoleum or ground burial, the casket, urn or other materials purchased outside this State are not purchased for use in Nevada and are not subject to use tax. The taxable use has occurred outside this State.

- [Tax Comm'n, Combined Sales and Use Tax Ruling part No. 7, eff. 6 7 68; A 7 8 80]

Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States. This will repeal NAC 372.300.

NAC 372.300 Morticians: Funeral expenses paid by United States. (NRS 360.090, 372.325, 372.725)

If a portion of the expense of a funeral is paid by the United States directly to the mortician, the transaction is regarded as a sale to the United States and is exempt from the tax to the extent of the payment.
 Payment to a relative or other person as reimbursement for a portion of the funeral expense is not a sale to the United States and is not exempt from the tax.

- 3. In cases where the family assigns the death benefits due from the Veterans' Administration or Social Security to the mortician, the United States is not considered the purchaser and no part of the transaction is considered a tax-exempt sale to the United States.

4. Only when the governmental agency makes a payment directly to the mortician is that portion of the funeral expense considered exempt from the tax.

— [Tax Comm'n, Combined Sales and Use Tax Ruling part No. 7, eff. 6 7-68; A 7-8-80]

Repeal – NAC 372.390 was amended pursuant to (R174-22) to cover all tangible personal property. No longer need to break out different types of tangible personal property.

NAC 372.400 Repairing and reconditioning: Examples of parts and materials which are substantial or insubstantial in value in relation to total charge. (NRS 360.090, 372.725)

1. Repairs to motor vehicles, airplanes, machinery, appliances, farm implements, boats, radios and television sets and the repair of furniture, involving expensive cushion filling, brocades or other materials for covering, are jobs in which the parts and materials are substantial in value in relation to the total charge and must be separately stated and taxed.

— 2. Repairs to tires, tubes, clothing, watches, jewelry and shoes and the repair of a table by filling a dent with wood putty or filler, or sectioning of the wood with similar wood, staining and varnishing, are repair jobs in which the parts and materials are insubstantial in value in relation to the total charge, and the tax must be paid on the purchase of the parts and materials by the repairer.

NAC 372.715

CHAPTER 372 - SALES AND USE TAXES

EXEMPTIONS

Repeal - In 1997, NRS 372.317 was found to be unconstitutional and cannot be used. The only reason it hasn't been removed is because it requires a vote of the people to do so. The NAC should be repealed because the statute is not being enforced.

NAC 372.715 Application by air carrier. (<u>NRS 360.090</u>, <u>372.317</u>, <u>372.725</u>, <u>374.725</u>) An air carrier which desires to be exempt from the tax imposed pursuant to <u>chapter 372</u>, <u>374</u>, <u>377</u>, or <u>377A</u> of NRS must file a written application on a form prescribed by the Department and submit evidence of its eligibility for the exemption. Upon approval of the application, the Department will issue a certificate of exemption.

(Added to NAC by Tax Comm'n, eff. 9-13-85; A by Dep't of Taxation, 1-18-90)

NAC 375A.010, 375A.020, and 375A.030

CHAPTER 375A - TAX ON ESTATES

Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed as such required documents are no longer required.

NAC 375A.010 "Department" defined. (<u>NRS 360.090</u>, <u>375A.800</u>) As used in this chapter, unless the context otherwise requires, "department" means the department of taxation. (Added to NAC by Tax Comm'n by R182-99, eff. 5-16-2000)

Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted.

NAC 375A.020 Documentation of tax due on transfer of certain taxable estates; remittance of tax. (NRS 360.090, 375A.150, 375A.800)

-1. The documentation required pursuant to <u>NRS 375A.150</u> includes, without limitation:

(a) A copy of the first page of Form 706 of the Internal Revenue Service;

(b) If the decedent owned any property in another state, a copy of any pertinent schedules showing the allocation of property belonging to each state and proof of payment for the portion of the estate tax of each state;

(c) If a deferred payment plan has been accepted and approved by the Internal Revenue Service, a copy of the deferred payment plan and a copy of the acceptance and approval of the deferred payment plan by the Internal Revenue Service; and

(d) A copy of each amended Form 706 of the Internal Revenue Service, if any, and the appropriate reconciliation.

2. A personal representative who is required to file documentation with the department pursuant to <u>NRS 375A.150</u> shall remit any applicable tax, interest and penalty owed to the department pursuant to <u>chapter 375A</u> of NRS at the time he files the documentation required pursuant to <u>NRS 375A.150</u>.

Repeal: The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted or documents for extensions should have already been filed.

NAC 375A.030 Conditions governing remittance of tax due, additional tax, interest and penalty; waiver of penalty. (NRS 360.090, 375A.170, 375A.800)

<u>1. A personal representative who has obtained from the Internal Revenue Service an extension of time</u> for filing Form 706 of the Internal Revenue Service shall remit an estimated amount of tax due the department pursuant to <u>chapter 375A</u> of NRS with the copy of the extension filed with the department pursuant to <u>NRS 375A.155</u>.

2. If a personal representative who has obtained from the Internal Revenue Service an extension of time for filing Form 706 of the Internal Revenue Service files Form 706 within the time authorized in the extension and the personal representative owes additional tax to the department pursuant to <u>chapter 375A</u> of NRS, the personal representative shall remit the tax and any interest owed to the department pursuant to <u>chapter 375A</u> of <u>ochapter 375A</u> of NRS with the documentation required pursuant to <u>NRS 375A.150</u>.

<u>3.</u> If a personal representative who has obtained from the Internal Revenue Service an extension of time for filing Form 706 of the Internal Revenue Service files Form 706 after the time authorized in the extension and the personal representative owes additional tax to the department pursuant to <u>chapter 375A</u> of NRS, the personal representative shall remit the tax, any interest and any penalty owed to the department pursuant to <u>chapter 375A</u> of NRS with the documentation required pursuant to <u>NRS 375A.150</u>.

-4. If a personal representative fails to file the return provided for in <u>NRS 375A.150</u> within the time specified in that section or the extension specified in <u>NRS 375A.155</u>, his:

(a) Obtaining an extension of time for filing Form 706 of the Internal Revenue Service from the Internal Revenue Service; and

(b) Remitting an estimated amount of tax due the department pursuant to <u>chapter 375A</u> of NRS with the copy of the extension filed with the department pursuant to <u>NRS 375A.155</u>,

shall be deemed to constitute reasonable cause for the purposes of <u>NRS_375A.170</u> and the personal representative is not required to pay a penalty pursuant to <u>NRS_375A.170</u>.

<u>5.</u> The department shall waive the penalty for failure to file a timely return imposed pursuant to <u>NRS</u>
 <u>375A.170</u> if the personal representative provides documentation to the department proving that a similar penalty for failure to file timely the federal estate tax return was waived by the Internal Revenue Service.
 <u>(Added to NAC by Tax Comm'n by R182-99, eff. 5-16-2000)</u>

NAC 490.010, 490.020, 490.040, and 490.050

CHAPTER 490 - OFF-HIGHWAY VEHICLES

GENERAL PROVISIONS

Repeal all 4 - Notified DMV for adoption under their chapter.

NAC 490.010 Definitions. (<u>NRS 481.051</u>, <u>490.066</u>) As used in this chapter, unless the context otherwise requires, the words and terms defined in <u>NAC 490.015</u> to <u>490.055</u>, inclusive, have the meanings ascribed to them in those sections.

NAC 490.020 "Authorized dealer" defined. (NRS 481.051, 490.066) "Authorized dealer" has the meaning ascribed to it in NRS 490.020.

NAC 490.040 "Department" defined. (<u>NRS 481.051</u>, <u>490.066</u>) "Department" means the Department of Motor Vehicles.

(Added to NAC by Tax Comm'n by R190-05, eff. 2-23-2006; A by Dep't of Motor Veh. by R130-11, 6-29-2012, eff. 7-1-2012)

NAC 490.050 "Off-highway vehicle" defined. (NRS 481.051, 490.066) "Off-highway vehicle" has the meaning ascribed to it in NRS 490.060.

NAC 680B.150 to 680B.250

CHAPTER 680B - INSURANCE: FEES AND TAXES

GENERAL TAX ON PREMIUMS

Repeal all below - Home office credit sunset 12/31/2020 (NRS 680B.050 to 680B.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.

NAC 680B.150Definitions. (NRS 360.090, 680B.027)As used in NAC 680B.150 to 680B.150, inclusive, unless the context otherwise requires, the words and terms defined in NAC 680B.160 to 680B.190, inclusive, have the meanings ascribed to them in those sections.(Added to NAC by Tax Comm'n by R006 98, eff. 11-20-98)

 NAC 680B.160 "Ad valorem credit" defined. (<u>NRS 360.090, 680B.027</u>) "Ad valorem credit" means the credit set forth in paragraph (b) of subsection 1 of <u>NRS 680B.050</u>.
 (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.170 "Executive Director" defined. (<u>NRS 360.090</u>, <u>680B.027</u>) "Executive Director"
 means the Executive Director of the Department of Taxation.
 (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98

NAC 680B.180 "Fifty percent credit" defined. (<u>NRS 360.090</u>, <u>680B.027</u>) "Fifty percent credit" means the credit set forth in paragraph (a) of subsection 1 of <u>NRS 680B.050</u>.
 (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.190 "Net direct premiums and net direct considerations written during the preceding calendar quarter" defined. (<u>NRS 360.090, 680B.027</u>) "Net direct premiums and net direct considerations written during the preceding calendar quarter" means those net direct premiums and net direct considerations written during the same quarter for which each quarterly report and payment is due pursuant to the provisions of <u>NRS 680B.032</u>.

- (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.200 Illustration of proper application of NRS 680B.032. (NRS 360.090, 680B.027, 680B.032) The following example is given to illustrate the proper application of <u>NRS 680B.032</u>. If an insurer writes \$500,000 of net direct premiums and net direct considerations during the quarter that runs from January 1 to March 31 of a calendar year and the insurer is required to file quarterly reports and make quarterly payments pursuant to the provisions of <u>NRS 680B.032</u>, the insurer shall file its quarterly report and make its quarterly payment of taxes on that \$500,000 by April 30 of that same calendar year.

(Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

<u>I.</u> Except as otherwise provided in <u>NAC 680B.240</u>, an insurer who has established to the satisfaction of the Executive Director that it meets all the requirements set forth in <u>NRS 680B.050</u> and <u>680B.055</u> may apply:

(a) The fifty percent credit; and

(b) The ad valorem credit,

→ against the tax imposed by <u>NRS 680B.027</u>.

-2. Such an insurer shall apply these credits pursuant to the provisions of <u>NAC 680B.220</u> to <u>680B.250</u>, inclusive.

- (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

<u>NAC 680B.220</u> Application of fifty percent credit if home office or regional home office in Nevada. (NRS 360.090, 680B.027, 680B.050) Except as otherwise provided in NAC 680B.240, an insurer who has established to the satisfaction of the Executive Director that the insurer meets all the requirements set forth in <u>NRS 680B.050</u> and <u>680B.055</u> and wishes to apply the fifty percent credit shall:

1. If the insurer is required to file quarterly reports and make quarterly payments pursuant to <u>NRS</u> 680B.032, reduce by 50 percent the amount of the tax required to be paid on net direct premiums and net direct considerations written during the preceding calendar quarter when the insurer files the quarterly reports and makes the quarterly payments pursuant to the provisions of <u>NRS</u> 680B.032.

— 2. If the insurer is not required to file quarterly reports and make quarterly payments pursuant to the provisions of <u>NRS 680B.032</u>, reduce by 50 percent the aggregate amount of the tax required to be paid on net direct premiums and net direct considerations written during the immediately preceding calendar year when the insurer files the annual report and makes the annual payment pursuant to the provisions of <u>NRS 680B.032</u>.

- (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.230 Application of ad valorem credit if home office or regional home office in Nevada. (NRS 360.090, <u>680B.027, 680B.050</u>)

— 1. Except as otherwise provided in <u>NAC 680B.240</u>, an insurer who has established to the satisfaction of the Executive Director that it meets all the requirements set forth in <u>NRS 680B.050</u> and <u>680B.055</u> and wishes to apply the ad valorem credit shall reduce the amount of tax the insurer is required to pay pursuant to <u>NRS 680B.027</u> by the amount of the ad valorem credit when the insurer files the annual report and makes the annual payment pursuant to the provisions of <u>NRS 680B.030</u>.

2. An insurer who is required to file quarterly reports and make quarterly payments pursuant to the provisions of <u>NRS 680B.032</u> may not reduce the amount of tax the insurer is required to pay pursuant to <u>NRS 680B.027</u> by the amount of the ad valorem credit or any portion of that amount when the insurer files the quarterly reports and makes the quarterly payments pursuant to the provisions of <u>NRS 680B.032</u>. (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

NAC 680B.240 Failure to satisfy requirements for credits for maintaining home office; payment of deficiency and interest. (<u>NRS 360.090</u>, <u>680B.027</u>, <u>680B.050</u>)

1. If an insurer fails to satisfy the requirements of <u>NRS 680B.050</u> or <u>680B.055</u> for the entire year for which the credits for maintaining a home office in this State are claimed, the insurer is not entitled to any credit for that entire calendar year.

2. If the Nevada Tax Commission, the Department of Taxation or a court of competent jurisdiction determines that an insurer who applied the fifty percent credit when the insurer filed a quarterly report and made a quarterly payment pursuant to the provisions of <u>NRS 680B.032</u> has subsequently failed to satisfy the requirements of <u>NRS 680B.050</u> or <u>680B.055</u> during the same calendar year in which the insurer made the quarterly payment, the insurer shall remit to the Department of Taxation:

(a) The difference between the amount the insurer set forth as the quarterly payment in the quarterly report filed with the Department of Taxation and the amount the insurer would have owed for the quarterly payment if the insurer had not applied the fifty percent credit and any other amount that the Nevada Tax Commission, the Department of Taxation or a court of competent jurisdiction determines to be a deficiency; and

(b) All applicable interest owed for failure to pay the full amount in a timely manner. Such interest must be based on the difference between the amount the insurer set forth as the quarterly payment in the quarterly report filed with the Department of Taxation and the amount the insurer would have owed for the quarterly payment if the insurer had not applied the fifty percent credit and any other amount that the Nevada Tax Commission, the Department of Taxation or a court of competent jurisdiction determines to be a deficiency. (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

<u>NAC 680B.250 Credit against tax imposed in succeeding calendar year. (NRS 360.090, 680B.027, 680B.050)</u> If an insurer is not entitled to a certain amount of the fifty percent credit or the ad valorem credit because it would reduce the amount of tax payable to less than 20 percent of the tax otherwise payable for that year pursuant to the provisions of <u>NRS 680B.027</u>, the insurer may not carry forward that amount of either credit for use as a credit against the tax imposed by <u>NRS 680B.027</u> in a succeeding calendar year.

- (Added to NAC by Tax Comm'n by R006-98, eff. 11-20-98)

Department Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 360.043, 360.045, 360.050, 360.055, 360.058, and 360.060

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

PRACTICE BEFORE THE NEVADA TAX COMMISSION General Provisions

Amend to add subsection 3 in order to address timing of deadlines in practice before the Nevada Tax Commission.

NAC 360.043 Scope; construction; deviation. (NRS 360.090)

- 1. The provisions of <u>NAC 360.043</u> to <u>360.200</u>, inclusive:
- (a) Govern the practice and procedure in contested cases before the Commission and Department.

(b) Govern all practice and procedure before the Commission or Department under titles 31 and 32 of NRS.

(c) Will be liberally construed to secure the just, speedy and economical determination of all issues presented to the Commission or Department.

2. In special cases, where good cause appears, not contrary to statute, deviation from these rules, if stipulated to by all parties of record, will be permitted.

3. In computing any period prescribed or allowed by the provisions of NAC 360.043 to 360.200, inclusive: (a) If the period begins to run on the occurrence of an act or event, the day on which the act or event begins is excluded from the computation.

(b) The last day of the period is included in the computation, except that if the last day falls on a Saturday, Sunday, legal holiday or holiday proclaimed by the Governor or on a day on which the office of the Department is not open for the conduct of business, the period is extended to the close of business on the next business day.

[Tax Comm'n, Practice Rule No. 1, eff. 11-15-77; A 12-20-79; No. 2, part No. 3 & No. 5, eff. 11-15-77]—(NAC A by R112-07, 12-4-2007; R140-07, 1-30-2008; R175-08, 10-15-2010)

Amend to add electronic filing and exchange of documents and remove outdated processes.

The NTA requested this amendment as well.

NAC 360.045 Communications. (NRS 360.090)

1. All pleadings, including, but not limited to, complaints, petitions, answers, briefs, motions, affidavits and applications, should be addressed to the Director and not to individual members of the Commission or its staff. All pleadings *may be mailed or filed electronically and* are deemed to be officially received by *timely filed with* the Department when a true copy of the paper or document, properly addressed and stamped, is deposited in the United States mail, *or electronically transmitted, as applicable*.

2. Informal communications may be made with individual members of the staff and these communications and documents are deemed to be officially received by the Department when they are properly addressed and stamped and deposited in the United States mail.

-4. Each communication must be limited to one subject, contain the name and address of the person originating the communication and the appropriate permit or account number, if any, pertaining to the subject of the communication.

[Tax Comm'n, Practice Rule No. 17, eff. 11-15-77; A 12-20-79; No. 19, eff. 11-15-77]

Amend to include debit/credit card payments.

NTA requested that electronic funds transfers be added to the regulation.

NAC 360.050 Fees and remittances. (NRS 360.090)

1. Fees and remittances to the Department must be by money order, bank draft, *electronic funds transfer, credit and/or debit card,* or check payable to the Department.

2. Remittances in currency or coin are wholly at the risk of the remitter and the Department assumes no responsibility for loss thereof.

3. Postage stamps will not be accepted as remittances.

[Tax Comm'n, Practice Rule No. 20, eff. 11-15-77]

Amend - Change name to Notice of Commission Meetings, delete subsection 1 as hearings are confidential and confirm notice requirements pursuant to NRS 233B.

NTA requested the hearing calendar should be posted on the Department's website, and it should include all hearings before the ALJ's as well as the Commission.

The Department does not support this recommendation as ALJ hearings are confidential.

NAC 360.055 *Notice of Commission Meetings* Hearing calendar; notice of meetings of Commission. (NRS 360.090)

— 1. A hearing calendar will be maintained by the Director and current assignments for hearings will be made from the calendar. A current copy of the hearing calendar will be posted at all of the offices of the Department.

2. Notice of the meetings of the Commission will be given to the public by posting a notice and an agenda *in accordance with the requirements of NRS Chapter 233B, including, without limitation, on the Department's website and* at the Carson City, Reno, *and* Las Vegas and Elko offices of the Department at least 3 working days before the meeting.

[Tax Comm'n, Practice Rule No. 21, eff. 11-15-77]

Amend to require the transcript be certified by a reporter licensed pursuant to NRS Chapter 656.

NAC 360.058 Transcripts. (NRS 360.090)

1. If a transcript of any hearing held before the Commission or the hearing officer is desired by the petitioner or appellant, he or she must furnish the reporter, pay for the transcript and deliver a copy of the transcript to the Director within 20 days after requesting a rehearing or filing an appeal of the matter.

2. If a transcript is prepared by the petitioner or appellant from a tape recording provided by the Department, the petitioner or appellant must, if he or she wishes to use the transcript in any subsequent hearing or appeal of the matter, deliver a copy of the transcript to the Department within the time required by subsection 1.

3. A reporter who transcribes any hearing held before the Commission or a hearing officer must be licensed pursuant to NRS Chapter 656.

[Tax Comm'n, Practice Rule part No. 17, eff. 11-15-77; A 12-20-79]—(NAC A 6-20-90; 8-2-90)—(Substituted in revision for NAC 360.165)

Amend - The Smoking section could be removed as it's been legislated away by the Nevada Clean Indoor Air Act - NRS 202.2483.

NAC 360.060 Meetings and hearings: Conduct required; smoking prohibited. (NRS 360.090)

1. A person appearing in a proceeding shall conform to the recognized standards of ethical and courteous conduct.

-2. Smoking is prohibited during all meetings of the Commission and hearings before the hearing officer.

[Tax Comm'n, Practice Rule No. 33, eff. 11-15-77]

Department Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 360.095 and 360.135

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

Hearings on Petitions for Redetermination

Amend – remove Carson City as hearings can be held in any office.

NAC 360.095 Notice; location. (NRS 360.090, 360.370)

1. Hearings will be held before the Director or other designated hearing officer. Except as provided in subsection 3, notice of the place, date and hour of the hearing will be served at least 10 days before the date set for the hearing.

2. Hearings will be held at the offices of the Department in Carson City, Nevada, or at such other place in the State as may be designated in the notice of hearing.

3. In all hearings ordered to be held by the hearing officer, the hearing date may be set with less than 10 days' notice if the petitioner, or the petitioner's counsel, and staff agree in writing.

[Tax Comm'n, Practice Rule Nos. 23 & 36, eff. 11-15-77]—(NAC A 9-13-85; 1-12-96)

Amend - Clarify that subpoenas may be issued for persons or documents by adding an additional sentence to subsection 1: The hearing officer may issue a subpoena for the production of books, waybills, papers, accounts or other documents located in the State.

NAC 360.135 Subpoenas. (NRS 360.090, 360.370)

1. Subject to the restrictions imposed by <u>NRS 360.240</u>, *a hearing officer may issue a* subpoena *for:* requiring

- (a) the attendance of a witness from any place in the State to any designated place of a hearing for the purpose of taking testimony may be issued by the hearing officer.
- (b) The production of books, waybills, papers, accounts or other documents located in the State.

2. A party desiring to subpoen a witness must submit an application in writing to the hearing officer stating the reasons why a subpoen is requested.

3. The hearing officer may require that a subpoena requested by a party for the production of books, waybills, papers, accounts or other documents be issued only after the submission of an application in writing, which specifies as clearly as may be, the books, waybills, papers, accounts or other documents desired.

- 4. The hearing officer, upon receipt of an application for a subpoena, shall:
- (a) Grant the application and issue the subpoena;
- (b) Deny the application; or
- (c) Schedule a hearing to decide whether to grant or deny the application.

5. All costs incident to the subpoenas issued at the request of the petitioner must be paid by the petitioner, and the hearing officer may demand payment of the costs before the issuance of a subpoena.

[Tax Comm'n, Practice Rule No. 28, eff. 11-15-77]—(NAC A 1-12-96)

Department Recommendation for Amendment

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) *blue bold italics* is language proposed to be added to LCB's proposed regulation; and (3) red strikethrough is language proposed to be deleted in LCB's proposed regulation.

NAC 360.365, 360.368, 360.370, and 360.390 - Amend per R098-22

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

ESTIMATION OF POPULATION

Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.

NAC 360.365 Determination of estimates for State and counties. (NRS 360.090, 360.283)

1. Except as otherwise provided in this section or <u>NAC 360.373</u>, <u>360.375</u> or <u>360.377</u>, estimates of the population of this State and its counties must be determined by averaging on an equal basis the results of the Nevada regression model and the relevant housing unit model.

2. The housing unit model must include housing units listed on the county assessors' records as of July 1 of each year. Only units included on the county assessors' records may be used unless the appropriate local governmental official certifies to the Department that the unit has been approved for occupancy on or before July 1. Documentation certified by the appropriate local governmental official, subject to the approval of the Department and the demographer employed by the Department, may be submitted to the Department to verify that a housing unit should be included in the calculations.

3. The number of persons per household must be calculated using the last decennial census unless a more recent source is available and has been approved by the Department and the demographer employed by the Department. The number of persons per household may be adjusted using historical rates of change in persons per household. To the extent possible, the vacancy rate must be determined for all incorporated cities and unincorporated towns within a county on a consistent basis using data from the last decennial census. The occupancy rate may be updated by using a postal survey, data from utilities providing services within those cities and towns or information from other sources acceptable to the Department and the demographer employed by the Department that indicates changes to data from the last decennial census.

4. A county and the incorporated cities and unincorporated towns within that county may coordinate and agree upon the data to be included in the housing unit models for the county and each incorporated city and unincorporated town. If the county, incorporated cities and unincorporated towns cannot agree by September 30, the question of what data may be included must be submitted to the Department and the demographer employed by the Department for resolution. Housing unit estimates must be submitted to the demographer employed by the Department not later than the first state working day in November.

5. If the Department and the demographer employed by the Department determine that data is unavailable to produce a workable housing unit model, the Nevada regression model must be used to determine the population of the county.

6. If the Department and the demographer employed by the Department determine that data is unavailable to produce a workable Nevada regression model, the housing unit model must be used to determine the population of the county. 7. If the Department and the demographer employed by the Department determine that data is unavailable to produce a workable housing unit model and a workable Nevada regression model, the latest estimates prepared by the Bureau of the Census must be used to determine the population of the county.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; 9-13-91; 5-27-92; R102-98, 11-20-98; A by Dep't of Taxation by R150-10, 12-20-2012)

Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.

NAC 360.368 Determination of estimates for unincorporated towns. (NRS 360.090, 360.283)

1. Except as otherwise provided in this section or <u>NAC 360.373</u>, <u>360.375</u> or <u>360.377</u>, the estimate of the population of an unincorporated town must be determined by using the town-county ratio for the unincorporated town obtained from the relevant housing unit model. The ratio may be adjusted by the Department and the demographer employed by the Department:

(a) For annexations not previously included in the ratio.

(b) To increase the estimates by using the number of housing units added since the date of the most recent estimates of population. The number of housing units must be certified by the appropriate local governmental official.

(c) For any error or omission which comes to the attention of the Department.

The resulting town-county ratio must be multiplied by the total population of the county calculated pursuant to <u>NAC 360.365</u> or <u>360.375</u>.

2. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model is not available, the estimate of the population of the unincorporated town may be determined by using:

(a) A decennial census ratio;

(b) A ratio obtained from the most relevant available information; or

- (c) An average on an equal basis of the ratios set forth in paragraphs (a) and (b),
- \rightarrow as determined by the Department and the demographer employed by the Department.

(Added to NAC by Tax Comm'n by R102-98, eff. 11-20-98)

Amend pursuant to R098-22 to make conforming changes to eliminate references to repealed provisions.

NAC 360.370 Determination of estimates for incorporated cities. (NRS 360.090, 360.283)

1. Except as otherwise provided in this section or <u>NAC 360.373</u>, <u>360.375</u> or <u>360.377</u>, the estimate of the population of an incorporated city must be determined by using the city-county ratio for the incorporated city obtained from the relevant housing unit model. The ratio may be adjusted by the Department and the demographer employed by the Department:

(a) For annexations not previously included in the ratio.

(b) To increase the estimates by using the number of housing units added since the date of the most recent estimates of population. The number of housing units must be certified by the appropriate local governmental official.

(c) For any error or omission which comes to the attention of the Department.

The resulting city-county ratio must be multiplied by the total population of the county calculated pursuant to <u>NAC 360.365</u> or <u>360.375</u>.

2. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model is not available, the adjusted Bureau of the Census ratio must be used to determine the estimate of the population of the incorporated city.

3. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model and a workable adjusted Bureau of the Census ratio is not available, the estimate of the population of the incorporated city may be determined by using:

- (a) A decennial census ratio;
- (b) A ratio obtained from the most relevant available information; or
- (c) An average on an equal basis of the ratios set forth in paragraphs (a) and (b),
- \rightarrow as determined by the Department and the demographer employed by the Department.

4. As used in this section, "adjusted Bureau of the Census ratio" means the fraction or percentage of the total population of a county that is located within a certain incorporated city or unincorporated town within the county which is based upon the most recent estimates prepared by the Bureau of the Census and is adjusted by the Department and the demographer employed by the Department for annexations, changes in housing units, any errors or omissions, and any other relevant information that comes to the attention of the Department and the demographer employed by the Department.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; 9-13-91; R102-98, 11-20-98)

Amend pursuant to R098-22 - This regulation makes technical corrections to the language related to such procedure for consistency with Nevada Revised Statutes. Requires that a petition to revise the estimates of the population of a county, city or town be filed not later than 14 days after the date on which the estimates are distributed; and if such petition must be heard by a hearing officer, the Department must mail or transmit by electronic mail notice of the date for the hearing.

NAC 360.390 Estimate for county, incorporated city or unincorporated town: Distribution by demographer; appeal; revised estimates. (<u>NRS 360.090</u>, <u>360.283</u>)

1. The demographer employed by the Department shall distribute to the designated representative of each county, incorporated city and unincorporated town the estimates of the population of the county, incorporated city or unincorporated town not later than the first state working day in December.

2. A petition to appeal revise the estimates of the population of a county, incorporated city or unincorporated town must be submitted in writing to the Department not later than 2 weeks 14 days after the date on which the estimates are distributed. The petition must set forth the grounds for the appeal petition and include copies of all documentation supporting the appeal petition.

3. Upon filing a petition to appeal, revise the estimated population of a county, incorporated city or unincorporated town, the petitioner shall give notice of the appeal petition to the county and all incorporated cities and unincorporated towns within the county.

4. The Department will, within 5 state working days after receiving the deadline to file a petition to appeal, pursuant to subsection 2, notify all counties, incorporated cities and unincorporated towns in the State of the receipt of the petition. Any petitions submitted to the Department.

- 5. An appeal A petition must be based on at least one of the following grounds:
- (a) An error was made in the application of the methodology used to determine the estimates.
- (b) An incorrect assumption was made in developing the proposed estimates.

(c) Additional information has become available which was not available or not used when the proposed estimates were being developed and the application of the additional information, if accepted by the Department and the demographer employed by the Department, would cause the proposed estimates to change materially.

6. The Department and the demographer employed by the Department will review the petition and may issue revised estimates. If revised estimates are issued, the Department will notify the petitioner in writing of the revised estimates as soon as practicable. If the revised estimates are agreed to by the petitioner not later than 30 days after the date on which the written notification is issued, or within such additional period as agreed to by the Department and the petitioner, the Department will issue a written decision on the petition adopting the revised estimates as the estimates of the population of the respective county, incorporated city or unincorporated town. If the revised estimates are not timely agreed to by the petitioner or if the Department and the demographer employed by the Department determine not to issue revised estimates within 30 days after the submission of the petition, the Department will set the appeal petition for hearing.

7. The appeal petition must be heard by a hearing officer of the Department in accordance with the provisions of <u>NAC 360.043</u> to <u>360.200</u>, inclusive. The Department will mail or transmit by *facsimile machine or* electronic mail to the petitioner and all counties, incorporated cities and unincorporated towns a notice of the date for the hearing during which oral arguments will be heard. The notice must be mailed or transmitted by *facsimile machine or* electronic mail not later than 5 state working days before the date of the hearing. Unless extended by the Department, an oral argument will be limited to 20 minutes.

8. A decision of the hearing officer may be appealed to the Commission. A decision of the Commission is a final decision for the purposes of judicial review.

9. An existing estimate of the population of any incorporated city or unincorporated town that does not submit a petition to appeal pursuant to this section will not be affected by any revised estimate that is agreed to by the Department and a petitioner pursuant to this section unless the Department determines that specific errors were made in the calculation of the existing estimate.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n by R102-98, 11-20-98; A by Dep't of Taxation by R150-10, 12-20-2012)

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) *blue bold italics* is language proposed to be added by Dept. or added to LCB's proposed regulation; and (3) red strikethrough is language proposed to be deleted or deleted in LCB's proposed regulation.

NAC 360.396 (R158-22), 360.425, and 360.435

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

PAYMENT AND COLLECTION OF TAXES AND FEES

Amend pursuant to R158-22. This regulation clarifies that \$15 amount is to be computed as of the date the payment is made. In addition, the changes expand the scope of these provisions to include any penalty or interest resulting from the late filing of a return; limits the applicability of any waiver or reduction to any single period for which a payment is required to have been made or a return is required to have been filed; and in certain circumstances, authorizes the Department to grant such a waiver or reduction without the approval of the Nevada Tax Commission.

NAC 360.396 Waiver or reduction of penalty or interest for late payment. (NRS 360.090, 360.093, 360.417, 360.419)

1. The Department shall waive or reduce a penalty or interest, or both, for a late payment if the total penalty and interest for the late payment is \$15 or less[.] as of the date the payment is made.

2. The With respect to any single period for which a payment is required to have been made or a return is required to have been filed, the Department may waive or reduce a penalty or interest, or both, for a late payment or the late filing of a return if the late payment or late filing is determined by the Department to have been caused by circumstances beyond the control of the taxpayer or the taxpayer's agent, including, without limitation, the error of an employee of the taxpayer or the taxpayer's agent, and occurred despite the exercise of ordinary care and without intent.

3. In determining whether to waive or reduce the penalty or interest, or both, for a late payment or the late filing of a return pursuant to subsection 2, the Department may consider:

(a) The taxpayer's history of compliance and timely payment of the taxpayer; and filing;

(b) The weight and sufficiency of the evidence supporting the request of the taxpayer to waive or reduce the penalty or interest, or both, for the late payment **or late filing**;

(c) Any evidence which shows that the late payment **or late filing** was caused by circumstances that were not directly related to the actions of the taxpayer or the taxpayer's agent, including, without limitation:

(1) Fire, earthquake, flood or other acts of God, theft, or the death or serious illness of the taxpayer or the taxpayer's agent or a member of the immediate family of the taxpayer;

(2) An error or the misconduct of an employee of the taxpayer or the taxpayer's agent, including, without limitation, embezzlement; and

(3) Erroneous written information provided to the taxpayer or the taxpayer's agent by the Department; and

(4) The misaddressed but timely mailing of the return or payment; and

(d) Any other factor deemed by the Department to be relevant.

4. The Department may waive or reduce the penalty or interest, or both, pursuant to subsection 2 without the approval of the Commission if the taxpayer:

(a) Has not previously requested such a waiver or reduction;

(b) Has not incurred any penalties or interest during the 36 months immediately preceding the beginning of the period for which the waiver or reduction is requested; and

(c) Has timely made all required payments and filed all required returns after the end of the period for which the waiver or reduction is requested.

(Added to NAC by Tax Comm'n by R018-05, eff. 10-31-2005; A by R206-07, 4-17-2008)

Amend to remove NRS 364A, 372.125 and 374.130 reference (repealed). Also remove business license as we no longer issue.

NAC 360.425 Application by minor for business license or seller's permit: Documentation of responsibility. (NRS 360.090, 360.5971 364A.130, 372.125, 374.130) Unless the applicant provides to the Department a decree of emancipation issued to the applicant pursuant to NRS 129.080 to 129.140, inclusive, the application of a person who is under the age of 18 years for a license or permit issued pursuant to NRS 360.5971 372.125 or 374.130 must include a statement signed by the parent or legal guardian of the applicant in substantially the following language:

Signature of applicant's parent or legal guardian

(Added to NAC by Tax Comm'n by R046-02, eff. 8-6-2002; A by R110-12, 11-1-2012)

Amend to include all chapters administered by the Department. This is the regulation used for Citations to Appear that are used as the first step in the collection process. It is used for more than just sales and use tax. We use the citation for all tax types that don't have their own regulation regarding collection.

NAC 360.435 Sales and use taxes: Failure to file return or filing of incorrect, false or fraudulent return. (NRS 360.090, 372.725, 374.725) Any person who is required to file a return pursuant to chapter 360B, 362, 363A, 363B, 363C, 363D, 369, 370, 372, 372A, 372B, 374, 377, 377A, 377C, 377D or 444A of NRS, NRS 482.313, 482C.230 or 482C.240, or chapter 585 or 680B of NRS, except as otherwise provided in any of these chapters, chapter 372 or 374 of NRS and fails to do so within the time prescribed by specific statute, regulation or rule, or who files an incorrect, false or fraudulent return, must, upon written demand of the Director or the Director's designee, file the return required or the corrected return, as appropriate, within 10 days after the written demand for the return or corrected return has been mailed to the person. The person shall pay any tax due on the basis of such a return when filing the return.

(Added to NAC by Tax Comm'n by R032-03, eff. 10-30-2003)

EXPLANATION – Matter in (1) **green/orange bold** is original language in LCB's proposed regulation; (2) *blue bold italics* is language proposed to be added to LCB's proposed regulation; and (3) red strikethrough is language proposed to be deleted in LCB's proposed regulation.

NAC 360.440 (R152-22 green) and (R157-22 orange), 360.444, and 360.446

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

VOLUNTARY DISCLOSURE OF FAILURE TO FILE RETURN

Amend pursuant to R157-22. NAC 360.700 was amended to remove the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. The below change in orange makes a conforming change.

R152-22 - This regulation provides for the "completion" of an application for disclosure through the filing of any required registration and delinquent tax returns for the period being disclosed, the payment of the tax estimated to be owed for that period and the submission of any additional information or material required by the Department. Under specified circumstances, it also authorizes the Executive Director of the Department, or a person designated by the Executive Director to grant an extension of time for the completion of an application.

NAC 360.440 Application for voluntary disclosure. (NRS 360.090)

1. If a taxpayer fails to file a return as required by the applicable provisions of <u>chapter</u> 360, 362, 363C, 369, 370, 372, 372A, 374, 377, 377A or <u>444A</u> of NRS, <u>NRS 482.313</u>, or <u>chapter</u> 585 or <u>680B</u> of NRS and he or she the **taxpayer** wishes to disclose that fact voluntarily to the <u>Commission</u>, the taxpayer or the taxpayer's representative must file with the Department an application for voluntary disclosure on in a form prescribed by the <u>Commission</u> Department before the Department has initiated an audit or investigation of the taxpayer.

2. The Commission will not accept an application filed pursuant to subsection 1 until the application has been approved and signed by the Director. The Director shall not approve and sign Except as otherwise provided in this subsection, the Department shall accept and notify the taxpayer of the acceptance of an application for voluntary disclosure within 30 days after the application is filed. The Department shall not accept the application until he or she it has verified that the Department did not initiate an audit or investigation of the taxpayer before the date that the taxpayer or the taxpayer's representative filed an application with the Department pursuant to subsection 1. the application. An application is deemed to be filed with the Department on the date the application is and any required registration are received by the Department.

-3. After the Director has signed and approved the application, the Commission will provide the taxpayer with a copy of the approved application.

[4.]3. For the purposes of subsection subsections 1 and 2, the Department has initiated an audit or investigation of a taxpayer if the Department has:

(a) Contacted the taxpayer by telephone, in person, or in writing or using a preferred method of contact for the taxpayer that is on file with the Department regarding a possible tax liability [;] or registration requirement; or

(b) Given the taxpayer written notice that an audit will be conducted by the Department concerning liability for the type of tax that the taxpayer wishes to disclose voluntarily pursuant to this section.

4. The Department shall not consider the tax liability of a taxpayer as being voluntarily disclosed unless the application for voluntary disclosure is completed as required by this subsection. Except as otherwise provided in subsection 5, the application must be completed within 90 days after the date on which the notice of acceptance is given pursuant to subsection 2. The application is deemed to be complete when the taxpayer or the taxpayer's representative has:

(a) Filed with the Department any required registration and the delinquent tax returns for the tax estimated to be owed for the period being disclosed or, if the period being disclosed exceeds 8 years, for the 8 years immediately preceding the date on which the application was filed;

(b) Paid the tax estimated to be owed for the period being disclosed or, if the period being disclosed exceeds 8 years, for the 8 years immediately preceding the date on which the application was filed; and

(c) Submitted any additional information or material required by the Department.

5. If a request for an extension of time to complete an application for voluntary disclosure is made in writing to the Department after the filing of the application and within 90 days after the date on which the notice of acceptance is given pursuant to subsection 2, the Director or a person designated by the Director may grant a taxpayer or the taxpayer's representative one extension of time, not to exceed 90 days, to complete the application. The request must be accompanied by proof satisfactory to the Director or his or her designee that the application cannot be completed within the time otherwise required by subsection 4 despite the exercise of ordinary care by the taxpayer or the taxpayer's representative and because of circumstances beyond the control of the taxpayer or the taxpayer's representative.

6. The circumstances described in subsection 5 include, without limitation:

(a) A natural disaster or other disaster;

(b) The death or hospitalization of the taxpayer or the taxpayer's representative; or

(c) Any other circumstance that could not reasonably have been anticipated at the time the application was filed.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002; A by R110-12, 11-1-2012; R123-15, 6-28-2016)

Amend pursuant to R152-22 - This regulation makes conforming changes and transfers, from the Commission to the Department, the responsibility for determining whether the tax liability of a taxpayer has been voluntarily disclosed.

NAC 360.444 Circumstances under which Commission will not consider tax liability as being voluntarily disclosed. (NRS 360.090) The Commission will Department shall not consider the tax liability of a taxpayer as being voluntarily disclosed if, after filing an application for voluntary disclosure pursuant to NAC 360.440, the taxpayer[:] or the taxpayer's representative:

1. Within 90 days after the taxpayer has received a copy of the approved application, fails to file with the Department the delinquent tax returns for the tax owed for the period being disclosed or, if the period

being disclosed exceeds 8 years, for the 8 years immediately preceding the date the application was filed pursuant to <u>NAC 360.440</u>; Fails to timely complete the application as required by that section;

2. Within 90 days after the taxpayer has received a copy of the approved application, fails to pay any tax owed for the period described in subsection 1;

3. 2. Fails to make a good faith effort to comply with the applicable provisions of <u>chapter</u> 360, 362, 363C, 369, 370, 372, 372A, 374, 377, 377A or 444A of NRS, <u>NRS</u> 482.313, or <u>chapter</u> 585 or 680B of NRS, including, without limitation, registering with the Department, filing tax returns, paying any tax liability and remitting any taxes collected; or

4. 3. Fails to provide an accurate estimate of his or her tax liability in the application for voluntary disclosure filed pursuant to <u>NAC 360.440</u>. The taxpayer shall be deemed to have provided an inaccurate estimate of his or her tax liability if:

(a) The tax liability provided in the application for voluntary disclosure is less than the taxpayer's actual tax liability by 10 percent or more; and

(b) The taxpayer is unable to demonstrate to the Department that he or she made a good faith effort to report accurately his or her tax liability in the application for voluntary disclosure.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002; A by R110-12, 11-1-2012; R123-15, 6-28-2016)

Amend pursuant to R152-22 - This regulation transfers the various administrative duties imposed by existing regulations from the Commission and the Executive Director to the Department. It further clarifies that any action taken by the Department under its authority does not affect the right of a taxpayer to request a waiver or reduction of a penalty or interest, or both, pursuant to regulatory provisions that authorize the Department to grant such a waiver or reduction in extenuating circumstances.

NAC 360.446 Assessment of penalty and interest on tax liability; appeal of assessment. (<u>NRS</u> 360.090, 360.300)

1. If the Commission Department determines that the taxpayer has made a good faith effort in complying with the requirements set forth in NAC 360.440 and NAC 360.444, the Department shall not assess the penalty and interest set forth in NRS 360.300 on the entire amount of the tax liability.

2. If the Commission Department does not consider the tax liability of a taxpayer to be voluntarily disclosed pursuant to NAC 360.440 and NAC 360.444, the Department shall assess the penalty and interest set forth in NRS 360.300 on the entire amount of the tax liability.

3. A taxpayer who wishes to dispute the amount of any penalty or interest assessed by the Department pursuant to subsection 1 or 2 must file a written petition with the <u>Director Department</u> within 45 days after the taxpayer receives a bill from the Department for that amount. The petition must set forth any information that supports the dispute.

4. The <u>Commission will</u> **Department shall** review any petition filed with the Director pursuant to subsection 3 and determine the amount of any tax, penalty or interest owed by the taxpayer. The <u>Commission will</u> **Department shall** notify the taxpayer of its decision by registered or certified mail, return receipt requested.

5. The taxpayer **must shall** file any additional returns and pay the amount of any tax, penalty or interest that the **Commission Department** determines is owed by the taxpayer pursuant to subsection 4 within 60 days after he or she receives the notification from the **Commission Department** pursuant to subsection 4.

6. Any action taken with respect to a taxpayer by the Department pursuant to this section does not affect the right of the taxpayer to request a waiver or reduction of a penalty or interest, or both, pursuant to NAC 360.396.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 360.468, 360.470, 360.472, 360.474, 360.4743, 360.4745, 360.475, 360.4765, and 360.4775

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

PARTIAL ABATEMENT OF CERTAIN TAXES

Abatements for New or Expanded Business

Amend - The Commission on Economic Development no longer exists. Needs to be changed to the Governor's Office of Economic Development.

NAC 360.468 "Commission" "Office" defined. (<u>NRS 360.750</u>) "Commission" "Office" means the Commission on Economic Development. Governor's Office of Economic Development. (Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001

Amend – Delete references to NRS 364A (was repealed) and update with 363B.

NAC 360.470 "Partial abatement" defined. (NRS 360.750) "Partial abatement" means the reduction of a portion of the taxes imposed pursuant to <u>chapter 361</u>, <u>364A</u> 363B or <u>374</u> of NRS, or any combination thereof, which is authorized by <u>NRS 360.750</u>.

(Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001)

Amend - In section 2, concern is that a taxpayer may submit an application not earlier than 18 months. Consider reducing that window to 12 months in order to facilitate the refund of taxes in a timely manner from the time the application is approved to the effective date of the abatement. Also delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.472 Application: Date of submittal; consideration by *the Office* Commission; certificate of eligibility upon approval. (NRS 360.750, 361.0687, <u>364A.170</u> 363B.120, 374.357, 701A.210)

1. To apply for a partial abatement, a person must submit an application to the *Office* Commission on a form prescribed by the *Office* Commission within the period prescribed in subsection 2.

2. If the application is for a partial abatement of the taxes imposed pursuant to <u>chapter 361</u> or **363B** <u>**364A**</u> of NRS, the application must be submitted not earlier than <u>18</u> <u>12</u> months before the business is located or expanded in this State. If the application is for a partial abatement of the taxes imposed pursuant to <u>chapter 374</u> of NRS, the application must be submitted not later than 60 days after the date of acquisition of the eligible machinery or equipment.

3. Except as otherwise provided in subsection 4, the *Office* Commission will consider an application submitted pursuant to subsection 1 if the application is received:

(a) At least 15 working days before a regularly scheduled meeting of the *Office* Commission, at that meeting; or

(b) Less than 15 working days before a regularly scheduled meeting of the *Office* Commission, at the next regularly scheduled meeting immediately following that meeting.

4. If the *Office* Commission determines that an application submitted pursuant to subsection 1 requires special or additional review and consideration by the *Office* Commission, the *Office* Commission may postpone consideration of the application until the next regularly scheduled meeting of the *Office* Commission.

5. If the *Office* Commission approves an application for a partial abatement, the *Office* Commission will forward to the Department, with the certificate of eligibility required pursuant to subsection 6 of <u>NRS</u> <u>360.750</u>, any materials submitted to the *Office* Commission in support of the application submitted pursuant to subsection 1.

(Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001; A by Tax Comm'n by R109-01, 5-13-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.474 Factors considered by *the Office* Commission. (NRS 360.750, 361.0687, 364A.170 363B.120, 374.357, 701A.210)

1. The *Office* Commission will consider an application for a partial abatement if the goals of the applicant are consistent with the goals of the *Office* Commission concerning industrial development and diversification. The goals of the *Office* Commission include, without limitation:

(a) Diversification from the industries of gaming and hospitality;

(b) The attraction of basic industries to this State, including, without limitation, manufacturing, warehousing and distribution;

(c) The attraction to this State of business facilities and services, including, without limitation, corporate headquarters, facilities for research and development, and facilities for services such as technical assistance with products of the business or credit services; and

(d) The expansion of existing businesses and industries that are consistent with the goals described in paragraphs (a), (b) and (c).

2. Before the *Office* Commission approves an application for a partial abatement, the *Office* Commission will consider whether the applicant:

(a) Complies with the requirements set forth in <u>NRS 360.750</u>;

(b) Commits to continue in operation in this State for:

(1) At least 5 years; or

(2) The period specified in the agreement executed by the applicant with the *Office* Commission pursuant to paragraph (b) of subsection 2 of <u>NRS 360.750</u>,

 \hat{E} whichever is later, after the date on which the applicant initially pays taxes to the Department or the county treasurer, as applicable, after the partial abatement has been approved by the *Office* Commission;

(c) Offers primary jobs; and

(d) If the application concerns a partial abatement of the taxes imposed pursuant to <u>chapter 363B</u> <u>364A</u> or <u>374</u> of NRS, registers with the Department on a form provided by the Department.

3. As used in this section, "primary job" means a position of employment offered by an applicant for a partial abatement, the compensation for which is obtained from revenue that is generated outside the economic region in which the business is located.

(Added to NAC by Comm'n on Econ. Development by R050-01, eff. 11-9-2001)

Amend - Makes conforming changes from "Commission" to "Office".

NAC 360.4743 Property tax: Percentage, duration and commencement of abatement; certificate of eligibility. (NRS 360.750, 361.0685, 361.0687)

1. Except as otherwise provided in <u>NRS 361.0685</u> or <u>361.0687</u>, the *Office* Commission may not approve a partial abatement pursuant to <u>NRS 361.0685</u> or <u>361.0687</u>:

(a) Of greater percentage of the taxes on real and personal property payable by the business each year pursuant to <u>chapter 361</u> of NRS than the lesser of:

(1) Fifty percent; or

(2) A percentage agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement; or

(b) Of longer duration than the shorter of:

(1) Ten years; or

(2) A duration agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement.

2. If the *Office* Commission grants a partial abatement pursuant to <u>NRS 361.0685</u> or <u>361.0687</u> during the period beginning on:

(a) January 1 and ending on June 30 of the same year, the partial abatement begins to apply on the later of:

(1) July 1 of the same year; or

(2) A date agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement; or

(b) July 1 and ending on December 31 of the same year, the partial abatement begins to apply on the later of:

(1) The date on which the *Office* Commission grants the partial abatement; or

(2) A date agreed upon in writing by the business receiving the partial abatement and the governing body of the local government whose tax revenue will be affected by the partial abatement.

3. If the *Office* Commission grants a partial abatement pursuant to <u>NRS 361.0685</u> or <u>361.0687</u>, the *Office* Commission will immediately forward a certificate of eligibility for the partial abatement that states the percentage and duration of the partial abatement to the county assessor of each county in which real or personal property used in connection with the business will be located.

(Added to NAC by Comm'n on Econ. Development by R078-02, eff. 7-18-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.4745 Business tax: Applicability of partial abatement. (<u>NRS 360.750</u>, 363B.120 <u>364A.170</u>) A partial abatement of the taxes imposed pursuant to <u>chapter 363B 364A</u> of NRS that is approved by the *Office* Commission for an expanded business:

1. Applies only to the taxes due for the additional employees employed by the business as a result of the expansion of the business.

2. Does not apply to the taxes due for the employees that were employed by the business before the expansion.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

Amend - Remove the requirement in section 3. The capital investment reporting requirement has changed from one year and will now be determined by audit after two years. Also delete references to NRS 364A (was repealed) and update with 363B.

NAC 360.475 Business tax: Date of eligibility; determination of amount of capital investment required; filing of form of compliance with proof of capital investment. (<u>NRS 360.750</u>, 363B.120 <u>364A.170</u>)

1. For the purposes of <u>NRS 360.225</u>, to determine eligibility for a partial abatement of the taxes imposed pursuant to <u>chapter 363B 364A</u> of NRS, a proposed or expanded business which qualifies as an employer pursuant to <u>NRS 612.055</u> shall be deemed by the Department to have begun operations in this State:

(a) If the business is a proposed business, on the date on which the business first pays wages to an employee of the business who performs services for the business in this State.

(b) If the business is an expanded business, on the date on which the business first pays wages to an employee of the business who was not employed by the business before the expansion.

2. To determine the amount of capital investment required pursuant to paragraph (d), (e) or (f) of subsection 2 of <u>NRS 360.750</u> for a partial abatement of the taxes imposed pursuant to <u>chapter 363B 364A</u> of NRS:

(a) A capital investment shall be deemed to be any expenditure for an asset that qualifies as "section 1245 property," as defined in 26 U.S.C. § 1245, if the asset will be used by the proposed business to establish its operations in this State or by the expanded business to expand its operations in this State; and

(b) The amount paid for such an asset, including any capitalized interest, shall be deemed to be the amount of the capital investment for that asset. Any finance charge, tax or interest paid for the asset must not be included in the determination of the amount of the capital investment for that asset.

3. A business for which the Commission has approved a partial abatement of the taxes imposed pursuant to <u>chapter 364A</u> of NRS shall, not later than 30 days after the end of the first fourth quarter in which the business has been in operation after the approval of the partial abatement, file with the Department on a form prescribed by the Department, a statement that the business has complied with the requirements of <u>NRS 360.750</u>. The form must be accompanied by proof that the business has made the capital investment required by the Commission pursuant to <u>NRS 360.750</u>.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.4765 Minimum period of employment of required number of employees. (NRS 360.750, 363B.120 364A.170, 374.357) If the *Office* Commission approves an application for a partial abatement of the taxes imposed pursuant to chapter 363B 364A or 374 of NRS, the applicant must employ the number of employees required by the *Office* Commission for approval of the application by the last day of the first fourth quarter that the applicant has been in operation after the partial abatement has been approved by the *Office* Commission and must continue to employ at least that number of employees for:

1. At least 5 years; or

2. The period specified in the agreement executed by the applicant with the *Office* Commission pursuant to paragraph (b) of subsection 2 of <u>NRS 360.750</u>,

 \hat{E} whichever is later, after the last day of that fourth quarter.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

Amend – Delete references to NRS 364A (was repealed) and update with 363B. Also makes conforming changes from "Commission" to "Office".

NAC 360.4775 Determination of tax owed upon failure to continue to meet requirements; appeal. (<u>NRS 360.750</u>, 363B.120 <u>364A.170</u>, 374.357)

1. If the Department finds that a business for which the *Office* Commission has approved an application for a partial abatement of the taxes imposed pursuant to <u>chapter 363B 364A</u> or <u>374</u> of NRS has failed to continue to meet the requirements for the partial abatement imposed by the *Office* Commission pursuant to <u>NRS 360.750</u>, the Department shall determine the amount of tax owed to the Department in the manner prescribed in <u>NRS 360.300</u> to <u>360.400</u>, inclusive.

2. A business against whom the Department has made such a determination may, in the manner prescribed in <u>NRS 360.300</u> to <u>360.400</u>, inclusive, file an appeal with the Nevada Tax Commission for a determination whether the business has substantially complied with the requirements for the partial abatement approved by the *Office* Commission pursuant to <u>NRS 360.750</u>.

(Added to NAC by Tax Comm'n by R109-01, eff. 5-13-2002)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 360.480 (R149-22) and 360.485

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

OVERPAYMENTS, CREDITS AND REFUNDS

General Provisions

Amend pursuant to R149-22. NAC 360.480(2) provides that a claim for a refund of interest or a penalty that was paid by the Taxpayer related to a tax administered by the Department must be filed within 3 years after the date of payment of the interest or penalty. However, there is no guidance in the tax statutes for when a claim must be filed if the Taxpayer has paid the tax but not the penalty and interest. To address this situation the title of NAC 360.480 should be updated and NAC 360.480(2), amended. By doing this, the Department can address all refunds for all tax types in one NAC.

NAC 360.480 Documentation required with claim for refund; time for filing claim for refund of interest or penalty. (NRS 360.090)

1. Except as otherwise provided in <u>NAC 360.490</u> to <u>360.496</u>, inclusive, a claim for a refund must be accompanied by:

(a) A statement setting forth the amount of the claim;

(b) A statement setting forth all grounds upon which the claim is based;

(c) All evidence the claimant relied upon in determining the claim, including affidavits of any witnesses; and

(d) Any other information and documentation requested by the Department.

2. A claim for a refund of interest *and*/or a penalty that was paid by the taxpayer related to a tax administered by the Department *and approved by the Department for waiver*, must be filed within 3 years *from the date the waiver was processed and the overpayment established in the Department's system of record or from the date the Department mailed written notification of the credit, whichever occurs later.* after the date of payment of the interest or penalty.

3. A claim for a refund of overpaid tax, as a result of, but not limited to, an amended return, correction or adjustment must be filed within 3 years from the date the adjustment was processed and the overpayment established in the Department's system of record or from the date the Department mailed written notification of the credit, whichever occurs later.

[Tax Comm'n, Practice Rule No. 22, eff. 11-15-77]—(NAC A 1-12-96; R044-01, 1-7-2002, eff. 11-1-2001; R032-03, 10-30-2003; R110-12, 11-1-2012)

Amend - Remove (g). This is not for P&I waivers; this is a guide for standard to determine if a TP was or was not careless for purposes of awarding credit interest.

NAC 360.485 Standards for use by Department in determining whether overpayment was made intentionally or by reason of carelessness. (NRS 360.090, 360.200) For the purposes of NRS 363A.170, 363B.160, 363C.620, 368A.270, 372.665, 372A.320, 372B.200 and 374.670, an overpayment of a tax imposed by chapter 363A, 363B, 363C, 368A, 372, 372A, 372B or 374 of NRS, as applicable, and administered by the Department was made:

1. Intentionally if the overpayment was made for any reason other than a good-faith belief that the taxpayer owed the tax and paid the amount of tax owed by the taxpayer.

2. By reason of carelessness if the overpayment is the result of the failure of the taxpayer to make reasonable and prudent efforts to avoid the overpayment. Such reasonable and prudent efforts may include, without limitation:

(a) Maintaining accurate and complete books and records;

(b) Correcting errors in the computation of the tax which were identified by an audit conducted before the overpayment;

(c) Investigating the taxability of transactions during an audit when the overpayment was reasonably identifiable;

(d) Ceasing to make overpayments after receiving a refund for a prior overpayment involving the same or similar issues;

(e) Ceasing to make overpayments resulting from repeated transactions or transactions of a similar type when the taxability of the transactions is governed by a regulation or law that is commonly followed in the taxpayer's industry, trade or practice and the transactions are conducted over a period of time of sufficient length that a reasonable person would have discovered and corrected the issue causing the overpayment;

(f) Seeking an advisory opinion or other written advice from the Department concerning an interpretation of law when the taxpayer is unsure of the correct interpretation of the law; and

(g) Seeking advice on complex tax matters from a certified public accountant certified to practice in this State pursuant to <u>chapter 628</u> of NRS or any other person who is certified or licensed in this State to practice a profession the members of which engage in the provision of advice on tax matters and who has knowledge of, or experience in, tax matters.

(Added to NAC by Tax Comm'n by R143-18, eff. 12-19-2018)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 360.588

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

ELECTRONIC SUBMISSION OF RETURNS AND REMISSION OF PAYMENTS

Amend - Replace the word "certification" with "submit" in order to match the proper language used in our OLT system (NevadaTax).

NAC 360.588 Online registration with Department. (NRS 360.090, 360.092)

1. To register online with the Department, a person must submit a completed Nevada Business Registration and confirm the registration by clicking on the certification *submit* button on the Department's website. By clicking on the certification *submit* button, a person represents that:

(a) The information contained in the online Nevada Business Registration is true and accurate; and

(b) The signatory is duly authorized to act on behalf of the business.

2. To become a website user of the Department's website, a taxpayer who has not obtained a permit from the Department must:

(a) Provide, during the website registration process:

(1) The legal name and the federal employer identification number of the registrant; or

(2) If the registrant is a sole proprietor, the legal name and the social security number of the registrant;

(b) Submit the legal name and electronic mail address of the taxpayer account security administrator;

(c) Submit a completed online Nevada Business Registration; and

(d) Confirm, by clicking on the <u>certification</u> *submit* button on the website upon completion of the registration process, that:

(1) The information contained in the online Nevada Business Registration is true and accurate;

(2) The signatory is duly authorized to act on behalf of the business; and

(3) Security access is granted to the taxpayer account security administrator.

3. To become a website user of the Department's website, a taxpayer who has a permit issued by the Department must:

(a) Provide, during the website registration process, the legal name of the registrant and any one of the following:

(1) The registrant's federal employer identification number;

- (2) If the registrant is a sole proprietor, the registrant's social security number; or
- (3) The permit number assigned to the registrant by the Department;

(b) Provide selected information from a return that was previously filed by the registrant;

(c) Provide the legal name and electronic mail address of the taxpayer account security administrator; and

(d) Confirm, by clicking on the <u>certification</u> *submit* button on the website upon completion of the registration process, that:

(1) The information contained in the website registration is true and accurate;

(2) The website user is duly authorized to act on behalf of the business and to receive confidential information; and

(3) Security access is granted to the taxpayer account security administrator.

(Added to NAC by Tax Comm'n by R062-05, eff. 10-31-2005)

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) *blue bold italics* is language proposed to be added to LCB's proposed regulation; and (3) red strikethrough is language proposed to be deleted in LCB's proposed regulation.

NAC 360.700 (R157-22) and 360.706

CHAPTER 360 - REVENUE AND TAXATION: GENERAL PROVISIONS

AUDITS

Audits of Taxpayers

Amend - pursuant to R157-22, this regulation removes the requirement that an auditor attempt to contact a taxpayer who is the subject of the audit by telephone and, instead, requires the auditor to attempt to contact the taxpayer by one of the preferred methods of contact for the taxpayer that is on file with the Department. This will benefit the taxpayer by allowing the Department to contact them by their preferred method of contact rather than just by phone.

In addition, would allow the Department to generate an estimate of delinquent taxes by only the records the taxpayer wants to provide or only records that they maintain. This would in turn benefit the taxpayer to the extent they would be relieved of the stress of trying to provide what they did not keep.

NAC 360.700 Contact to schedule appointment; contents of auditor's letter; period covered by audit; written request for extension of commencement date or estimated completion date; consequences of failure to provide necessary records. (<u>NRS 360.090</u>, <u>360.232</u>, <u>360.2915</u>)

1. As soon as practicable after selection of an account for audit, the auditor assigned to the audit shall attempt to contact the taxpayer-by telephone to schedule an appointment that is convenient for the taxpayer and the auditor for the purpose of performing the audit. The auditor shall first attempt to contact the taxpayer using the primary preferred method of contact for the taxpayer that is on file with the Department. If the auditor shall attempt to contact the taxpayer using the auditor shall attempt to contact the taxpayer using the secondary preferred method of contact for the taxpayer using the taxpayer that is on file with the Department. If the auditor shall attempt to contact the taxpayer using the secondary preferred method of contact for the taxpayer that is on file with the Department. If the auditor is unable to contact the taxpayer using the primary or secondary preferred method of contact, the auditor shall attempt or contact the auditor to schedule an appointment for the taxpayer requesting the taxpayer to contact the auditor to schedule an appointment for the purpose of performing the audit.

- 2. In scheduling an audit, the auditor and the taxpayer must discuss:
- (a) A date on which to commence the audit;
- (b) An estimate of the date by which the audit will may be completed;
- (c) The first and last months of the audit period;
- (d) The nature of the business being audited and the availability of records;
- (e) The hours during which the records will be available for review by the auditor;

(f) The contact person with whom the auditor is to work in conducting the audit and reviewing the results of the audit; and

(g) The criteria set forth in subsection 4 for changing the period that the audit will cover and extending the commencement date or estimated completion date, or both, of the audit.

3. After contacting the taxpayer pursuant to subsection 1, the auditor shall send a letter to the taxpayer which includes:

(a) The date, time and location of the first appointment for the audit;

(b) The first and last months of the audit period;

(c) The records that the taxpayer must make available for the audit;

(d) The estimated completion date of the audit;

(e) A copy of the Taxpayers' Bill of Rights;

(f) A copy of each statute that authorizes the Department to perform an audit and issue a deficiency determination, if necessary, and the process for appealing such a determination; and

(g) The name and telephone number of the auditor and the supervisor of the auditor.

4. The criteria to be used by the Department in determining whether to change the period that the audit will cover and to extend the commencement date or estimated completion date, or both, of the audit include, without limitation:

(a) The time required by the taxpayer to gather records necessary for the audit; and

(b) Circumstances determined by the Department to be beyond the control of the taxpayer or the Department.

5. A taxpayer may request an extension of the commencement date or estimated completion date, or both, of the audit. Such a request must be submitted in writing to the auditor and must set forth the reason for the request. The auditor shall, on good cause shown, grant a reasonable extension and shall notify the taxpayer in writing of the revised commencement date or the revised estimated completion date, or both, of the audit. If an extension is granted, the statute of limitations for the finding of a deficiency will not be tolled during the period of the extension and a waiver of the statute of limitations must be obtained from the taxpayer or the audit period must be adjusted to account for the extension.

6. If a taxpayer fails to provide the records necessary to complete an audit by the estimated completion date or revised estimated completion date, the auditor may:

(a) Determine or estimate an amount of delinquent taxes due from the records provided;

(b) If the taxpayer has not provided any records, estimate an amount of delinquent taxes due based on information regarding the taxpayer that the Department has in its possession, including, without limitation, any returns filed by the taxpayer; or

(c) Request the Department to issue a subpoena for the production of records by the taxpayer. (Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)

Due process for audits, process for Petitions for Redetermination and hearings on audit disputes. Amend to separate hearing procedures from Petition procedures, move hearing procedures to "Hearings on Petitions for Redetermination" section, and conform Petition process to actual Department procedures; Amend section 4 to add "A petition for redetermination which includes a request for hearing will be sent to a hearing officer." and "A petition for redetermination which does not include a request for hearing will be sent to a hearing officer after:"

NAC 360.706 Notice of deficiency determination; petition for redetermination; extension for filing petition; Department review; use of hearing officer; prehearing statement; extension for filing prehearing statement; notice of hearing; withdrawal of petition. (NRS 360.090, 360.350, 360.360, 360.365, 360.370)

1. If, after an audit, the Department determines that delinquent taxes are due, the Department shall issue to the taxpayer a notice of the deficiency determination. The notice must be issued on or before the estimated completion date or revised estimated completion date of the audit. The Department shall include with the notice a form prescribed by the Department for filing a petition for redetermination.

2. If the taxpayer wishes to dispute the findings of the audit, the taxpayer must petition the Department for a redetermination within 45 days after he or she is served with the notice of the deficiency determination. A petition for redetermination must be submitted:

(a) On a form prescribed by the Department for filing a petition for redetermination; or

(b) In the form of a letter which contains sufficient information to give notice to the Department that the taxpayer is disputing the deficiency determination. The letter must include, without limitation, the name of the taxpayer, the account number assigned to the taxpayer by the Department and the amount of the tax, interest or penalty in dispute.

3. The Director may grant an extension for the filing of a petition for redetermination if the request for an extension is made in writing to the Department and the Director finds that the petition for redetermination was not filed or was filed late despite the exercise of ordinary care by and without the intent of the taxpayer and that the cause of the failure to file or late filing of the petition was circumstances beyond the control of the taxpayer. Such circumstances include, without limitation, a natural disaster or other disaster beyond the control of the taxpayer and the death or hospitalization of the person responsible for filing the petition for redetermination.

4. A petition for redetermination will be sent to a hearing officer after:

(a) *Which includes a request for hearing will be sent to a hearing officer*. The Department has reviewed any additional documentation that the taxpayer has submitted with his or her petition; and

(b) Which does not include a request for hearing will be sent to a hearing officer after the

Department has reviewed any additional documentation that the taxpayer has submitted with his or her petition and The the taxpayer and the Department have not agreed to a settlement based upon such documentation provided by the taxpayer.

5. The hearing officer may request that the parties file prehearing statements. The parties may file a joint prehearing statement. If the parties cannot agree on a joint prehearing statement, each party must file its statement by the date set by the hearing officer. The prehearing statement must be limited to a brief explanation of the issues from the audit for consideration by the hearing officer and must include, without limitation:

(a) A statement of the unresolved issues that will be presented to the hearing officer, the nature of the specific transaction at issue, the amount in dispute and the legal issues involved in the matter.

(b) A statement of the issues that have been resolved by the parties, including, without limitation, the uncontested facts.

(c) A list of exhibits that each party expects to introduce at the hearing and any objections to those exhibits. The exhibits must be marked in advance of the hearing.

(d) A list of the witnesses that each party expects to testify at the hearing.

(e) An estimate of the time required for the hearing.

(f) A statement regarding whether the party will submit a posthearing brief.

6. A prehearing statement must be filed by the date set by the hearing officer. The hearing officer may grant an extension for filing the prehearing statement if the motion or stipulation requesting the extension is filed with the hearing officer before the date set for filing the statement. The hearing officer shall issue a written decision on the motion or stipulation requesting the extension.

7. Failure of a party to file a prehearing statement will not delay the scheduling of the hearing. The hearing officer shall provide notice of the hearing to the parties at least 10 days before the date of the hearing.

8. If a party wishes to raise an issue that was not included in its prehearing statement before or during the hearing, the hearing officer shall grant a continuance to allow the opposing party to prepare a response to the issue.

9. The taxpayer may, at any time, withdraw his or her petition for redetermination by submitting a written request, in the form of a letter, to the Department.

(Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)

Public/Member Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 361.1295

CHAPTER 361 - PROPERTY TAX

ASSESSMENTS BY COUNTY ASSESSORS

Determination of Taxable Value of Real Property

Clark County Assessor - Explanation: Inserting the word "initially" marks the point when the property has entered the market and thus would not be considered for a subdivision discount at any time past that point.

The Department supports this recommendation.

NAC 361.1295 Taxable value of land within qualified subdivision. (NRS 360.090, 360.250, 361.227)

1. In determining the taxable value of land within a qualified subdivision, the county assessor shall use, as he or she deems appropriate based upon the available information concerning the subdivision:

(a) The full cash value of the subdivision as vacant land, plus all actual costs of site preparation, including on-site enhancements and off-site enhancements;

(b) The selling price of any comparable subdivision or group of parcels, adjusting that price as appropriate to reflect differences between the land sold and the land being appraised; or

(c) The estimated retail selling price of all parcels in the subdivision which are not *initially* sold, rented or occupied, reduced by the percentage specified for the expected absorption period of the parcels:

Expected Absorption Period (Years)	Percentage of Reduction
1 -	
3	20
4 -	
6	30
7 -	10
9	40
10 or	
or	50
more	30

2. The taxable value determined as provided in subsection 1 must be allocated to each parcel in the subdivision which is not sold, rented or occupied according to the size and other characteristics of that parcel.

3. The taxable value of any improvements made within a qualified subdivision must be determined as provided by <u>NRS 361.227</u>.

(Added to NAC by Tax Comm'n, eff. 11-14-88; A by R039-10, 8-13-2010, eff. 7-1-2012)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 361.131 (R192-22)

CHAPTER 361 - PROPERTY TAX

ASSESSMENTS BY COUNTY ASSESSORS

Determination of Taxable Value of Real Property

Amend per proposed obsolescence regulation under R192-22. This regulation limits the foregoing procedure to real property subject to valuation prior to the completion of the assessment roll. It also specifies that the personal property for which the value may be reduced is personal property assessed before July 1 of the fiscal year immediately preceding the fiscal year in which the taxes are levied.

NAC 361.131 Taxable value exceeding full cash value. (NRS 360.090, 360.250, 361.227) If the initially determined taxable value for any real property *subject to valuation prior to the completion of the assessment roll on or before January 1 pursuant to NRS 361.310* is found to exceed the full cash value of the property, the person determining taxable value shall examine the taxable value determined for the land, and if the land is properly valued, he or she shall appropriately reduce the taxable values determined for the improvements and, if appropriate, the value of the land and, *if applicable to a property valuation,* any pertinent personal property. *Assessed on or before July 1 of the fiscal year immediately preceding the fiscal year for which the taxes are levied.*

(Added to NAC by Tax Comm'n, eff. 10-10-83; A by R031-03, 8-4-2004; R166-07, 6-17-2008)

Public/Member Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 361.6015 and 361.6055

CHAPTER 361 - PROPERTY TAX

PARTIAL ABATEMENT OF TAXES

General Abatement, Primary Residential Abatement and Residential Rental Abatement

Clark County Assessor - Explanation: The reference to NRS 361.4711 should be deleted. It refers to a repealed subsection. It should be replaced by a reference to NRS.361.4722, or it could be repealed.

The Department supports this recommendation.

NAC 361.6015 "Abatement percentage" defined. (NRS 360.090) "Abatement percentage" has the meaning ascribed to it in NRS 361.4711. NRS 361.4722

(Added to NAC by Tax Comm'n by R011-06, eff. 5-4-2006)

Clark County Assessor - Recommend adding the reference to NAC 361.606 to this subsection " (b) Before delivering the tax roll to the county tax receiver each year, **[pursuant to NAC 361.606,]** determine whether each parcel or other taxable unit of property designated on the tax roll is:"

Without this addition, the text implies that the county assessor SHALL determine whether each parcel or other taxable unit of property designated on the tax roll is Eligible.

As it stands, there is no current means to do this. The only method that we have is based on the public making a claim.

The Department supports this recommendation.

NAC 361.6055 General responsibilities of county assessors and county tax receivers. (NRS 360.090, 361.4722, 361.4723, 361.4724)

1. A county assessor shall:

(a) Receive claims for primary residential abatements and residential rental abatements and identify each parcel or other taxable unit of property for which such a claim is received; and

(b) Before delivering the tax roll to the county tax receiver each year, *pursuant to NAC 361.606*, determine whether each parcel or other taxable unit of property designated on the tax roll is:

- (1) Eligible for a primary residential abatement;
- (2) Eligible for a residential rental abatement;
- (3) Eligible for a general abatement; or

(4) Ineligible for any of those partial abatements of property taxes.

2. A county assessor:

(a) Except as otherwise provided in <u>NRS 361.773</u>, may correct the tax roll not later than June 30 of each year to indicate that a parcel or other taxable unit of property is eligible for a primary residential abatement, a residential rental abatement or a general abatement for that year.

(b) Shall notify the county tax receiver of each claim for a primary residential abatement or residential rental abatement for the current year which the county assessor receives after the tax roll has been delivered to the county tax receiver. The county tax receiver shall process such a claim for a primary residential abatement in accordance with <u>NRS 361.773</u>.

3. A county tax receiver shall calculate and apply the appropriate amount of any:

(a) Primary residential abatement or residential rental abatement to which a parcel or other taxable unit of property is determined to be eligible; and

(b) General abatement, in accordance with the applicable abatement percentage provided by the Department pursuant to <u>NAC 361.605</u>, to which a parcel or other taxable unit of property is determined to be eligible.

4. If a county assessor or county tax receiver determines that a parcel or other taxable unit of property has been erroneously designated as eligible for a primary residential abatement, a residential rental abatement or a general abatement, the county assessor may appropriately revise that designation and the county tax receiver may transmit an appropriately revised tax bill to the taxpayer. If a change in the designation of any property pursuant to this subsection results in an increase in the liability of the taxpayer for property taxes, the county assessor shall inform the taxpayer of the change in the designation of the property and the reasons for that change.

(Added to NAC by Tax Comm'n by R011-06, eff. 5-4-2006)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 361.6107

CHAPTER 361 - PROPERTY TAX

Appeal of Determination of Applicability of Certain Abatements

Amend to add the below language in order to facilitate the repeal of NAC 361.61062.

NAC 361.6107 Hearing before Commission: Order of argument. (<u>NRS 360.090</u>, <u>361.4734</u>) In a hearing held before the Commission pursuant to <u>NAC 361.61068</u>, the order in which argument will ordinarily be received from the parties is:

- 1. Orientation by staff of the Department;
- 2. Argument by the petitioner;
- 3. Argument by interveners;
- 4. Argument by any other party; and
- 5. Rebuttal by the petitioner.

(Added to NAC by Tax Comm'n by R011-07, eff. 10-31-2007)

Public/Member Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 361.61034

CHAPTER 361 - PROPERTY TAX

Abatement for Remainder Parcels

Clark County Assessor - Recommend making the minor changes below for clarification to subsection 2(a)(2).

The Department supports this recommendation.

NAC 361.61034 New parcels for development: Evaluation; determination of change in use; effect of determination. (NRS 360.090, 361.4722)

1. Each new parcel for development must be separately evaluated to determine whether there has been any change in the use of the property that comprises the parcel.

2. A determination that there is a change in the use of the property must be based on a finding that:

(a) The property was being used as vacant land as of the commencement of the prior year and:

(1) As the result of the recording of a subdivision map creating individual lots for residential development, the property is held for residential use as of the commencement of the current year;

(2) As the result of the recording of a subdivision map creating **a** new commercial or industrial subdivision *parcels* or the creation of new parcels within such a subdivision, the property is held for commercial or industrial use as of the commencement of the current year; or

(3) As the result of new construction on the parcel sufficient to allow for an identification of the use of the property, the property is in agricultural use, open-space use, residential use, commercial or industrial use, institutional use or recreational use as of the commencement of the current year; or

(b) The use of the property as of the commencement of the current year for agricultural use, open-space use, residential use, commercial or industrial use, institutional use or recreational use is different from the use of the property as of the commencement of the prior year.

3. For the purpose of determining whether there has been a change in the use of the property that comprises a new parcel for development that was created from an existing parcel that had more than one use in the prior year, the use of the portion of the existing parcel from which the new parcel for development was created must be determined to be the use of the property that comprises the new parcel for development in the current year.

4. If the use of the property:

(a) Has not changed, the parcel is a remainder parcel.

(b) Has changed, the parcel is a new parcel for development which is not eligible for the partial abatement of taxes provided by subsection 2 of <u>NRS 361.4722</u>.

5. The provisions of this section apply to the determination of whether a new parcel or other taxable unit of property is a remainder parcel for the tax year beginning on July 1, 2015, and each subsequent tax year.

6. As used in this section, "use of the property" means the principal use of the property for one of the following purposes:

- (a) Agricultural use;
- (b) Open-space use;
- (c) Residential use;
- (d) Commercial or industrial use;
- (e) Institutional use;
- (f) Recreational use; or
- (g) Use as vacant land.

(Added to NAC by Tax Comm'n by R001-07, eff. 3-23-2007; A by R021-17, 1-30-2019)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

363C.210 (R057-21)

CHAPTER 363C - COMMERCE TAX

IMPOSITION AND COLLECTION

General Provisions for Business Entities

Amend pursuant to R057-21 - This regulation provides that this exemption applies only to a person who: participates in an exhibition, trade show, industry or corporate meeting or similar event held in this State for a purpose related to the conduct of a business, including, without limitation, as an organizer, manager or sponsor of such an event or as an exhibitor at such an event; and does not engage in any business activity in this State other than the participation, organization, management or sponsorship of such an event. (Sarah)

NAC 363C.210 Imposition; factors for determining whether person or entity is business entity subject to filing requirement for Nevada Commerce Tax Return. (<u>NRS 360.090</u>, <u>363C.020</u>, <u>363C.100</u>)

1. The commerce tax is a tax imposed on each business entity engaging in a business in this State. To determine whether a business entity is engaging in a business in this State, the Department must consider the activities of the business entity and not the activities of other entities in which the business entity owns an interest.

2. Except as otherwise provided in subsection subsections 3 and 4 and chapter 363C of NRS, for the purpose of determining whether a person or other entity is subject to the commerce tax, a person or other entity is a business entity if the person is:

(a) An entity organized pursuant to title 7 of NRS or another equivalent statute of this State or another jurisdiction, other than an entity organized pursuant to <u>chapter 82</u> or <u>84</u> of NRS.

(b) A state, national, domestic or foreign bank, whether organized under the laws of this State, another state or another country, or under federal law.

(c) A savings and loan association or savings bank, whether organized under the laws of this State, another state or another country, or under federal law.

(d) A partnership governed by <u>chapter 87</u> of NRS or another equivalent statute of this State or another jurisdiction.

(e) A registered limited-liability partnership registered with the Secretary of State pursuant to <u>NRS</u> $\underline{87.440}$ to $\underline{87.500}$, inclusive.

(f) A business association.

(g) A joint venture, except a joint operating or co-ownership arrangement which meets the requirements of 26 C.F.R. § 1.761-2(a)(3), Treas. Reg. § 1.761-2(a)(3), that elects out of federal partnership treatment as provided by 26 U.S.C. § 761(a).

(h) A joint stock company.

(i) A holding company.

(j) A natural person who is required to file with the Internal Revenue Service a:

(1) Schedule C (Form 1040), Profit or Loss from Business, or its equivalent or successor form;

(2) Schedule E (Form 1040), Supplemental Income and Loss, or its equivalent or successor form, if an activity of the natural person is reported on Part I of that Schedule; or

(3) Schedule F (Form 1040), Profit or Loss from Farming, or its equivalent or successor form.

(k) Any other person engaging in a business in this State.

3. For *Except as otherwise provided in subsection 4, for* the purpose of determining whether a person or other entity is subject to the commerce tax, a person or other entity is not a business entity if the person or entity is listed in subsection 2 of <u>NRS 363C.020</u>, regardless of whether the person or entity is engaging in a business in this State.

4. The exclusion from the definition of "business entity" set forth in paragraph (n) of subsection 2 of NRS 363C.020 applies only to a person who:

(a) Participates in an exhibition, trade show, industry or corporate meeting or similar event held in this State for a purpose related to the conduct of a business, including, without limitation, as an organizer, manager or sponsor of such an event or an exhibitor at such an

event; and

(b) Does not engage in any business activity in this State other than the participation, organization, management or sponsorship of an event described in paragraph (a).

4.-5. As used in this section:

(a) "Holding company" means an entity that confines its activities to owning stock in, and supervising management of, other companies.

(b) "Joint stock company" means a common-law unincorporated business enterprise of natural persons possessing common capital with ownership interests represented by shares of stock.

(c) "Joint venture" means a partnership engaged in the joint prosecution of a particular transaction for mutual profit.

(Added to NAC by Tax Comm'n by R123-15, eff. 6-28-2016)

EXPLANATION – Matter in (1) **purple bold** is adopted language that has not yet been codified in NAC; (2) *blue bold italics* is language proposed to be added; and red strikethrough is language proposed to be deleted.

368A.110 (R056-21) and 363A.130

CHAPTER 368A - TAX ON LIVE ENTERTAINMENT

ADMINISTRATION OF TAX BY DEPARTMENT OF TAXATION

Amend Section 3(b)(2) to read "the full amount charged for that service without deduction for any service cost, interest, losses, tips or gratuities or any other expense".

NAC 368A.110 Taxpayers: General requirements; specification of provisions applicable to licensed gaming establishments, escorts and escort services. (<u>NRS 360.090</u>, <u>368A.140</u>)

1. Except as otherwise provided in subsection 3, if a taxpayer intends to provide live entertainment at a facility that is not a licensed gaming establishment, the taxpayer shall register with the Department to collect the tax. The taxpayer shall thereafter collect and remit the tax to the Department in accordance with the provisions of <u>chapter 368A</u> of NRS and <u>NAC 368A.010</u> to <u>368A.170</u>, inclusive[-], and sections 2 and 3 of this regulation.

2. Except as otherwise provided in subsection 3, if a taxpayer intends to provide live entertainment at a facility that is a licensed gaming establishment, the taxpayer shall act in accordance with <u>NAC</u> <u>368A.300</u> to <u>368A.540</u>, inclusive.

3. If a taxpayer is an escort or escort service, the taxpayer must:

(a) Register with the Department to collect the tax on live entertainment. The taxpayer shall thereafter collect and remit the tax to the Department in accordance with the provisions <u>chapter 368A</u> of NRS and <u>NAC 368A.010</u> to <u>368A.170</u>, inclusive.

(b) Maintain the following records for a period of at least 4 years after the date on which the record is created:

(1) The date on which the service of escorting a person or persons at one or more locations in this State is provided; and

(2) The full amount charged for that service [.] without deduction for any service cost, interest, losses, tips or gratuities or any other expense.

(c) Make the records available for inspection by the Department upon demand at reasonable times during regular business hours.

(Added to NAC by Tax Comm'n by R212-03, eff. 12-4-2003; A by R196-05, 2-23-2006; R062-15, 11-2-2016)

Amend to remove maximum occupancy of 7,500 on this NAC. Statute reads 200 or more (except for Non-Profit which is based on ticket sales, not occupancy).

NAC 368A.130 Determination of maximum occupancy by Department; presumption when maximum occupancy not designated on permit; rebuttal of presumption by taxpayer. (NRS 360.090, 368A.140)

1. For the purposes of subsection 4 of <u>NRS 368A.020</u>, the Department shall determine the maximum occupancy of a facility where live entertainment is provided in accordance with the provisions of paragraph (b) of subsection 5 of <u>NRS 368A.200</u>.

2. Except as otherwise provided in NAC 368A.150, for the purposes of subsection 1 and paragraph (b) of subsection 5 of NRS 368A.200, if there is no governmental permit designating the maximum occupancy of a facility where live entertainment is provided, the Department must presume that the actual seating capacity of the facility is at least 200 persons and less than 7,500 persons. To rebut this presumption, the taxpayer must establish, to the reasonable satisfaction of the Department, that the actual seating capacity of the facility is less than 200 persons or at least 7,500 persons. In determining whether the taxpayer has successfully rebutted the presumption, the Department shall consider all evidence provided by the taxpayer, including, without limitation, evidence of actual attendance, the number of admissions sold or offered for sale, the square footage of the facility, the physical needs or requirements of the patrons in relation to the nature of the live entertainment provided and any other evidence tending to establish the actual seating capacity of the facility.

(Added to NAC by Tax Comm'n by R212-03, eff. 12-4-2003; A by R196-05, 2-23-2006; R062-15, 11-2-2016)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 370.165 (R100-22)

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

OTHER PRODUCTS MADE FROM TOBACCO

Amend per R100-22 - Removes the specific regulatory authority for a wholesale dealer who did not originally report and pay the tax to obtain payment of an amount equal to the credit from the wholesale dealer who originally reported and paid the tax.

NAC 370.165 Allowance of tax credits. (NRS 370.490, 370.510)

[1.] The Department will allow a credit authorized by <u>NRS 370.490</u> only if the wholesale dealer who files the claim for the credit is the wholesale dealer who originally reported and paid the tax to the Department. *Refund requests will only be allowed on the first sale of a product and not on subsequent sales of such product.*

2. A wholesale dealer who did not originally report and pay the tax to the Department may request from the wholesale dealer who originally reported and paid the tax to the Department payment of an amount equal to the credit authorized by <u>NRS_370.490</u>. Such a request must include a credit memo of the manufacturer for proof of returned merchandise or a duplicate or copy of the invoice as proof of the sale outside the State.

<u>3.</u> A wholesale dealer who is allowed a credit authorized by <u>NRS 370.490</u> and who, pursuant to subsection 2, makes a payment to a wholesale dealer who did not originally report and pay the tax to the Department may complete and file with the Department an amended return.

- (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 370.230

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

SALES ON INDIAN RESERVATIONS AND COLONIES

Section 1 can be maintained as written, as it provides clarifying definitions. Sections 2-6 can be removed. Cigarette tax is pre-collected by the purchase of the tax stamp. However, tribal stamps are distributed free of charge and only tribal stamped cigarettes may be sold on tribal land.

Additionally, OTP wholesalers are allowed an exemption for sales to tribal lands, so precollecting the tax does not apply to OTP either. NRS 370.280 establishes circumstances in which the Department may authorize a refund of cigarette tax and lists specifically, "any licensed wholesaler". NRS 370.503 establishes an allowance of refund for certain taxes paid pursuant to NRS 370.450, which is the imposition, rate, and collection of OTP Tax.

NAC 370.230 Refund of precollected state tax: Procedure; rate. (NRS

<u>360.090, 370.280, 370.503, 370.510</u>)

- 1. As used in this section, unless the context otherwise requires:
- (a) "Department" means the Department of Taxation of the State of Nevada.

(b) "Governing body" means the governmental entity that has the authority to make decisions for a tribe, commonly known as a tribal government.

(c) "Month" means a calendar month.

(d) "Reservation" means an Indian reservation, Indian colony or lands set aside for the use and occupancy of a tribe.

(e) "Retail dealer" means any person, other than a wholesale dealer or a smokeshop owned by a tribe, who is located on a reservation and who offers to sell or who is engaged in selling cigarettes, other tobacco products or both of them at retail on the reservation.

(f) "Tribe" means any Indian tribe, Indian band, Indian colony or group of Indians recognized by the Federal Government as possessing a government-to-government relationship with the United States.

<u>2.</u> Upon application being made by a governing body which meets the requirements of this section, the Department shall refund to the governing body the tobacco taxes collected by the State on sales of tobacco to retail dealers in accordance with <u>NRS 370.280</u> and <u>370.503</u>.

- 3. A refund made pursuant to this section must be made at the tax rate less any discounts allowed for a tobacco wholesaler or importer.

4. Except as otherwise provided in subsection 6, only the governing body may apply for refunds of taxes on sales of cigarettes or other tobacco products to retail dealers. Each application for a refund must be made for all sales which occurred during not less than 1 month. The application must include:

(a) The amount of tobacco purchased by retail dealers during the month or months for which the refund is requested;

(b) The name and location of the wholesaler or importer from whom the tobacco was purchased; and
 (c) The county or counties where the retail dealers are located, and the quantity of tobacco purchased

by retail dealers located in each county.

<u>5.</u> The governing body shall maintain, and provide to the Department upon request, documentation substantiating all refunds requested. The documentation must include:

(a) Identification of the purchasers of tobacco as retail dealers, by name and address;

(b) For each transaction for which a refund is requested, the:

(1) Name and address of the retail dealer;

(2) Price paid;

(3) Quantity purchased; and

(4) Date of sale; and

(c) Such other information as the Department determines is reasonably necessary to document that a purchase qualifies for a refund pursuant to this section.

6. If a governing body fails to maintain the records required by this section, files a fraudulent refund request or refuses to transmit to the Department information required pursuant to this section, the Department may alter the refund procedure authorized by this section and, in lieu thereof, make direct refunds to a retail dealer who:

(a) Is located on the reservation;

(b) Purchases tobacco;

(c) Pays the applicable tax imposed on the tobacco by the tribe; and

(d) Complies with the requirements of this section that are applicable to governing bodies.

- (Added to NAC by Tax Comm'n, eff. 5-27-92)

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 370.500, 370.540, 370.545, 370.550, 370.555, 370.580, 370.585, 370.590, and 370.595

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

ADMINISTRATIVE PROCEEDINGS: SUSPENSION OR REVOCATION OF LICENSE; REMOVAL FROM DIRECTORY OF MANUFACTURERS AND BRAND FAMILIES

Amend - NRS 370.597 mandates regulations for hearing process; Scope of applicability of definitions. Amend as NRS 370.253 has been repealed and should be removed from authority in all of these regulations and NRS 370.597 added - Maintain, legislatively prescribed forum for these hearings. In addition, NAC 370.510 and 370.520 was recommended for repeal, therefor the NAC 370.500 must be amended.

NAC 370.500 Definitions. (NRS 370.250, 370.253, 370.510, 370.597, 370.675) As used in NAC 370.500 to 370.595, inclusive, unless the context otherwise requires, the words and terms defined in NAC 370.510 370.515 to 370.525, inclusive, have the meanings ascribed to them in those sections. (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597.

NAC 370.515 "Hearing officer" defined. (NRS 370.250, <u>370.253</u>, <u>370.510</u>, *370.597*. <u>370.675</u>) "Hearing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of <u>NAC 370.545</u>.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597.

NAC 370.525 "Respondent" defined. (<u>NRS 370.250</u>, <u>370.253</u>, <u>370.510</u>, *370.597*, <u>370.675</u>) "Respondent" means a licensee or manufacturer of tobacco products to whom the Department has issued a notice of hearing pursuant to <u>NAC 370.545</u>.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; NRS 233B.127 requires opportunity to cure. Amend - change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.540 Notice of intent to suspend or revoke license or remove from directory; contents and service of notice; opportunity to demonstrate compliance; effect of subsequent alleged violation. (NRS 370.250, 370.253, 370.510, *370.597*, 370.675)

1. When the Department has cause to believe that:

(a) The license of a retail dealer or wholesale dealer should be temporarily suspended or permanently revoked; or

(b) A manufacturer of tobacco products and its brand families should be removed from the directory, \hat{E} the Department may issue a notice of intent to suspend or revoke the license or a notice of intent to remove the manufacturer and its brand families from the directory, as applicable.

2. A notice issued pursuant to subsection 1 must include:

(a) A statement of the legal authority for the suspension or revocation of the license or removal of the manufacturer and its brand families from the directory, as applicable;

(b) A statement of the facts which support the belief of the Department that the license should be suspended or revoked or that the manufacturer and its brand families should be removed from the directory, as applicable; and

(c) Except as otherwise provided in subsection 6, if the notice issued is:

(1) A notice of intent to suspend or revoke a license, a statement that the Department may issue a notice of hearing pursuant to <u>NAC 370.545</u> if the licensee does not, within 10 business days after receipt of the notice issued pursuant to subsection 1, demonstrate to the satisfaction of the Department that the licensee is in full compliance with all lawful requirements for retention of the license; or

(2) A notice of intent to remove a manufacturer and its brand families from the directory, a statement that the Department may issue a notice of hearing pursuant to <u>NAC 370.545</u> if the manufacturer does not, within 10 business days after receipt of the notice issued pursuant to subsection 1, demonstrate to the satisfaction of the Department that the manufacturer is in compliance with all applicable legal requirements necessary to remain listed in the directory.

3. A notice of intent to suspend or revoke a license must be served on the licensee by certified mail at the location mailing address identified by the licensee on the license application submitted by the licensee to the Department.

4. A notice of intent to remove a manufacturer of tobacco products and its brand families from the directory must be served on the manufacturer by certified mail at the address identified by the manufacturer in the most recent annual certification made by the manufacturer to the Attorney General pursuant to <u>NRS 370A.160</u>.

5. Any evidence to demonstrate compliance offered by a licensee or a manufacturer of tobacco products within the period described in subparagraph (1) or (2) of paragraph (c) of subsection 2 must be delivered in person or by certified mail to the employee of the Department identified in the notice served on the licensee or manufacturer.

6. If a licensee or manufacturer of tobacco products has received a notice issued pursuant to subsection 1, for any subsequent alleged violation of the same statutory provision during the 2-year period immediately following the issuance of such notice, the licensee or manufacturer is not entitled to the 10-day period to demonstrate compliance described in subparagraphs (1) and (2) of paragraph (c) of subsection 2 and the Department may immediately issue a notice of hearing pursuant to <u>NAC 370.545</u>.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; NRS 233B.121 contents of notice. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change 20-day notice to 10-day notice to conform with NAC 360.095. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.545 Notice of hearing; contents and service of notice; appointment of hearing officer. (NRS 370.250, <u>370.253</u>, <u>370.510</u>, *370.597*, <u>370.675</u>)

1. If a licensee or manufacturer of tobacco products does not demonstrate compliance within the 10day period described in subparagraph (1) or (2) of paragraph (c) of subsection 2 of <u>NAC 370.540</u>, or if, pursuant to subsection 6 of <u>NAC 370.540</u>, a licensee or manufacturer of tobacco products is not entitled to the 10-day period to demonstrate compliance, the Department may issue a notice of hearing.

2. A notice of hearing issued pursuant to this section must:

(a) State the date, time and location of the hearing, which may be held at an office of the Department or at such other place in this State as is designated in the notice;

(b) Include a statement of the legal authority for the suspension or revocation of the license or removal of the manufacturer and its brand families from the directory, as applicable;

(c) Identify the specific provision or provisions of <u>chapter 370</u> or <u>370A</u> of NRS which the Department alleges the licensee or manufacturer of tobacco products has violated;

(d) Include a statement of the facts which support the belief of the Department that the license should be suspended or revoked or that the manufacturer and its brand families should be removed from the directory, as applicable; and

(e) Include as attachments all documentary evidence on which the Department intends to rely to demonstrate that the licensee or manufacturer of tobacco products, as applicable, is in violation of the provision or provisions of <u>chapter 370</u> or <u>370A</u> of NRS identified pursuant to paragraph (c).

3. A notice of hearing issued pursuant to this section must be served on:

(a) All parties at least 10 20 business days before the date of the hearing;

(b) A licensee by certified mail at the location mailing address identified by the licensee on the license application submitted by the licensee to the Department; and

(c) A manufacturer of tobacco products by certified mail at the address identified by the manufacturer in the most recent annual certification made by the manufacturer to the Attorney General pursuant to \underline{NRS} 370A.160.

4. Upon the issuance of a notice of hearing by the Department pursuant to this section, the Commission will appoint an administrative law judge to act as a hearing officer.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.550 Submission of documentation by respondent; exclusion by hearing officer for untimely submission. (NRS 370.250, <u>370.253</u>, <u>370.510</u>, *370.597*, <u>370.675</u>)

1. Except as otherwise provided in subsection 2, a respondent must, not later than $7\frac{5}{5}$ business days before the date of the hearing set forth in the notice of hearing issued pursuant to <u>NAC 370.545</u>, provide to the Department a copy of each document which is reasonably available to the respondent and which the respondent reasonably believes will be used in support of his or her position.

2. A respondent may supplement the documents provided pursuant to subsection 1 on or before the date of the hearing only if good cause exists to demonstrate why the supplemental documents were not provided within the time required by subsection 1.

3. A hearing officer may exclude any document not timely provided pursuant to subsection 1 or 2. (Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to change motions due 10 days before hearing to 7 days before hearing and response to 5 days before hearing to accommodate change in hearing notice. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.555 Submission and service of motions and responses to motions. (NRS 370.250, <u>370.253</u>, 370.510, *370.597*, <u>370.675</u>)

1. All motions, unless made at a hearing, must be:

(a) Made in writing; and

(b) Served on the opposing party and the hearing officer at least $7\frac{10 \text{ business}}{10 \text{ business}}$ days before the date of the hearing.

- 2. Any response to a motion, other than a motion made at a hearing, must be:
- (a) Made in writing; and

(b) Served on the opposing party and the hearing officer within 5 7 business days after receipt of the motion.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597

NAC 370.565 Appearance of party at hearing; representation by authorized representative of party; qualifications of attorney. (<u>NRS 370.250</u>, <u>370.253</u>, <u>370.510</u>, *370.597*, <u>370.675</u>)

1. A party may appear in person at a hearing or may be represented by an attorney, an accountant or an officer, employee or other authorized representative of the party.

2. An attorney who represents a party at a hearing:

(a) Must be admitted to practice and in good standing before the highest court of any state of the United States; and

(b) If the attorney is not admitted to practice and in good standing before the Supreme Court of Nevada, must be associated with an attorney so admitted and in good standing.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597

NAC 370.570 Continuances or recesses granted by hearing officer. (NRS 370.250, 370.253, 370.510, 370.597, 370.675) A hearing officer may, in his or her discretion, either before or during a hearing, grant continuances or recesses.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend to remove NRS 370.253 and add 370.597

NAC 370.575 Failure to appear. (NRS 370.250, 370.253, 370.510, 370.597, 370.675) If:

- 1. A respondent fails to appear at a hearing;
- 2. The hearing officer has not granted a continuance;
- 3. The Department offers proof that the respondent was given proper notice of the hearing; and

4. The hearing officer makes a determination that the respondent was given proper notice of the hearing,

 \rightarrow the hearing officer may proceed to consider the case on its merits without the participation of the respondent and dispose of the case based on the evidence before him or her.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for hearing before ALJ. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend (1) to add "evidence may be received in any manner ordered by the hearing officer but will generally proceed in the following order." Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.580 Order of proceedings; written findings and conclusions; issuance and service of decision; date on which decision becomes final. (NRS 370.250, <u>370.253</u>, <u>370.510</u>, *370.597*, <u>370.675</u>)

1. At a hearing conducted pursuant to <u>NAC 370.500</u> to <u>370.595</u>, inclusive, *evidence may be received in any manner ordered by the hearing officer but will generally proceed in the following order*:

(a) The Department will present witnesses and evidence and the respondent may cross-examine the witnesses in the order in which they are presented by the Department.

(b) After the Department has completed its presentation of witnesses and evidence, the respondent may present witnesses and evidence and the Department may cross-examine the witnesses in the order in which they are presented by the respondent.

(c) After the respondent has completed its presentation of witnesses and evidence, the Department may call any rebuttal witnesses and the respondent may cross-examine the witnesses.

(d) The hearing officer may question any witness, party, counsel or representative at any time.

2. After the close of the hearing, the hearing officer shall prepare written findings of fact, conclusions of law and his or her decision on the issues presented at the hearing.

3. A hearing officer shall issue his or her decision and serve on all parties of record a copy of the decision and the accompanying findings of fact and conclusions of law within 45 business days after the date on which the hearing concluded.

4. A decision issued by a hearing officer pursuant to this section becomes final $30 \frac{20 \text{ business}}{20 \text{ business}}$ days after the date of service of the decision unless a party files a timely notice of appeal pursuant to NAC 370.585.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days; Amend to extend 20-day appeal period to 30-day appeal period to conform with NAC 360.175; Amend process for filing notice of appeal and briefs to mirror NAC 360.173 and NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.585 Filing and service of notice of appeal; rebuttal response by opposing party. (<u>NRS</u> 370.250, <u>370.253</u>, 370.510, 370.597, <u>370.675</u>)

1. A party may, within 30 20 business days after service of a decision issued by a hearing officer pursuant to <u>NAC 370.580</u>, file a notice of appeal with the Commission. A notice of appeal filed pursuant to this section must be served on all parties and must identify the decision from which the party appeals, the date on which the decision was issued and the basis for the appeal.

2. Within 30 days after filing A *a* notice of appeal, *the appellant shall file with the Commission an opening brief. The brief must* filed pursuant to this section must be served on all parties and must:

(a) Identify the decision from which the party appeals, the date on which the decision was issued and the basis for the appeal;

(b) State with particularity each point of law or fact which, in the opinion of the appellant, the hearing officer overlooked or misconstrued;

(c) Identify the parts of the record before the hearing officer that the appellant deems relevant to the appeal; and

(d) State each argument in support of the appeal that the appellant intends to present.

3. An opposing party may, not later than 30 15 business days after service of a notice of appeal, file with the Commission a response rebutting only the issues raised in the notice of appeal. Such a response may include identification of the parts of the record before the hearing officer that the opposing party deems relevant to his or her response.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; Process for appeal to Commission and Petition for Judicial Review. Amend to change 15 minutes of oral argument before the Commission to 20 minutes to conform with NAC 360.175. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.590 Oral argument on appeal; consideration of certain evidence; issuance of written decision; final decision for purposes of judicial review. (<u>NRS 370.250</u>, <u>370.253</u>, <u>370.510</u>, *370.597*, 370.675)

1. Upon the filing of a response to the notice of appeal pursuant to $\underline{NAC 370.585}$ or the expiration of the time for filing such a response, the Executive Director will schedule oral argument on the appeal at the next meeting of the Commission.

2. Oral argument before the Commission will be limited to 2015 minutes for each party. The appellant must present his or her argument first but may reserve time for rebuttal following the presentation of argument by the opposing party. The Commission will consider only evidence which was submitted to the hearing officer and identified in the notice of appeal or response to the notice of appeal.

3. The Commission may affirm, reverse or modify the decision of the hearing officer or remand the case to the hearing officer. The Executive Director shall, on behalf of the Commission, issue a written decision on the appeal.

4. Unless the Commission remands a case to the hearing officer, the decision of the Commission is a final decision in a contested case for the purposes of judicial review.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Amend - NRS 370.597 mandates regulations for hearing process; post hearing procedures. Amend to change "business days" to "days" to conform to the standard language of the Department's regulations and the changes in Nevada Rules of Civil Procedure for counting days. Also increase the days from "5" to "7". It was probably intended for the 5 business days to be a week. Since we are proposing changing "business days" to "days", it will add 2 more to account for the weekends. Also amend to remove NRS 370.253 and add 370.597.

NAC 370.595 Effective date of suspension or revocation of license; duties of wholesale dealer; continuation of activities until suspension or revocation is effective. (NRS 370.250, <u>370.253</u>, <u>370.510</u>, <u>370.597</u>, <u>370.675</u>) If a final order issued by a hearing officer or the Commission temporarily suspends or permanently revokes the license of a wholesale dealer:

1. The final order must not become effective and the license of the wholesale dealer must not be suspended or revoked until 20 business days after the date of issuance of the final order.

2. The wholesale dealer shall, within $7\frac{5}{5}$ business days after the date on which the final order is issued:

(a) Notify each retail dealer that is a customer of the wholesale dealer of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation or suspension becomes effective; and

(b) Notify each manufacturer of tobacco products from whom the wholesale dealer purchases tobacco products of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation or suspension becomes effective.

3. Until the date on which the revocation or suspension of the license is effective, the wholesale dealer may continue to engage in any lawful activity otherwise authorized or permitted pursuant to chapters 370 and 370A of NRS.

(Added to NAC by Dep't of Taxation by R146-15, eff. 9-9-2016)

Department Recommendation for Amendment

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) *blue bold italics* is language proposed to be added to LCB's proposed regulation; and (3) red strikethrough is language proposed to be deleted in LCB's proposed regulation.

NAC 372.101, 372.280, 372.320, 372.350 (R156-22), and 372.460 (R172-22)

CHAPTER 372 - SALES AND USE TAXES

APPLICATION OF TAX

Amend to find all transportation, shipping, postage, handling, packing and crating taxable regardless of being separately stated. This would make the area of delivery charges and/or transportation, shipping and/or postage more applicable for taxpayers and should prevent assessments for taxpayers who misunderstand this area.

NAC 372.101 Delivery charges. (NRS 360.090, 360B.110, 372.025, 372.065, 372.725)

1. Delivery charges included in the sale of tangible personal property are subject to sales and use taxes, including, but not limited to, any charges for:

(a) Transportation, shipping or postage which are not stated separately on applicable invoices or other billing documents. Any charges for transportation, shipping or postage which are stated separately on applicable invoices or other billing documents shall be deemed not to be included in such a sale and are not subject to sales and use taxes.

(b) Handling, crating or packing, whether or not separately stated.

2. A delivery charge that is not connected with the sale of tangible personal property is a charge for a service and is not subject to sales and use taxes.

3. If a shipment of tangible personal property which is sold to a purchaser includes both taxable and exempt property, the seller of the property shall comply with the provisions of <u>NRS 360B.255</u>.

(Added to NAC by Dep't of Taxation, eff. 8-2-90; A Tax Comm'n, 10-27-93; R082-02, 9-20-2002; R021-08, 4-17-2008; R104-09, 11-25-2009)

Amend to combine NAC 372.280, 372.290 and 372.300 under NAC 372.280 "Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States." NAC 372.280 and 372.290 are recommended for repeal.

NAC 372.280 Morticians: General provisions, *Transactions with other states, and Funeral expenses paid by United States*. (NRS 360.090, 372.725)

1. Morticians are the retailers of the tangible personal property which they furnish in connection with rendering their services. The tax applies to the sale by the mortician of all tangible personal property so furnished.

2. The tax applies to:

(a) The fair retail value of clothing, boxes, vaults and any other property furnished in addition to that customarily furnished with standard service.

(b) Acknowledgment cards and appreciation cards, when furnished as part of the regular service, or when the family is charged for them.

(c) All other items of tangible personal property which are furnished by the mortician, computed upon 50 percent of the remainder of the charge for the funeral, except as provided in subsection 3.

3. If the items of tangible personal property are segregated in the billings to customers and specific charges are made, the tax applies to the charges.

4. The tax does not apply to accommodation cash advances for such items as cemetery charges, newspaper notices, railroad tickets, ministerial fees and flowers.

5. When death occurs in this State and burial is to occur in another state, the casket and other personal property purchased in this State for the preparation and delivery of the body to its ultimate burial destination are subject to Nevada sales tax.

6. Where burial occurs in this State, through ashes in urn, entombment in mausoleum or ground burial, the casket, urn or other materials purchased outside this State are not purchased for use in Nevada and are not subject to use tax. The taxable use has occurred outside this State.

7. If a portion of the expense of a funeral is paid by the United States directly to the mortician, the transaction is regarded as a sale to the United States and is exempt from the tax to the extent of the payment.

8. Payment to a relative or other person as reimbursement for a portion of the funeral expense is not a sale to the United States and is not exempt from the tax.

9. In cases where the family assigns the death benefits due from the Veterans' Administration or Social Security to the mortician, the United States is not considered the purchaser and no part of the transaction is considered a tax-exempt sale to the United States.

10. Only when the governmental agency makes a payment directly to the mortician is that portion of the funeral expense considered exempt from the tax.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 7, eff. 6-7-68; A 7-8-80]

Amend to say, "The tax applies to the entire charge made by a dispensing optician for eyeglasses and related products furnished in filling a prescription, whether the dispensing optician is licensed or not."

NAC 372.320 Oculists, optometrists and dispensing opticians. (NRS 360.090, 372.055, 372.725)

1. Oculists and optometrists are the consumers of ophthalmic materials including eyeglasses, frames and lenses used or furnished in the performance of their professional services in the diagnosis, treatment or correction of conditions of the human eye. The tax applies to the sale of the materials to oculists and optometrists.

2. The tax applies to the entire charge made by a dispensing optician for eyeglasses and related products furnished in filling a prescription, *whether the dispensing optician is licensed or not*.

[Tax Comm'n, Combined Sales and Use Tax Ruling No. 10, eff. 3-1-68]

Amend pursuant to R156-22 - This regulation revises language to provide that the use tax applies only to tangible personal property, including napkins, straws, and utensils, purchased for resale and given away with complimentary food, meals or beverages.

NAC 372.350 Premiums; gifts; complimentary food and beverages. (NRS 360.090, 372.725)

1. Tangible personal property which is delivered as a premium, together with other merchandise which is sold, if the obtaining of the premium by the purchaser is certain and not dependent upon chance or skill, shall be deemed a sale of both the premium and the merchandise. The tax applies to the gross receipts received from the purchaser for the goods and the premium except when the premium is delivered along with a tax-exempt item. In such case the tax applies to the gross receipts from the sale of the premium,

which shall be deemed to be the cost of the premium to the retailer, in the absence of any evidence that the retailer received a larger sum for the premium.

2. The tax applies to tangible personal property which is purchased for resale and given away in the form of gifts, as a use of the property other than retention, demonstration or display, while holding it for sale in the regular course of business.

3. The Except as otherwise provided in NRS 372.290, The tax applies to tangible personal property, including, without limitation, napkins, straws, plates, utensils, glasses or cups, purchased for resale and given away in the form of with complimentary food and, meals or beverages as a use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. *The taxable cost of disposable items purchased for resale includes, but is not limited to, napkins, straws, and utensils.* The taxable cost of the complimentary food and beverage includes the cost of the food or beverage and other ingredients, including, but not limited to, napkins, straws and condiments. [Tax Comm'n, Combined Sales and Use Tax Ruling No. 76, eff. 1-10-74]

Amend pursuant to R172-22 – This regulation provides that the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to a warranty or guaranty that was included in the sale of the tangible personal property is excluded from sales and use taxes only if: the warranty or guaranty was a mandatory part of the sale of the tangible personal property and the repair or replacement of the tangible personal property is an obligation or duty imposed on a party to that mandatory warranty or guaranty; and the sales price of the tangible personal property included the value of the mandatory warranty or guaranty. This regulation further clarifies that sales and use taxes apply to the purchase and use of replacement parts or materials to repair or replace tangible personal property under circumstances other than the circumstances set forth in this regulation, including, without limitation, the purchase and use of replacement parts or materials to repair or replace tangible personal property pursuant to an optional warranty or guaranty or pursuant to a term of any warranty or guaranty providing for repairs, replacements or services to maintain or enhance customer goodwill or to provide gratuitous or promotional repairs, replacements or services.

NAC 372.460 Replacement parts and materials. (NRS 360.090, 372.385, 372.725)

1. The sale of tangible personal property by a retailer includes the furnishing of replacement parts or materials to repair or replace the tangible personal property pursuant to the provisions a definite term of a **mandatory** warranty or guaranty included in the contract of sale. Sales and use taxes do not apply to the purchase and use of replacement parts or materials by the retailer if the:

- (a) The purchase and use of those parts or materials was made for the repair or replacement of tangible personal property pursuant to the provisions a definite term of the mandatory warranty or guaranty [..]; and
- (b) The sales price of the tangible personal property being repaired or replaced included the value of the mandatory warranty or guaranty.

2. Sales and use taxes apply to the purchase and use of replacement parts or materials by a retailer unless sales and use taxes do not apply to the purchase and use of such replacement parts or materials pursuant to subsection 1.

2. 3. If a lessor leases or rents tangible personal property to a:

- (a) Retailer who will furnish the tangible personal property to a customer; or
- (b) Customer of a retailer,

Ê pursuant to the provisions a definite term of a mandatory warranty or guaranty included in a contract of sale, the lessor must not include the gross receipts from that lease or rental of the tangible personal property in the gross receipts that are subject to the use sales tax. The lessor shall maintain documentation that indicates that the tangible personal property was leased or rented to a retailer, or the customer of a retailer, pursuant to the provisions a definite term of a mandatory of a warranty or guaranty included in a contract of sale.

4. For the purposes of this section, a "definite term" of a mandatory warranty or guaranty is a provision of the mandatory warranty or guaranty that imposes a nondiscretionary duty or obligation on a party to the mandatory warranty or guaranty to perform an act or provide a service. The term does not include a provision of the mandatory warranty or guaranty that gives a party to the mandatory warranty or guaranty the discretion to determine whether or not to perform an act or provide a service, including, without limitation, a provision pursuant to which a manufacturer of tangible personal property reserves the right to repair or replace the tangible personal property or provide a service with respect to the tangible personal property that:

(a) Is not required by a definite term of a mandatory warranty or guaranty;

(b) Is intended to enhance or maintain the goodwill of a customer; or

(c) Is offered on a gratuitous basis or as a promotion, including, without limitation, a repair or replacement of tangible personal property, or the provision of a service with respect to tangible personal property, that is performed outside the durational limits of a mandatory warranty or guaranty.

[Tax Comm'n, Combined Sales and Use Tax Ruling No. 40, eff. 3-1-68]—(NAC A by R025-99, 1-27-2000)

Department Recommendation for Amendment

EXPLANATION – Matter in (1) **green bold** is original language in LCB's proposed regulation; (2) *blue bold italics* is language proposed to be added to LCB's proposed regulation; and (3) red strikethrough is language proposed to be deleted in LCB's proposed regulation.

NAC 372.607 and 372.700 (R150-22)

CHAPTER 372 - SALES AND USE TAXES

EXEMPTIONS

Amend to remove "supplements" from calculation.

NAC 372.607 Food: Determination whether food sold at retail by seller is sold with eating utensils provided by seller; method for calculating percentage of prepared food sold by seller. (NRS 360.090, 360B.110, 372.284, 372.725) For the purpose of determining whether food sold at retail by a seller is a food sold with eating utensils provided by the seller pursuant to subsection 3 of NRS 360B.460 and NAC 372.605:

1. Except as otherwise provided in subsection 2, a seller who made retail sales of prepared food during a tax year or business fiscal year, whichever is selected by the seller, as soon as practicable after accounting records for that tax year or business fiscal year, as applicable, are available to the seller but not later than 90 days after the beginning of the seller's next tax year or business fiscal year, as applicable, shall calculate a percentage by:

(a) Calculating the sum of:

(1) The total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS</u> <u>360B.460</u> and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable;

(2) The total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS</u> 360B.460 and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and

(3) The total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which was sold at retail by the seller during the immediately preceding tax year or business fiscal year, as applicable; and

(b) Dividing the amount calculated pursuant to paragraph (a) by the total dollar value of all retail sales of food by the seller, including, without limitation, prepared food, candy, *and* soft drinks and dietary supplements.

 \hat{E} If, during a tax year or business fiscal year, as applicable, a seller made retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required by this subsection for each establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that were sales of prepared food.

2. If a seller did not make any retail sales of prepared food during the immediately preceding tax year or business fiscal year, whichever is selected by the seller, or is a new business and the seller intends to make retail sales of prepared food during the seller's current tax year or business fiscal year, the seller must calculate a percentage by:

(a) Calculating the sum of:

(1) An estimate of the total dollar value of all retail sales of food which is described in subsection 1 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable;

(2) An estimate of the total dollar value of all retail sales of food which is described in subsection 2 of <u>NRS 360B.460</u> and which the seller expects to sell at retail during the current tax year or business fiscal year, as applicable; and

(3) An estimate of the total dollar value of all retail sales of food which is incapable of being transferred to the purchaser without the use of a plate, bowl, glass or cup, including, without limitation, soft drinks dispensed from a fountain and food dispensed at a salad bar, and which the seller expects to sell during the current tax year or business fiscal year, as applicable; and

(b) Dividing the amount calculated pursuant to paragraph (a) by an estimate of the total dollar value of all retail sales of food, including, without limitation, prepared food, candy, *and* soft drinks and dietary supplements, which the seller expects to make during the current tax year or business fiscal year, as applicable.

Ê If a seller described in this subsection intends to make retail sales of any type of food described in paragraph (a) at more than one establishment, the seller must perform the calculation required by this subsection for each such establishment and, for the purposes of this section, use the average of those calculations as the percentage of the seller's sales of food that will be sales of prepared food. If the actual retail sales of prepared food by a seller described in this subsection, the seller must perform the calculation required by this subsection, the seller must perform the calculation required by this subsection, the seller must perform the calculation required by this subsection using reasonable revised estimates and, for the purposes of this section, use that calculation as the percentage of the seller's sales of food that will be sales of prepared food.

3. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is 75 percent or less, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller:

(a) If the practice of the seller for sales of that food, as represented by the seller, is to directly give or hand a utensil to the purchaser to use to consume the food being sold; or

(b) If the food being sold is incapable of being transferred without the use of a plate, bowl, glass or cup and the practice of the seller, as represented by the seller, is to make plates, bowls, glasses or cups available to the purchaser of such food, including, without limitation, by permitting a purchaser to obtain such plates, bowls, glasses or cups at a kiosk or common area.

4. If the percentage calculated by a seller pursuant to subsection 1 or 2, as applicable, is more than 75 percent, food sold at retail by the seller is deemed to be food sold with eating utensils provided by the seller if the seller:

(a) Directly gives or hands a utensil to the purchaser to use to consume the food being sold; or

(b) Makes utensils available to the purchaser, including, without limitation, by permitting the purchaser to obtain utensils at a kiosk or common area.

5. A seller who makes retail sales of prepared food shall maintain records in accordance with <u>NRS</u> <u>372.735</u> which are adequate to substantiate the calculations made by the seller pursuant to this section. (Added to NAC by Tax Comm'n by R056-18, eff. 6-8-2020)

Amend per R150-22 - This regulation provides that such a letter: is effective only with respect to sales or use tax obligations that would otherwise accrue on or after the date of issuance of the letter; and does not affect any such obligation accruing before that date.

Amend to add "For purposes of exemption from Sales and Use Tax, the Department will construe the term, "educational organization" as not including an organization that primarily provides instruction or disseminates information, to a definite class of persons in a particular profession, industry, vocation, hobby group or area of interest."

NAC 372.700 Charitable, religious or educational organizations: Letters of exemption. (NRS 360.090, 372.348, 372.725)

1. An organization requesting exempt status must submit to the Department an application on a form prescribed by the Department and copies of:

- (a) Its bylaws;
- (b) Its articles of incorporation;

(c) Financial information which provides verifiable sources of income and expenditures, which may include, without limitation, financial statements and independent audit reports;

(d) Letters of exemption issued to it by any governmental agency;

(e) If the application is for a charitable organization, an outline of its charitable activities, fund raisers and goals, and a copy of its business or strategic plan must be attached; and

(f) Any other information which the Department deems relevant.

2. Upon approval of an application, the Department will issue a letter of exemption. The letter of exemption is effective on the date of issuance and is not transferable. The letter of exemption:

- (a) Is effective only with respect to any liability for sales tax or use tax that would otherwise accrue on or after the date of issuance of the letter.
- (b) Does not affect any liability for sales tax or use tax accruing before the date of issuance of the letter, and any sales tax or use tax paid in connection with such a liability is not refundable.

3. The organization must notify the Department of changes to the name, address, telephone number or responsible person of the organization. Each organization must apply for the renewal of its letter of exemption every 5 years. The Department will mail a renewal application to the last known address of the organization at least 90 days before the expiration of the letter of exemption. Failure to receive a renewal application does not extend the validity of the exemption beyond the 5 years.

3. 4. The Department may deny an application for exemption if it finds that:

- (a) The organization has failed to submit sufficient information on which to grant an exemption; or
- (b) The organization does not meet the standards for exemption.

4. 5. The Department may withdraw the letter of exemption issued to any organization if the Department finds that:

- (a) The organization is no longer engaged in charitable, religious or educational pursuits;
- (b) The organization has ceased to comply with the standards for exemption; or
- (c) The application contained false or misleading information.

-5. 6. A charitable, religious or educational organization may petition the Commission for reconsideration of any action by the Department denying or withdrawing a letter of exemption. Upon reconsideration, the Commission may grant or reissue the letter of exemption if the organization has presented satisfactory evidence that it complies with the standards for exemption.

7. For the purposes of exemption from Sales and Use Tax, the term, "educational organization" does not include an organization that primarily provides instruction or disseminates information, to a definite class of persons in a particular profession, industry, vocation, hobby, group, or area of interest.
6. 8. As used in this section, "standards for exemption" means the criteria set out in this section and <u>NRS</u>

<u>372.326</u> and <u>372.3261</u>.

Department Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 372.720, 372.770, and 372.780

CHAPTER 372 - SALES AND USE TAXES

ADMINISTRATION OF TAX

Amend to remove the reference to NRS 372.145 (repealed in 2021). The revocation statute has been added to NRS 360.5975.

NAC 372.720 Revocation, suspension and reissuance of sellers' permits. (<u>NRS</u> 360.090, 360.5975 372.145, 372.725)

1. Upon the receipt of a notice of the suspension or revocation of a permit, the seller shall, upon demand, immediately surrender the permit to any employee of the Department.

2. Any subsequent violation of the laws or the regulations of the Commission may be cause for the permanent revocation of a seller's permit for habitual violations. The suspension or revocation of temporary or provisional permits shall be deemed prima facie evidence of habitual violations.

3. A new permit will only be issued for a previously suspended or revoked account if the seller:

(a) Pays all outstanding amounts, including the amounts of tax, penalties, interest and costs, if any costs were incurred;

(b) Files all returns due and outstanding;

(c) Pays the required fees for renewal or issuance of permits;

(d) Provides the security demanded to the full extent provided by law; and

(e) Confirms in writing that he or she will henceforth comply with all of the provisions of the laws and the regulations prescribed by the Commission.

4. A permit issued for a previously suspended or revoked account will be prominently marked temporary or provisional and will include an effective date and an expiration date no earlier than 1 calendar year later.

5. If during the 1-year period the taxpayer becomes delinquent or otherwise fails to comply with the applicable statutes and regulations, the Department may immediately initiate proceedings to permanently revoke the permit.

6. Full compliance with applicable laws and regulations for the period of the temporary or provisional permits entitles the holder to apply for and receive a regular seller's permit upon request without an additional fee.

7. No previous holder of a seller's permit which has been permanently revoked may be issued a permit without the express action of the Commission.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 70, eff. 6-7-76]

Amend to add (d) The amount of any third-party price reduction or discount; and the amount of tax collected by the retailer from the purchaser.

NAC 372.770 Receipts for tax paid to retailer. (NRS 360.090, 372.195, 372.725)

1. Each retailer who is required or authorized to collect sales or use tax from purchasers must give a receipt to each purchaser for the amount of the tax collected.

2. The receipt must show the following:

(a) The name and place of business of the retailer;

(b) The date on which the property was sold;

(c) The sales price of the property; and

(d) The amount of *any third-party price reduction or discount; and* tax collected by the retailer from the purchaser.

(e) The amount of tax collected by the retailer from the purchaser.

3. A sales invoice which contains the data required in subsection 2 and evidence of payment constitutes a receipt.

4. Each purchaser is liable for the payment of the tax to the Commission unless he or she obtains and retains for inspection the receipts which are required by this section.

[Tax Comm'n, Combined Sales and Use Tax Ruling No. 42, eff. 3-1-68]—(NAC A 8-26-96)

Amend to remove the reference to NRS 372.135 (repealed in 2021). The NRS statute is NRS 360.5973.

NAC 372.780 Deduction for property resold after being purchased for purpose other than resale. (NRS 360.090, 372.025, 372.725) A retailer who takes a deduction pursuant to section 12 of chapter 397, Statutes of Nevada 1955, (NRS 372.025) for property which was resold after being purchased for a purpose other than resale shall:

1. Hold a valid permit issued pursuant to NRS 372.135 360.5973;

2. Take the deduction on the retailer's tax return which covers the period in which he or she resold the property; and

3. Maintain complete records which are adequate to substantiate the deduction.

[Tax Comm'n, Combined Sales and Use Tax Ruling part No. 68, eff. 6-14-68]

Department Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 372.908 and 372.910

CHAPTER 372 - SALES AND USE TAXES

DIRECT SALES ORGANIZATIONS

Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.

NAC 372.908 Sales of tangible personal property by independent salesperson. (<u>NRS</u> <u>360.090</u>, <u>372.725</u>) Except as otherwise provided in <u>NAC 372.910</u>, an independent salesperson who sells tangible personal property obtained from a direct sales organization to a customer at retail:

1. Is considered a retailer with respect to such sales and the gross receipts from those sales are subject to the sales tax.

2. Shall obtain a permit to engage in or conduct business as a seller pursuant to NRS 360.5971 372.125.

3. Shall obtain a state business registration to conduct business in this State pursuant to <u>NRS 76.100</u>. (Added to NAC by Tax Comm'n by R021-05, eff. 10-31-2005)

Amend to remove the reference to NRS 372.125 (repealed in 2021). The correct NRS is 360.5971.

NAC 372.910 Sales tax collection agreement: Authority of Department; contents. (NRS 360.090, 372.725)

1. The Department may enter into a sales tax collection agreement with a direct sales organization.

2. A sales tax collection agreement must provide that:

(a) Before a direct sales organization may report and remit taxes due for the sales made by independent salespersons of tangible personal property obtained from the direct sales organization, the direct sales organization will obtain a permit to engage in or conduct business as a seller pursuant to <u>NRS 372.125</u> <u>360.5971</u>.

(b) Tangible personal property sold to an independent salesperson for personal use is taxed based on:

(1) The actual sales price paid by the independent salesperson; or

(2) If the direct sales organization does not have evidence that the tangible personal property was purchased for personal use by the independent salesperson, the sales price determined pursuant to paragraph (c).

(c) Tangible personal property obtained from a direct sales organization and sold by an independent salesperson at retail is taxed based on:

(1) The actual sales price paid by the retail customer; or

(2) If the direct sales organization does not have evidence as to the actual sales price paid by the retail customer, the suggested retail price.

(d) The tax due on the sale of tangible personal property is computed at:

(1) The tax rate in effect at the location of the sale to the retail customer; or

(2) If the direct sales organization does not have evidence as to the actual location of the sale to the retail customer, the tax rate in effect at the location to which the tangible personal property is shipped or delivered.

(e) The direct sales organization is entitled to the same deductions, allowances and collection credits to which an independent salesperson would be entitled if the sales tax collection agreement were not in effect.

(f) The direct sales organization will make available to the Department, upon request, such books and records as may be reasonably required by the Department to conduct an audit of the direct sales organization.

3. The Department shall not regard a sales tax collection agreement as a factor in determining whether or not the direct sales organization has a nexus with this State for the purpose of imposing any tax or tax collection obligation except for the sales or use tax collected by the direct sales organization pursuant to the sales tax collection agreement.

(Added to NAC by Tax Comm'n by R021-05, eff. 10-31-2005)

Department Recommendation for Amendment

NAC 372.938

CHAPTER 372 - SALES AND USE TAXES

LEASES, RENTALS AND CERTAIN OTHER TRANSFERS

General Provisions

Property Purchased After June 15, 2005

Amend to remove the election and make collection and payment of tax to be off the gross lease or rental charges for the lease of the property, which requires amendment through removal of 2B and 3 thru 5.

NAC 372.938 Collection and payment of sales tax on lease or rental of tangible personal property; sale of property following its use in lease or rental service. (NRS 360.090, 360B.110, 372.385, 372.725)

1. The legal incidence of the sales tax on a lease or rental of tangible personal property falls upon the person who leases or rents the property from the retailer.

2. A retailer engaged in the lease or rental of tangible personal property shall collect and remit the sales tax measured by:

(a) The gross lease or rental charges for the lease or rental of that property; or

(b) The cost of that property to the retailer.

3. A retailer engaged in the lease or rental of tangible personal property who desires to pay the tax measured by the cost of the property to the retailer must make that election not later than the date upon which the first tax return is due following the purchase of that property for lease or rental. If the retailer fails to make that election by that date, the retailer shall be deemed to have elected to pay the tax measured by the gross lease or rental charges for the lease or rental of the property. An election pursuant to this subsection may not be changed after the date upon which the first tax return is due following the purchase of the property for lease or rental.

4. A retailer who elects to pay the tax measured by the gross lease or rental charges pursuant to this section is not required to pay the sales tax for the purchase of parts or other equipment for the tangible personal property which is committed to lease or rental use in this State if the retailer gives a resale certificate to the vendor from whom the retailer purchases the property.

5. If the property is sold following its use in lease or rental service to a purchaser who receives delivery of the property within this State, the tax applies to the sales price of the property without any deduction or credit for the tax paid on the original cost of the property or the taxes paid on the gross lease or rental charges.

(Added to NAC by Tax Comm'n by R105-09, eff. 11-25-2009)

Department Recommendation for Amendment

EXPLANATION – Matter in (1) *blue bold italics* is language proposed to be added and red strikethrough is language proposed to be deleted.

NAC 372B.100, 372B.200, 372B.210, 372B.220, and 372B.230

CHAPTER 372B - TAXES ON PASSENGER CARRIERS

Amend "excise tax on passenger transportation" to read "excise tax on the connection to passenger transportation" everywhere "excise tax on passenger transportation" is found. We do not want to reference "transportation" solely, because the tax is due on the "connection".

NAC 372B.100 "Excise tax on passenger transportation" defined. (NRS 360.090, 372B.110) As used in this chapter, unless the context otherwise requires, "excise tax *on the connection to* passenger transportation" means the taxes imposed by <u>NRS 372B.140</u>, <u>372B.150</u> and <u>372B.160</u>.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

NAC 372B.200 Duties of Department: Identification, registration and notification of taxpayer; failure to register or notify does not excuse requirement to pay tax. (<u>NRS 360.090</u>, <u>372B.110</u>)

1. The Department shall:

(a) Use the best information available to identify each taxpayer;

(b) Register each taxpayer; and

(c) Notify each taxpayer of the requirement to pay the excise tax on *the connection to* passenger transportation.

2. The failure of the Department to register or notify a taxpayer pursuant to subsection 1, or the failure of a taxpayer to be registered or receive notice of the requirement to pay the excise tax on passenger transportation, does not eliminate or excuse the requirement to pay the tax.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

NAC 372B.210 Tax due and payable monthly. (<u>NRS 360.090</u>, <u>372B.110</u>) The excise tax on *the connection to* passenger transportation is due and payable to the Department monthly on or before the last day of the month next succeeding the month in which the tax accrued.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

NAC 372B.220 Requirements for return. (NRS 360.090, 372B.110)

1. A return filed pursuant to <u>NAC 372B.215</u> must show:

(a) The total amount of the fares charged by the taxpayer for transportation services during the preceding reporting period;

(b) The amount of the taxes due from the taxpayer for the reporting period covered by the return; and

(c) Such other information as the Department deems necessary for the proper administration of the excise tax on *the connection to* passenger transportation.

2. For the purposes of this section, the total amount of the fares charged for transportation services includes, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

NAC 372B.230 Calculation of amount of tax due. (<u>NRS 360.090</u>, <u>372B.110</u>) In determining the amount of the excise tax on *the connection to* passenger transportation due from a taxpayer:

1. A transportation network company, common motor carrier of passengers or certificate holder shall multiply the tax rate by the total of all amounts charged to its customer for transportation services, including, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare.

2. 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.

(Added to NAC by Tax Comm'n by R068-15, eff. 6-28-2016)

_				
	NAC	Discription of NAC	Language	Analysis/Recommendation
-10.	Citation		num Paulo.	("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1	340.010	GENERAL PROVISIONS	As and in the design along the control effective reasing. As words and years Astron (a) Will (1) Will (1) in basis, have the mensions were destanding in the control on the	
3 4	360.010 360.015 360.020	Definitions. "Board" defined. "Commission" dlined.	As and a fals chapts ratios there in rupins, the work and term defaul XXXZ X00111 to 200341 induity, here the maning a sceled to then in these restions. There it must have based Explaintion.	
5	360.025	"Department" defined.	Department" means the Department of Tosotion.	<u> </u>
			Denoter' name the Encotive Director of the Department. Harring officer' name the Denoter or any other person the Commission may designate	
8	360.040	"Staff" defined. Taxpayers' Bill of Rights:	Staff means the call of the Department.	
		Taxpoyers' Bill of Rights: Publication and distribution of informational pamphlet; written instructions concerning rights and	Taxpuyrer, Bill of Rights.	
9		instructions concerning rights and responsibilities of taxpayers; periodical newsletter with information on common errors;	(a). With materian absing papers of the right and reproduktion: (b) Hermitian concerning hermitian concerning and the papers hash vital beginded periodically in the avoidant of the Department entited. Notice, and (c) A virtuan space with a dynamic and within by tappers, which is all beginded and the concerning the materian structure absorption and the Department and and and The Department approximation fragment are report actualized and the materiant before the topper and the Department and the Department and the Department and the Department and the dynamic and the Department approximate and the Department and the Department and the Department and the Department approximate approximate and the Department approximate and the Department approximate approximate and the Department approximate approximate approximate approximate approximate and the Department approximate	
		information on common errors; timely response to request of taxpayer; agreements for payment of	3. In consument may accept measined psynonic over a period executing 12 metils spon for a vertilea melanant between the happyer and the Dipariment. The Director's approval is required before any such approval becomes effective.	
		PRACTICE BEFORE THE		
10		NEVADA TAX COMMISSION - General		
	360.043	Provisions Scope; construction; deviation.	The provisions of NAC 300.04 to 368 200, inclusive: (a) Govern the practice and procedure in controld cases before the Commission and Department.	
11			 Occurrent generation de production de concentration de la participación d	
	360.045	Communications.	1. All pleadings, including, but an initial to, compliants, potitions, moverse, birls, motions, allidaries and applications, abanda be addressed to the Director and netw individual members of the Commissions or in staff. All pleadings are deemed to be efficially received by the Dipartment when a twa copy of the paper or document, records playbored part atomatic.	
12			 Infermal communication may be made with individual methors of the off and that communications and a locarative to be to be diskiply received by the Department when they are properly addressed and samped and deparished in the United States mail. Infermal communications from the Department or Commissions much be required by the requirements and the provided to the United States mail. Excloremanications much behavior to Commission much be required by the communication and the graphicat permit or area made and a state state. Excloremanications much behavior to the only exclore of the processing balance of the procession and the graphicat permit or account native; (any, pertaining to the only jet of the communication. 	
13	360.050	Fees and remittances.	Fors and remittances to the Department mult be lynamic order keypolds to the Department. Fors and remittances to the Department mult be lynamic order keypolds to the Department. Armitiances in correspondent department and the Department assumes non-propondibility for loss threed.	
14	360.055	Hearing calendar; notice of meetings of Commission.	 Pringe straps will not be accepted as nonlinease. A lowing calcular will be maintained by the Director and courst assignment for harring will be made scalards. A course of coys of the harring calcular will be posted at all of the effects of the Dipersent. Notice of the meding the Commission will be posted by the place by and the calcular. A course of coys of the Dipersent at laced by weight dop before the meding 	
14	360.056	of Commission. Testimony must be under oath.	 Noice of the conting of the Continuion will be given to applied by pooling a solice and an applied at the Coresce (50, Rone, Las Vagos and Ellisonffices of the Department at the I veshing days before the monity. On clocked will be an only pool and efficient and attacked and applied at the Coresce (50, Rone, Las Vagos and Ellisonffices of the Department at the I veshing days before the monity. On clocked will be an only pool and efficient and attacked atta	
	360.057	Certificate of Service.	With all document required to be served, an acknowledgement of service or a conflicture in endoantially the following formance be included: Tarnity certify that I have this day served the integrity document upon all parties of researching by delivering, corey thereof in person to	
16			Dand at	
\square	360.058	Transcripts		
17		Transcripts.	1. If is suscepted any bacing hald before the Commissioner the bacing officer is derived by the politioner or appellant have the read trainid the spaces, page for the sensing train defection any office transmit to the Detection which the politic properties of the state.	
18	360.060	Meetings and hearings: Conduct required; smoking prohibited.	 A person specaring in a proceeding shall conform to the recognised standards of otheral and controls conduct Studius persolubilish during all searcings of the Commission and luxering before the lacering difference. 	
18		Parties; Legal	Annung a possesso sang as sanong sa sa saffilisati ila Katilip NERCE NATILI (BAZZ)	
19	360.065	Representation Classification of parties.	1. "Appellar" neuro any party appelling to the Commission from a decision of the learning officer.	
20			1. "Application reason as propagaling to the Contrainion from Audition for Relating offices." "A submand" tests as propagaling to the Contrainion for the Index official propagation of the Index of Part Proceeding and who is allowed present to NAC 2001/10 to spece and proceed to favoring or effective participate at the bacing, "A "Andiana" tests as proports the Index of Index o	
			nyen a represent 4. "Recordent" mean any person who is required to respond to an appeal of an administrative decisions of the Contraission.	
H	360.070	Interveners.	1. A person or local paremant ofter than the original party to any proceeding who is directly and arbitrarishy fufficatal by the proceeding mast score as order from the Commissions or the locating officer graning leaves to intervest. Using advect as the proceeding part of a more than to associate of the proceeding and arbitrarishy affected by the proceeding and arbitrarishy affected by and proceeding the set of the proceeding and arbitrarishy affected by the proceeding and arbitrarishy affected by and proceeding the set of the proceeding	
			has come per de has la presente du notions com pet choise é grego mante a durciar 24 MAC 101 Hand Handy. Bana participa les anternos in destructures de has presente du presen	
21				
			As a low province frame of produce grants, the second seco	
			4. It paper industrie favore is intervent and a short in the adjoct matter of the proceeding or any part favore favor in additions to industry broaden the source, the Commission or the hearing officer may gast favore to indervise agrees in the proceeding with respect to the mattern set out in the interventing patient, subject to match resonandly condition and any office result gast favore to indervise agrees in the proceeding with respect to the mattern set out in the interventing patient, subject to match resonandly condition and to proceeding and that the pable intervent patient is on the proceeding and that the pable intervent hear to additional additional additional and the pable intervent bear participation therein, the Commission may family the intervent from the proceeding.	
H	360.080	Rights of petitioner and staff at evidentiary hearing.	 Gil and rearing witnesse. Insider adults the kinner of the case. Conse-curater opposition on any mater relocate to the kinner of the case, even though that matter was not covered in the direct. 	
22			 Inpach any wincess regardless of which pury first called the wincess to tentify. Offer orbatin viences. 	
\vdash	360.085	Representation of parties;	6. Call are nervous who her sume of his or her relationship to any other much much or an observe witness and ensuring him or her so an adverse witness	
		qualifications of attorneys.	 Appendix properts proves a provide indexistence or any for-properties by an atomatic or an advectured representation. A properties due not any properts property properts property property properts property prope	
23			(c) It a numeropal corperation, by an administ officer, agent or employee. (d) If an anisotropic administration of the standard of a spectrative of a spectrative of a spectra of the spectra o	
H	360.090	Representation of parties and	1. No former employee of the Department or member of the Attorney General's staff may, at any time after severing his or her employment with the Department or the Attorney General, appear, except with the written permission of the Commission, in a representative capacity on behalf of other parties in a proceeding in which he	
24		Representation of parties and appearance as expert witness by former employee of Department or Attorney General's Office limited.	or the provinsity task an active part to a requision and the containing or Department. 2. No Internet on the Department or a difference of the contractive of the Department representation of the Containing, or an expect within a proceeding in which he or the provisionly back as active part in the investigation on a programming of the Containing on a programming of the Containing on an active part of the Containing of the	
25		Hearings on Petitions for		
	360.095	Notice; location	1. Heating will be ball before the Director or other designed heating effort. Except as provided in subsection 3, meles of the learning will be knowled with the served at least 19 days before the date set for the learning.	
25	360.096	Petition for redetermination in		
27	360.096 360.100	Petition for redetermination in contested case; issues. Prehearing conferences.	1. The leaving officer may, span his or her own motion or her motion of a party, held a probability conference for the purpose of formulating or implifying the issues, obtaining administration of that or documents which will avoid suscessary poord, arranging for the exchange of proposed explosition of purposed experiments.	
28			Initially the matter of viscous, are provider for the haring galant, advances on ophical standing of algorithm of the providing or selfation multiple for the provide of th	
Ľ			3. In any proceeding the learning officer may, in his or her discretions, call all of the partice together for a conference before the taking officer shall nate on the record the route of the conference.	
29 30	360.120 360.125	Continuances; recesses. Failure of party to appear.	The barring effort may, in lists or har descention, ether before or during a barring, grant continuance or recesses. At he time and place set for he barring, if a party fails to appear, the barring effort may, is his or har descenting, without projection or may recess the barring for a period of time to be set by the barring effort to enable the party to atomat.	
30	360.130	Barden of proof; presentation of evidence.	A list for any list for harding first program. So harding differences, these harding differences are proveding where the sharding days or any seconds the harding differences and the layer is multi- ble program and differences are provided in the sharding difference and the shard	
31		evidence.	 Evidence may be received in any manner ordered by the hearing officer, but will ordinately be received from the parties in the following order: (a) Red references (b) The problem; 	
1			(a) The prioriner; (c) The staff; (d) Instrumer, and (d) Instrumer, and (c) Instrumer,	
	360.135	Subportus.	 Select to the matrixine inproved by NISS 201-201, aspectra regarding the statement of a variance for a spectra photographic place of a learning for the purpose of taking toxinanoy may be invested by the learning efficient. Applic the instrument asympty matrix the statement in comparison that the statement asymptyme to take and the statement asymptyme toxinanoy. 	
32			3. The kning officer may require that a subposes requested by a party for the production of books, waybills, papers, accounts or other documents be isoard only after the submission of an application in writing, which specifies an clearly as may be, the book, waybills, papers, accounts or other documents be isoard only after the submission of an application in writing. which specifies an clearly as may be, the book, waybills, papers, accounts or other documents the isoard only after the submission of an application in writing. which specifies an clearly as may be, the book, waybills, papers, accounts or other documents the isoard only after the submission of an application in writing. Which specifies an accord as a maybe and the submission of the specified on the specified o	
			 Determine the comparison of a structure of the expectation. Schedule & built in the comparison of the expectation. A commission the determines of a structure of the expectation. A commission the determines of a structure of the expectation. Determine the expectation of the expectation of the expectation. 	
\mid	360.145	Admission of evidence; depositions;		
		affidavits.	 The barry of an twentiest standard products of the barriest constraints of the barry of the products of the barry of the b	
33			 The parties or heir council may, by written simplified or appect that certain specified videocce may be admitted, or each theoph the oridonce would otherwise be unityed to objection. The latering difference are party to suppression grant and admitted, or each to the parties of the count for departies in circle actions. The latering of an entropy to the suppression of the latering of the count of the departies on the latering. 	
	360.150	Official notice.		
			 Bake regulation, efficit speak, desiren and eden of the Commission and any neglectory specy of the State. Constant defausion, encoding and tachinal or a commission. Manne encoding and tachinal or a similar fact or denablished characte. 	
54			4. Official contents, if performs, when properly involved into the record of formal proceedings by reference if proper and definite reference to the document is unde by the party officing it and it is published and guessibly circulated to that all of the parties of interest as the baselinghore as appendixly to content k and proceet when it endstances. J. Battern which may be guested by the control the baseling board of the baseling board and proceed as Mattern which may baseling by account of the batter.	
35	360.155	Briefs.	 In any barring dia barring officer may onler briefs field within each time as her or the allows. Briefs must be field with the barring officer and be accompated by an acknowledgement of or an affidavi to howing service on all other parties of record. 	
36	360.170	Duties of hearing officer after hearing.	 After the hearing of a content dears, the learing officer shall prepare failings of fact, conclusions of the varies of and decision on the issues presented in the hearing. The hearing officer shall serve a copy of its or ber findings of fact, conclusions of the previous of other commissions within 160 days after the date of the learing. 	
37		Appeak		
38	360.172	Notice of appeal: Contents.	Améric d'apped fluid presents to pungpels (b) et chebecient el 1918 1928 met. 1. Mend (b) et coisso britag product de date avec hist du decision van normal en date basis far flar expect, and 2. Dochar as coister et date avec met et concer since avec que calle de commission, que Departement, any party te da apped or any other person or governmentel estity.	
H	360.173	Notice of appeal: Timely filing; extension of time for filing.	1. Incore in densities provided in the vortice or required to surp out a specific status, againstatus or core reduce, de Commissions will not consister any postor of specific allocate days after service apus de targetoper of the decision their is for adjusted the notice of apped.	
39			 (a) A specific free consists, accupated by symptypic glocarating is, and/a writing the Department and (b) The Depart dash dash with dash writing the department and (b) The Depart dash dash writing is free consists. The dash writing the department and (b) A specific dash dash writing the department and dash writing the department of the dash writing the department and (c) A specific dash dash dash dash dash writing the department of the dash writing the dash write the dash writing the dash writing	
Ш	200.174	Patranianian da # 1.4	A happen my speed account of the Detective durings a space for an extension of time for the filing of a states of appeal by filing an speed of the detections with the Commission within 30 calcular days dure service of the decision on the tangone. A happen filing and the service of the decision of the file of the decision of the Detective of any short efficiency of the decision of the tangone. A happen file service of the decision of the tangen of the decision of the Detective of the department. A happen file service of the decision of the tangen of the decision of the decision of the tangen of the decision of the tangen of the decision of the decision of the tangen of the decision of the decision of the tangen of the decision of the decisi	
	360.174	Determination of effect of appeal on local governmental revenue; provision of notice of appeal to		
		certain persons; intervention by certain local governments.	(b) The applicable criteria endotished by the Commission provant to robuscians. For a start of a compt or other local government, the Department during programment by subscission [fund as paged in highly to addice the revenue of a compt or other local government, the Department shall: (b) A costs as practicable and methanism productions, provide a start of the Americe of specific and the Commission for a start of the Americe of the Am	
			(1) The direct starway and the governing body of the courty regarding which the dominations in male; and (2) The governing body of each other located government regarding which the dominations in male; (3) Alternal Violation by dotted for the dotted government regarding which the dominations made; (4) Alternal Violation by dotted for the dotted government regarding which the dotted government of the male of the	
40			Assembles in the second species of the second species of the second species of the species of th	
			(b) A beal government regarding which a copy of the moise of appeal has not how proving body of the local government power to another the proving body. As a set of the proving body of the local government power to another to the proving body.	
			5. For far prepared the excisuant detection of ORS3 2012.84 (a data rates every 5 years, eablish for eak-oury orients for determining white an appeal is likely to effect the reveau of the owny or andher load government within the courty, including, where limitation, entries permining to (b). The productional distribution for our for early or andher load government within the courty, including, where limitation, entries permining to (b). The productional distribution for an distribution of the lead government within the courty, including, where limitation, entries permining to (b). The productional distribution for an distribution of the lead government within the courty, including, where limitation, entries permining to (b). The production distribution for the court or an distribution of the court	
ш		I		

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

360.175	Appeal of decision of hearing	1. The staff, petitioner or a docignated representative may, within 30 days after	
	officer.	 The still performer or a dospinal representative may within 30 days after services of the study of effect study of effect conclusions of the marking officer, files a noise of appeal with the Conmission. Within 30 days within a prior of effect days after the Constrainties 	
		(a) An opening brief writing forth the points relief upon in his or her appeal and methodic in the mean drawful and	
		(b) A statement identifying the prior of the record before the hearing efficient failed to or the down effective to bit for the regred.	
		3A A Animaritantifying hap one of the most boling the binary officient black or de about microsites for the art payral. 3. Angregation the decision of the basing officer to the Commission more board on one or one of the grands or trich in subsection 3 of SNS 2102.135. 4. Pair large of a star of angle about messare and angle about the basing officer are more able to the basing officer are more able to the basing officer and	
		hardny efform 5. Within O days when version of the appellant's reporting brief spons a respondent, the Composition with the Chamistoiner	
41		(a) An answering brief with the Commission; and	
		(b) A statement identifying the parts of the record before the hearing effort and the or she down relevant to bin or the response. (b) White 30 days with a versive of the response 's association's days of the particular she bin the Commission any hybrid.	
		1. Alter receipted a sanice of append, field in compliance with subscripts 1, add the documentation required by subscripts 2, add (the Department will be checked as sine for our appender blefer the Commissions at its next meeting. The ord argument will be limited to a period of time net to encode 20 minutes unless extended by the Commission. The Torisonic evolution with the vision of the barrier of the compliance and the sanitation of the compliance and the sanitation of the sanitation. The sanitation of the sa	
		b) A charmonic and analysis prior differentiations in the set of home theorem in the order. See of home theorem in the results of the prior differentiation of	
		30. The filling dualities on if refer in subsections 2, 5 and 6 may be extended: (b) 26 ph parties by subjection; cr	
		nn by European (Senter Senter	
360.176	Presentation of arguments in appellate hearing.	1. The staff will provide a brief doctation or control control of the staff and the protocol from the partices is: The staff will provide a brief doctation or 	
42	appendix moderally	2 Te grafitat and an and an and a set of the	
		4 The responder as Kenkul by keypelina	
360.173	Refund or credit following	2 monitori of an appearant appearant of the appearant of the appearant of the construction of a count, the Department will insee a related or credit.	
43	unsuccessful appeal by Department.		
360.181	Appeal of taxpayer concerning liability for tax: "Trade secret"	For the purposes of NRS 300.247 and NAC 300.182, the Commission interprets the term "tends second" to laws the meaning secrebed to it in NRS 600A.030.	
	interpreted.		
360.182	Appeal of tanpayer concerning liability for tax: Request for and	A stropper may request a dood karing by shoring the request in writing to the Commission: (a) National to physical dood in the first of the strong or (b) Tathierical by the strengt in the first of the strong strengt in the strong strengt in the str	
	conduct of closed hearing.		
		(a) A list or summary of the information the tappyor alleges to be proprietary or confidential information, which may include bank records, financial statements, easterner lins, vender lins, trade secrets and using basiness practices of the tappyor, and any other information the tappyor considers to be proprietary or confidential information, and	
		(b) A short statumet explaining how the information alleged by the tangapore to be preprioratory or confidential information equilifies as an edu prozente to MRS 340.247. J. Hith Commission receives a reasoned for a closed harming in accordance with the provision of this scattering, the Commission Hitis scattering and the Hitis and	
		 (a) A care instanti equirange on the attraction, and get by the appropriate of constantian metanological is an appropriate by Soc. 201. 2) If the Constitution constantiant equiparts and the activity of Constantiant metanological is an appropriate by Soc. 201. (a) Addison on the appropriate properties a close by the Constantiant equiparts and the activity of Constantiant equiparts and activity of Constantiant equiparts a	
45		4. If a transport when its arrangest for a closed heating provant to: (a) Paragraph (a) of wheating (b, for each mass for a start mass fore	
		(b) Paragraph (b) of subsection 1, the Department may, not hard num 3 before the date of the barring. — the a writes objection to the regard with the Commission and new 2 or opt of the barring or the autorized representative of the tapper.	
		 In a closed heating, the Commission: A closed heating, the Commission: M yreactive using from the trapper and other witnesses regarding the information (trapper allegas to be proprietary or confidential information; and 	
		 (b) Bid alprature for elemention shall all on the priorits maked in any biofic fill at the periorit expect, including any equevity materials and exhibits, in accurature with any periority the confidentially of the information. (c) Bit appropriate fill and periorities and the periority of the information. (c) Bit appropriate fill and periority of the information. (c) Bit appropriate fill and periority of the information. (c) Bit appropriate fill and periority of the information. (c) Bit appropriate fill and periority of the information. (c) Bit appropriate fill and periority of the information. (c) Bit appropriate fill and periority of the information. (c) Bit appropriate fill and periority of the information. (c) Bit appropriate fill and periority fill and periority of the information and periority of the information. (c) Bit appropriate fill and periority fill and periority of the information and perior definite and periority of the informati	
		6. A tangonger who fails to makeria request for a closed learning in accordance with the provisions of this section shall be deemed to have waived his or her right to request a closed learning. The provisions of this section do not affect the right of a tangayer or the agent of the tangayer to request a closed learning. The provisions of this section do not affect the right of a tangayer or the agent of the tangayer to request a closed learning.	
360.18	Roberting or percentidentics of	* 2. A used in this section. "Source hearing" means a having before the Commission which is closed to the public persuant to NNS 104 247.	
	Rehearing or reconsideration of decisions of Commission.	1. The Commission may issue as redar granting a shearing or accombination of all or patel only matter in its own motions or na pathina by an aggineed pathy. A motion or pathion for schearing or reconsideration will not be granted of the motion's made or the pathina of a big matter an its own motions or na pathina by an aggineed pathy. A motion or pathion for schearing or reconsideration will not be granted of the motion's made or the pathina of the pathina of the doministic or material reconstruction.	
		Continuos in an acción no termine en especimiente de la contexta de la contexta contexta 2. La contexta contex	
46		4. It is meterior or peritorio for renearing or reconstantiation is made or nice within the 15-ary period bit the Commission is not seneated to meet within the period, the Director may, upon a solving or good cause, suly enforcement or the Commission is original decision tank the Commission or decision tank the Commission or decision tank and the meterio or the Commission is not seneated to meet within the Provide and the Commission of t	
		3. A char of referencement may be ordered upon the conditionat the politicience comply with specific terms which are reasonably related to the original fading and decision. 6. Hie Constraints increase ander granting in relationismic the subsequent terms into the Constraint fading and decision.	
		The Continuing one at outer granter a relaxation or resonatorion, the subsequent deviation by the Contribution (1) Will be had an all perform provide the control solater and argument as a trany point. (b) Is the fund actions the Continuing for the granter as a trany point. (b) Is the fund actions of point provide or dynamic and point.	
47	Other Hearings and		
	Decisions Appeal of valuation of centrally	Are ments controlling metabolic theorem and the second sec	
48	Appear of valuation of centrally assessed property.	Any parson, corporation, parknowley or association whose property valuation in regained to be determined by the Connaission parsuant to NBS 361315, 361320 or 361.325 may appear before the Connaission during in samal meeting on the first Monday of Osober, if he or she has free delivered to the Director on have than 7 working days in advance of the meeting a writem patients to appear possible who beneficient of the staff or advance of the staff.	
49	Notice of hearing before order to seal and padlock business.	Any parson who emptys is builtow without having the appropriate point or learne sequently side 24 of NES or chapter 585 of NES will be given 30 days' notice is writing which-specifics the time and place of a hearing and requires the persons show cases why his or har place of builtows should not be staled and publiched. En and exercise it is writing personally or by mail is the manare presented in NES 500.550.	
360.188	Decisions of Commission in contested cases not receiving	 All fails decisions in constructed cases issued by or on bubble of the Commission paper which the performs has not received an evidentity hearing before a hearing officer will be written and induk separate findings of fact and conclusions of law based spon substantial evidence or matters efficiely national. Decisions will be delevated to and purpose and being or sponse of hear based sponses between a set of hear based sponses. 	
ĽI	evidentiary hearing. Form, delivery		
51	Advisory Opinions		
360.190	Petitions: Authority; form; contents.	Any person may petition for an abivey option concentragenties within the joinduction of the Department or Commission. The Board may petition for an abivey option concentrage complication within any of the provision of departs. My And Add Add Add Add Add Add Add Add Add	
		 The Bood may periods for an advance/spectra constraining compliance with any of the provisions of chapters 304, 361A and 302 of NAC subplied by the Commosole. All periods much the wirning leadbased to the Electricate and set for the latest the Education of the Electricate and set for the latest the Education of the Electricate and set for the latest the Education of the Electricate and set for the latest the Education of the Electricate and set for the latest the Education of the Electricate and set for the latest the Education of the Electricate and the	
52		 (i) A nutaneat that an advisory option is requested, (ii) A nutaneat that an advisory option is requested, (iii) A nutaneat that an advisory option is recovery to dispose of the petition; (ii) A nutaneat that an advisory option is not non-tool; 	
		(c) A stars, maple adminute of the same or question instead.	
340 19	Inisticia	(c) A shinsar vin upportagi guaranti adi adirichi ce file pelutori vipunce al proper disposito al baptino. Des arb Commissioni vipunci pelutori adirichi ce al la pelutori vipunce adi perpet disposito al baptino.	
53 360.195	Januar and		
360.200	Opinions: Issuance; appeals.	1. Actions quienes mat: (a) Be writes;	
54		(b) locked a statement of first, quotien, analysis and opinion; (c) Be isound by the Discover within the 45 sty after the filling of the patition unleave the Director in avriing orders an extension of time up to a maximum of 60 days after filling and	
		(4) Be delivered to the potitisme in person or by certified mail. A advisory of prime of the Directory are appealable to decomposition in the same mancer as any other appealable decision.	
55 R173-2	Declaratory Order		
	R173-22 - Section 1	Obugeir 20 of NAC h berdy anothely adding there is a we seeking in order of dome: 1. Exopits a derivery provide in a beneficial, a person ray file a spition with the Director requiring a declaratory order concerting the applicability of any matery provision, regulation or decision of the Dopartment or Craminsion.	
		Engran environmental en abactions 1, a promoting las politien with the Discorresponding during outer concenting the explosibility of any mattery provision, regulation of decision of the Department or Communics. A political fee abactical possibility of any mattery provision, regulation of decision of the Department or Communics. Other and the Communication of the Department or Communics. Other and the Communication of the Department or Communics. Other and the Communication of the Department or Communication. Other and the Communication of the Department or Communication. Other and the Other and the Communication of the Department of the Communication of the Department or Communication.	
		by Die reases for requesting the declamoty order; declamot of the factor is a declamoty order; declamot ord	
		(d) A data and consists instanting of the questions or matter to be deded, and (e) if the printing consensus a devision of the Department or Commission, a copy of the devision. 3.3. A proton may not fill a pointion for a defension or matter that is an issue in a ponding administrative, eivel or criminal presenting in which the person is a party.	
		With a specific terms of the protocol is a protocol in a constant your, in a separation of a protocol is a metal under specific term of the protocol is a metal und	
		 (a) Carlier Langengin densime more of the service planness heading to planness and a decisioning of the secondary of the decision of the decis	
~		(a) Conduct and the first financial and the protein in a vertural model or decompanies of the companies o	
		The Department will imminist as neared of on-b declaratory order that is indexed by subject matter and will small a copy of the declaratory order to the petitioner within 50 days after: for The petitions if the declaratory order that is indexed by subject matter and will small a copy of the declaratory order to the petitioner within 50 days after:	
		0) A having to constand converting the polition or (c) A poladianal distribution or writing transmission is nectived by the having officer,	
		1. A security order is appearantly on the contrastories in the state transmit as in the state transmit as in order appearant advection in protoad in 85.502-59 and 7.662 and	
		3. Additional to the Constraint of the second se	
		a. A strong and the factor of the second se	
57	ESTIMATION OF POPULATION		
57 58 360.300		and in NAC 503.200 to 300.300 in theorem and there is empirica, the work and terms defined in NAC 300.300 to 300.305, incluive, here the manipul successful to them in these sections.	
53 360.305 59 360.305	"Average household size" defined.	A roug bookhil cong make for growthe a bookhil local of a special and collection of the coll and coll	
60 360.311	"Census" defined.	hachding any Johger, soneen, boarder, wach, foater diktor and rouker any board hing quarters. To same" annue an array in sheld hindrateria in collicied from 100 procession of the same planet.	l
61 360.315		Conser many a why is what constrained in contracts many order of an analypopulation. To you say many is made faction or personal for load or personal or a constrained within a contact vision of a constrained within a contact vision for constrained within a contact vision for constrained within a contact vision of a constrained within a contact vision for constrained within a contact vision for constrained within a contact vision of a constrained within a contact vision for constrained within a constrained within a contact vision of a constrained within a contact vision for constrained within a contact vision of a constrained within a contact vi	
62 360.31	"Decennial census ratio" defined.	To construct ones with "mean the fination or precoming of the total population of a comp due is located within a cortain incorporated toy or without be compy which is based on the most recent decential conso.	
63 360.320	"Group quarters" defined.	Torop querters' mean any lying querters which are not classified as a hossing unit. The term includes institutional group querters wach as mental hospitals, homes for the aged and correctional institutions, and nearinstational group querters such as military baracelo, college dominenties and rooming boases.	
64 360.32	"Household" defined.	Headuld'mon de prese er prese scepping a bouing uit.	
65 360.33 66 360.33	"Housing unit" defined. "Housing unit model" defined.	Honing unit" mean a hones, deplor, lowshows, conduminar, questions, mainter, mole hones, related to many a sequence low and the secondary on a sequence low and the secondary on a sequence low and the secondary on a sequence low and the secondary of the secondar	
66 360.333 67 360.340	"Nevada regression model" defined	Theorem much "man a network by which the population of an area in common day satisfying the matter of acceptable housing game in the area solver the product to the independence of game game in the area.	<u> </u>
67	-		
68 360.34 360.35	"On-site count" defined. "Separate living quarters" defined.	Un-bit courst means a cosmo coalacted dore to dore is a specified area in course to itali anabere of avoiding units, by type, the number of occepted dwelling units and the total population, including the population.	
69	orquests inving quarters" defined.	half.	
70 360.352	"Town-county ratio" defined.	"Fores county ratio" nears the fraction or proceeding of the total production of a county that is bacauted within a contain unicorporated torus within the county.	
71 360.355	"Vacancy rate" defined.	Vacanty ratif ^a means the average precording of smocopied housing units over a given pointed in a specified area.	
72 360.366	Use of table of residence rules issued by Bureau of the Census.	When appropriate, the Department and the decouprapher employed by the Department will use the table of residence rules insued by the Brorse of the Canas to detarrise existence.	
360.365	Determination of estimates for State and comptee	1. Except as otherwise provided in this section or NAC 363173, 3603176 arX803177, ordinates of the population of this State and in counties must be determined by everying on an equal basis the reacts of the Neural regression model and the relevant basing unit model.	
	and counties.		
73		A course of the incorporated circum affective equipment or the course operation of the incorporated circum affective equipment of the incorporated circum affective eq	
		 Every and service provide the scattering NULL (2017), NULL 79, NUL 79, NULL 79, NULL 79, NULL 79, NUL 79, NULL 79, N	
LI			
360.36	Determination of estimates for townships.	Dataman of the population of townships neurols detormined by using any new or neuro of the following: 1. Population counts propued by the Distance (the Cause; 2. Distance (the Operation of Konzymerk) consistence and the Counties; or	
74	1	 Any other available demographic information, 	
	Determination of a state	- nhjects in the approval of the Department and the demographic employed by the Department. 1. Eccept as otherwise provided in his section or NAC 300373, 360379, sectional of the population of an uncorporated twos much be determined by using the twos-county ratio for the unicorporated twos obtained from the relevant baseling unit model. The ratio may be adjusted by the Department and the	<u> </u>
560.368	Determination of estimates for unincorporated towns.	 Energy in denvise procedual net section = NAC (2017), Sub 273 vs (2017), face orients of the production of an uniccoparated town multi-be determined by using the town county ratios for the extracoparated town dobiated from the relevant baseage and multi- scale (2017) and (2017). (2017) and (2017) and (
		(b) To increase the estimates having the number of beauing units added since the date of the most recent estimates of regulation. The number of beauing units must be certified by the supremental efficial	
75		(c) for any more or minimum which some to the attained the Department. (c) for any more or minimum which some to the attained the Department (NEX 803)86 are 108.275. 2. The relative biointegrate any biointegrate to the Department to MEX 803.086 are 108.275.	
		 A documat formulation sequence on the control of the	
		 a to apply many and the start party or provide the sequence of th	
360.370	Determination of estimates for	- a distinuition by the Laplantian ator we consequence of applying by the Laplantian.	
	incorporated cities.	employed by the Department: (a). For annexations on provinsional visuality included in the ratio.	
		(b) To increase the ordinates by using the number of boaring units added since the date of the most recent originates of population. The number of locating units must be certified by the appropriate local governmental efficial.	
76		- The resulting corporanty show much semiplicated by the star produces of the course challed a present to NC 1000. See 700375. If the Depresent and the computer periody by the Depresent documents the first documents are predicted basing and model is not available, the adjunced Bareau of the Consta ratio is matcheaud by documine the constant of the population of the incorporated city. If the Depresent and the computer periody by the Depresent documents that the data recourser to produce a vehicle basing and model and workbit adjunced Bareau of the Consta ratio is not available, the adjunced Bareau of the Consta ratio is not available, the adjunced Bareau of the Consta ratio is not available, the adjunced Bareau of the Consta ratio is not available, the adjunced Bareau of the Consta ratio is not available, the adjunced Bareau of the Bareau of the Constant of the population of the incorporated city may be determined by using (b) A documinic area ratio is not available, the adjunced Bareau of the Constant of the model and the sense of the the sense of the the sense of the adjunced Bareau of the Constant of the comparison of the incorporated city may be documined by using (b) A documinic area ratio is not available, the adjunced Bareau of the Constant of the population of the incorporated city may be documined by using (b) A documine area ratio is not available, the adjunced Bareau of the Constant of the population of the incorporated city may be documented by using (b) A documine area ratio.	
		 (a) A series multi cross serie; (b) A series detained from the set selector at solidable information; er (c) A serverge on an equal hoise of the traines set fields in pragraphs (a) and (b). 	
		 A constraint of the fourney of the straint of the inspective (1) and (b). A straint of the fourney of the fourney of the straint o	
360.373	Use of population count from decennial centus.	1. Where the free or the Cases conducts a documid cross on the State, the perplasion count from the determinid crosses any replace the cristicas of perplasions calculated perpensitives calculated perpensitives (Scientific and Scientific and Scien	
\overline{n}		the incorporated cines and encoursement turns within the course grant to use the production cours.	
1 1	1	4. The population count from the decretial causes is used to estimate the population of a county, incorporated twy, the population count must be adjusted, if necessary, by the Department and the demographer caption by the Department for the change in housing units between the effective date of the population count must be adjusted, if necessary, by the Department and the demographer caption by the Department for the change in housing units between the effective date of the population.	

_	340 375	Use of on-site count.		
78	360.375	Use of on-sine court.	 No noise and optimate in inscipantial on second particle contrasts of pupilisms calcular Journate NAC 2013/13, 2013/01 and 2013/16 file coarts is enabled in the maner specified by the Department and the approach by the Department and the approach by the Department and a supposed by the Department vill, while it is excluded. The Department vill, write it is excluded as a supposed by the Department of the optimate is a supposed by the Department vill, write it is excluded. 	
79	360.377	Use of population count from special census.	1. Whe Bream of the Consor condexts a special consor in this State, the population count from the special consor may replace the contrast of population could adap parameter to XXC 580, X55, 380, 381, and 380, 370. 2. Whe population count from a special consor is used to contrast the population of a county, incompression of a county, the Diperturbant and the descoprapher employed by the Diperturbant for the change in homing units between the effective date of the optication counts adds to a contrast the population of a county, incorporated copy or unicorporated by each parameter for the change in homing units between the effective date of the optication counts adds to a contrast the population of a county, incorporated copy or an effective date of the optication counts adds to a contrast the population of a county, incorporated copy or an effective date of the optication counts adds to a contrast the population of a county, incorporated copy or an effective date of the optication counts adds to a contrast the population of a county of the optication count adds to a contrast the population of a county optication of a county of the optication counts adds to a contrast the population of a county optication count match and adds of the optication counts adds to a contrast the population of a county optication count match adds and optication count adds to a contrast the optication counts adds to a contrast the population of a county optication count match adds and add to a contrast the optication counts adds to a contrast the population count match adds and add to a contrast the optication counts adds to a contrast the population of a contrast the optication count adds to a contrast the optication counts adds to a contrast the optication counts adds to a contrast the optication count adds to a contrast the optication counts adds to a co	
80	360.390	Accommodations included in inventory of housing units.	 Cooped and searthouing usin more included in the instancy ellowing units. About, tuts, voc, erve er other initial accommediate much included only if a scorpial by a prosens his or far waal place of noidence. Ascorped more active of soma in sket, much errite instancementation much included a shearing at a least parametric instance. Wearnow errite on the soma instance of enrite instancementation to a structure of the proster based on the enrite accommediate instance of prostence. Wearnow errite on the soma instance of enrite instancementation instance of the proster based on the enrite instancementation instance of enrite instancementation instancementatio	
-	360.385	Classification of housing units as	 Vacarian or atom is related on the original accumulation and the data bases and in it has it proved is facility to prove the facility accumulation is supported by possible facility to prove the facility of the data bases and the data bases and it is hard proved in the data bases and t	
81				
	360.390	Estimate for county, incorporated city or unincorporated town: Distribution by demographer; appent; revised estimates.	1. The charappine engloyed by the Dynamical half distributes to the charging and representative of cash comply, incorporated twin and law that the distributes of the Dynamical twin the distributes of the Dynamical twin and twin and the Dynamical twin and the Dynamical twin and twin an	
82			(b) A bitcorrect sumption was made in developing the proposed ontinues. (c) A bitcorrect sumption was made in developing the proposed ontinues. (c) Additional information become available which was not washed be and whan the proposed orimates to exing developed and the application of the additional information. The contrast washed by the Department washed washed washed by the Department washed w	
			day after date an which de verition melicication isonal, en within and Additional perioda a guide to by the Department and the periodine, the Department and the association of the periodic associati	
			 Access was and in the specification of the antibability out of a dominist of the antipaction of the additional distinuity. Taxaquel by the Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. Access and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The Deprivate and the languppeter employed by the Deprivate, world case the proposed existance to change materials. The origin emission and the stance of the Deprivate of the Deprivate existance and the stance of the Deprivate exists and the stance of the Deprivate exists and the stance of the Deprivate exists and the Deprivate exist	
83		PAYMENT AND COLLECTION OF TAXES AND FEES		
	360.395	Amount of penalty for late payment.	The penalty proposed personant to X885 3084-17 for the law payment of use provided for in chapter 360, 3608, 5008, 5009, 5700, 3720, 3770, 3770, 444A or 585 of X885 or any face persided for in X885 442, 333 must be in the amount of: 1. Hith proposed is not more than 10 days have, 2 percent of the amount of the tax or for data.	
84			The pendar present sorts NM NM 11 we for the tar request of the project of the pr	
	360.396	Waiver or reduction of penalty or interest for late payment.	1. The Department shall waive or reduce a penalty or interest, or both, for a late payment if the total penalty and interest for the late payment is \$15 or less.	
			 The Department may note or makes a paper of the star paper of the large point of large p	
			 The cardwale, lood or other as is Giok, their, or the action are senson allows of the tapper's rapet or a method to lamped at lamps of the tapper; A sensore or the methods of a sampley of a tapper, including view hindings, which cardwale is a sample of the tapper; Extra constraints are subject to lamper; and the property of a part by the Depriment; and The method method method method method method method method. 	
86	360.397	Request for waiver or reduction of penalty or interest: Generally.	1. Except on how inequality INCE INPUES, to target or charapper's agent any super far winner or malacion of the possible or interact, or body by admitting to the Department a written interact signal andre only far targets or the targets''s agent which not first that for the fact and elevantations unresulty the failure of the targets' is which the poper target any super far point in fall for toor of or sport which the interact or poper vision of the possible of the target or target and targets and target of the target of target of the target of the target of t	
	360.398	Request for waiver or reduction of penalty or interest in conjunction with petition for redetermination.	 If a rote of a deficiency dataministrature have insult by the Department present to NRS 310.330, a tapper who files a position for relateministic present to NRS 300.300 may; (a) Sohn; which pertission for relateministic minimum and the present to NRS 300.300 may; (b) Repearabilistic for containing in the perturbation of the paper) who file and position of the relateministic present to NRS 300.300 may; (b) Repearabilistic for containing for the relateministic present perturbation of the paper) per interact, or both. 	
87			2. If any preparity preparity preparity (1) of subscines 1, the varies or relation of the penalty or instease, or body, and does not challings the consections of the tase of the ladicistic detainstain, the Director or the Director's designed and makes a doministration on the request in the manner presentation 2007 2007 2007 2007 2007 2007 2007 200	
			 Chargen reproductions and the second of the second of the parally restores, or the hand above set full large the concentres of the second field of the shift of the deficienty deterministics, the Discover of th	
	360.401	Acceptance of late return filed after	to the for the high parky of status it as model are for Ball Days and the taxon of the harmy office. A Anapper agriculture for the Days and the Days	
88	360.410	deficiency determination is proposed. Dishonored checks; returned checks.	upper: For lass field neares field and the 65-64 gale data, the Department hill an accept the starts values wellcastion of the annum, safes the differences haven the proposed difficures and the subsequent lass field neares are de minute. 1. Expert on deterministic model proposed and the subsequent field neares are de minute. 2. Concesting why have the proposed and the processing well. So and the processing of the subsequent lass field neares are de minute. 2. Concesting why have the proposed and the processing well. So and the processing well. So and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the proposed and the processing well. 2. Concesting why have the processing which are concessing whether the processing whether the processing well. 2. Concesting why have the processing whether the processing whe	
89			 Choice named by back for any means or adaptive to charge of \$35. File check was not shore of the only for the backge institution or any provide readproce to file effect, the preparat will be considered made on the data tradeed. File Check was your charge of \$25. The Check was your charge of \$25.	
	360.425	Application by minor for business license or seller's permit: Decompetation of neuromibility	White the optical provides the Department Access of manufactures in the application marks to the application provides the Department Access of manufactures in the Department Access of manufactures in the Department Access of manufactures in the Department of the Access of manufactures in the Department Access of manufactur	
90			Le maleroipal, hereby acknowledge responsibility and the applicant reaches 15 years of any of or reporting or reariting to the Department any taxos imposed present to	
	360.430	Liability of successor or purchaser of business or stock of goods.	1. The registrance in X83 08.25 that successor or predisor of a basiness or neck of goods withhed a sufficient answer of the pack-sec poor to tex fability of the safer arises only in the case of the pack-sec and safe of a basiness or neck of goods used as context which provides for the paperson baseline are proceeding and by lines the of a pack-sec global state of the pack-sec poor to text fability of the safer are to the pack-sec and safe of a basiness or neck of goods used as a context which provides for the paperson to the safer (a) havenes;	
			(a) beginning on (b) Which provides the for assessing of liabilities. (b) Which provides the for assessing of liabilities. (b) Which provides the for assessing of liabilities. (b) Which provides the formation of liability of	
91			The liability of the receives or produced or shock of post batch is of all track, interest and pushing neutron of the horison by the produces or any former owner, including: (1) The most of the of the thirts, we related in the line of the theorem or the produces or any former owner, including: (2) The most of the of the theorem or produce of the theorem of the produces or the theorem of the produces or any former owner, including: (2) The most of the of the theorem or produce of the theorem of the produces of the theorem of the theorem of the theorem or produce of the theorem of theorem of the theorem of theorem	
			(d) Penhin for nglipace or interioral diregol of the status or regulations which govern the sales and us to can the basicus targ, and (d) Penhins for fault or as instat to each the true densities and the fault of the sales and the sales and the sales targ, and - The penhander of houses are stated of gods in state the densities the work of the sales and the sale and the sales and the sale and the sales	
			 (a) Patholic transformer entities and entities of the status of the statu	
H	360.432	Contract with private debt collector:		
92		Authorization by Commission; prior notification of debtor by Department.	1. Before for conditions to fails (SSE 2018): 2020; 30: Big Support and your interpret and the Department of the propagator of the antipport of the antint of the antipport of the antipport of t	
93	360.435	Sales and use taxes: Failure to file return or filing of incorrect, false or fraudulent return.	Any perior who is negated to life a return personario chapter 372 or 374 of 883 and fails to do is white the tame percendenced by opecific status, regulation or risk, or who lifes an incorrect, false or fauddmenters, unot, you writes damaed of the Doncier or the Doncier's designer, file the return registed or the correct transmers, that will also give a status when files the transmers of the tr	
94		COMPROMISE OF LIABILITY OF		
	360.437	TAXPAYER Interpretation of certain statutory	An and in XRS 500 200, the Controlsion will interpret	
		term.	 And all ASS 2013. All Constrained with the properties of the labble of the harper's backbar regres to hash associated by the properties of the labble of the properties of the harper's backbar regres to hash. All Constrained with the properties of the harper's backbar regres to hash. All Constrained with the properties of the harper's backbar regres to hash. All Constrained with the properties of the harper's backbar regres to harper's backbar regres t	
			na non-tone on upper na secondaria para pondella adplica tyta distanti na terista attenti ad nationa nati cui statanta nati cui statanta (1) Te naranta chi shatanta (1) da tunguri. (1) Te naranta chi shatanta nati cui statanta nati cui stat	
95			(1) Has because due to the State, an determined by the date space which the support is required to pay a trace combinition, premiser, the interest or paraly to the State paramet to any provision of NB2, and (2) Has a bacterized or the Commission of Explicit Action. The Paraleness Action sector provide the Action and Action an	
			baryour was incerned; (b) The transverse invest the lisbility is whole or in net us a world of the miscander of an embrance of the transverse at which the transverse muscare.	
			 (c) Normalization for construct which priors the faithed of the support of which compression company, dependent on contino managed, expendent or controlled by the support here a knowy of compliance which applicable filing and popular supiements; or (c) The support was been displaced as a faith of the support of the support of the support here a knowy of compliance which applicable filing and popular supiements; or (c) The support was been displaced as a faith of the support of the suppor	
	360.438	Submission and withdrawal of offer to compromise; action by Department and Commission; effect	 A presenting request that the Commission components in the lability of the persons for a tax, contribution, presenting the persons of chapter 360, 2608, 362, 363A, 3008, 3052, 356A, 3508, 370, 372, 372A, 374, 377, 377A or 444A of NRS, NRS 482, 313, or chapter 385 or 684B of NRS and address of a chapter and persons of chapter 360, 260B, 362, 363A, 3008, 3052, 356A, 3508, 370, 372, 372A, 374, 377, 377A or 444A of NRS, NRS 482, 313, or chapter 380, 260B Mellio address and address of the persons of the persons of chapter 360, 260B, 362, 360A, 300B, 302, 356A, 350B, 302, 372A, 374, 374, 374, 374, 374, 374, 374, 374	
		of compromise.	(b) Capits of and functional information and decommittion in any be required by the porton personal to the resolution, funccial statements, back records, accounting largers and a statement or explanation of any south that may be aspired by the porton personal to the resolution of a pending using and a statements, back records, accounting largers and a statement or the aspired by the porton personal to the resolution of a pending using and a statements, back records, accounting largers and a statement or the approximation of a pending using and a statements, back records, accounting largers and a statement or the approximation of a pending using and a statements, back records, accounting largers and a statement or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements, back records, accounting largers and a statement or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of a pending using and a statements or the approximation of approxim	
			(i) A shiftmation, injudi adde papelly of positypes, stronging to the traditions and accountration advanted with the office componence and (ii) A shiftmation, injudi adde papelly of positypes, stronging to the traditions and a two charged and attractions of the shift of the componence and (iii) a shiftmation and and a shift of the componence and (iii)	
96			 The Department and Process, under and we draw and of companying information and advancemention advancemention advancemention. Use Companying and analysis of the Department advancements. Use Companying and Analysis of the Department advancements. Department advancements. 	
			(c) The office complice with subsection 1 and the Department will recommand the tele Commission register to offic, 4k Department shall advice the presentability of the resolution on target partments will command the tele Commission register to offic, 4k Department shall advice the presentability of the resolution on target partments. Command the tele Commission register to offic, 4k Department will recommand the tele Commission register to offic, 4k Department will advice the presentability of the resolution on target partments. The command the resolution of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Department will advice the presentability of the subsection of the Dep	
			will be Comission acopto ersjects the offer. The Dipatement determines that the effer tabulating present to subscition 1 we difficult for propose dataloging or available to baladity of the tabulaty of presents. Be Depatient and social action and the baladity of the tabulaty of	
\vdash				
			 We transmission of Commission and promot submission of the comparison of the Orienterine ange. We transmission of the comparison of the comparison of the Orienterine ange. We the backward of the comparison of the orienterine and the orienterine of the orienterine and the comparison of the orienterine and the orienterine of the orienterine and the orienterine of the orienterine orienterine of the orienterine orienterine of the orienterine o	
97			9. Except as oftenvire provided in subsection (0), shor the Commission has accepted as offer of compromise and the person has tendered the full annuat of mercy offered in the compromise, the compromise will be deemed to be an accord and satisfaction of the Eablity of the commonly according to the commonly of the commonly according to the compromise of the compromise.	
			comprises. B. K plots backing the Commission during to exceptioned by the Comprission of an office of componence was presented from phoned, miscopresentation or oxecultened or rescaled from a mutual initiate of facts. Commission was averable for highly of the tapper in the annexet originally associated phon Department. The vision interface and annexed on a phone of the Department with respect to any person net anneed or identificial in the offic of the origonary II. B. acceptioned on their of compresents by the contraining monotone descriptional annexed on the Department with respect to any person net anneed or identificial in the offic of compression.	
		VOLUNTARY DISCLOSURE OF		
98		FAILURE TO FILE RETURN		
	360.440	Application for voluntary disclovare.	1. Except this life instance mapping the product provision of deputy 98, 21, 202, 201, 201, 201, 201, 201, 201,	
99			3 Section 2017 A section 2017 and a section 2017	
H	360.444	Circumstances under which	The Commission will not consider the tax liability of a taxpayer as being voluntarily disclosed if, after filing an application for voluntary disclosure pursuant to NAC 360.440, the taxpayer:	
		Commission will not consider tax liability as being voluntarily disclosed.	NAC: 500-440; 2. Within 90 daws after the taxraver has received a cost of the arenoved anticiation, fails to nav are tax oved for the recrised described in subsection 1:	
100			any tank to interest of any other section of the order to individual to the order of the order o	
	360.446	Assessment of penalty and interest	(b) The tappoper is sumble to demonstrate to the Department that he or she made a good firith effort to report accurately his or her tex liability in the application for voluntary disclosure.	
101		on tax liability; appeal of assessment.	 PBC commission down for the topoget to make caped fails (then complayed the regioness or tells in 35% 200 4.4 M. Depresent All rates core for passly and insert or fiels (25% 200 m. de noire measure of the table); 2. Bit Commission down in control fails (15% 200 m. de down in complayed the regioness or tells (25% 200 m. de noire measure of the table); 2. Bit Commission down in control fails (15% 200 m. de down in complayed the regioness or tells (25% 200 m. de noire measure of the table); 3. August the vieles doping the results of table protect growt and table (25% 200 m. de down in control fails (25% 200 m. de down in	
	360.448	Rights retained by Department.		
102			Leadia sampeor for the prival bring declander, of the prival bring declands excends by sears, for the 3 years immediately proceeding the date the application was field provant to NAC 300.440; and Anorea are samples problem of more difference of the investigation of the application of the application of the application of the investigation of the application of th	
103		AGREEMENT FOR PAYMENT OF TAXES IN INSTALLMENTS		
103				

	360.450	Conditions for agreement: Period of 12 months or less; period of more	Except an observing provided in advancement and Nex (MeM and advances to the approved of the Diseascor on the Diseascor and Diseascor	
		than 12 months; grounds for denial.	(a) The trapper advantase scared as all complex information for the Department requires to determine whether to enter into the aprexament. (b) The trapper agree provises invirtigo to comply by all applicability two and productions of the production is in effect; including, without limitation reporting and protect requirement;	
104			(v) The support states of the state of the states of the states are stated as a state of the states are states and the states are states and the states are states	
		-	(a) The answer over all by the tappyor on the date on which the tappyor regressive for enter into the approached to enter into the approached to enter into the expected the answer set by the Commission parameter to NAC 300-844. Except as observing provided NAC 200-80%, the Director may, for good cases shown, open the sequencies of a sampler or to sinficial meets on a system.	
		8	most of new hard 12 meths. The Department of the Debecks, an applicable, may damy a topact to enter into an appointed present to obscerion 1 or 2 if the topacy of has not complied with a previous agreement with the Department to pay taxe, interest and penalties in installments. As used in this section, "good cause" includes, without limitation, circumstance daw world prevent s topapyre from paying the taxes, interest and penalties in a penide of 12 methor is not.	
	360.452	Requirements for agreement.	At load in this section, pose came inclusion, whose immuno, executionates we way are break as period a coupler result pring for taxie, mercel and periods or i. printers or i.e	
104			A segment to py tane, interest and position is insufficant personants XX2. V06.49 met (1) Dir writer, (2) Star writer, provided in the property contras personal persons) in their individual expection. If there is only not responsible person, the aprenant mat contact the personal guestary of the person is in or her individual expection. If there is only not responsible person, the aprenant mat contact the personal guestary of the person is in or her individual expection. If there is only not responsible person, the aprenant mat contact the personal guestary of the person is in or her individual expection. If there is not personal guestary of the person is in or her individual expection. If there is not personal guestary of the personal g	
			spinsby this pragmed, the Department any requires a proceed guessity of any door proves agrind spinsby the trapper and the Department. (c) Decompositively the initial propert required by the times of the agreent. A would in the soft, increasing models for an indextocomics of 4988.316.297.	
	260.454	Determination of maximum amount		
	360.454	of tax liability; notice.	 On the bare hase 30 of each cross-surfacently year, the Commission will determine the maximum answard of has liability that, except as observise provided in NAC 300-400, may be the subject of an agreement with the Dipartment to poy tance, interest and paralleles in installments paravant to NAC 300-400. The Dipartment shall post for answard dominand by face Commission makers in documination. 	
107	360.458		the constraint of the constrai	
108	360.460	Request when tax liability or period 1 of payment excessive; decision by Commission.	the Department revolves a suggest for an approxema present to N2:00:150 from a tanggest whose tas liability accounds the amount only the Constrainion present to N2:03:04 or Woon proposed protects the Constrainion of partners who tas liability accounds the amount only the Constrainion of a suggest present to N2:03:04 or Woon proposed protects the Constrainion of a partners who tas leaguest and the revolution as approart of the N2:03:04 or Woon protocol accounts and the partners of the M2:05:04 or Woon proposed protects the Constrainion of a partners who tas leaguest are present to N2:05:04:00.	
	360.462	Commotion Termination or modification of	1. The Department may terminate an agreement entered into parsanet to NAC 369-859 if the Department decertines that:	
		agreement.	 The Disputes on systematic regression and statistical in present NeX: 1040 7 Kin Depresent Advances Int. Disputes provide and advances International Internati	
109			(c)) [26] Interact conductors on the stapper data control polytic and industry opple data industry opple d	
			explantion of the decision of the Department to version the approved. 3. The Department responses of the Department to Version State of the Approved to Version State or modify the approxement or involved the Department and the Department an	
-	360.464	Applicability.		
110			in provinsi in Arx. 20.0019 2014-99. Automatic and a ferror and a ferr	
		PARTIAL ABATEMENT OF CERTAIN TAXES -		
111		Abatements for New or		
		Expanded Business		
112			a and in XXX 404 bit 300.47% junctions and strenuts for longings. The works and terms defined in XXX 500.48% (300.49%) and 300.47% have the manings acceled to them in these sections.	
114	360.469	"Eligible machinery or equipment" " defined.	Eligible muchinery or equipment* has the meaning ascribed in it in NBS 374.357.	
115	360.470	"Partial abatement" defined.	Partial shatment" means the reduction of a peritors of the taxes impound persent to chapter 361, 364A or 374 of DREs, or any combination thereof, which is anthenicad by DREs 100.170.	
\square	360.472	Application: Date of submittal; consideration by Commission;		
		consideration by Commission; certificate of eligibility upon approval.	b. To type for a phone in the second seco	
116			(a) Atlant 19 working days before supplicitly adualized and the containing of (b) Look to 19 working how before supplicitly adualized and the containing of the containing investigately classical aduation full licensing the messing.	
			(a) A table 1) wonting of potents fragment processing were strateging of the constraint, and metrody of a strateging of the constraint, and metrody of a strateging of the constraint, and the strateging of th	
H	360.474	Factors considered by Commission.	. The Commission will consider an application for a partial abstance if the goals of the applicant are consistent with the goals of the Commission concerning industrial development and devel	
			c) Description in the second secon	
			(d) The requires of a string balances and relations for a string balances of the gash devices by a strangenge (e) of the strangen(e) of the strangenge (e) of the strangenge (e)	
117			(a) The advances of the inclusion of the line inclusion, and the inclusion and the inclusion of the inclu	
			(1) A land a Sparse of (1) The point optical management exceeded by the opticant with the Commission permut to propagable (b) of advection 2 of MSS 300, 558, • Micharon I: Inter, after this date on Welche the optical attituity poor taxes the Optimeter of the comp research to beam approval by the Commission, • Other primary how the optical attituity poor taxes the Optimeter of the comp research to beam approval by the Commission, • Other primary how the optical attituity poor taxes the Optimeter of the Comp research to beam approval by the Commission, • Other primary how the Optimeter of the	
			-whichever is later, after the data or which the applicant similarly prop tases to the Department or the compression or a applicable, durit the primit advantume has been approved by the Contrastistic, (a) Other primiting primiting and the data of the primiting and the primiting an	
			(i) If the application occurs a partial abstant of the taxe imposed pursuant to chapter 364A or 314 of NBS, registern with the Department on a form provided by the Department. 3. A used in this section, "promovy job" means a position of employment offend by an applicant for a partial abstant the componsation for which is obtained from revenue that is generated outside the concourt region in which the business is located.	
	360.4743	Property to:: Percentage, duration and commercement of abatement;	 Exerget networks provided to W3 36 M6 with M87. the Commissionary as express, patiel advancement parameter M83 36 M6 M7 with M87. O O private accurate of the two model algorization provides by the basines may assore parameter to key M87 M58 M6 M6 with M87. O Private accurate of the basines main provides by the basines may assore parameter to key M87 M58 M6 M6 with M87. O Private accurate difference accurate the parameter basines with M58 M6 M6 with M87. O Private accurate main association provides by the basines maximized by parameter to key M87 M58 M68 M6 with M87. O Private accurate main to key M67 by the basines maximized by parameter basines with M58 M68 M68 M68 M68 M68 M68 M68 M68 M68 M6	
		certificate of eligibility.	(1) Fifty protects or (2) A precessing agreed upon in writing by the business receiving the partial abstement and the governing body of the local government where two revenue will be affected by the partial abstement, or	
			(e) Of longer dransin has the short ref. (1) Ten years: or	
118			(2) A during aged upon in writing by the banness recording the garded additional and the governant policy of the local governant whose has revenues will be affected by the partial advacencet. 2. If the Commissionary garder a partial Advacencet promote to NASS or 90.1008 for integrating on the commission of the partial advacencet.	
			(a) File both 1 as forming on the same type, we present instruction topping on the same type, as present instruction topping on the same type, as present instruction topping on the same type of the same type on the same type of the same type on the same type on the same type on the same type of the same type	
			(2) A darg and points writing by the houses encoding the point absence that all the proving by the first locat generator where are evenese will be afficient by the provid absences, or (b) by it and adarg (mode house) if is for any one of point absences the provide both and of the provide absences or (c) D the darge value and the provide both absences the provide both of the locat generator where are evenese will be afficient by the provide both absences or (c) A darge acquire quarking by the houses encoding the provide both of the locat generator where are evenese will be afficient by the priori absences of the prior absences of the priori absences of the prior absence of the prior absences of the prior absences of the prior absences of the prior absences of the prior absence of the prior absences of the prior absence of the prior absences of the prior absence of the prior absences of t	
			(2) A data good positive/inty by the binois receiving the profil abstances and the go-rening bady of the local permitted based on the service will be affected by the profil abstances. 3. If the Commission grants a period abstances are bady of the local period bady of the local period barriers of the partial abstances the state on t	
	360.4745	Business tax: Applicability of	maction will have input from the stand of the comparison of the commission for an expended basinese.	
119		partial abatement.	Apple on style the trace due for the additional resployme complying by the basics are a scored of the companion of the basics. Decore and py the trace due for the additional production are completely the basics have for expension.	
	360.475	Business tax: Date of eligibility; I determination of amount of capital	For the propose of XRS 300-225, to detention cliphility for a partial hadraneous of the traces imposed presentation department to depart Also AFORS, a proposed or expanded beainsen which qualifies as an employar presentation XRS 602.005 shall be deemed by the Department to laws begin operations in this State. (b) If the bioasies is a proposed beainsen, mole date or which do bioasies of programs an employar presentation of the bioasies of the present of the present of the bioasies of the present of the present of the present of the bioasies of the present of the bioasies of the present of the bioasies of the present of the prese	
		investment required; filing of form of compliance with proof of capital	(b) If the binness is an equitable binness, on the data on which the binness for pays wages to an enriphicage of the binness when wants employed by the binness binness for pays wages to an employed on the binness binness for pays wages to an employed on the binness when wants employed by the binness binness for pays and binness for pays wages to an employed on the binness when wants employed by the binness binness for pays wages to an employed on the binness when wants employed by the binness binness for pays and binness for pays wages to an employed on the binness binness for pays and b	
120		investment.	(a) A capital increment shill be deemed to be any expenditure for an asset that qualifies as "accisina 12.65 property", as defined in 5 USC_ § 12.85, if the asset will be qualified by the proposed bounces to exhibit his negative in this state real to a quality determine in the asset of the quality determines of the asset of the	
			 Telestina An annual capacita capacita provide particul Advances of the strain particul Providence of Advances Advances and a providence of Advances Adva	
121	360.4755	Local school support tax: Determination of eligibility of	The Department shall, pressant to NR5 300.225, documiner if mechanory or explorent for which a bosinesse chains a partial doctomet of the taxos imposed parement to chapter 314 of NR5 qualifies as eligible machinery or equipment parement to NR8 314.357. The Department shall not determine that machinery or equipment which is leased by a business qualifies for a partial doctomet of the taxos imposed parement to chapter 314 of NR5.	
-	360.476	machinery or equipment. Local school support tax: Date of		
122		eligibility of machinery or	samplication is approved by the Constroined in a partial dotational of the taxos imposed prevant to chapter 374 of XBR, the period of absteam begins on the data cost blocks applicant takes procession of the first definery of eligible mechany or equiprement at the location designated in the confidence of eligiblity journal by the semantical. Upon taking procession of such eligible mechany or equiprement at the location designated in the confidence of eligiblity journal by the semantical.	
	360.4765	Minimum period of employment of required number of employees.	the Contrision approximation for a partial distances of the task imposed parsant to chapter 364 or 174 of 1883, the applicant must employ the number of employees required by the Contrision for approval of the application by the loss day of the first fourth quarter that the applicant has been in operation after the applicant must employ as and the applicant must employee for a straight of the applicant must employ the contrision of the approval of the application by the Contrision and mate continue to employ as least that number of employees for.	
123			 At least 3 years, or The period specifical in the agreement executed by the applicant with the Commission prevant to paragraph (b) of subsection 2 of NBS 360, 750, 	
	360.477		whichever is later, share the last day of that fourth quarter.	
	200.417	Refund upon approval of application.		
124			(a) If the maximum or equipment was explicited models that Since from a realiser that is not registered with the Nevada Tax Commission, the application for the partial advanced was made: (a) Bolton as experision of the machinesy or exploration of the Nevada Tax Commission, the application for the particular set of the set of th	
			 The Constraint opprove supplication provide provide provide provide strategies of the State Sta	
-	360.4775	Determination of tax owed upon	1. The Dependent fields that s business for which the Commission has approved an application for a partial dotatoment of the tasse imposed personant to chapter 3/4A or 134 of 1985 has failed to confine to meet the majorization for the partial abstances in by the Commission personant to 3/85 3/00. 3/00, 3/	
125		Determination of tax owed upon failure to continue to meet requirements; appeal.		
			instituine pensari tv NRS 500 750.	
126		Miscellaneous Abatements		
	360.478	Abatements for new grocery store within Southern Nevada Enterprise Community.	A person who quiffee pressure to section 6 of chapter 198, Statutos of Neesala 2009, at page 643, as annealed by section 16 of chapter 497, Statutos of Neesala 2009, at page 1714, may papely to the Commission for a partial abstance of any personal property tis imposed pressare to dapter 391 of SISI and any tax on the gross oxight from the value of any tax on the gross and the section of a partial property to the Commission for the section at partial abstance of any personal property to imposed pressares to dapter 391 of SISI and any tax on the gross oxight from the value of any tax on the gross and the section of a partial partial partial partial contract of any personal property tax imposed pressare to dapter 391. Of SISI and any tax on the gross D. Tax opplications must be admined to a from property by the Saccore Structure of Medical Partial pa	
			 The appendix much be advantiated as a few proposedual by the Exaction Exaction of the Commission in this finds experiptionally existence and a subsection 1. The application must include, whereas in this find expeription of the control of the contro	
			(2) Describe the partial abstrant of tuse dotumined by the governing body of the county, city at two hose be backfield for the county, city at two hose be backfield for the county, city at two; (b) Evidence and documents of the dotument of tuse of the county, city or two; (c) Evidence and document of tuse dotuments of the dotument of the county, city at two; (c) Evidence and document of tuse dotuments of the dotument of the county, city at two; (c) Evidence and document of tuse dotuments of the dotument of tuse of the harding at which the governing body countiender ad whath to its orderes of the analysis of the county, city at two; (c) Evidence and document of tuse of the county of the located; (c) Evidence and document of tuse of the county, city at two; (c) Evidence and document of tuse of the county, city at two; (c) Evidence and document of tuse of the county, city at two; (c) Evidence and document of tuse of the county of the located; (c) Evidence and document of tuse of the county of the located of tuse of t	
		.		
127			3. The application is for a partial houses of our prevent property to imposed process to depice Med 47MS, de applications in the reactive than 18 methods before the new process stores is located within the Southern Newalk Exterprise Commanity. The application is for a partial houses of depice market we approach to depice the store of the total control from 18 methods before the new process store is located within the Southern Newalk Exterprise Commanity. The application is for a partial houses of the total control from 18 methods before the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial houses of the total control from 18 methods before the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial houses of the total control from 18 methods before the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial houses of the total control from 18 methods and the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial houses of the total control from 18 methods and the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial houses of the total control from 18 methods and the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial houses of the total control from 18 methods and the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial house store the total control from 18 methods and the new process store is located within the Southern Newalk Exterprise Commands. The application is for a partial house store total t	
			 (a) Distance and the set of a set of period homes of hearing a distance of the set of period homes of hearing of hearing hearing	
			5. Uto construinto duranti no a specification submittad presents to the sector requires pergise evolution of evolution of the performance of th	
			 He Containing reprint an application for a perial sharear, the Commission of the Papertures, with the conflicture of cliphility regard proparts in shorearis. He Containing a provide shareary of the application of a perial shareary of the application of a shareary of the application of the aplicati	
			ys, ang parament natures in su, containing in the approximation in success. In His Cannoissing approximation in approximation in the second parameter is backed and parameters of the second parame	
+			6 W Carporn when predict dynamics the base mappined parameters for ordering of a indice. (a) Carpor to weat predict dynamics and a strain predict and a strain of a strain of the str	
	1			
			(e) Cances operation of the groups value before the optimization of the provide optimization in the aground presented with the Commissions presenter to advances of a control optimization of a control optimization of a control optimization of the provide present of the approximation of presents of advances of the complexation of the present on advances of the complexation of the present on advances of the complexation of the present of the approximation of the present of the approximate of the present of the pre	
178		-	(a) (Case opending to the granty reace before the grant of appending case opending cas	
128			8. If cynamics have puind anomaly have puint a protect have named by manual have puint a factor of the puint of the pui	
128			(a) "Commission" nears the Commission on Decomposition Development (a) "Only "Defendent development in advection 3 of NBS 374.357.	
128	360.4785		(a) "Contraining" areas the Contraining Contraining Charles and Ch	
128	360.4785	Abatements for expansion of grocery to store within Southern Novada Enterprise Community.		
128	360.4785	Abatements for expansion of grocery store within Southern Nevada Enterprise Community.	 (a) "Commission frame the Commission Endogreent. (b) "Eight number of your applies for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is short and solves 31X327. (c) "Commission Endogreent for the commission Endogreent for the strate solution is the commission Endogreent for the strate solution Endogreent for the strate solution is the commission Endogreent for the strate solution Endogr	
128	360.4785	Abatements for expansion of grocery store within Southern Nevada Enterprise Community.	 (a) "Commission frame the Commission Endogreent. (b) "Eight number of your applies for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is short and solves 31X327. (c) "Commission Endogreent for the commission Endogreent for the strate solution is the commission Endogreent for the strate solution Endogreent for the strate solution is the commission Endogreent for the strate solution Endogr	
128	360.4785	Abatements for expansion of grocery store within Southern Nevada Enterprise Community.	 (a) "Commission frame the Commission Endogreent. (b) "Eight number of your applies for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is short and solves 31X327. (c) "Commission Endogreent for the commission Endogreent for the strate solution is the commission Endogreent for the strate solution Endogreent for the strate solution is the commission Endogreent for the strate solution Endogr	
128	360.4785	Abatements for expansion of grocery store within Southern Nevada Enterprise Community.	 (a) "Commission frame the Commission Endogreent. (b) "Eight number of your applies for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strategic solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is in shorts and solves 31X327. (c) "Commission frame the Commission Endogreent for the strate solution is short and solves 31X327. (c) "Commission Endogreent for the commission Endogreent for the strate solution is the commission Endogreent for the strate solution Endogreent for the strate solution is the commission Endogreent for the strate solution Endogr	
128	360.4785	Abatements for expansion of grocery store within Southern Nevada Enterprise Community.	10 * "Common Paranet Resonance Toologenees" 10 * Common Paranet Resonance Tool Paraeters 10 * Tool Paraeters 10 * Tool Paraeters 10 * Tool Paraeters 10 * Common Paraeters	
128	300.4735	Abatements for expansion of grocery store within Southern Nevada Enterprise Community.	 (a) "Commission" search Convenience Theorem Theor	
128	300.4785	Antonion for equation of process may write Souther Woods Entryprise Committy	 (a) "Commission" seams the content multi-transmit below the seams of t	
128	300.4785	Abstraction for expansion of processy using within Southern Neuda Enterprise Constanting	 ¹⁰ - Constrained wave fractionation throughout the standard of constrained wave fractionation throughout the standard	
128	300.4735	Abstraction for expansion of processy using within Southern Neuda Enterprise Constanting	 ¹⁰ - Constrained wave fractionation throughout the standard of constrained wave fractionation throughout the standard	
128	300.4785	Abstraction for expansion of processy using within Southern Neuda Enterprise Constanting	 ¹⁰ - Constrained wave fractionation throughout the standard of constrained wave fractionation throughout the standard	
128	300.4785	Abstraction for expansion of processy using within Southern Neuda Enterprise Constanting	 10) - Control status data of con	
128	300.4785	Abstraction for expansion of processy using within Southern Neuda Enterprise Constanting	 ¹⁰ - Constrained a search constrained behavious of the search of the se	
128	300.4785	Abstraction for expansion of processy using within Southern Neuda Enterprise Constanting	 10. "Consistent was the consistent below was the constraint of the cons	

	360.479	Abatements for certain energy- efficient structures: Interpretation of certain abatemy terms	To the proposed in the Association of Association o	
		,	(v) Interference of the second of the sec	
			 Define dei respective telle aut despensibilités de the construction of a project en des projects en des projects	
			 (1) Execution the turns and condition of a construction project. (a) Precondencing construction and condition accord agreement that: (b) Precolar the construction of or the execution of a construction contract for a project for which a parall succharament is sought; 	
131			(1) Precide the contribution of the functional or contraduction register which a partial includence is weagle. (2) Confr photoes contraduction of a bifurning services relating the contraction project. (a) Project Ansatz on of the following services relating the contraction project.	
			(i) Enjewing (ii) Navje (i) Achiever,	
			(i) Achican; (v) Labo; or (i) Shotomin;	
			(2) Broomer Admain back halling Section 15.5 of physical Structure (Shoulda 2007), the Department hall interpret the term "halling or other structure that."	
			(a) (b) The main is implicitly and the start of the optimal in a bundle pty contrast or the plotting of an experiment of the start and the	
		OVERPAYMENTS,		
132		CREDITS AND REFUNDS - General		
	360.480	Provisions Documentation required with claim	Exert as shere is model is NAC 30 499 to 30.496, inclusive, a dam for a refinal marke accommodely.	
		for refund; time for filing claim for refund of interest or penalty.	1. Except as otherwise provided in NAC 200, 400 to 160, 406, inclusive, a chain for a reland must be accompanied by: (a) Antennat reling (both for amount of the Casime (b) Antennat reling (both for administration of the Casime).	
100			(a) A balance and a sime plots approximate relation balance. (d) A robuscher Charlon and Accuration and Accu	
-	360.485	Standards for use by Department in	For the propose of MSS 1834, 773, 5781, 598, 508, 508, 509, 509, 509, 509, 509, 509, 500, 500	
		determining whether overpayment was made intentionally or by reason of carelessness.	Extending of the companyon text on make first any mode in the language or mode for a language for an and a language for an any include, with a limitation of the higher for an and a language for an any include, with a limitation of the higher for an and a language for an any include, with a limitation of the higher for an and a language for an and a language for an any include, with a limitation of the higher for an and a language for an and a language for an any include, with a limitation of the higher for an and a language for an and a language for an any include, with a language for an any include, with a limitation of the higher for an any include, with a language for an and a language for an and a language for an and a language for an any include, with a language for an any include for an any include, with a language for an any include for an any	
134			(e) Correcting more in the computation of the two which were identically by an addiconducted before the or appropriate (c) beneficing the studied by domained on the studied by an addiconducted before the or appropriate (c) beneficing the studied by domained on the studied by addiced by distribution.	
			(a) Complex handless of the second se	
			2. By transformation of the composent is the number of the label of the target or the number of the strange of the strange of the composent. Such varianties and product difference of the number of the strange of t	
135		Sales and Use Taxes	operation is for surface.	
	360.490	Claim for credit or refand: Authorization and requirements for	1. If a support has occupied any has prevente to chapter 372 or 374 of NBR, or any interest or possibly relating theoret, the support may file a claim for a creditor related with the Department shall not consider such a claim select the claim is field within the strategy period in NBS 372.635 or 374.649, any propriet.	
		filing; action upon approval.	Appropriate. A chain for a credit or refund must include documentation supporting the chain. 3. If the overpopulat is due to an error or ensitive in a previously file or tens, the chain based by in the form of an annual detature, as presented by the Department, for acceleration in which the tax was originally reported. The annual detature must specify the original annuants reported, the correct annuants and the difference.	
136			4. Dependenties of units or what must be known how was kgoby disputed on units in tas to be Dependent of the processor or adhesist proposation. 5. Departmention, Department dia secongene service was multiply disputed response to the target processor or adhesist proposation. 5. Departmention dia second was a statust of the proposation disputed response to the target processor or adhesist proposation. 5. Departmention dia second was a statust of the proposation disputed response to the target processor or adhesist de target processor processor processor and the statust of the target processor or adhesist de target processor processor adhesist de target processor processor adhesist de target procesor adhesist de target procesor ad	
			he Departure shall dated from the confit or rotation and expansion specific the annual dates and and which by the toppyor for visible-sound parture in SRS 372 370 or 254375, an appropriate, for the cost of collecting the tas being conduct or related in accordance with the action.	
	360.492	Provision of credit or refund to customer, resale of returned	The retain's shall heap adequate records that document any netinal or cords made to a contoner. The retainer orbits or retained to a contoner the full table price of netamod good:	
		property.	 The main value of the second of	
137			(a) A constraint of a second s	
			(a) Bolies in duster ranke taske the higherine, the same of the using parts are studied or thank and and the second of the same and the studied ranke grows caped of the endine is the structure of the studies ranke for same and the studies of the structure of the studies ranke for same and the studies and the structure of the studies ranke for same and the studies and the structure of the studies ranke for same and the studies and the structure of the studies ranke for same and the studies of the structure of the studies ranke for same and the studies of the structure of the studies ranke for same and the studies of the structure of the studies ranke for same and the studies of the structure of the studies ranke for same and the studies of the structure of the studies ranke for same and the same and	
L			A When superturbed targible prevents or and prevents for a statistical to the supervariant to chapter 37 or 37 of VBS.	
138	360.494	Extension of period for filing formal claim.	The trapper my shori is formal chim, and any information relating therms, after the statency period for filing a chim has degreed if, before the oil of the statency period, be trapper motifies the Department is writing of his or har intent to submit the chim. If the Department agrees to extend the period allowed for filing such a chim, be due on which the trapper field the chim within the chim. If the Department agrees to extend the period allowed for filing such a chim, the due on which the trapper field the chim.	
139	360.496	Appeal of denial of claim.	Except as otherwise provided by specific mater, if the Department denies any claim, the chainent may appeal the decision in the namer provided in NRS 360.248.	
		ELECTRONIC SUBMISSION OF		
140		RETURNS AND REMISSION OF		
	Aug. 444	PAYMENTS Definition.	As used in NAC 500.509 to 5005/9%, inclusive, for works and turns defined in NAC 500 552 inclusive, have the meanings ascribed to them in these sections.	
141		"Authorized user" defined.	b and in XM2 2005310 2005% finations, the vertex and turner daturd in XM2 2005250 2013/2018, relatively, are to manipup acceled to them in them serious. Advantation data: "manual interventional active access to a provide the series of the intervention access and access to a provide on the Weid Web.	
143	360.554	"Automated clearinghouse" and "ACH" defined.	Automated for the independence of a ACMP mean any faderal network hade, or an experiation exhibited in agreement with the Notional Automated Graning Hose Association, the operator as a charalighnee for reasoviting on network operators between backs or back accurate and automate and the Notional Automated Graning Hose Association, the operator as a charalighnee for reasoviting on network operators between backs or back accurate and automate and the Notional Automated Graning Hose Association, the operator as a charalighnee for reasoviting on network operators between backs on the Association of the Notional Automated Graning Hose Association, the operator as a charalighnee for reasoviting on the Notional Association of th	
144	360.556	"Automated clearinghouse credit" defined	Automated charangeness credit" muon an electronic transfer of many claund fromge for ACH system that is generated by a person intensiting the person's back to charge his or her back account and deposit the money in the back account of the State.	
145	360.558	"Automated clearinghouse debif" defined	Ammand of antisphore ability means transaction in which the Department, through in docignand voalue, originates an astromed clearing/near transaction debiling a percent who is count and crediting the back account of the State for an amount data.	
146	360.560	"Electronic return" defined. "Electronic signature" defined.	Electronic estual" means a tax reture hai in prepared using computer subvoor and transmitted electronically to the Department and includes all to data estuard into a strata, returnent or other document. Electronic inputers" means a ser rune atteched to or legically succident data estuard data of the document, enteres estuards or other document.	
147	360.564	"Electronic transfer of money"	The cruster transfer of money' mean any transfer of money, other than a transaction initiated by a check, dealf or other initiar paper instrument, that is initiated through an electronic turnined, compater or magnetic tupe for the purpose of ordering, instructing or authorizing a function part of the purpose of ordering instructing or authorizing a function of a person holding an account on	
148	360.565	defined. "Financial Institution" defined.	hhd if a darbr a kht or oxfit as cont. Teaccia lantaria if an arong anycho la tria 11.02.C §312/02/2/A tr (P), websive.	
150	360.568	"Nevadatox access code" defined.	NevadTax access code" mone a personal identification number issued to a person by the Department that allows the person to become a website user and to access and file text information online at https://www.aevadata.or.gov/web/ on the Webl Webl	
151		"Permit" defined.	Partial" and one or more tex listence or registration obtained from the Experiment by completing and substiting a Neurals Basineon Registration by mailing or delivering is to be Experiment or by completing the Neurals Basineon Registration of the art by a new data or and the original original original or and the original origi	
152	360.572 360.574	"Security access" defined. "Signature" defined.	Security security mean the ability of a tangotor researt security administrator to access the tangotor's value access, conduct sealar transactions, designate anthrefand users, specify the look of access granted to as anthrefand user and medify or terminate the access of any anthrefand user.	
154	360.576	"Sole proprietor" defined.	Side proprisms" includes a basisson that is treated as a side propriator under the Internal Revenue Code.	
155	360.578	"Taxpayer account security administrator" defined.	Tapport account security administrator" means a person appointed and authorised by a support to administer security access on the Department's which, located at http://www.aevaluta.org.gov/web/ on the World Wide Web.	
156	360.580	"Transaction fee" defined. "Website user" defined.	Transaction for mean a per item for that is written in the State's contract with a bull-pury doctrant; services provider for each-colline transaction that is contacted with the Department. White perf means a tangout who, by way of providing specific internation required by Department means in white registration process, has obtained a summariant password enabling the tangout to conduct transactions and access his or her access information register at https://www.acceduta.com/web/ on the	
157	360.584	Applicability of provisions.	World Wide Web.	
158	300.584	Application of provisions.	NGC 3003550 to 300 59%, inclusive, apply to solina registration, filing and payment by electronic transfer of menay for trave, feee, intenst, penalises or other charges provided for in chapters 300, 301, 302, 3038, 3007, 3008, 300, 370, 372, 373, 371, 471, 471, 471, 471, 471, 471, 471, 4	
159	360.586	Taxpayer service center website.	WHEN IN A DESCRIPTION OF THE ADDITIONAL TO A DATA THE DESCRIPTION OF THE ADDITION OF THE ADDIT	
	360.588		The Department's tappage service center website, located at https://www.nevaluta.ore.gov/web/out bit Web/, provides tappager with the ability to conduct transactions and review tax accent information on the learnet.	
		Online registration with Department.	1. To regime orders with the Department's particular to a supplicable based	
		Online registration with Department.	1. To replay a ratio with the Departure 1 person must charin 1 completed Nexada Basicson Registration and confirm the registration by clicking on the cartification battors on the Departured's vehicle. By clicking on the cartification battors, a person represents that: (a) The information of the clicking basic department in the read a counter, and (b) The supersy of shydrocine as to a technic department of the battors.	
1		Online registration with Department	1. To replay a ratio with the Departure 1 person must charin 1 completed Nexada Basicson Registration and confirm the registration by clicking on the cartification battors on the Departured's vehicle. By clicking on the cartification battors, a person represents that: (a) The information of the clicking basic department in the read a counter, and (b) The supersy of shydrocine as to a technic department of the battors.	
1		Online registration with Department.	1. To replay a ratio with the Departure 1 person must charin 1 completed Nexada Basicson Registration and confirm the registration by clicking on the cartification battors on the Departured's vehicle. By clicking on the cartification battors, a person represents that: (a) The information of the clicking basic department in the read a counter, and (b) The supersy of shydrocine as to a technic department of the battors.	
160		Online registration with Department.	1. To replay a ratio with the Departure 1 person must charin 1 completed Nexada Basicson Registration and confirm the registration by clicking on the cartification battors on the Departured's vehicle. By clicking on the cartification battors, a person represents that: (a) The information of the clicking basic department in the read a counter, and (b) The supersy of shydrocine as to a technic department of the battors.	
160		Ordine registration with Department	1. Together with for ployment symmetric obtains a sergedine block human. Beginning and calculation the dynamical is a self of Department's vehicle. By default on the calculation block as a default defa	
160		Galias registration with Department		
160		Ouline regionation with Department		
160		Ouline regionation with Department		
160			 Program data with dis Programs assume to obtain surgebook brokes. Beginning in and andread the programs data with displayment assume approach the displayment assume approach app	
160	340.390	Collin regionzione vili Departuren Teapoper accost societty andere accost societty		
160	360.396		 In project of a dire wide for physical sequence to the balance biogenetic and order to exploration by delay on the confidance biogenetic biogenetibiogenetic biogenetic biogenetibiogenetic biogenetic biogene	
160 161 162		Tappor acoust sculy adaption for adaption for the scalar sca	 1 - right of the flag barrent set of source and the strength of the flag barrent set of t	
160 161 162 163	300.390 300.392 300.394	Tempor court working advicement Responsible for anderical and Advancement	 1 - right of the flag barrent set of source and the strength of the flag barrent set of t	
162		Tappor acoust sculy adaption for adaption for the scalar sca	 Projection of the fragments expension books burnels. Registering and calculation by designed or calculation builds, by design on the calculation builds, a propert of books build on the calculation builds. Projection of the calculation build on the books build on the calculation build on the cal	
162 163 164	360.594 360.596	Tapper score weathy advances to expending to advance of the score of the control of the score of the Descence cores, one offense Electronic transfer of energy	 Projection of the fragments expension books belows: Registration of an electrication betware with College on the confidence between set of the set of t	
162	380.594	Tappor actual weatly andread and accusate to the second statistical and accusate to the second Reparts. Electronic elements of mercy- Manamas de atomics by Waterstein Accusate by Waterstein Accusate by	 1. To spring a start with the Springers as presents to show how the Springers and calculate the Springers and springers is a start and springers in a start and springers is a start and springers in the Springers and springers is a start and springers in the Springers and springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers in the Springers is a start and springers in the Springers is a start and springers is a start	
162 163 164	360.594 360.596	Topper access weatly advances quantify for advances quantify for Searce Control of Searce Researce control of searcy Calabitistic of Searce Calabitistic of Searce Calabitistic of Searce Calabitistic of Searce Control of Searce Calabitistic of Searce Control of Searce Calabitistic of Searce Searce Calabitistic of Searce Searce Calabitistic of Searce Searce Calabitistic of Searce Searce Calabitistic of Searce Searce Calabitistic of Searce Se	 1 rotation with for hypermet systems are bodies and by hypermet by hypermet hype	
162 163 164	360.594 360.596	Teapore scorest working internetional constraints of the scorest Bachware in the score of a scorest Bachware in the score of the score of the Bachware of the score of the score of the score of the Bachware of the score of the score of the score of the Bachware of the score of the score of the score of the Bachware of the score of the score of the score of the Bachware of the score of the score of the score of the Bachware of the score of the score of the score of the score of the Bachware of the score of	 1 rotation with for hypermet systems are bodies and by hypermet by hypermet hype	
162 163 164	360.594 360.596	Temporeneous existing andread our Resource for the second of the andread our Resource for the Resource Report Reports - Dansier cancer and a constraint Electrical cancer for the second of second Management of constraints and property of the second of the second COARRESPICE PROTECTION OF THE COARRESPICE PROTECTION OF THE COARRESPICE PROTECTION OF THE RESOURCE PROTECTION OF THE Second of the s	 1 reginal can de la fregenera sequence to de la marce la capacita la valoration la fregenera de la capacita la valoration de la capacita la valorati	
162 163 164	360.594 360.596	Topport account so with advances of possible for advances of possible for distances of the source of the Bacture of the source of the Bacture of the source of the Bacture of the source	 1 reginal can de la fregenera sequence to de la marce la capacita la valoration la fregenera de la capacita la valoration de la capacita la valorati	
162 163 164	360.594 360.596	Tapper access weathy management of the second second second material and second second second second liquids. Calculate and second second Execute second second second second Execute second second second second Materian second second second second Material second second second second second Material second second second second second Material second second second second second second Material second second second second second second Material second second second second second second second Material second second second second second second second second Material second	 1 - To spin which is draw which for physicas a properties for the balance be forgeties in the spin and spin of the forgeties in the spin and spin	
162 163 164	360.594 360.596	Topport account so with advances of possible for advances of possible for distances of the source of the Bacture of the source of the Bacture of the source of the Bacture of the source	 1 - Project of the finance of the Spectra expression to the Spectra expression Spectre expression Spectra expressi	
162 163 164	360.594 360.596	Topport account so with advances of possible for advances of possible for distances of the source of the Bacture of the source of the Bacture of the source of the Bacture of the source	 1 - I or during the during the hyperbase spreament where an experiment is the during the during the during the during the hyperbase is where an experiment is the during during the during the during the during the during the durin	
162 163 164	360.594 360.596	Taquar acoust waves and account of the second second based of the second second second second Second second second second second second Second sec	 1 - In class or due for depresents a present to due has begreen to due has begreen and class the green and vanish. It y duling on the confidence has been have been and the green and vanish. It y duling on the confidence has been have been and the green and vanish. 1 - In class of the due has been and the green and the green	
162 163 164	300.594 300.396 300.598 300.610	Taques assues as well advantumes. Responses as well because of the second second second Backware (or of Austram). Backware	 1 - In class or due for depresents a present to due has begreen to due has begreen and class the green and vanish. It y duling on the confidence has been have been and the green and vanish. It y duling on the confidence has been have been and the green and vanish. 1 - In class of the due has been and the green and the green	
162 163 164	300.594 300.396 300.598 300.610	Trapport accord workly and accord accord accord and accord accord accord accord and accord accord accord accord accord accord accord accord Research accord accord accord accord accord Research accord accord accord accord accord accord accord Research accord	 1. Project of the function of the function of the spectra of contraction by decade and control in the spectra of control in the spectra	
162 163 164	300.594 300.396 300.598 300.610	Taques assues as well advantumes. Responses as well because of the second second second Backware (or of Austram). Backware	 1 - I or also with the Spectram system structure and expection and calculate degratation by data and the Spectram structure. 1 - Spectram structure degratation is the data and the Spectram structure degratation is the data and the Spectram structure. 1 - Spectram structure degratation is the data and spectram structure degratation is the data and the Spectram structure degratation is the Spectram structure	
162 163 164	300.594 300.396 300.598 300.610	Taques assues as well advantumes. Responses as well because of the second second second Backware (or of Austram). Backware	 1. I varian v du fu projense sprawar und variant service for the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant	
162 163 164	300.594 300.396 300.598 300.610	Taques assues as well advantumes. Responses as well because of the second second second Backware (or of Austram). Backware	 1. I varian v du fu projense sprawar und variant service for the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant	
162 163 164	300.594 300.396 300.598 300.610	Taques assues as well advantumes. Responses as well because of the second second second Backware (or of Austram). Backware	 1. I varian v du fu projense sprawar und variant service for the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant	
162 163 164	300.594 300.396 300.598 300.610	Tapper closest weight andreid weight of a substantial Responsibility of advanced and substantial Decement and a substantial Decem	 1 - I or also with the Spectram system structure and the Spectram and calculate the spectram structure and the Spect	
162 163 164	300.594 300.396 300.598 300.610	Tapport account so with advanced account of the source of the source factories of the source factories of the factories of factories of factori	 1. I varian v du fu projense sprawar und variant service for the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant	
162 163 164	300.594 300.396 300.598 300.610	Tappers account accelly advantume: Responsession advantume Responsession (Equation of the second second second responses) (Experimentations) Television and second second second responsession (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (Experimentation) (1. I varian v du fu projense sprawar und variant service for the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice of the dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics musice. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant v du fu projense for dynamics. 1. I variant v du fu projense for dynamics. 1. I variant variant	

		ir.		
	360.650	Determination of need for adjustment: Requirements for review; notification of local		
170		government or special district; annual report of findings.	(a) Society an information in available concentration of the inclusion of spectra arrest, including structure interface arrest, including struc	
170		annual report of findings.	(1) A completion of the weat per capite revente of neuron spectra division in the weat per capite revente of neuron spectra division of the weat per capite revente of neuron spectra division of the local pre-tension of neuron spectra division of the local pre-tension of	
			makes the divergination. 3. The Directore shall report any findings be or she makes pursuant to fair section to the Committee on Lead Government Finnee on or before December 1 of each year.	
171		AUDITS - Audits of		
	360.700	Taxpayers Contact to schedule appointment;	1. As comes provided during of the support of a state of the state of	
		contents of auditor's letter; period covered by audit; written request for extension of commencement date or	addree shall end a letter to the transport measuring the transport measurement of the program and the start and an the transport measurement of the tran	
		extension of commencement date or estimated completion date;	(a) A data on which to commone the analy; (b) An online of the data by which are and will be complexed.	
		estimated completion date; consequences of failure to provide necessary records.	(c) The first and last number of the number private (d) The matter of the humans holographical and the availability of records;	
			(c) The hours during which the records will be available for review by the audior; (f) The contart percent why show the audior is not work in containing the audia and networking the reach and the audic; and	
			10) A dot with No commark facults (a) A dot with No commark facults (b) A dot with No commark facults (b) A dot with No commark facults (c) A dot with No commark f	
			(a) The data, time and location of the first appointment for the satisf; (b) The first and location of the first appointment for the satisf; (b) The first and location period;	
172			(c) The records that the tangour must make available for the matic; (d) The estimated completion that of the matic;	
			(a) A carry of the Tangyore" Bill of Bighe; (b) A carry of each tanget on the Bigher; (b) A carry of each tanget that that that the Bigher; (b) A carry of each tanget that that that the Bigher; (c) A carry of each tanget that that that the Bigher;	
			(g) The must and slephone number of the safety read the supervisor of the gamine. 4. The criterios to see add you for gamma in determining budgets the totality for gamine and to extend the compresentent date or estimated completion date, or both, of the radii include, without limitation:	
			 a) The final start has ender of the analysis. a) The final start has ender of the analysis. b) The final start has ender of the analysis. c) A support of the final start has ender of the analysis. c) A support of the hyperbox. c) A support of thype	
			3. A compare may request an extension of the commercement data or exhibition data, or both, of the stard in compared have a stronger may request an extension of the commercement data or environment data or the results or the stronger may request an extension of the commercement data or environment data or the results or the stronger may request an extension of the commercement data or environment data or the results or the stronger may request an extension of the commercement data or environment data or the results or the stronger data and with the stronger may request an extension of the commercement data or environment data or enviro	
			alginated account for the extension. 6. If a tangenger fails arrowide for exceeden accounty to complete an audit by the estimated completion date or revised estimated completion date, the auditor may:	
			 It support this provide for somewhyte somewhyte an early by an animal completion date or avoid or distantial completion date, for andier my: Of hormore an annue of hordingenture to de for the more provided, If the transport has not provided ary more hording. State and the provided ary more hording dotted for an annue of hordingent transport has the formation support to the provided ary more hording. State and the provided ary more hording dotted for an annue of hordingent transport has the provided ary more hording dotted for an annue of hordingent transport has the provided ary more hording dotted for an annue of hordingent transport has the provided ary more hording dotted for annual hordingent dotted forean hordingent dot	
-	360.702	Taopayer's reliance on written advice; review of documentation by	(c) Register to exploration to intera analysis of the resources of receivers by the trappert. (c) In adjustment to exploration the receiver by the trappert of the transformation of the receiver by the receiver of the transformation of the receiver by the	
		advice; review of documentation by Director and recommendation to	Department, the and/or shell document the fasts and clearmentances relatings to the inset of the and fall continue the and/. Stath documentation must be priced, without limitation:	
173		Director and recommendation to Commission regarding waiver of tax, interest or penalty.	 1. Constraints of the straints of	
			(4) Association of the Atomsy Guarantic of the Commission that addresses as insure or circumstances that are stimiltor to the specific types of Pranastions and and review in the current tadkt, and (c) A low in sumh of the Dopartment to the theory through the data fraction will be a specific types of Pranastions and review in the current tadkt. The constraints are also as a straint of the addresses and the	
			2. The Director shall review the documents submitted by the tappyor parsant to subsection 1 and decide whether to recommend a waiver of the tax, interest or panaly, parsant to NBS 306.244, to die Commission/based on the information provided by the tappyor parsant to subsection 1.	
H	360.704	Letter to taxpayer addressing audit issues upon completion of audit.	Upto completion of the sulfs, the Department shall issue a letter to the tanpyor setting forth 1. The issues reviewed in the sulfs;	
174		sseen upon completion of audit.	 The inner network at the ratif, The proof of the more review of and head of the ratif, including, which mather, darpleader, The rook of the more review of and head of editeding or securing to an a possific transaction training of the ratif and and and and and and and and and and	
			 in concentration on a single all contrasts and and a collecting or according to an a specific transaction reviewed in the andity, the proper method of collecting or according to an other transaction. 	
	360.705	Notice of deficiency determination; petition for redetermination;	1. Ket and is for particular descent for the strength of	
		extension for filing petition; Department review; use of hearing officer; prehearing statement; extension for filing prehearing	 If the trapper video to diagnet the finding of the ranks, the trapper rank periods in the Department for a reductination within 64 periods. If the set is a vertex of the deficiency determination. A patient for each variant in the endmitted. (a) on a form processing of the ranks. 	
		officer; prehearing statement; extension for filing prehearing	(b) In the first of a latter which contains sufficient information to give notice to the Department that the topoger is departing the deficiency determination. The latter must include, without limitidine, the same of the topoger, the account number assigned to the topoger by the Department and the answard of the trac, interest or penalty in a depart.	
		statement; notice of hearing; withdrawal of petition.	 (b) be: more that have the location advances to provide the location of the second back constraints. The location approximation is the location of the second back constraints of the location of the second back constraints. The location approximation is the location of the second back constraints of the location of the second back constraints. The location approximation is the location of the locati	
			4. A petition for redormination will be not to a harming officer after: (b) The Department in a review of any advantional decamention than the topopy rules submitted with his or her petition; and	
			(b) The trapport and the Department have not agreed to a settlement based upon such documentation provided by the trapport. 3. The bearing different requested that the printic differenties guidement. The principal systemment and printic differenties guidement and the set bird explanations of the artistic cannot agree on a joint producting systemment, each party must file in statement by the data set by the bearing officer. The producting statement and the limited to a brief explanations of the artistic cannot agree on a joint producting systemment, may be independent on the set of the systemment and the limited to a brief explanations of the artistic cannot agree on a joint producting statement, each party must file in statement by the data set by the bearing officer. The producting statement and the limited to a brief explanations of the artistic cannot agree on a joint producting statement, each party must file in statement by the data set by the bearing officer. The producting statement and the limited to a brief explanation of the artistic cannot agree on a joint producting statement, and the statement by the data set by the bearing officer. The producting statement and the limited to a brief explanation of the artistic cannot agree on a joint producting statement and the limited to a brief explanation of the artistic cannot agree on a joint production agree on a joint produ	
175			nones bren the audit for consideration by the horizing officer and main techads, without limitation: (a) A networked for iteratively and the networked of the horizing officer, the name of the specific transaction at issue, the answari in dispute and the legal issue involved in the matter.	
			(b) A large data hard to be a solution of the structure of the particular data data data data data data data da	
			(a) A and the Winkola far decide phy clock is bearing.	
			6 A product to grant product on the product of t	
			 Fuller of a party to fits a producing damanet with a data data of the barring. The barring offices that any order barring office barring of the barring of the barring of the barring of the barring barring barring and the barring of the barring barring barring and the barring barri	
			8. If a party visible to ratio as in struct data was not included in its predoming indicatent before or during the hearing, differ hading on the ratio and an experiment of the structure of t	
1			э. так задорук нау, на ну наке, тучка на почна павлон ту каналанда и пака почога пака, о ка Азрачака.	
176		Performance Audits of Certain County Officers	* is simply injectify the product of the product of manufacture of manufacture on a source state, of the departure.	
176	360.720	Performance Audits of Certain County Officers Definitions.		
176 177 178	360.722	Definitions. "Auditee" defined.	An and in NVC 100 7 (as NN 7 N), thinking adams for some other to regardly only works address address in NUC 100 725, bits 725 and 700 725 and	
176 177 178 179	360.722 360.724	Definitions. "Auditec" defined. "Performance audit" defined.	As wad as XMC 2012 to XM2 3(b), fachaire, where for count observice require, the wash and bank data is XMC 2012, 2012 and 2012 2014 one for maning accelled to function there exists. "Audion" areas for any address county offers to fac data of a pointmane and. "Manifer" areas for any address county offers in a structure of the pointmane of a population county offers in county offers in county offers in county offers in county of a structure of the population of the secondar 10 add to collection of proop taxes.	
176 177 178 179 180	360.722 360.724 360.726	Definitions. "Auditec" defined. "Performance audif' defined. "Responsible county officer" defined.	An wal an XXX 100 120 to X00 130, tachoire, advoor de aversion explores, de vendo and termin deland an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and sector and terminal and terminal and terminal and and an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and terminal and t	
176 177 178 179 180	360.722 360.724	Definition. "Auditor" defined. "Performance audit" defined. "Responsible county officer" defined. Periodic conduct of audits by	An wal an XXX 100 120 to X00 130, tachoire, advoor de aversion explores, de vendo and termin deland an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and sector and terminal and terminal and terminal and and an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and terminal and t	
176 177 178 179 180	360.722 360.724 360.726	Definitions. "Auditec" defined. "Performance audif' defined. "Responsible county officer" defined.	An wal an XXX 100 120 to X00 130, tachoire, advoor de aversion explores, de vendo and termin deland an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and sector and terminal and terminal and terminal and and an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and terminal and t	
	360.722 360.724 360.726	Definition. "Auditor" defined. "Performance audit" defined. "Responsible county officer" defined. Periodic conduct of audits by	An wal an XXX 100 120 to X00 130, tachoire, advoor de aversion explores, de vendo and termin deland an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and sector and terminal and terminal and terminal and and an XXX 100 120, 200 120 and 200 120 have for emaning acceluid to fear-induce sectors. "Audior" amount and terminal and t	
	360.722 360.724 360.726	Definitions: "Aufice" defined. "Performance audit" defined. "Responsible coargo officer" defined. Periodic conducts of audits by Department; qualifications of employees conducting audits.	As and NAC 1987 29 to 1987 X6 takings when the source observice sequelys, the weaks and some defaund to NAC 1987 29, 1987 294 and 1987 295 teep to 2017 201 and 1987 295 teep to 2017 201 and 1987 295 teep to 2017 2017 2017 2017 2017 2017 2017 2017	
	360.722 360.724 360.726 360.728	Definition. "Auditor" defined. "Performance audit" defined. "Responsible county officer" defined. Periodic conduct of audits by	As and NAC 1987 29 to 1987 X6 takings when the control steppings, the weaks and stams default is NAC 1987 29, 1987 294 and 1987 295 teem for manipup samble to bencinitary waters. Takings ² means the propulsed county attained when the double of a partnerse and the analysis of the anal	
	360.722 360.724 360.726 360.728	Definition. "Audines" defined. "Parformance: and/" defined. "Barymenhoi coursy offlow" defined. Parionice contact of audin by Definest of resperively. Defices of resperively. courty and confidentially by Department.	An and a NAX MAT 2 to MAT is balance advances requires devices and advances advances of the STA 2 has 25 and 35 and	
	360.722 360.724 360.726 360.728	Definition. "Audites" darked. "Performance and?" defined. "Bergements coursy efficer" defined. Periodic context of analas hy Defices of responsels coursy efficient and heir still, maintenance of confidentiality by Department, Pedianius y report of Department; Pedianius report of Department;	A wal a XXZ 102 to X013 (a kalow, skolor for court observice requires, the weaks asking with a field of the XXZ 100 T22, 200 T24 and X00 T25 keep for examing accident to feasing interview. A wal a XXZ 102 to X013 (a kalow, skolor for court observice requires, the weaks asking with a field of the XXZ 100 T24 and X00 T25 keep for an example accident to feasing with a field of the XXZ 100 T24 and X00 T25 keep for an example accident to feasing with a field of the XXZ 100 T24 and X00 T25 keep for an example accident to feasing with a field of the XXZ 100 T24 and X00 T25 keep for an example accident to feasing with a field of the XXZ 100 T24 and X00 T25 keep for an example accident to feasing with a field of the XXZ 100 T24 and X00 T25 keep for an example accident to feasing with a field of the XXZ 100 T24 and X00 T25 keep for an example accident to feasing with a field of the XXZ 100 T24 and X00 T25 keep for an example accident of the XXX 100 T24 and X00 T25 keep for an example accident of the XXX 100 T24 and X00 T25 keep for an example accident of the XXX 100 T24 and X00 T25 keep for an example accident of the XXX 100 T24 and X00 T25 keep for an example accident of the XXX 100 T24 and X00 T25 keep for an XXX 100 T24 keep for an XXX 100	
181	360.722 300.724 300.726 360.728 360.730 360.732	Definitions. "Analow" defined. "Porformance subit" defined. "Responsible coursy offlor" defined on the state of the sub- distribution of the sub- distribution of the sub- state	A real a NLC MIX 21 to MIX is balance denders in suggests the stude and status addated NUC 2012; MIX 214 and 2012 have the manipup scalable to hearing scalable hearing for hearing scalable hearing scalable hearing scalable he	
181	360.722 360.724 360.726 360.728	Defanitions Authorn Andre Africa Territoriumas andré defaud. Territoriumas andré defaud. Territoriumas andré defaud. Territoriumas andré defaud. Territoriumas andré defaud. Dates et argumentale constitu- entities and argumentale constitu- entities and argumentale constitu- mentale and argumentale constitu- mentale and argumentale constitu- stituites and argumentale constitu- ties and argumentale constitu- stituites and argumentale constitu- stituites and argumentale constitu- ties and argumentale constituites and argumentale personale constituites and argumentale argumentale personale constituites and argumentale argumentale personale constituites and argumentale argumentale personale constituites and argumentale argumentale personale argumentale argumentale argumentale personale argumentale argumentale argumentale personale argumen	A and ASC 50(21 to 30(2) to 3	
181	360.722 300.724 300.726 360.728 360.730 360.732	Definitions. "Analow" defined. "Porformance subit" defined. "Responsible coursy offlor" defined on the state of the sub- distribution of the sub- distribution of the sub- state	A and ASC 50(21 to 30(2) to 3	
181	300.722 300.724 300.726 300.728 300.730 300.732 300.734	Defension: "Advator" defends "Andrear" dataset "Andrear" dataset Angenerative competitive andrea Angenerative competitive andrea Angenerative competitive andrea ("Angenerative competitive") ("Angenerative competitive") ("Angenerative") ("Angener	An and NMC MDT2 Is NRT3A taking, which is owner otherwise regions, the weaks and search added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for manipper advances. And and NMC MDT2 Is NRT3A taking, which is depiced in adjustment and and advances with the perpetition of the anomyte advance in adjustment advances and the advances and the anomyte advances and the advanc	
181	360.722 300.724 300.726 360.728 360.730 360.732	Defension: "Advator" defends "Andrear" dataset "Andrear" dataset Angenerative competitive andrea Angenerative competitive andrea Angenerative competitive andrea ("Angenerative competitive") ("Angenerative competitive") ("Angenerative") ("Angener	An and NMC MDT2 Is NRT3A taking, which is owner otherwise regions, the weaks and search added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for manipper advances. And and NMC MDT2 Is NRT3A taking, which is depiced in adjustment and and advances with the perpetition of the anomyte advance in adjustment advances and the advances and the anomyte advances and the advanc	
181	300.722 300.724 300.726 300.728 300.730 300.732 300.734	Defanitions Authorn Andre Africa Territoriumas andré defaud. Territoriumas andré defaud. Territoriumas andré defaud. Territoriumas andré defaud. Territoriumas andré defaud. Dates et argumentale constitu- entities and argumentale constitu- entities and argumentale constitu- mentale and argumentale constitu- mentale and argumentale constitu- stituites and argumentale constitu- ties and argumentale constitu- stituites and argumentale constitu- stituites and argumentale constitu- ties and argumentale constituites and argumentale personale constituites and argumentale argumentale personale constituites and argumentale argumentale personale constituites and argumentale argumentale personale constituites and argumentale argumentale personale argumentale argumentale argumentale personale argumentale argumentale argumentale personale argumen	An and NMC MDT2 Is NRT3A taking, which is owner otherwise regions, the weaks and search added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added in NMC MDT22, NRT54 and NRT58 here for manipper advances. And and NMC MDT2 Is NRT3A taking, which is depiced in adjustment and and advances with the perpetition of the anomyte advance in adjustment advances and the advances and the anomyte advances and the advanc	
181	300.722 300.724 300.726 300.728 300.730 300.732 300.734	Defension: "Advites" defends "Profersment and "Advited "Profession and "Advited "Profession and "Advited "Profession and "Advited Advited Profession and "Advited Profession and "Advited Profession and "Advited The Advited The Advited The Advited Profession and Profession Profession and Profession and Profession Commission and Profession and Profession Profession and Profession and Profession and Profession Profession and Profession and P	A and ASC 50(21 to 30(2) to 3	
181	300.722 300.724 300.726 300.728 300.730 300.732 300.734	Defension "Andree" dataset "Andree" andree" dataset "Andree" andree dataset dataset andree dataset andree dataset dataset andree dataset andree dataset dataset dataset andree dataset andree dataset andree dataset dataset dataset andree dataset da	An and NMC MDT2 Is NRT3A taking, which is owner otherwise regions, the weaks and search added is NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added is NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added is NMC MDT22, NRT54 and NRT58 here for maning and the local inform section. And and NMC MDT2 Is NRT3A taking, which is depiced of performance added is NMC MDT22, NRT54 and NRT58 here for maning and the local integrity of the lo	
181	300.722 300.724 300.726 300.728 300.730 300.732 300.734	Metanism Mathewise dataset Parleursen and ar defined Analysis and ar defined dataset d	Stand a NEX MUT2 to M	
181 182 183 184 185 186 186	300.722 300.724 300.726 300.728 300.728 300.730 300.732 300.734 300.734 300.736	helinins Andrer datum Forders and Andre d Forders and Andre d Forders and Andre d Andre	A control MC 100 To the 10 To tention of an end-order sequence of each order and sequence of the production of the production of the control of the production of the product	
181 182 183 184 185 186 187 188	300.722 300.724 300.726 300.728 300.728 300.730 300.732 300.732 300.734 300.735 300.736	Metanism Metanism Mather allows and reference Analysis and reference and reference and reference and reference and reference and reference and	A read a NEW MOV 20: No Week to be into the dome dome in equation for structure and equation of the Week to DOME 20: 20: 20: 20: 20: 20: 20: 20: 20: 20:	
181 182 183 184 185 186 186	300.722 300.724 300.726 300.728 300.728 300.730 300.732 300.732 300.734 300.735	Metanism Metanism Andrer dahost Performans andre dahost dahost dahost dahost andre dahost dahost dahost andresse andre dahost melapose enabeting auto- melapose enabeting auto- melapose enabeting auto- melapose enabeting auto- dition and dahost and maintenabet dahost and dahost and maintenabet dahost and dahost and maintenabet dahost and dahost and auto- metaneous der optimisment auto- based and auto- tenabet dahost and auto- dahost and auto- set dahost and auto- anti- dahost and auto- set dahost and auto- anti- dahost and auto- manism dahost and auto- anti- dahost and auto- manism dahost and auto- anti- dahost anti- dahost	A read a NEW 102 to NM 72 to	
181 182 183 184 185 186 187 188	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Medianis Advance Advances Adva	A cal ANC M372 IN Mixing where where weapons for weak and was addeed a NOC 90.752, 90.754 ad 300.751 here weapon archite to be needed on the special for approach and the special for approac	
181 182 183 184 185 185 186 187 188 189 190	800.722 300.734 300.735 300.735 300.735 300.735 300.735 300.736 300.736 300.736 300.838	Medianis Advance Advances Adva	A read a NEW MOVE De MN Tabe Monitor hashers in engines de webs architer and and a NEW 200 22, MD 234 MD 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Metanism Metanism Andrer dahost Performans andre dahost dahost dahost dahost andre dahost dahost dahost andresse andre dahost melapose enabeting auto- melapose enabeting auto- melapose enabeting auto- melapose enabeting auto- dition and dahost and maintenabet dahost and dahost and maintenabet dahost and dahost and maintenabet dahost and dahost and auto- metaneous der optimisment auto- based and auto- tenabet dahost and auto- dahost and auto- set dahost and auto- anti- dahost and auto- set dahost and auto- anti- dahost and auto- manism dahost and auto- anti- dahost and auto- manism dahost and auto- anti- dahost anti- dahost	A read a NEW MOVE De MN Tabe Monitor hashers in engines de webs architer and and a NEW 200 22, MD 234 MD 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Medianis Advance Advances Adva	A read a NEW MOVE De MN Tabe Monitor hashers in engines de webs architer and and a NEW 200 22, MD 234 MD 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Medianis Advance Advances Adva	A read a NEW MOVE De MN Tabe Monitor hashers in engines de webs architer and and a NEW 200 22, MD 234 MD 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Metanism Metanism Markov dalavat Menkov andre dalavat Andre dalavat dalavat Andre dalavat Menkov	A card NMC 1972 Ps 1983 National water downer sequence for weak and some addies a NNC 1987 P2, 1993 Pd 301 This for the reasing such the two indexes orders. A card NMC 1972 Ps 1983 National water of the order according to a high-add a parameter and. A card NMC 1972 Ps 1983 National water of the order according to a high-add a memory of the parameter of the according the two parameters of the order according to the parameter of the order according to the parameter of the according the two parameters of the order according to the parameter of the according the parameters of the according the parame	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Defension Medical dataset Performance and effects Andree Annuelle and an annuelle Annuelle and annuelle annuelle Annuelle annuelle annuelle Dense of responsible county and annuelle annuelle Dense of responsible county and annuelle annuelle Dense of responsible county annuelle annuelle annuelle Dense of responsible annuelle annuelle annuelle annuelle Dense of responsible annuelle Annuelle annuelle Annuelle annuelle Annuelle annuelle Annuelle	And a Net N2 to N1 to be into induce in our induce into a distance induces in a distance in a dista	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Metanism Metanism Andrer dahost Performans andre dahost Andrer dahost Andre dahost andre dahost andre dahost andre dahost at andre ty andre andre dahost andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre and andre and andre andre and andre and andre and andre and andre and and andre and and andre and	And a Net N2 to N1 2 to N1 2 to N1 2 to N1 2 to N1 4 to N1 4 to N1 4 to N1 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Metanism Metanism Andrer dahost Performans andre dahost Andrer dahost Andre dahost andre dahost andre dahost andre dahost at andre ty andre andre dahost andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre and andre and andre andre and andre and andre and andre and andre and and andre and and andre and	And a Net N2 to N1 2 to N1 2 to N1 2 to N1 2 to N1 4 to N1 4 to N1 4 to N1 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Metanism Metanism Andrer dahost Performans andre dahost Andrer dahost Andre dahost andre dahost andre dahost andre dahost at andre ty andre andre dahost andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre andre and andre and andre andre and andre and andre and andre and andre and and andre and and andre and	And a Net N2 to N1 2 to N1 2 to N1 2 to N1 2 to N1 4 to N1 4 to N1 4 to N1 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Methinis Methinis and a share a share a share Method and a share a share Method and a share a share Method and a share Method and a share Method and a share Method and Method and Method Method and Method and Method	And a Net N2 to N1 2 to N1 2 to N1 2 to N1 2 to N1 4 to N1 4 to N1 4 to N1 2	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Defension Medical and a set of set of the s	And a Net N2 to N1 to be into induce in our induce into a distance induces in a distance in a dista	
181 182 183 184 185 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Methinis Methinis and a share a share a share Method and a share a share Method and a share a share Method and a share Method and a share Method and a share Method and Method and Method Method and Method and Method	And a Net N2 to N1 2 to N1 2 to N1 2 to N1 2 to N1 4 to N1 4 to N1 4 to N1 2	
181 182 183 184 185 186 187 188 189 190	80.722 300.724 300.735 300.735 300.739 300.730 300.732 300.734 300.734 300.756 300.875 300.875	Medium - Marker - Mar	And a Net N2 to N1 2 to N1 2 to N1 2 to N1 2 to N1 4 to N1 4 to N1 4 to N1 2	

No.	Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
2	361.004	GENERAL Definitions.	Except as otherwise provided in NAC 201.671 to 302.000 chaine, as used in this chapter, valess the context otherwise requires: 1. "Commission" means the Population IT commission. 2. "Department" means the Department IT cancels. 3. "Restrict" means the Department IT cancels. 4. "Avaid val" means and the provider of the Department. 4. "Avaid val" means the Population IT cancels. Control of the Department IT cancels. Avaid val" means the Population IT cancels. Avaid v	
3	361.010	REGULATIONS OF NEVADA TAX COMMISSION Definitions.	Avaida IN XXX 100 0% NX 600% inclusive subow the context otherwise masters. Be works and terms defined in NXX 101.071, 101.076 and N0.078, inclusive here the maximum motibal to them in these excitons.	
5	361.012 361.016 361.018	"Actual age" defined. "Depreciation" defined. "Improvement" defined.	Actual age" means the total number of years from the year of the construction of an improvements to the year of the lens date from fee tunes which it affects. "Dispectioned" means, except a observing provided in MXC 381 Xed, has in the tule of Improvement means around property from any cause. "Moreoversal" means, core of norving provided in MXC 381 Xed, and years core results or of the back, tubbally, which means the set of program provided in the set of the set of the back and the set of the back. This of the set of the set of the back and the back and the set of the back and the set of the back. This of the set of t	
8		EXEMPT PROPERTY - Fine Art for Public Display		
9	361.030	"Fine art for public display" defined.	As used in NAC 361.030 to 361.044, inclusive, unless the context otherwise requires, "fite art for public display" has the meaning ascribed to it in paragraph (b) of subsection 4 of NRS 361.068.	
10	361.032	Interpretation of Farm and in NRS 3e1.196	 First for any process of MS No 166. Be Depresented and integret. There to and or many and advalues of per of sources of MS NO 166 (advalues, visuality of the support, or substance) with the source of the source of	
п	361.034	Calculation of interest payments on art indebtedness.	 In Jura and Cline at the use acquised with a poseds of the sourced or inscarded and indebedues, the answer of the interport of the indebedues program of the indebedues and program of the indebedues and program of the indebedues and program of the indebedues is an intervent of the interve	
12	361.038	Apportonment of direct cosits when works of art consist of more than fine art. Requirements to receive	If an achiling on the outside of the article paths display smalls the trapper, the Department will apportion the direct costs of owing and exhibiting the first arthough on the value of the first article paths display owned by the trapper, the to be value of at included in the exhibition.	
13		creditRequirements to receive credit for donations to certain museums. for donations of fine art to museums	For a language to specific results for a duration to a manuse that provides exhibits specifically statistic to states or a manusm. that provides exhibits specifically related to children, such a manuam must be opened by an organization flast. 1 Duration for energy for black do not inset to find strength Possess (Section 1996). The first energy of black do not inset to find strength Possess (Section 2007) and the provide shareholder or other person.	
14	361.040	Affidivit for claiming exemption: Form; contents. Provision of poster to school	The affliction that a support who is channel and according personant to paragraph (i) of subsection 1 of NRS 301.008 must the paragraph (i) of subsection 1 of NRS 301.008 must the paragraph (i) of subsection 1 of NRS 301.008 must the paragraph (i) of subsection 1 of NRS 301.008 must the paragraph (i) of subsection 1 of NRS 301.008 must the paragraph (ii) of subsection 1 of NRS 301.008 must the paragraph (ii) of subsection 1 of NRS 301.008 must the paragraph (ii) of subsection 1 of NRS 301.008 must the paragraph (ii) of subsection 1 of NRS 301.008 must the paragraph (ii) of subsection 1 of NRS 301.008 must the paragraph (ii) of subsection 1 of NRS 301.008 must the paragraph (iii) of subsection	
15	381.0++	or parent of child who receives in-home instruction.	сриги сехтинд а гедена на а ромат ризмарити (1) на монесния з на ложа этолов, не цароре знан секса чиса ромет и регонее и не клоно и ратен.	
16		Property Used for Control of Air and Water Pollution		
17	361.046	Examples of facilities, devices to which exemption does not apply.	Example of Tablies and advects to table the ecompton from standing provided by NRS 30.007 Advectors apply are: 1. A maining operation of the generiting fields of a device staffy which is the transmet of the transmet and duffing process. 2. The instantiants of phylinia stranding operations from field exhaust advect within the transmet and advector table as where event 3. The instantiants of phylinia stranding operations from field exhaust advect within the transmet and provided by the stranding operations are also advectors that a schedule as a low event of the transmet. The transmet and the stranding operations are also advectors that a schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event and the schedule as a low event of the transmet and the schedule as a low event of the transmet and the schedule as a low event and the schedule as a low event as a schedule as a low event and the schedule as a low event the schedule as a low event and the schedule as a low event and the schedule as a low event and the schedule as a low event the schedule as a low event the schedule as a low event and the schedule as a low event and the schedule as a low event the schedule as a low event and the schedule as a low event and the schedule as	
18	361.048	Application of exemption to additions, modifications of operational devices.	which are transmitted by the preparation of the second state of th	
19	361.050	Affidavits, reports, records required to claim exemption.	 And Lifeshoi to a form approved by the Deperturem for channing an ecomption paramete to NSS 561.077 must be cappled annually to the control years of the control years which the property is located or to the Department of the property is of an intercommity involvement and the property is of an intercommity in order as intercommity on the control of the property of an intercommity in order as intercommittees in order as intercommittees in order as intercommittees in order as intercommittees intercommittees in order as intercommittees in order as intercommittees interomittees intercommittees intercommittees intercommittees inter	
20		Qualified Systems for Heating, Cooling or Provision of Electricity		
21	361.052	Determination of value added by qualified system.	 For the present of VES N1 PM result proceed processing constructions what added by specializing optimum dist distributions between the court of the haddape with the generalized processing court of the haddape optimum distribution of	
22	361.054	Form for requesting valuation.	A county assessor may provide an appropriate form for the owner of a building to request the valuation of a qualified system. If an owner does not complete such a form, the owner may not be precluded from appealing the valuation of the building to the county basel of equilation.	
23	361.056	Documentation to determine conformity to standards.	A county assessor, a county board of equalization or the State Board of Equalization may require documentation from the owner of a building who has requested the valuation of a qualified system to determine whether it conforms to the standards established by the Department and functions to conserve energy.	
24	361.058	List of buildings with qualified systems.	On or before April 1 of each year, each county successer shall submit to the Department for the preceding year a written list of the buildings in his or her county which have qualified systems.	
25		Miscellaneous Provisions		
26	361.065	Tangible personal property parchased by and consumed during operation of business.	 All Staglike presend properly which is purchased by built and which is claimed to be campe parameter to paragraph (d) of subsection. I s73853 381.208 must be commend during the operation of the busines and must not be intended to become a segment parameter to paragraph (d) of subsection. I s73853 381.208 must be commend during the organization of the busines and must not be intended to become a segment parameter state and anot an exception is claimed to be comperparameter to paragraph (d) of subsection. I s73853 381.208 must be commend during the organization of the busines and must not be intended to become a segment parameter state and anot an exception is claimed to be comperparameter to be another and the busines. (d) Claimed and State and State	
27		Certain property leased or rented to Nevada System of Higher Education.	 Applications for an example present to NDS M0 PPm or be made to the courty assess by Jusc 15 of cach year. The replacitant must include a copy of the restal generation and to the courty assess by Jusc 15 of cach year. The replacitant must include a copy of the restal generation and so the courty assess by Jusc 15 of cach year. Application of the restal or lease of the property is loss than 10 percent of the fair market value of the property. Documentation (0) A copy of the lease or that percent and advancement of advancement of the property. Application of the statement of the document of the properties, and Statement from end cach between. 	
28	361.080	Privately owned park: "Park" interpreted; requirement for exemption.	 As not NN 581 00058 the Opportune datal images? "year's users a detailed to set of privately most cole properties during the set operation of private and interaction and interaction and analyzed as a detailed as a set private of even and an advantation and an evention. To qualify as a park for the purposes of the comption provided by NRS 561.0007, a sign which is charge lead with from and annual to a set private of event of a set and annual and an advantation of the private and annual to a set private of the comption of private and with a set and annual to a set private of the private and an advantation of the comption of private and with a set and annual to private and the private and annual to private annual to private and annual to private an	
29	361.085	"Portuble goods and storage sheds and other household equipment" interpreted.	Avecedit employergends for of programping (a) of embedding of all 201000. Ber Department and all anterparts provide goods and storage sheeh and storage sheep shee	

	361.089	Portions of qualified low- income housing projects.	1. As owner of property who wishes to qualify the property for excerpt status pursuant to NRS 361.082 must apply to the county successor for the exemption not later than Juse 15 of each year. The application must be on a form approved by the Commission. 2. Except as otherwise provided in this section, an application for the exemption of property pursuant to NRS 361.082 must contain information showing:	
			2. Excite in interview provide in the strain, an application is not being simplication in projects projection and so strain, and strain and application is not being projectimation and projectimation and strain and application application.	
			 The following additional documentation must also be attached to the application: (a) Descentation advoing the property is part of a qualified tow-neone housing project, including, without limitation: (b) A descination of reactivity conversal; 	
			finding ways and and the date of exploration of the findings or (i) Any other verification of the databaseness of federal funding the date of the disbursement. (b) Concentration why the experiment of the supervision of a date of the disbursement. (b) Concentration why the experiment of the supervision of a data of the disbursement.	
30			lacone text entits dating the federal text cends. (c) For an initial application, a copy of: (c) The for a unitive annual table copy of it is project issued by the appropriate bossing agreey showing the number of units, the sizes of the nume, of the tenants occupying those units, the sizes of the households living in those units, the	
			(1) The first quarter or immundance report for the project source of the depropertue boung agency showing the neutron of ear sing. A second of the test source of the sing and the second of the sing agency showing the neutron of the sing and the second of the sing agency showing the neutron of the sing and the second of the sing agency showing the neutron of the sing and the second of the sing agency showing the neutron of the single for the sing agency showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the neutron of the single for the single showing the singl	
			(a) A report that includes the information and documentation identified in subsections 2 and 3; or (b) An afflicht providing that information on a form approved by the Commission and Information described in paragraph (a) of subsection 2.	
			 The owner of the property shall maintain accurate records in support of the information requested. CONT	
			7. The county anessor shall disallow chims for exemption on any unit that:	
			(a) Is not rem-statistical, or (b) Is not an or of a multiple function project funded in part by federal money appropriate surginant to 42115 C - 55 12701 et sey. for the year in which the exemption is somehr (b) Is not a constrained for the exemption of the	
			3. Any chain for exemption denied by the county measures affecting for transfer where of property may be appended to the county beard of quantum in accordance with NES 561.355. 9. A seed in this section: 10. The "2-39" cites in mass such at requires 20 percent or more of the residential units in the low-income housing resize to be other rest-restricted and occupied by natural persons whose income is 50 percent or less of the area median gross income.	
31			(b) The "40-60 test" means a test that requires 40 percent or more of the residential units in the low-income housing project to be both rest-restricted and occupied by natural persons whose income is 60 percent or less of the area median gross income. (c) "Low-income unit" means any unit in a building that:	
			(1) In rest-storied parameter to 26 U.S.C. § 42(q)(2): (2) In occupied by persons who meet the income immations puplicable under the 20-50 test or the 40-60 test, as appropriate, and (3) Meets all of merglocielle exceptions and limits pursuant to 26 U.S.C. § 420(17).	
			 weeks at outer appearance exceptions and name parameter is at (3.5.2, § 41,(1)). "Qualified burger incomechanismic projective resolutional terrality property meeting the 20-50 test or the 40-40 test, whichever is elected by the taxpayer parameter to 26 U.S.C. § 42. "Related facilities" means that part of qualified low-income housing occupied or used exclusively by persons with low incomes, including, without limitation, playgrounds, community rooms, the manager's office and the low-income unit. 	
		ASSESSMENTS BY		
		COUNTY ASSESSORS		
32		- Determination of Taxable Value of Real		
		Property		
33	361.106	Definitions.	As used in NAC 361.106 to 361.1315, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.107 to 361.1176, inclusive, have the meanings ascribed to them in those sections.	
33	361.107	"Abstraction method" defined.	**************************************	
35	361.1073	"Accrued depreciation" defined.	remainer vance on ea name. "Accrued depreciation" means the amount of loss in the value of an improvement relative to its replacement cost, reproduction cost or original cost as a result of physical deterioration, functional obsolescence or economic obsolescence.	
35	361.1075	defined. "Adjustment" defined.	"Adjustment" means a modification of the reported value of a variable, such as sale price or gross income, using a model calibration technique for the purpose of estimating the full cash value of property.	
37	361.109	"Allocation method" defined.	Nucerism method? means a method used to value land, in the absence of a sufficient number of sales of vacant land, by estimating a typical ratio of land to total value and applying that ratio to comparable improved properties to determine the value that the land contributes to the study-value of the subject property.	
-	361.1095	"Base lot method" defined.	Tase for method' means a method of anorašine land sursuant to which:	
38			 The parcel or other area of land being appraised is compared to a base for consisting of a parcel or hypothetical area of land having common or typical characteristics and a known value; and A weighter encode between the numerical or other base is also to write research to location, size, shake, toworanzh wai asimijing factors are analyzed by the amorning. 	
<u> </u>	361.111	"Capitalization of ground	to estimate the value of the land being approxised. "Capitalization of ground rens" means the estimation of the value of land in the absence of comparable sales by capitalizing the revenue from market-ane leases of land.	
39		rents" defined.		
40	361.1113	"Comparative unit method" defined.	"Comparative unit method" means a method of appension gland pursuant to which an average or typical value is estimated for each stratum of land, using square feet, front feet, acres, buildable units or other similar units of comparison.	
41	361.1115	"Cost of development method" defined.	"Cost of development method" means a method used to estimate the value of undeveloped land in which direct and indirect costs and entrepreneurial profit are deducted from an estimate of the probable proceeds to be obtained from selling the land as developed pareels and the resulting net income is discounted to a present value at a market-derived rate.	
42	361.1117	"Cost of replacement" defined.	"Cost of replacement" means the total cost of construction required to replace an improvement with a substitute of like or equal utility using current standards of materials and design, including the cost of any pertinent labor, materials, supervision, contractors' profit and overhead, architects' plans and specifications, sales taxes and imsurace.	
	361.1125	"Expected absorption period"	Provented absorption neering? means the beam of time within which all the neurons in a similarify authorization may exacutable be encered to be sold erested or accurated if they are writtene marketed. The neering beams on July 1 of the year for which the two on the	
43	361.1127	defined. "Fixture" defined.	parted: is levied and ends on the date determined by the county assessor.	
		riture ormeo.	permanent manne" means that: 1. Ether:	
			(a) An item is attached to, imbedded in or permanently resting upon land or an improvement, or is attached by other means that are normally used for permanent installation, and cannot be removed without substantially damaging the item or the land or improvement with which it is being used; or	
44			(b) These are purpose of an literative function of the start of the	
			(i) So executed to the land or improvement that the land or improvement cannot perform its deviced functions without the numatuchal area; and 2. A reasonable press would could only the land or improvement; taking into account nucreation, adaption and other objective manifestations of permanence, including, without limitation, whether: (i) Remark of the invest of devices the intervence to the end proverse to the end proverse or taking into account nucreation, adaption and other objective manifestations of permanence, including, without limitation, whether: (ii) Remark of the invest of devices the intervence to the end proversy to the intervence or nucleod;	
			 (c) The terms of a written agreement between parties indicates the intention of a tenant or lease to remove or transfer ownership of the item; or (d) Ownership of the item would be conveyed with a transfer of the real property to which it is instilled or attached. 	
45	361.113	"Improved land" defined.	"Improved land" means land on which there are any improvements sufficient to allow the identification of or establish the current actual use.	
46	361.1133	"Improvement" defined.	"Improvement" means any building, fixture or other structure erected upon or affixed to the land, including, without limitation, any of those improvements listed in paragraphs (a) and (b) of subsection 1 of NRS 361.035. The term does not include any land enhancements.	
	361.1141	"Land" defined.	"Land" means that portion of real property which includes:	
47			 The surface of the cards, hypother with the size space core that surface and recepting and/or that surface to the aper, surface center of the cards; Any natural resources is in nature and/or to the land, including, without limitation, mixeral deposition, finited; yutare and soil, and Any night, increase, backed and privilege standards to the land. 	
	361.1145	"Land enhancements" defined.	"Land enhancements" means: 1. Provide means: 1. Provide means:	
48			 Rights which allow the land to be put to any use. 	
49	361.115	"Land residual technique" defined.	"Land residual technique" means a method used to estimate the value of land from a knowledge of normal net income, the discount rate, the remaining economic life of the property and the full contributory value of any improvements and nonreally items. The method isolates a measurable income stream attributable to the improvements and the estimates the value of the land by capitalizing the income stream attributable to the improvements and the estimates the value of the land by capitalizing the income stream attributable to the indome.	
50	361.1155	"Mass appraisal technique" defined.	"Mass appraisal technique" means a procedure for the valuation of a group of properties as of a given date using either a base lot method or comparative unit method.	
51	361.116	"Obsolescence" defined.	"Obsolescence" means an impairment to property resulting in the full cash value of the property being less than its tastable value as otherwise computed.	
52	361.1163	"Off-site enhancements" defined.	Off-size enhancements' means improvements and land enhancements outside the boundaries of the subject property which facilitate the development of the property for any use, including, whith limitation, such improvements and land enhancements that do not prepare the property for a specific use, such as streets, traffic signals, curbs, gutters and sidewalks, and such improvements and land enhancements for the provision of water service, sewer service, electricity service, telephone service and	
	361.1165	"On-site enhancements"	service for the transmission of data. "On-site enhancements" means land enhancements within the boundaries of the subject property which facilitate the development of the property for any use.	
53	361.1167	defined.		
54		- sees usenne.	Parent' means a configuous area of land which is: 1. Held under common ownership: 2. Subjects to convegene separately for other land; and	
L	361.117	"Qualified subdivision"	 Mentified by an source 's parcel number in accordance with the provisions of NBS 361.129 to 361.220, inclusive. Qualified subdivision'' means a group of parcels meeting the criteris contained in NAC 361.129. 	
55		"Qualified subdivision" defined. "Raw land" defined.		
56	361.1171	"Raw land" defined. "Real property" defined.	"Row land" means land in its natural state before any laman modification.	
		seau property" defined.	L. "Real property" has the meaning ascribed to it in NRS 361.015 and includes: (a) Land; (b) Fotunes;	
57			(c) Improvements; (d) 0-site inheremits; and	
		1	 (e) Any rights, interests, benefits and provideges belonging or attached to the land. The term does not include a trade future. 	
58	361.1172	"Regression analysis" defined.	"Regression mulysis" means a statistical technique used to analyze data to predict the value of one variable from the known values of other variables.	
59	361.1173	"Single property technique" defined.	"Single property technique" means a procedure for the valuation of a single parcel or other area of land as of a given date.	
60	361.1174	"Stratify" defined.	"Straffy" means to sort parcels of property into relatively homogeneous groups based upon use, physical characteristics, location or other relevant characteristics.	
61	361.11745	"Trade fixture" defined.	Thate fixture" means as item of personal property hust. 1. Is intallial or attached nonpermentaty to real property by an owner or tesant for the purpose of conducting a business or tank and not for the enhancement of the real property to which it is installed or attached, and 2. Has a unique detaury and functions which is intelled to the business or tank for which it is installed or attached.	
	201.11-2	attack of a		
62	361.1175	-	"this of comparison" means the components into which properties may be divided for the purpose of comparing sales, such as, without limitation, the sale price for property as a whole or for property per square foot, front foot, cashi foot, sare, lot, dwelling unit, room, bed, test or floor-area natio.	
63	361.1176	"Vacant land" defined.	Vacunt Innd" means any land other than improved land, including, without limitation: 1. Raw land; and	
-	361.1177	Advantion Incontract	 Land that has been prepared or developed for use, but on which there are not yet any improvements sufficient to allow the identification of or establish the current actual use. The Granutzian handles advant to enforcement 	
	.sol.1177	Adoption by reference and availability of certain publications; revision of	 The Commission harely adoptly reference: (a) The Standard on Mass Approximal of Real Property, January 2008 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West This Streer, Kansa: CA, Moscori 44UE-1566, or at the Internet address http://www.iaao.org/upixad_StandardDMassApproximal.pdf. 	
		publications after adoption.	Tanh Steer, Kasaa Chy, Missoni 4405-1666, or at he linema address http://www.iaao.org/inter, for he price of 500. A free copy of that publication may be obtained at the lineme address http://www.iaao.org/uplicade/StatubaDoMosoApproint.pdf (9) The Standard on Automated Valuation Models (VMA), Spectrate 2006 obtains, an publicade by the International Association of Association Officers, a copy of the price of 500. A free copy of an publication may be obtained from the International Association of Association Officers, a top of an an advectory top of an advectory of the publication may be obtained from the International Association of Association Officers, a free officer of a state International Association of Association Officers, a free officer officer and International Association of Association of Association Officers, a free officer officer and International International Association of Association of Association Officers, a free officer officer and International Association of Association Officers, a free officer and International International Association of Association of Association Officers, a free officer and International International Association of Association may be obtained from the International Association of Association and International Association of Association and Association of Association of Association of Association of Association of Association of Association and Association of Assoc	
			(c) Property Appraisal and Assessment Administration, 1990 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kanasa GUV, Mosouri 4101: Childi or at the Internat address Impl/www.aia.org/struet. role prior to	
			(d) The Reademial Core Haudbook, as publicately Manufal & Switt on August 13, 2010. A copy of that publication may be obtained from Manufall & Switt, 911 Withine Busleward, 16th Floor, Los Angeles, California 90017-3499, or at the Internet address http://www.manufallowitt.com/cCaliforg.app.for the prior of \$300.95.	
			http://www.mathalliwift.com/cf.aulog.appx, for the price of \$552.25. () The Berlin Schweitz Berlin Schweitz Berlin Schweitz Berlin and August 12 2010. A court of that coffman much a detailed from Marchall & Swidt B11 Wildelin Bardward 16k Elsey Lot Acade Colifornia 00017 2019 or at the laterast address of the Schweitz B12 and B22 and B2	
64		1	http://www.marshallowitt.com/ctaulog.apex, for the price of 5980.95. (g) The Commercial Strutures to private a published by Marshall & Switt on August 13, 2010. A copy of that software may be obtained from Marshall & Switt, 911 Wishire Bird., 16th Floor, Los Angeles, California 90017-3469, or at the Internet address	
			http://www.murkallow/f.com/cf.aluga.asp.f.or the previous of \$1,16695. 2. If any of the publications adopted by reference pursuant to: (a) Pursareth (a) (b) of (c) of buschess in a lis reviced, the Commission will look a rubble bearing to (b) Pursareth (b) (b) (c) of buschess in a lis reviced, the Commission will look a rubble bearing to	
		1	(a) Fragmy (a, (b), (c) (c) so should be a breach, the Catamator where the set or the relation do and many of mass and the constraints are many of the state. The Commission do not many are not state and the state of the product of the presence of the commission do not many are not state and the state of the product of the presence of the commission do not many are not state and the state of the presence of the commission of the state of the presence of the presence of the commission of the state of the presence of the commission of the state of the presence of the commission of the state of the presence of the commission of the state of the presence of the commission of the state of the presence of the commission of the state of the presence of the commission of the state of the presence of the commission of the state of the presence of the state of the presence of the commission of the state of the presence of the commission of the state of the state of the state of the presence of the state of the presence of the state of the s	
			(b) Purpupti (d); (c) (f) or (g) a subsection 1 is revised, the Discorts Director adult revises the revision is simblidy for thin State; The Discorts Director adult and/y ach county assessor in this State of that determination and the revision becomes part of the portionate publication adopted by reference pursuant to subsection 1.	
		1		

65	361.1178	Code of categories of land use.		
	361.1179		(7) Datases. (9) Markinski and define any secondary categories that the Department deems to be appropriate for each primary category. 2. The Department shall. (9) More and the definition of the department of the department of the conduction of the department	
66	361.1179	Land: Methods for determining full cash value.	1. If afficient sides of comparable properties which were source if the time of old are modulide, a compt suscess and addressmice the full cash value of fund by applying the sides comparison approach using (a) A many approach tandauge in accordance, with the provision of NAC SM-11179 56. III.118, Machanice, ar (b) A single property tachangia in accordance, with the provision of NAC SM-1118 56. III.118, Inclusive, (b) A single property tachangia in accordance, with the provision of NAC SM-1118 56. III.118, Inclusive, (c) A single property tachangia in accordance, with the provision of NAC SM-1118 56. III.118, Inclusive, (c) A single property tachangia in accordance, with the provision of NAC SM-1118 56. III.118, Inclusive, (c) A single property tachangia in accordance, with the provision of NAC SM-1118 56. III.118, Inclusive, (c) A single property tachangia in accordance, with the provision of NAC SM-1118 56. III.118, Inclusive, (c) A single property tachangia in accordance, with the rest and at the time of all are available to carry out subsection 1, a county assessor shall determine the full eash value of land as provided in NAC SM-119. (c) A single property tachangia in accordance with the rest and the time of additione. (c) A single property tachangia in accordance with the rest and the time of additione. (c) A single property tachangia in accordance with the rest and the time of additione. (c) A single property tachangia in accordance with the rest and the time of additione accordance with the rest and the time of additione. (c) A single property tachangia in accordance with the rest and the time of additione accordance with the rest and the time of additione accordance with the rest and the time of additione accordance with the rest and the time of additione accordance with the rest and the time of additione accordance with the rest anditione accordance with the rest and the time of additione accord	
67		approach using mass appraisal technique.	A course seases shall apply the side comparison approach using a most approach the sing and tables. The course space and harding the property hashing sease shall apply the side comparison the sing sense approach to the sing sense and the sing sense approach to the sing sense and the sing sense approach to the sing se	
68	361.118	Land: Sales comparison approach using single property technique.	A reason parameter dui griph far date comparation approach basing a single property tachaging on fallows: 1. The coursy measure dui digine far date single on survivation of comparity harding properties are consense for diminute differences in densemini of comparation between the comparation b	
	361.1182	Land: General requirements for sales comparison approach.	Incolate, physical duractioniss, vice, provingent or use, provingent or relations and neurophysical quantity of value. A The adjusting of the comparishing periods of differences that after outside, neurophysical quantity the range of adjusted sales prices of the comparable properties to arrive at an estimate of value for the subject property. For the prepares of carrying on the provisions of XXC281.1708. Inc. comparisons of the XXC281.2708 and the comparable properties to a price adjusted of the comparable properties on arrive at an estimate of value for the subject property. For the prepares of carrying on the provisions of XXC281.1708 and the rable of the origin period land. 1. If the queries period of adjusted material period of the comparable properties on an end of the origin period land. 3. If it is necessary to need and adjusted material period of the comparable properties on an end of the origin period. Buck of the comparable properties are adjusted or period. 3. If it is necessary to need and adjusted material period. 3. If it is necessary to the adjusted for period the vice inflatees and goes provide the need of the period. 3. If it is necessary to period. 3. If it is necessary to the adjusted for period the vice inflatees and goes period. 3. If it is necessary to the adjusted for period the vice inflatees and goes period. 3. If it is necessary to the adjusted for period the vice inflatees and goes period. 3. If it is necessary to the adjusted for period the vice inflatees and goes period. 3. If it is necessary to the adjusted for period the vice inflatees and goes period. 3. If it is necessary to the adjusted for period the vice inflatees and goes period. 3. If it is necessary to the adjusted into the period for a goes period the vice inflatees and the period the period. 3. If it is necessary to the adjusted into the period for a goes period the vice inflatees and goes period the necessa	
69			 (a) Many approximation of the system influence from the land of rada regrester view proof. The course measure shaft made for the system influence from the parabolic bulk or exceeding system. (b) Hange determination from any proceeding system balk bulk or exceeding system in parabolic bulk or exceeding system. (c) Hange determination for the system balk or exceeding system balk bulk or exceeding system balk bulk or exceeding system balk bulk or exceeding system balk or exceeding system balk or exceeding system balk or exceeding balk or exceeding balk or exceeding system balk or exceeding system balk or exceeding system balk or exceeding balk or	
70	361.1184	Land: Stratification for purposes of sales comparison approach.	 For the proposes of corriging strike provisions of NAC '10.1176' or 40.118, so county assessment (a) Must intelly comparative properties in the firming compariso of an large proceeded by the Department provision the for the properties. (b) Must and/or quarkity compariso in the provision of the properties of the properties of the properties are used in a similar or competitive many, rise graphic mater is now. How properties mater NAC '80.1176, and (c) In these properties are used in a similar or competitive mater, rise graphic mater is now. How properties mater is a similar or competitive mater, rise graphic mater is now. The properties have been derived in the properties of the properties in the derived mater areas. The properties have being analyzed and the number of sales available within each properties have being materiant, and area of the properties have being analyzed and the number of sales available within each properties have being materiant, and areas of the properties have being analyzed and the number of sales available within each properties have being analyzed and the number of sales available within each properties have being analyzed and the number of sales available within each properties have being analyzed and the number of sales available within each properties have being analyzed and the number of sales available within each properties have being analyzed and the number of sales available within each properties have being prophic mater in the properties have being materiant, and properties have being materiant, and properties have being materiant, and properties have being materiant and properties have being materiant and properties have being materiant. 	
	361.1186	Land: Sales data for purposes of sales comparison approach.	For the proposed camping or the provision of XMC 2011110 and 20111 1. In decisioning which for a property property is representative of the full cash value of the subject property, the county assesser must acquire sufficient subs data concerning the comparable property. The sales data may include, without instance. (a) The back must provide the property and the terms of radi; (b) The back must provide the property and the terms of radi; (c) The back must provide the property and the terms of radi; (c) The back must provide the property and the terms of radi; (c) The back must provide the property and the terms of radi; (c) The back must provide the property and the terms of radi; (c) The back must provide the property and the terms of radi; (c) The back must provide the back must be back the county assessor to determine whether the transfer was at any's bagh; (c) The count of must be transfer the lower, (c) The count of must be transfer the lower. (c) The count of must be transfer the lower. (c) The count of must be transfer the lower. (c) The count of the lower radies the lower radies the lower. (c) The count of the lower radies the lower radi	
71			(g) The stance of numerical size bayes: (g) The stance of numerical size bayes: (g) The stance of numerical size bayes: (h) The stance of	
72	361.1188	Land: Adjunaments for purposes of sales comparison approach.	 whi hulling or competitive uses in the same area. If a for de propose company other provides of MAX. M1170 et al. M1187 If a for de propose company other provides of MAX. M1170 et al. M1187 If a for de propose company other provides of MAX. M1170 et al. M1187 If a for de propose company other provides of MAX. M1170 et al. M1187 If a for de propose company other provides of MAX. M1170 et al. M1187 If a for de propose company other provides of MAX. M1170 et al. M1187 If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides of model company. If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides of M1187. If a for de propose company other provides on the model and propose company. If a for de propose company other provides on the propose company. If a for de propose company other provides on the propose company. If a for de propose company other provides on the propose company. If a for de propose company other provides on the propose company. If a for de propose company other propose company. If a for de propose company other propose company. If a for de propose company other propose company. If a for de propose company other propose company. If a for de propose company other propose company. If a for de propose company other propose company. If a for de propose company other propose company. If a	
73	361.119	Land: Alternate methods to sales comparison approach.	If a county ascene is not able to use the sales comparison approach for land parsuant to NAC 33.1179 or 351.118 because sufficient sales of comparable properties which were vacant at the time of all are not available, the county ascesses shall determine the fail data where is not the failed start and the sale or an the sole and to valuate. (1) Last count for the failed start and the sale of the failed start and the sale of the failed start and the sole of t	
	361.1192	Land: General requirements for use of alternative methods.	(1) So is company or as use in additubility direction of the denselition or removed of the improvement. (a) So is company or as use in additubility of the original interaction of the improvement. (b) So is company or as use in additubility of the original interaction original interaction of the original interaction o	
74			10) The distance and the object property: 10) The distance and the object property: 10) The distance and quantum of the data used on the orient adjustments much to compatible property; 10) The relative and quantum of the data used on the orient adjustments much to compatible property; 10) The relative and quantify of each compatible use out; 11) The number and magnitude of any adjustments much to compatible property; 12) The relative angle quantify of each compatible and use of the reasons why no adjustments were made; and 10) The number and magnitude of any adjustments much to compatible property or the reasons why no adjustments were made; and 12) The relative quantify of the type of property legit whender m 14) Marcher mother our to used and data much to change the value accounted.	
75	361.1194	Land: Abstraction method.	When using the abstraction method, a county assessor must: 1. Burliam that models in accordance with the according of channer 1 of Browner America and American	
76	361.1196	Land: Land residual technique.	 Apply secred depreciation, in accordance with the provisions of XAX. 251, 122, which is calculating the full constribution yuke of the improvements in the authenticat from the sub prior of the improved pareel to derive the resultual land value. Analyze the end and and value designed in the user materna and and to constrain the designed in the optimistic and on the set value. When using the land residual technique, in courst parsessor must perform that technique in accordance with the provisions of datapert 2 of Property Apprainal and Assessment Administration, as adopted by reference in XAC 50.1177. 	
	361.1198	Land: Capitalization of ground rents.	 A county suscessor may use the capitalization of ground rents to derive the value of land only when there is sufficient information regarding land rents or leases which are independent of improvements, such as, without limitation, a renal of familiand or commercial limit which is leased on a set basis where the leases is responsible for property taxes and all other expenses. When using the explanation of exponents to derive the value of and 	
77	361.1202	Land: Cost of development method.	(a) A courty measure immer perform that method is accordance with the provisions of dupitry of Property Approxima and Autocourted Administration, as adopted by reference in NAC ML 1177. (b) 1) these for a second seco	
78	361.1204	Land: Allocation method.	1. Proferm fair method is accordinge: vitil the provisions of chapters? of Property Appendix and Ascosment Administration, as adopted by reference in NAC 261.1177. 2. Datch at field forming uson from an originary for the product proceeds to be obtained from selling the land as developed pareche. (a) The defer at the product procession of the product proceeds to be obtained from selling the land as developed pareche. (b) The coaft for tailing bookspare, (c) Any defe direct tail inference coarts defers of development, and (c) A researched sections for entry procession profile. (b) The coaft for tail inference coarts and development profile. (b) A researched section for entry procession profile. (b) The coaft for tail advection of the structure of the product procession. (c) A researched development for entry procession profile. (b) A researched development for entry procession profile. (b) The coaft for tail advection of the structure of the product procession. (c) A researched development for entry procession profile. (c) A resea	
79	361.1206	Land: Regression analysis.	(a) Biochical solic of vacua thad and supported lind in fee same geographic matter terms in the subject property, without limitodies as to fee stars of hose solics; (b) Shie of vacua and and supported lind and even competitory geographic matter at most as the subject property, without limitodies as to fee stars of hose solics; (c) Shie of vacua and and supported lind and even competitory geographic matter at most as the subject property, without limitodies as to fee stars of hose solics; (d) Reduct lind values obtained ling fee shared and even competitory geographic matter at most hose hose lind; (e) Reduct lind values obtained ling fee shared and excitability fee stars of the subject property with or hose lind values obtained line in the same maner as also of vacuat had to excitable to make the values. (How using metrics) multiply for the value of values obtained ling output and to respective geographic stars of values. (How using metrics) multiply for the value obtained ling output at the values. (How using metrics) multiply for the value of values obtained ling output and to respect to values.	
80	361.120	Obtaining and maintaining	 Base that analysis on the principle of contributions to value, pursuant to which the major characteristics of a site and any improvements must be analysed to determine how much each component characteristic contributes to value. Apply that analysis in accordance with the requirements of NAC 361.216. Acoumy assess that 	
81		sufficient data regarding characteristics of property.	 Othas, is accordance with the provisions of sciences 3 of the Shandard on Mass Appraisal of Real Property, as adopted by reference in NAC 361.1177, a sufficient amount of data regarding the characteristics of property to determine the appropriate distances and submittance and submittance and property in the submittance and submittance	
82	361.1212	Use of appropriate units of comparison.	When comparing uses of properties for the purpose of property valuation, a county assessor must use units of comparison which conform to the basis upon which these properties are analyzed and sold in the market.	

83	361.1214	Consideration of influence of on-site and off-site enhancements.	Note on-site enhancements and off-site enhancements may affect the uses to which a parted of land is being or may law fully be put, a county ancessor shall consider the influence of on-site enhancements and off-site enhancements when determining the value of late land.	
84	361.1216	Development of mass appraisal model to explain or predict market value from real estate	When developing a muss appealed model to explain or predict the market value of properties from real each data, a county messor must build and calibrate the model in accordance with the provisions of the standard on Automated Valuation Models (AVMs), as aloped by reference in NAC 3611177.	
84	361.1218	market value from real estate data. Determination of whether sufficient sales of comparable properties are available.	For the purposes of carrying out the provisions of NAC 301.1016 to 301.1315, inclusive, a county assessor must dominise whether sufficient sales of comparable properties are available based upon: 1. The status and complexity of the subject property to which the sales are being compared, 2. Use approxer incomparison of comparison between the subject property and the comparable properties; 3. The relativity of the formations are grid requires to the subject property and the comparable properties; 4. The relativity of the formations are grid requires to the subject property and the comparable properties; 4. The relativity of the formations are grid requires and the subject properties are available based upon:	
86	361.122	Valuation of improved land.	A International of the administration regarding data actions to balant constants and proceedings of additional of a statistical action of the administration regarding data actions that action act	
	361.1225	Accrued depreciation: Application: calculation.	the is needed to serve or support as existing improvement.	
87			 (a) The value of improvements using the obstration models provides (5 M):1044 or prograph (1) of valuescing 1 of NAC 30.1234, and (b) The contributive using of improvements provides (b) of valuescing 5 of NRS 30.227. 3. But advalate across dependent on but; (b) The contributive using advalation model; (c) The contributive using number of the contributive using advalation model; (c) The contrel model; <	
88	361.123	Contaminated property: Definitions.	A total 10/207 201 [25], bit11 [28], bit0000; utilist de control diversion properties [10] Land with the fine fine of a handlow solutions in how vorted properties 11 VOL 312, or [10] Land with the fine fine of a handlow solution is how vorted properties 10 VOL 312, 122, [10] Land with the fine fine of a handlow solution is how vorted properties 10 VOL 312, 122, [10] Land with the fine of a handlow solution is how vorted properties 10 VOL 312, 122, or [10] Land with the fine of a handlow solution is how profession from the starbor solutions of the property height voltage 10 VOL 322, [10] Land with the fine of a handlow solution is the profession of neurone, contained results a bandlow solutions on the property height voltage 10 VOL 322, [10] Land with the fine of a monitoring 10 register. [11] The fine solutions metrical when the fine of a handlow was a host cross are a field on BNS 304 231 and 459 OR, respectively.	
89	361.1232	Contaminated property: Barden of proof, documentation required.	The builded of proving that payors has been constantiated and decounsing the proof of constantiation to appear a payorship changes of the assumed value of the property in set. (b) Soliton of the constant of the proof of the constantiation of the constantiation of the assumed in the constant of the proof of the constantiation of the assumed in the constantiation of the constantiation of the assumed in the assumed in the assumed in the constantiation of the constantiation of the constantiation of the astruction of the assumed in the constanting in the constanting in	
90	361.1234	Contaminated property: Determination of full cash value.	 In determining present to NSE NU.2. The full case value of preparity facts have been determined by the answer to be a summandar due: The value comparison present may be used by mining and ty many and expansed due due due due to the sum of present sum of the present sum of th	
91	361.1236	Contaminated property: Annual review.	same over a summing are remeat one as a scatter orders to its yes-to-jest ones to its scatter and are contacted are to are composited in an example are summe. The society and any society of the society	
92	361.124	Determination of actual age of improvement or newly constructed addition to improvement.	In detentioning for and age of: 1. A transportant statistical statistics to an existing improvement for compty second while the stand year of constraints, of 2 is available, or clear as estimated year of construction. 2. A transportant that has been constructed on a partial of years, the owney success shall use the weighted aroage age of the improvement.	
93	361.125	Improvement: Initial taxable value.	 In determining the initial tradie value of an improvement, the rate of depreciation is set forth in NRS 361.227. If obviolscence, detrivation or war and tear causes the tundle value calculated argument to subsection. To exceed the full cash value of the improvements, the additional depreciation and obviolscence may be calculated argument/s. 	
94	361.127	Improvement: Replacement.	 If the out or quality of an existing purportant is shared by a sprakments, the course assess addit reache for supportant streams. If and course assess we can equily a of the time for supportant streams in a supportant. If and course assessment is down in the support of the supportant streams. If and course assessment is a supportant stream is a supportant. If and course assessment is a supportant stream is a supportant. If and course assessment is a supportant stream is a supportant. If and course assessment is a supportant stream is a supportant. If and course is a support of the stream is a supportant stream is a supportant. If and course is a support of the stream is a supportant. If and course is a support of the stream is a supportant. If and course is a support of the stream is a	
95	361.1285	Improvement: Calculation of cost of replacement.	 The control optimizer of an improvement number to columbit. When including you can be table to the inducements and the control optimizer of the control optimizer. Service, Realized in Education Service, Realized in Education, Education, Service, Realized in E	
96	361.1285	Communities.	 A rouge masses that determine the tradie studie of my lend of my lend in proper contexts bills complete the community studie and annume chemist of community are studied in State S	
97	361.129	Appraises of particle as part of qualified subdivision.	 (a) Fix source 2 property fibre reason endpoints proceeds from a mark the endpoint of the construction of the con	
98	361.1295	Trauble value of Iand within qualified subdivision.	1. In dramming the tanket value of the statistical statistics, the comp success of all ice, as here also de does my partyrine bade of post de ranket value at all statistics and the statistics of the statis	
99	361.130	Mobile or manufactured home.	1. The stanks value of any improvements made value apacitation dense between standing values of the standing value value values of the standing values of the standing value value value values values of the standing value value v	
100	361.1305	Billboards. Taxable value exceeding full	 The totals value of a hilbboard in the cost of reglement of the Mibboard in a doublement. The cost of reglement of a hilbboard into comparkly symbolypic and solutionscence. The cost of reglement of a hilbboard into comparkly symbolypic and equations to the corresponde to the year the hilbboard was assumed in most of the cost of the comparison of the symbol methods and a doublement of the solution and the comparison of the solution of the cost of the cost	
101	361.131	cash value. Adjustment in apportionment	appropriately reduce the tauble values determined for the improvements and, if appropriate, the value of the land any perfacent personal property.	
102		for school district.	Department, The report must is holds the fit. (1) Value of all generation without of persons with with a secons of persons without of persons without be account of persons without of persons with a persons without of pers	
103		Real Property Within Common-Interest		
104	361.133	Community Definitions.	As used in NAC 361.133 to 361.1338, inclusive, unless the context otherwise requires, the works and sems defined in NBS 361.233 have the meanings secrebed to them in that section.	
105	361.1332	Applicability.	The provisions of NAC 361.133 to 361.1136, inclusive, apply to the assessment and valuation of the real property within a common-interest community.	

	361.1334	Valuation of and assessment of	1. A county assessed shall:	
		tax on community units and common elements.	(a) Determine the taxable value of each community unit of a common-interest community separately and assess the tax thereos to the current owner of the community unit and (b) Determine the taxable value of the common cliencest community separately and assess the tax thereos to the current owners of the community unit and (c) Determine the taxable value of the common cliencest community separately and assess the tax thereos to the current owners of the community unit and (c) Determine the taxable value of the common cliencest community separately and assess the tax thereos to the current owners of the community unit and (c) Determine the taxable value of the common cliencest community separately and assess the tax thereos to the current owners of the community unit and (c) Determine the taxable value of the common cliencest community separately and assess the tax thereos to the current owners of the community unit and (c) Determine the taxable value of the common cliencest community separately and assess the tax thereos to the current owners of the community unit and (c) Determine tax the tax the tax the tax thereos to the current owners of the community unit and (c) Determine tax the tax the tax the tax thereos to the current owners of the community unit and (c) Determine tax the tax the tax the tax thereos to the current owners of the community unit and (c) Determine tax the tax the tax the tax thereos to the current owners of the community unit and (c) Determine tax the ta	
			(b) Determine the tradity value of the common elements of a common-interest community separately and assess the tax theretoe to the current oversets of the community units of the common-interest community as provided in NAC 361.1336. 2. If a parel induces how has committy out and any perturbation of the common of a common-interest community, a county assess that? (b) Determine the tradity value of the first output of the common of a common-interest community, and assess the tax thereas that? (c) Determine the tradity value of any important output of the common of a common-interest output of an occurrent operator that?	
106			(b) Determine the tauble value of any improvements and land that comprise that portion of the common elements of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to the current owners of the common-interest commanity and assess the tax thereon to tax thereon tot tax thereon to tax thereon to tax	
			 For the purposes of: For the purpose of: For the purposes of:	
			(a) Purgraph (a) of solvection 1, the studie value of the common elements of a common-interest community must not enhance or be reflected in the tacable value of a common-interest community, and (b) Purgraph (a) of solvection 2, the studie value of any improvements and land that comprise the common detecterin of a common-interest community, and the studie value of a set of the studie value of any improvements and land that comprise the common detecterin of a common-interest community.	
	361.1336	Allocation of taxable value of	community unit or unit community.	
	501.1550	common elements to community units.	1. Enclosed which is portion of the contraction of the contract of the cont	
		community units.	(4) recept so voterwise province in paragraphic (b), no woal nameer to commany units in an economos-metrics economics) or in a source of the source of th	
107			request for such information as the county assessed determines to be necessary to carry order for these provisions. Such information may include, without limitation: (ii) The total number of commanity units constructed or future to be constructed in the common-interest community; (b) The assessor for a future of order distributing information for and common-interest community; and (b) The assessor for a future of the distributing information for an common-interest community; and	
			(9) In the associor's pareet number or other identifying incomtants for each community unit in net commons-micros commons-m	
			(c) The sensors' parent number or wher identifying information for each porties of the common denotes of the common interest community. (c) The sensors' parent number or where identifying information for each porties of the common denotes of the common interest community. 3. If the owners of the common denotes of the information requesting parameters and handward a parameters and handward and the information of the common denotes common interest community hand to any information values to a denote value of the common denotes common denote	
			4. The Department shall provide a standard form for requesting information pursuant to this section.	
108		Determination of Taxable Value of		
108		Personal Property		
109	361.1345	Definitions.	As used in NAC 361.1345 to 361.139, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.1351, 361.1355 and 361.1361 have the meanings aeribed to them in those sections.	
110	361.1351	"Acquisition cost" and "original cost" defined.	"Acquisition cost" or "original cost" means the actual cost of property to its present owner, including, without limitation, the costs of transportation and the costs of installation.	
	361.1355	"Costs of installation" defined.	"Costs of installation" means the costs of direct labor, direct overhead and the capitalized expense of interest or imputed charges for interest which are necessary to make the property operational.	
111	361.1361	"Personal Property Manual" de		
112				
	361.1365	Personal Property Manual: Publication; contents; approval;	 The Department will annually publish a Personal Property Manual which describes the methods and standards that must be used for the valuation of personal property. The manual must include, without limitation, annually updated: (a) Cost-index factors that must be used in the conversion of acquisition cost into an estimate of replacement cost new; 	
113		use.	(b) Expected-life schedules that indicate the category of expected life for each type of property or type of industry in which the property is used; and (c) Percent-good tables which indicate the rate of depreciation that must be applied.	
			2. The Periodia Property Minual must be approved by the Commission before publication. The Department, at least 1 month before presenting the manual to the Commission for approval, must disclose all proposed modifications to the manual and hold a public workshop on the modification of the manual control of the manual and hold a public workshop on the modification.	
	361.1371	Descadera for determined	3. Each county assessor shall use the Personal Property Manual in determining the tatable value of personal property.	
		Procedure for determination of taxable value.	deemed to be the indicator of value of replacement cost new less depreciation.	
			 In determining taxable value, a county assessor shall use the schedules in the Personal Property Manual that show the cost-index factors, the rates of depreciation and the percent good by year. The assessor shall use the schedules by: (a) Selecting the appropriate expected useful life of the personal property and 	
114			(b) Selecting the appropriate cost-index factor, based on the year of acquisition of the property, and applying it to the acquisition cost of the property. — The result shall be deemed to the the replacement costs are of the property.	
	1		 The success shall select the methods of applying depresentation to the personal property by either: (a) Multiplying the adjusted acquisition cost of the property by the rate of deprecision and subtracting the result from the adjusted acquisition cost, or (b) Multiplying the adjusted acquisition cost of the property by reservice and subtracting the result from the adjusted acquisition cost, or (b) Multiplying the adjusted acquisition cost of the property by the rate of deprecision and subtracting the result from the adjusted acquisition cost, or 	
	1		(b) Multiplying the algusted acquisition cost of the property by the present-good factor. — The result from the densed to be the table value of the property.	
	361.1375	Determination of expected life,	1. Personal property must be categorized by the specific type of property that it is or by the type of industry in which it is used. Each category must be assigned to a schedule of expected life which is based on commonly available sources of information,	
		cost-index factors and depreciation.	 Tensor have a second sec	
			 (4) Inter-your life; (b) Five-your life; (c) Seven-your life; 	
115				
			 (a) Experiments; (c) Filterscoperation; (c) Filterscoperation; (c) Therease file; (c) Therease file; 	
			(g) instryments, (h) previous most be calculated over the expected life of the personal property by using the declining balance method, except that tables which provide a method other than the declining balance method for calculating depreciation may be used if the tables have been approved by the Commission and included in the Personal Property Manual.	
			 For purposes of calculating the rate of depreciation, a residual amount of 5 percent must be used. Percent-good tables using a residual amount other than 5 percent may be adopted by the Commission if the Department has conducted a market study or has 	
			otherwise obtained information which indicates that a different residual amount is appropriate for the category in which the personal property is placed parsuant to subsection 1.	
116	361.138	Reported acquisition cost for leased equipment.	For leased equipment, the reported acquisition cost is the cost which the user of the property would incur if the equipment were purchased, less any discount customarily allowed by a seller.	
	361.139	Personal property acquired	1. In determining the taxable value of personal property which was acquired with real property for a lamp sum, the assessor may refer to appropriate guides which list the cost of equipment to determine the value of the personal property in relation to the value	
		with real property for lump sum; use of other valuation	 In determining the stable table of personal property that was acquired with real property for a lamp stand, team ensoure may refer to appropriate guides which first the cost of equipment to determine the value of the real property. In addition, the assessor may estimate the age personaine table of the real property in relation to the value of the real property. The addition, the assessor may estimate the age of the explorate typic estimate the age personaine value of the real property. The addition, the assessor may estimate the age of the explorate typic estimate the age of the addition of the explorate typic estimate the age of the addition of the explorate typic estimate. The addition of the explorate typic estimate the addition of the explorate typic estimate the addition of the explorate typic estimate table of the explorate typic estimate table of the explorate typic estimate. The addition of the explorate typic estimate table of the explorate typic estimate table of the explorate typic estimate. 	
117		techniques.		
			- In the start water in two starts in the starts is explored by the starts in the starts is explored as a start water in the starts in the starts is explored by the start is explored as a start water is explored as a start water is explored by the start water is explored by t	
			 (c) Using information based on current market data. 3. Upon request, the Division of Local Government Services of the Department will provide information on various guides which may be used to determine original cost. 	
118		Aircraft		
	361.1401	Definitions.	As used in NAC 361,1401 to 361,1438, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361,1402 to 361,1411, inclusive, have the meanings ascribed to them in those sections.	
119	361.1401	Definitions.	As used in NAC 361.1401 to 361.1408, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.1412 to 361.1411, inclusive, have the meanings accrited to them in those sections.	
119	361.1401 361.1402	Definitions. "Aircraft" defined.	. "Anvraft" means any contrivance used or designed for the anvigation of or for flight in the air. . "The term includes, without limitation:	
119		Definitions. "Aircraft" defined.	Vaccard [®] means any contribution used or designed for the navigation of or fee flight in the nav Vertice the methods, without limitation: (1) The time include, without limitation: (1) Or compared and the	
119		Definitions. "Aircraft" defined.		
119		Definitions. "Aircraft" defined.	L - Varced ¹ means any contribution to of or degred for the navigation of or for flight in the air. L. The term includes, where limitation: L. The term includes, where limitation: L. The term includes and term includes and term includes and term includes and term includes. L. The term includes and term includes. L. The term includes and term in	
		Definitions. "Aircraft" defined.		
		Definitions. "Aircraft" defined.	I. "Averaff: mean any contrinues used or designed for the assigned or for fight in the az. The two includes, without innutation: (1) General area; (2) General	
		Definitions.	- 'vaccutf' means any contribution used or designed for the marginous of or for flight in the are. - The term includes, where limitation: - (a) General areas: - (b) General areas: - (c) General areas:	
		Definitions. "Aircraft" defined.	- "Accord" name any contribute used or designed for the savigation of the field in the sav. - To the two methods: "Model instances: - The two metho	
	361.1402		- Vaccard* manu any contrinuer used or designed for the ansignition of or for flight in the ase. - To the two much have without limitation: - To the two much have a set of a designed for the ansignition of or for flight in the ase. - To the two much have a set of a designed for the ansignition of a for flight in the ase. - To the two much have a set of a designed for the ansignition of a for flight in the ase. - To the two much have a set of a designed for the ansignition of a basie for a set of NES 50 ands, which are commonly known as denses, ofter than a small semanted aircraft system that - a constant designment on adjuster to axies and weighting more than 0.55 pounds but less flags 55 pounds, which are commonly known as denses, ofter than a small semanted aircraft system that - (1) This adjust as another associated as a set of NES 50.060; - (1) This adjust as set of a set of the associated as a set of the set of NES 50.060; - (1) This adjust as set of a set of the set of the set of NES 50.060; - (1) This adjust as set of the associated as a set of the set o	
120	361.1402 361.1403	"Commercial aircraft" defined.	I. "Accord" mean any contrinue used or designed for the assignition of the far light in the as:	
120	361.1402		- "Security means any contrinues used or designed for the savigation of or for flight in the as: - The true in high "Most limitate: - A most limitate: - A most limitate: - A most limitate: - The true in high "Most limitate: - The true in high "Most limitate: - A most limitate: - The true in high "Most limitate: - The true in high "Most limitate: - A most limitate:	
120	361.1402 361.1403 361.1404	"Commercial aircraft" defined	1. "Nacad" name any contrinue used or designed for the ansignition of or for English in the ast. 1. The true in the first first match and the state of the ansignition of or for English in the ast. 1. The true in the first first match and the state of the ansignition of a first first first of the ansignition of the state of the ansignition of the state of the ansignition of the state of the st	
120	361.1402 361.1403	"Commercial aircraft" defined.		
120	361.1402 361.1403 361.1404 361.1405	"Commercial aircrift" defined "Domisile" defined "General aircraft" defined	- "Storage" means any continuon: used or designed for the savigation of or for flight in the as: - The true hash association of the savigation of or for flight in the as: - The true hash association of the savigation of or for flight in the as: - The true hash association of the savigation of or for flight in the as: - The save of	
120	361.1402 361.1403 361.1404	"Commercial aircraft" defined		
120 121 122 123 124	361.1402 361.1403 361.1404 361.1405	"Commercial aircraft" defined. "Demode" defined "General aircraft" defined "Ga ansent" defined.		
120 121 122 123 124 125	361.1402 361.1403 361.1404 361.1405 361.1405 361.1405	"Commercial alocal" defined "Domashe" defined "General alocal" defined "Ris alocal" defined "Light-spect alocal" defined	- "Vaccaff mean any continuer used or designed for the savigation of a for flight in the as. - The transmission of the save of th	
120 121 122 123 124	361.1402 361.1403 361.1404 361.1405	Commercial accode defined Thomode defined Theme accode defined The accode defined Tagla oper accode defined Tagla oper accode defined Tagla oper accode defined		
120 121 122 123 124 125	361.1402 361.1403 361.1404 361.1405 361.1405 361.1405	"Commercial alocal" defined "Domashe" defined "General alocal" defined "Ris alocal" defined "Light-spect alocal" defined	- "Vaccaff mean any continuer used or designed for the savigation of a for flight in the as. - The true has a second results. - The true has a second results. - The true has a second result of yours and result of the savigation of a for flight in the as. - The true has a second result. - The true has a second result of yours and result of early by a sub-results of a VSS 202.00%.	
120 121 122 123 124 125 126 127	361.1402 361.1403 361.1404 361.1405 361.1405 361.1405	"Commercial aircrdt" defined "Domode" defined "General aircrdt" defined "Ra aircraft" defined "Ra aircraft" defined. "Radit manuscal aircraft" defined. "Tashel main defined. "Tashel aircraft defined.	- "Vaccat" means any contrinue used or designed for the savigation of a for flight in the as.	
120 121 122 123 124 125 126	361,1402 361,1403 361,1403 361,1404 361,1405 361,1405 361,1407 361,1407 361,1407	"Commercial aircelt" defined Domisile" defined Cleneral aircelt" defined "Gameral" administ "Gameral" defined. "Light-oper aircelt" defined "Tasalie une" defined. "Lishike une" defined. "Unismented aircelt" years" defined	- "Notest" means any continuon: used or designed for the savigation of a for flight in the as. - The true hash as the format hash of the savigation of a for flight in the as. - The true hash of the save of the	
120 121 122 123 124 125 126 127	361.1402 361.1403 361.1403 361.1405 361.1405 361.1407 361.1407	"Commercial aircrdt" defined "Domode" defined "General aircrdt" defined "Ra aircraft" defined "Ra aircraft" defined. "Radit manuscal aircraft" defined. "Tashel main defined. "Tashel aircraft defined.		
120 121 122 123 124 125 126 127	361,1402 361,1403 361,1403 361,1404 361,1405 361,1405 361,1407 361,1407 361,1407	"Commercial aircelt" defined Domisile" defined Cleneral aircelt" defined "Gameral" administ "Gameral" defined. "Light-oper aircelt" defined "Tasalie une" defined. "Lishike une" defined. "Unismented aircelt" years" defined	- "viscal" mean any contrinue used or degrad for the anxiption of a for flight in the as.	
120 121 122 123 124 125 126 127	361,1402 361,1403 361,1403 361,1404 361,1405 361,1405 361,1407 361,1407 361,1407	"Commercial aircelt" defined Domisile" defined Cleneral aircelt" defined "Gameral" administ "Gameral" defined. "Light-oper aircelt" defined "Tasalie une" defined. "Lishike une" defined. "Unismented aircelt" years" defined	- "Notest" name any contrinue used or designed for the savigation of the for fight in the as. - The true in the fight in the as. - The true in the fight in the as. - The true in the fight in the as. - The true in the fight in the as. - The true in the fight in the as. - The true in the fight in the as. - The true in the fight in the as. - The true in the fight in the as. - The fight	
120 121 122 123 124 125 126 127 128	361,1402 361,1403 361,1403 361,1404 361,1405 361,1405 361,1407 361,1407 361,1407	"Commercial aircelt" defined Domisile" defined Cleneral aircelt" defined "Gameral" administ "Gameral" defined. "Light-oper aircelt" defined "Tasalie une" defined. "Lishike une" defined. "Unismented aircelt" years" defined		
120 121 122 123 124 125 126 127 128	361,1402 361,1403 361,1403 361,1404 361,1405 361,1405 361,1407 361,1407 361,1407	"Commercial aircelt" defined Domisile" defined Cleneral aircelt" defined "Gameral" administ "Gameral" defined. "Light-oper aircelt" defined "Tasalie une" defined. "Lishike une" defined. "Unismented aircelt" years" defined	- Variant ⁴ means any contrinue used or designed for the savigation of a for flight in the as.	
120 121 122 123 124 125 126 127 128	361,1402 361,1403 361,1403 361,1404 361,1405 361,1405 361,1407 361,1407 361,1407	"Commercial accord" defined "Domode" defined "Ganecol accord" defined "		
120 121 122 123 124 125 126 127 128	361.1402 361.1403 361.1403 361.1405 361.1405 361.1405 361.1405 361.1409 361.1409 361.1409	"Commercial alevest" defined "Domicile" defined "Concelle" defined "Concelle alevest" defined "Stationeral" defined. "Stationeral" defined. "Stationeral" defined. "Stationeral alevest" defined. "Stationeral directly opener" defined.		
120 121 122 123 124 125 126 127 128	361.1402 361.1403 361.1403 361.1405 361.1405 361.1405 361.1405 361.1409 361.1409 361.1409	"Commercial accord" defined "Domode" defined "Ganecol accord" defined "		
120 121 122 123 124 125 126 127 128	361.1402 361.1403 361.1403 361.1405 361.1405 361.1405 361.1405 361.1409 361.1409 361.1409	"Commercial accord" defined "Domode" defined "Ganecol accord" defined "		
120 121 122 123 124 125 126 127 128	361.1402 361.1403 361.1403 361.1405 361.1405 361.1405 361.1405 361.1409 361.1409 361.1409	"Commercial accord" defined "Domode" defined "Ganecol accord" defined "		
120 121 122 123 124 125 126 127 128 129	361.1402 361.1403 361.1403 361.1405 361.1405 361.1405 361.1405 361.1409 361.1409 361.1409	Connectial aircrift' defined Thouside' defined Thouside' defined The aircrift' defined Talance aircrift' defined Talance aircrift' defined Talands aircrift' defined Talands aircrift' defined Talands aircrift' defined Talands aircrift' defined Talands aircrift defined Thousing defined Thousing defined The aircrift defined Thousing defined The aircrift' defined Thousing defined T		
120 121 122 123 124 125 126 127 128	361.1462 361.1463 361.1463 361.1465 361.1465 361.1467 361.1468 361.1469 361.1472 361.1421	Commercial aircrift ² defined Tomicle ² defined Created aircrift ² defined Created aircrift ² defined Taglit-oper aircrift ² defined Taglit-oper aircrift ² defined Taglit-oper aircrift ² defined Taglite ² aircrift ² defined Apple.absNy. Encomplete for aircrift ² preserved		
120 121 122 123 124 125 126 127 128 129	361.1462 361.1463 361.1463 361.1465 361.1465 361.1467 361.1468 361.1469 361.1472 361.1421	Commercial aircraft defined Thomseller defined Tomseller defined Test aircraft "defined Tagle open aircraft" defined Tagle open aircraft" defined Tagle open aircraft" defined Tagle open aircraft "defined Tagle open aircraft" defined Tagle open aircraft "defined Tagle open aircraft "defined Cancel of writes statement Cancel of writes statement		
120 121 122 123 124 125 126 127 128 129	361.1402 361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1407 361.1407 361.1407 361.1409 361.1421 361.1424	Conserved alocal? defined Townscher defined Terest alocal? defined Terest alocal? defined Terest alocal? defined Taking alocal? defined Taking alocal? defined Taking alocal? defined Taking alocal? defined Terestate alocal?		
120 121 122 123 124 125 125 127 128 129	361.1402 361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1407 361.1407 361.1407 361.1409 361.1421 361.1424	Commercial aircraft defined Thomseller defined Tomseller defined Test aircraft "defined Tagle open aircraft" defined Tagle open aircraft" defined Tagle open aircraft" defined Tagle open aircraft "defined Tagle open aircraft" defined Tagle open aircraft "defined Tagle open aircraft "defined Cancel of writes statement Cancel of writes statement	- Variable means any continuous and a designed for the navigation of or far lights in the set. - The narrow backs - The name of a set of a set of the	
120 121 122 123 124 125 126 127 128 129 130	361.1402 361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1407 361.1407 361.1407 361.1409 361.1421 361.1424	Commercial aircraft defined Thomseller defined Tomseller defined Test aircraft "defined Tagle open aircraft" defined Tagle open aircraft" defined Tagle open aircraft" defined Tagle open aircraft "defined Tagle open aircraft" defined Tagle open aircraft "defined Tagle open aircraft "defined Cancel of writes statement Cancel of writes statement	- Variable means any continuous and a designed for the navigation of or far lights in the set. - The narrow backs - The name of a set of a set of the	
120 121 122 123 124 125 126 127 128 129 130	361.1402 361.1403 361.1404 361.1405 361.1405 361.1405 361.1407 361.1407 361.1421 361.1423	Connerval alread* defined Tomole* defined Tomole* defined Tomole* defined Todoes a secont* defined Contents of weithers situations Contents of weithers situations Todoes a secont* a secont* Todoes a sec	Variant mean may continuous and a designed for the menighters of a for fight in fusz: Variant means may continuous and a designed for the menighter of a for fight in fusz: Variant means of a contrast of the point of the means of the means of a contrast of the point of the second and the means of the means of the point of the second and the means of the means of the point of the second and the means of	
120 121 122 123 124 125 126 127 128 129 130	361.1402 361.1403 361.1404 361.1406 361.1407 361.1407 361.1407 361.1407 361.1407 361.1407 361.1409 361.1421 361.1424	Connected aircrift' defined Tomocle' defined Tomocle' defined Tessend aircrift' defined Tessend aircrift' defined Tessend aircrift' defined Table sport aircrift' defined Table sport aircrift' defined Table sport aircrift' defined Apple.abdby: Tomote defined aircrift speet" Apple.abdby: Tessengelon for aircrift defined Apple.abdby: Tessengelon for aircrift defined Contains of switten automote Tessengelon for aircrift speet defined Contains of switten automote Tessengelon for aircrift speet defined Contains of switten automote Tessengelon for aircrift speet defined Contains of switten automote Tessengelon for aircrift speet defined Contains of switten automote	A variat mean any continuum and a designal for the analysis of ar for high in for ar. You and area. You and are	
120 121 122 123 124 125 126 127 128 129 130	361.1402 361.1403 361.1404 361.1405 361.1405 361.1405 361.1407 361.1407 361.1421 361.1423	Connerval alread* defined Tomole* defined Tomole* defined Tomole* defined Todoes a secont* defined Contents of weithers situations Contents of weithers situations Todoes a secont* a secont* Todoes a sec	A variat mean any continuum and a designed for the analysis of ar 6 flight in farse a: A variat mean any continuum and a designed for the analysis of ar 6 flight in farse a: A variat mean and anoth you have a set of the analysis of ar 6 flight in farse a: A variat mean and anoth you have a set of the analysis of ar 6 flight in farse a: A variat mean and anoth you have a set of the analysis of ar 6 flight in farse a: A variat mean and anoth you have a set of the another of the analysis of the	
120 121 122 123 124 125 126 127 128 129 130	361.1402 361.1403 361.1404 361.1405 361.1405 361.1405 361.1407 361.1407 361.1421 361.1423	Connerval atron't defined Connerval atronyt	A vacuum sequences and a shape of the services is a shape of the field is the set. A vacuum sequences and a shape of the services is a shape of the set of	
120 121 122 123 124 125 126 127 128 129 129 130	361.1482 361.1483 361.1484 361.1485 361.1487 361.1487 361.1487 361.1487 361.1487 361.1487 361.1488 361.1487 361.1488 361.1488 361.1488 361.1421 361.1423 361.1428	Conserved aircraft adressed Tomocle* defined Tomocle* defined Tensor aircraft adressed	In Struct "mans any construmt and alonged for the singless of a for flight is fits at. 1. Struct "mans any construmt and alonged for the singless of a for flight is fits at. 1. Struct "mans any construmt and alonged for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct and mans at fits at and struct and provide for components to the and and a single plaqued is at. 1. A struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct and "mans at fitted at and structure barrel for flight is fits at. 1. A struct "mans any construmt and plaqued for the singless of the single plaqued is at. 1. A struct any construmt and plaqued for the single plaqued is at. 1. Structure barrel for components in the ad and an structure plaques of plaqued is at. 1. A struct any construmt and plaqued for the single plaqued is at. 1. Structure barrel for components in the ad and any componence plaqued is at. 1. A struct any construmt is a barrel plaqued for the single plaqued is at. 1. A structure barrel for components in the ad and any componence plaqued is at. 1. A structure barrel for components in the ad and any componence plaqued is at. 1. A structure barrel for components in the ad and any componence plaqued is at. 1. A structure barrel for components in the ad and any componence plaqued is attend. 1. A structure barrel for components in the ad and any componence plaqued is attend. 1. A structure barrel barrel barrel barrel barrel barrel barrel barrel barrel b	
120 121 122 123 124 125 126 127 128 129 129 130	361.1402 361.1403 361.1404 361.1405 361.1405 361.1405 361.1407 361.1407 361.1421 361.1423	Connerval atron't defined Connerval atronyt	In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the arrighter of a far high is the set. In struct muse synchronizes to designed in the set of the angle proteines are perpty in subject to the high synchronizes. In struct muse synchronizes to designed in the set of the angle proteines are perpty in subject to the high synchronizes. In struct muse synchronizes to designed in the set of the angle proteines are perpty in subject to the high synchronizes. In struct muse synchronizes to designed in the set of the angle proteines are perpty in subject to designed. In struct muse synchronizes to designed in the set of the angle and the angle proteines are perpty in subject to designed. In struct muse synchronizes to designed in the set of the angle and the angle proteines are perpty in subject to designed in the set of the angle. In struct muse synchronizes to designed in the set of the angle and the angle proteines are perpty in subject to designed in the set of the angle ang	
120 121 122 123 124 125 126 127 128 129 129 130	361.1482 361.1483 361.1484 361.1485 361.1487 361.1487 361.1487 361.1487 361.1487 361.1487 361.1488 361.1487 361.1488 361.1488 361.1488 361.1421 361.1423 361.1428	Commercial aircraft defined Tomocile defined Tomocile defined Tomocile defined Togeteral aircraft defined Tagle-open aircraft defined Contain defined aircraft hysics Contain defined aircraft has tashes size in this Size. Contain aircraft onesd by Contain air	In Struct "mans any construmt and alonged for the singless of a for flight is fits at. 1. Struct "mans any construmt and alonged for the singless of a for flight is fits at. 1. Struct "mans any construmt and alonged for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. A for flight is fits at. 1. A for flight is fits at. 1. Struct and any construmt and plaqued for the singless of a for flight is fits at. 1. Struct "mans any construmt and plaqued for the singless of a for flight is fits at. 1. Struct and any construmt and plaqued for the singless of a for flight is fits at. 1. A for flight is fits at. 1. Struct and any construmt and plaqued for the single plaqued for flight is fits at. 1. Struct and any construmt and plaqued for the single plaqued for flight is fits at. 1. Struct at a fits at and flight is fits at. 1. Struct at a single at and flight is fits at. 1. Struct at a single at and flight is fits at. 1. Struct at a single at and flight is fits at. 1. Struct at a single at and flight is fits at. 1. Struct at a single at an flight is fits at. 1. Struct at a single at anot flight is fits at. 1. Struct at a singl	

	361.1434	Claim by owner that taxable	1. The owner of an aircraft with taxable situs in this State may claim that the taxable value of the aircraft is subject to allocation parsuant to subsection 2 of NAC 361.1436 if the aircraft has taxable situs in this State and in another state or country. The owner of	
		value of aircraft is subject to allocation if aircraft has taxable	the aircraft has the burden of proving that the aircraft has turable situs in another state or country. 2. To make a claim pursuant to subsection 1, the owner of the aircraft must submit to the county assessor sufficient information to determine whether the aircraft has turable situs in this State and in another state or country, including, without limitation:	
		situs in this State and another state or country.	(a) Records kept in the normal course of business that indicate the locations to which the aircraft has traveled, the length of time the aircraft remained at those locations and the purpose of the travel to those locations, including, without limitation, mileage, flight or maintenance logs or its-down receipts;	
			(b) Actual tack bile or netices of appropriate or successment from another printeledistor, or (c) Reports filed with state or federal processment algorities that indicate the locations to which the aircraft has turneded, the location for the travel to hose locations. 3. To determine the tackle situat of an aircraft, a county successor may request documentation indicating the donicle of the owner of the aircraft for achievent to determining the nature of the physical processor of the aircraft in this State and 3. To determine the tackle situat of an aircraft, a county successor may request documentation indicating the donicle of the owner of the aircraft if tack information is relevant to determining the nature of the physical processor of the aircraft in this State and	
135			the intent of the owner in causing the aircraft to have a physical presence in this State. Such documentation may include, without limitation, the owner's:	
			(a) Unity Mile; (b) Vehicle registration; (c) Diver's Jonne or identification card;	
			(c) Records of property ownership.	
	361.1436	Assessment of aircraft with	1. If an aircraft has taxable uitas in this State, the aircraft must be assessed by the county assessor of the county in which the aircraft is present for the majority of the total amount of the aircraft's ground time in this State during the fiscal year for which the	
		taxable situs in this State; formula for allocating if	aircraft in being assessed. 2. If an aircraft has table in its in this State and in another state or country, the taxable value of the aircraft must be allocated to this State in an amount that fairly reflects the use of the aircraft in this State. The portion of the taxable value of the aircraft	
136		aircraft has taxable situs in this State and another state or	allocated to this State must equal the amount determined by multiplying: (a) The taxable value of the aircraft; and	
		country.	(b) The fination obtained by dividing the number of oversignt speet by the scient limit is State by the taint limit of a similar by the dividing speet by the taint limit of a similar by the similar based of the similar based by the similar based by the scient limit is State by the taint limit based by the similar based	
			for which the aircraft is being assessed. The aircraft must be assessed by that county for a fall fiscal year and, if the aircraft is removed from that county before the end of a fiscal year, the taxes imposed on that aircraft may not be prorated.	
	361.1437	Period for which aircraft must be included on assessment roll	An alcoraff that has tacable statis in this State and is included on the assessment roll of a county in this State for a fiscal year must be included on the assessment role of that county for subsequent fiscal year sunless the tappyer provides:	
137		of county.	 Written notice to the county assessor stating that: (a) The aircraft no longer has tacked wins in this State; or (b) The aircraft was researt in noder county of the total amount of the aircraft's around time in this State during the seconding fiscal year and 	
			(b) The aircraft was present in another county for the majority of the total amount of the aircraft's ground time in this State during the preceding fixed year, and 2. Such documentation as the county assessed events sufficient to indicate the existence of a circumstance described in paragraph (a) or (b) of subsection 1.	
138	361.1438	Certain exclusions from partial abatement of property taxes.	For the purposes of carrying out the provisions of NRS 561.4722, any increase in the assessed valuation of an aircraft from the immediately preceding year as a result of an increase in the taxable value of the aircraft allocated to this State pursuant to subsection 2 of NAC 361.436 must be excluded from any partial abatement provided pursuant to NRS 361.4722.	
158				
139		Miscellaneous Requirements		
	361.144	Areas of appraisal for cycle of reappraisal.	(a) Establish geographic boundaries for areas of appraisal or establish areas by other classifications within which all property must be reappraised at the same time; and	
140			(b) Establish net larer than 1/201 of the year immediately preceding the assessment year, the standards of valuation, including data on comparable sales, to be used throughout the year's cycle of reappraisal. 2. These areas of opproving may be donaged to all brising provides on the opportunity and the Commission.	
	361.146	Records of reappraisals.	Menerice property is reappraised, the county assessor shall indicate all the data necessary to determine the taxable value of the property, the date of the field inspection, if any, and the identity of the appraiser. The actual age and the depreciation of the existing	
141			improvements and any additions to those improvements must be clearly indicated.	
	361.150	Report of appraisals by county assessor.	Each county assessor shall file with the Department on or before April 10 each year a report which includes: 1. A statement of the appraisal accompliable in the previous year beginning January 11 and ending Becember 12, including:	
			 (a) The total number of parcels that were reappenised; (b) The total number of parcels with newly constructed improvements to really, not including additions to existing improvements and newly subdivided parcels that were appenised; 	
142				
			(d) The sense of the county that there recurptioned. 2. A statement of what the county assesse proposes to approxime in the following year, including: (d) As columited of the proceedings of all proceedings of the county that the proposed recurptionals represent, and	
			(b) The areas of the county that the county assessor proposes to reappraise. 3. A first of the areas of appraisal, encompassing all property in the county, which were used in the prior 5-year cycle of reappraisal and a statement of the areas which were appraised in each year of that cycle.	
\vdash	361.151	Statement of valuation of	on or before April 1 of each year, each county assessor shall furnish to the Department a statement of the valuation of real property which was sold in his or her county in the preceding calendar year. The statement must include:	
143		property sold.	1. The date of each sale; 2. The parcel number or a description of the real property sold;	
			 The sales price; and The method used to verify the sales price. 	
	361.152	Assessment lists: Contents;	1. The assessment list for a county must include:	
		distribution.	 (a) The passed number of each property; (b) The nume of the owner of each property; (c) The year of the last repensival of each property at which time the taxable value of the property was determined; and 	
144			(c) The year of the last expansion of each property at which time the tatable value of the property was determined; and (d) The assessed value of the land, improvements and personal property, payarately stated.	
			(i) The suscessf value of the find, improvements and proceeding apporter, expensively stud. The county suscessf value and a lower is complex the suscessful in the department intendiately following profilencies or delivery to tappears parameter to subsection 1 of VRS 161.300. The first purpose of paragraph (a) of subsection 3 of VRS 361.300, the Commission will interpret the term "cash tapper in the county" as used in that paragraph to more additional to of VRS 361.300. The first purpose of paragraph (a) of subsection 3 of VRS 361.300, the Commission will interpret the term "cash tapper in the county" as used in that paragraph to more additional to of VRS 361.300. The first purpose of paragraph (a) of subsection 3 of VRS 361.300, the Commission will interpret the term "cash tapper in the county" as used in that paragraph to more additional to other the county assesser who causes a copy of the county of the county assesser who causes a copy of the county" as used in that paragraph to more additional to other tapper in the county. A county assesser who causes a copy of the county of the county of the county of the county assesser who causes a copy of the county of the county of th	
	361.154	Assessment roll filed with	the assessment list to be delivered to each tappayer who resides in the county shall cause a copy of the assessment list to be delivered to any other tappayer who owns property in the county if that tappayer requests a copy of the assessment list.	
	361.154	Assessment roll filed with Secretary of State Board of Equalization	(a) The second conduct of each own rate	
145		Equation.	 The same of the same of such property. The same of the same of such property, and provide a property of the same of such property. A stages of the same of such property, any proceeding the Chaptertanet prosent to NAC M11178, doinganing the current setual or authorized use of the property. The same of the implicit engrymmatic of such property a which time the cuasily value of the property such assistant to NAC M11178, doinganing the current setual or authorized use of the property. 	
			 (a) the year of our can project and incomparison of each property in which using an examination of the individual property in the state of the individual property in the state of the individual property individual	
	361.155	Billing of real property on		
	501.135	unsecured roll.	Any sum goes to me over or set as property assessed upon the universe or on mass memory. 1. The total meets due for the year. 2. The amount of the tax which is due as of the next due for payment if the tax is paid in quarterly installments; and	
146				
			 A matching and only and so that is provide and protocol a	
		ASSESSMENTS BY		
147		NEVADA TAX COMMISSION -		
		General Provisions		
148	361.200	Definitions.	As used in NAC 361.200 to 361.598, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.202 to 361.496, inclusive, have the meanings ascribed to them in those sections.	
149	361.202	"Accelerated amortization"	"Accelerated amortization" means the accruing of greater depreciation expenses for income tax purposes in the early years of the property's life and less in the later years.	
149	361.203	defined. Accelerated cost recovery	"Accelerated cost recovery system" means a tax accounting methodology whereby normalized accounting is used to reduce or defer taxes on property and income.	
150	501.205	system" defined.	recentions con records yours means a set accounting restoration of interval meansate accounting or near or restor to serve on properly and income.	
151	361.204	"Accelerated depreciation" defined.	*Accelerated depreciation" means the accurate of greater depreciation expense in the early years of a property's life and less in the later years. Two methods of accelerated depreciation are the: 1. Sum of the year's digits method; and	
151			7. Dublic block and description.	
152			2. Declining balance method.	
153	361.206	"Accrual accounting" defined.		
	361.206 361.208	"Accrual accounting" defined. "Accrued depreciation" defined.		
164		"Accrued depreciation" defined.	Nextual accounting" means recording the revenues and expenses based on amounts due or owing during the report period whether records, paid or not. "Accred deprecisions" means the amount of deprecision to date; when recorded as a dufter amount it may be deductible from the total plant value or investment to arrive at the rate base.	
154	361.208 361.210	"Accrued depreciation" defined. "Advance payments for gas" defined.	Accord accounting" means recording the revenues and expenses based on annums due or owing during the report period whether records, pail or and. "Accord dependent" means the annue for dependent of dependent of the second as a dufter annue it may be deducible from the total plan value or investment to artive at the rate base. "Accord dependent for gas" means cale payments made to producers to fance replected in for gas. If any gas is discovered, the company making the advance payment has for gifts to bid or or boy all or part of the discovered gas. Repoyment of the advance to gas in a the form of a dubter of gas.	
154	361.208 361.210 361.212	"Accrued depreciation" defined. "Advance payments for gas" defined. "Allocation to states" defined.	Nextual accounting "means recording the revenues and expenses based on amounts due or owing during the report period whether records, paid or not. "Accord deprecisions" means the amount of deprecision to date; when recorded as a dube amount it may be doublish from the total plan value or investment to arrive at the rate base. "Accord deprecisions" means the amount of deprecisions to finance exploration for gas. If any gas is discovered, the company making the advance payment has the right to bid on or boy all or part of the discovered gas. Repoyment of the advance is advance in the firms of diverse gas.	
	361.208 361.210	"Accrued depreciation" defined. "Advance payments for gas" defined.	Accord accounting" means recording the revenues and expenses based on annums due or owing during the report period whether records, pail or and. "Accord dependent" means the annue for dependent of dependent of the second as a dufter annue it may be deducible from the total plan value or investment to artive at the rate base. "Accord dependent for gas" means cale payments made to producers to fance replected in for gas. If any gas is discovered, the company making the advance payment has for gifts to bid or or boy all or part of the discovered gas. Repoyment of the advance to gas in a the form of a dubter of gas.	
155	361.208 361.210 361.212	"Accrued depreciation" defined. "Advance payments for gas" defined. "Allocation to states" defined. "Allocation to states" defined.	Nextual accounting means recording the seconses and expenses based on amounts due or owing during the report period whether recorded, pail or not. Accreat depresentations "means the amount of depreciation to date, when recorded as a duffier amount it may be dedueble from the total plant value or investment to arrive at the rate base. "Advance postment for gas" means cash payments made to producers to finance exploration for gas. If any gas is discovered, the company making the absance payment has the right to bid on or boy all or part of the discovered gas. Repoyment of the absance in the action of the absance to an exploration for gas." Means a for finance base means "means the process of savigning a pertism of a unit value or system statistic to a state." "Advances for status well during construction" means the process of savigning a pertism of a unit value or system statistic to a state.	
155	361.208 361.210 361.212 361.214	"Accrued depreciation" defined. "Advance payments for gas" defined. "Allocation to states" defined. "Allowance for funds used during construction" defined.	Accord accounting "means recording the revenues and expenses based on amounts due or owing during the report period whether records, paid or not. "Accord alcounting" means the amount of deprecisions or date; when recorded as a duble amount it may be doublish from the total plan value or invostors to arrive at the rate base. "Accord alcounting" means the amount of deprecisions or date; when recorded as a duble amount it may be doublish from the total plan value or invostors to arrive at the rate base. "Accord alcounting" means the process of any present scale to produce to the scale amount of the advance payment the during the advance payment the during the rate base. "Advance or plants in the first of diverse payment the during the construction point." As progress the during resents of a unit value or system statistic to a state. "Advance for funds used during constructions" means the process of capitaling interser expenses on finds used during the construction point. As property does to generate zeroings during construction, the construction point. As property does to generate zeroings during construction, the construction point.	
155 156 157 158	361.208 361.210 361.212 361.214 361.216	"Accrued depreciation" defined. "Advance payments for gas" defined. "Allocation to states" defined. "Allocates for fands used during construction" defined. "Anomization" defined. "Anomization" defined. "Anomization defined. "Anomization defined.	Accord accounting "means recenting the revenues and expenses based on amounts due or owing during the report period whether received, paid or not.	
155 156 157 158 159	361.208 361.210 361.212 361.214 361.216 361.218 361.220	"Accrued depreciation" defined. "Advance payments for gas" defined. "Allocation to states" defined. "Allowance for funds used during construction" defined. "Anomization" defined. "Anomization" defined. "Anomization" defined. "Anomization defined.	Accord according fine revenues and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine revenues and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine revenues and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine revenues and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine revenues and expenses based on amounts the or owing in the docurrent in the reseived to arrive at the reate base. Advances requires the first and docurrent on the tor polyments the first according in the reseived of the advance represents the first relation or to any advance represents the first relation or to any advance represents the relation of a non-type of the advance represents the relation of the relation of a non-type of the advance represents the relation of the relation of a non-type of experiment relation of a non-type of the advance represents the relation of the relation of a non-type of the relation of	
155 156 157 158 159	361.210 361.210 361.212 361.214 361.216 361.218 361.220 361.222	"Actuated depreciation" defaned. "Actuace payments for gas" defined. "Allocation to states" defined. "Allocation to states" defined. "Amorization" defined. "Amorization" defined. "Anonizy" defined. "Appendionace to intrastate puriediction" defined.	Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing it and the another is the fine relation of the pair of the discovered gas. Represented the first of different gas. Advances represents the first of different gas. Advances represents the present of different gas. Advances represents the different gas. Advances represents the present of another present of capitaling interest experiments on a montest. Advances represents the different gas. Advances represents the different gas. Advances represents the different gas. Advances represents the set of different gas. Advances represents	
155 156 157 158 159	361.208 361.210 361.212 361.214 361.216 361.218 361.220	Acrosed depreciation" dafaed. "Advances popularish for gui" dafaed. "Advances for intendi editori daring construction" defined. "Anoretizion" defined. "Anoretizion" defined. "Anoretizion" defined. "Appreciationent to intranset intendication: "Appreciational to anoretizia. "Appreciational to intendi. "Appreciational to intendi.	Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, paid or and. *Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, paid or and. *Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, paid or and. *Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, the originary and the or boy all or part of the discovered gas. Represented the achiever of the a	
155 156 157 158 159 160	361.210 361.210 361.212 361.214 361.216 361.218 361.220 361.222	Acrosed depreciation" dafaed. "Advances popularish for gui" dafaed. "Advances for intendi editori daring construction" defined. "Anoretizion" defined. "Anoretizion" defined. "Anoretizion" defined. "Appreciationent to intranset intendication: "Appreciational to anoretizia. "Appreciational to intendi. "Appreciational to intendi.	Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing during the report period whether received, pail or not. Accord according fine sevenes and expenses based on amounts the or owing it and the another is the fine relation of the pair of the discovered gas. Represented the first of different gas. Advances represents the first of different gas. Advances represents the present of different gas. Advances represents the different gas. Advances represents the present of another present of capitaling interest experiments on a montest. Advances represents the different gas. Advances represents the different gas. Advances represents the different gas. Advances represents the set of different gas. Advances represents	
155 156 157 158 159 160 161 162	361.210 361.212 361.212 361.214 361.216 361.218 361.220 361.222 361.222	Acrosed depreciation" dafaed. "Advances popularish for gui" dafaed. "Advances for intendi editori daring construction" defined. "Anoretizion" defined. "Anoretizion" defined. "Anoretizion" defined. "Appreciationent to intranset intendication: "Appreciational to anoretizia. "Appreciational to intendi. "Appreciational to intendi.	Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, paid or and. *Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, paid or and. *Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, paid or and. *Accord according immuner conding the revenues and expresses based on annuma the or owing during the report period whether received, the originary and the or boy all or part of the discovered gas. Represented the achiever of the a	
155 156 157 158 159 160 161 162 163	561.208 561.210 561.212 561.214 561.214 561.218 561.218 561.228 561.222 561.224 561.224 561.228	Averand Approximate" Advances of payments for gat" Advances to state," advances advances of the state of the Advances of the state of the state of the Advances of the state of the state of the Advances of the state of t	Accord accounting "means recenting the revenues and expenses based on amounts due or owing during during the report period whether received, pail or not. "Accord depresision" means the means and depresision to face, when received as a dufter amount is may be clobable from the total plant value or investments to arrive at the trace base. "Accord depresision" means the means call appendent to face, when received as a dufter amount is may be clobable from the total plant value or investments to arrive at the trace base. "Accord depresision" means the preserve of plantical parties for stars values or system attributes to a stars. "Maccord not stars" means the preserve of plantical parties of stars values or system attributes to a stars. "Maccord not stars" means the preserve of plantical parties of stars values or system attributes to a stars. "Maccord not stars" means the preserve of plantical parties of easily appendent of the advectory due or the outplant of the total courses of an advectory due or system at the total courses of an advectory due or of the outplant of the advectory due or the outplantical parties of the total courses of an advectory due or of the outplant or of the outplant or of the outplant or of the outplant or total maccord due parties. "Advantical means the outplant or of advantage periodic charges against current isomers do not not the plant by making periodic parties equations expenses at reveal that and other minimum of the continues. "Advantical means the relation or standards are optical at star laws to constraints due or inter advectory and plantical due or older within the Stars. "Advantical" means the relation of the outplantical due to a start value or inter interiments of these a start and and or emissions including floor form: "Advantical" means the relationship of aurosed value to machet information. The interiments of the advance machet in present in total the start or order within the Stars. "Advancement relation macond or to compare caplation relatin the plantes of	
155 156 157 158 159 160 161 162	561.208 361.212 361.212 361.214 361.216 361.218 361.222 361.222 361.222 361.222 361.222 361.223 361.228 361.230	Averand Appreciators" default. Advance propresess for gas" default. "Advection to state" default. "Advection to state" default. "Advection for faults and "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. The default." The default. The defaul	Accord according fine sevences and expenses based on anomatic due or owing during during the report period whether resolved, paid or and.	
155 156 157 158 159 160 161 162 163	561.208 561.210 561.212 561.214 561.214 561.218 561.218 561.228 561.222 561.224 561.224 561.228	Averand Approximate" Advances of payments for gat" Advances to state," advances advances of the state of the Advances of the state of the state of the Advances of the state of the state of the Advances of the state of t	Accord accounting "means recenting the revenues and expenses based on amounts due or owing during during the report period whether received, pail or not. "Accord depresision" means the means and depresision to face, when received as a dufter amount is may be clobable from the total plant value or investments to arrive at the trace base. "Accord depresision" means the means call appendent to face, when received as a dufter amount is may be clobable from the total plant value or investments to arrive at the trace base. "Accord depresision" means the preserve of plantical parties for stars values or system attributes to a stars. "Maccord not stars" means the preserve of plantical parties of stars values or system attributes to a stars. "Maccord not stars" means the preserve of plantical parties of stars values or system attributes to a stars. "Maccord not stars" means the preserve of plantical parties of easily appendent of the advectory due or the outplant of the total courses of an advectory due or system at the total courses of an advectory due or of the outplant of the advectory due or the outplantical parties of the total courses of an advectory due or of the outplant or of the outplant or of the outplant or of the outplant or total maccord due parties. "Advantical means the outplant or of advantage periodic charges against current isomers do not not the plant by making periodic parties equations expenses at reveal that and other minimum of the continues. "Advantical means the relation or standards are optical at star laws to constraints due or inter advectory and plantical due or older within the Stars. "Advantical" means the relation of the outplantical due to a start value or inter interiments of these a start and and or emissions including floor form: "Advantical" means the relationship of aurosed value to machet information. The interiments of the advance machet in present in total the start or order within the Stars. "Advancement relation macond or to compare caplation relatin the plantes of	
155 156 157 158 159 160 161 162 163 164	561.208 361.212 361.212 361.214 361.216 361.218 361.222 361.222 361.222 361.222 361.222 361.223 361.228 361.230	Averand Appreciators" default. Advance propresess for gas" default. "Advection to state" default. "Advection to state" default. "Advection for faults and "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. "Analogic default. The default." The default. The defaul	Accerd accounting "mann reaching the revenues and reporters based on annums the or oning thanks the report period whether revented, paid or and. "Accerd accounting" mann reaching the revenues and reporters based on annums the or oning thanks the report period whether revented to and or. "Accerd accounting" mann recented on the prevenues of the revenues to the revenues the most to the based base payment to an accenter the term or and the accounting to the term or and the prevenues of the accenter to a strive at the rest base. "Accerd accounting" mann recenters of majoring a portion of a sint value or oynes mattitude or an excenter to a strive at the rest base. "Accerdated accounting to accenter the accenter to a strive at the rest base." The prevent has based based payment to accenter the term or and the previous of the accenter to a strive. "Accerdated accounting" mann the prevent of majoring a portion of a sint value or oynes mattitude or ones the term or an obligation by making provide payments to the main or and the previous of the accenter to a strive at the comments prevent for a strive accenter or prevent has prevent for a strive and reputide the term or another to a strive at the strive or an another to a strive at the strive or an another to a strive at the strive or an another to accenter to accenter to a strive at the strive or and the strive or and the strive or another to accenter to a strive at the strive or and the strive or and the strive or another term or another to accenter to a strive at the strive or and the strive or another to accenter to a strive or another term or another term or another to a strive or another term or another	
155 156 157 158 159 160 161 162 163 164 165	361.208 361.210 361.212 361.214 361.214 361.214 361.216 361.228 361.222 361.222 361.228 361.228 361.228	Averand Appreciators' Advance propresess for gas' default. "Advance propreses for gas' default. "Advances for fands south "advancession" default. "Anamity" default. "Anamity" default. "Anamity" default. "Anamity" default. "Anamity" default. "Anamity" default. "Anamity" default. "Anamity" default. Tand discounts' default. Tand discount' default. Tand discount' default. Tand discount' default.	Accord according fine evenes and expenses based on amounts due or owing during due report period whether records paid or and.	
155 156 157 158 159 160 161 162 163 164 165 166 167	361.208 361.210 361.212 361.214 361.216 361.216 361.221 361.222 361.224 361.225 361.228 361.228 361.228 361.232	Averand Appreciation" Advances defended Tadrates of the particular for gan" defaned. "Advances for fands over defaned. "Advances for fands over defaned. "Averantization" defaned. "Averantization" defaned. "Averantization" defaned. "Roos depreciations" defaned.	Accerd accounting "mann reaching the revenues and reporters based on annums the or oning thanks the report period whether revends a paid or and. "Accerd accounting" mann reaching the revenues and reporters based on annums the or oning thanks the report period whether revenues to anity and or accentence to anity and the revenues of any accentence to the revenues of any accentence to the revenues of any accentence to anity and or accentence to a state. "Accented accentence" accentence to anity and a postel or and the products to a state. "Accented accentence" accentence to accentence to accentence to a state. "Accented accentence to a	
155 156 157 158 159 160 161 162 163 164 165 166 167 168	361.208 361.212 361.212 361.214 361.216 361.218 361.220 361.222 361.224 361.228 361.228 361.230 361.232	Averand Appreciators" Advances of Appreciators of Appreciator	Access descenting "mann reaching the revenues and reportes based on anneats the or oning thating the report period whether revends a paid or and. "Access descenting" mann reaching the revenues and reportes based on anneats the or oning thating the report period whether revends a paid or and. "Access dependent of period or an advance of the revenues of the revenues in the revenues in the revenues the advance of period or pe	
155 156 157 158 159 160 161 162 163 164 165 166 166 166 166 169	361 208 361 210 361 212 363 214 364 216 364 226 361 222 361 222 361 224 363 226 363 226 364 228 364 228 364 230 363 234 364 236 364 238 364	Avorad Approximate Advances Approximate for gave Advances properous for gave Advances for fands used and approximate advances of the Advances of the advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances of the Advances	Accord according "mann recenting the revenues and reporters based on annum the or owing during the report period whether recented a paid on and. Accord depreciation," means the succession of depreciation to day, whether recented as a dubate anomaly the technologies from the state plant value or investments to univer at the rate base. Accord depreciation," means the process of analytical parties of state values reporters in fandor explores in fando are optimality for state values or process and the process. According to states," means the process of analytical parties of a value value values are values and the process. According to states," means the process of analytical parties of a value value values are values and the process. According to states, " means the process of analytical parties of a value value values values values or an oblig process of the process. According to states," means the process of analytical parties of a value value or other of deal of a progen. According to states, " means the process of analytical parties of the value of endors of the progen. According to states," means the process of analytical parties of the value of endors of the progen. According to states, " means the process of analytical parties of the value of endors of the progen. According to states," means the process of analytical parties of the value of endors of the progen. According to states, " means the process of analytical parties of the value of endors of the progen. According to states," means the process of analytical parties of the value or other values of the value of the valu	
155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170	341 238 342 210 341 212 341 214 341 214 341 214 341 214 341 214 341 214 341 214 341 214 341 224 341 225 341 226 341 228 341 228 342 224 343 230 341 234 342 234 343 236 344 236 345 236 346 236 341 240	Averaged Appreciations" Advances properous for gas" defaued. "Advances for fands used "advances for fands used "advances for fands used "advances" defaued. "Anamity" defaued. "Anamity" defaued. "Anamity" defaued. "Anamity" defaued. "Anamity" defaued. "Anamity" defaued. "Anamity" defaued. Theod discounts" defaued. "Cognat ensemble" defaued. "Cognat ensemble" defaued. "Cognations on the defaued. "Cognations on the defaued.	Accord according finances recording the sevenes and equenes based on anomato the or owing during the report period whether records plat or and. *Accord according finances recording the sevenes and dependents to face these records as a doft amount it may be clockable from the total plant value or investments to unive after rate base. *Accord according finances recording the sevenes and dependents to face these records as a doft amount it may be clockable from the total plant value or investments to unive after rate base. *Accord according finances recording the seveness and the produces to family according to the seveness to family and the seveness to family according to the seveness to family according to the seveness of an individ produce of an individ a portion of an individ produce of produce programs are used or growthen to the rate of to rate of according produce of produce programs are used as a down and the result of according to retex. *According from the received in the rate of according the received produce programs are used or growthen to the rate of to rate of according to retex. *According from the received in the rate of according to retex. *According from the received in the rate of according to retex. *According from the received in the retex of a and a value are analy whose payments to the rate of according to retex. *According from the received produce programs are and the released on intervent of the rate of according to retex. *According from the received produce programs are and the released on intervent of the rate of a and a value are analy whose payments are capital to receive and advalue. *According from the received produce programs are and the released on intervent of the released on intervent of the	
155 136 137 158 159 160 161 162 163 164 165 166 167 168 169 170 171	361 208 361 210 361 212 361 213 361 214 361 216 361 216 361 216 361 218 361 210 361 218 361 220 361 221 361 222 361 223 361 224 361 224 361 224 361 234 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236	Accord Approximation Advances of Approximation of Advances of	Accend accenting "mann reaching the revenues and represes based on annums the or oning thanks the ropping have by behavior periods whether revends a pair or and. "Accend accenting" mann reaching the revenues and represes based on annums the or oning thanks the ropping have by behavior period whether revends a pair or annues in the or oning thanks the revenues it pair to be behavior the pair or antee or an revenues to annues the or oning thanks the revenues of the annues it may be behavior to pair or a final term or an order to the second or annums the revenues of the annues it may be able able to pair or a final term or and the products to a state. "Accented accenting" mann the presess of charging a portion of a star value or anyon mannes the presess of charging a portion of an invoke or system statics to a state. "Accented accenting" mann the presess of charging a portion of a star value or anyon mannes the presess of charging a portion of a star value or anyon mannes the presess of charging a portion of a star value present to main and the presess. "Accented accenting" mann a store of the state of order of the presess. "Accented accenting" mannes the presess of charging a portion of a star value present in the state of anyon mannes the presess of presents to the state of presents to the state of presents of the state of order of the presess. "Accented accenting" mannes the presess of charging a portion of a state value or one term theory of the at a water requests by state, one, frances handware order detections are stated at the present are stated at the present and the present and the present and the present and the present are stated at the present are stat	
155 136 137 138 199 160 161 162 163 164 165 166 166 167 168 109 170 171	541 238 546 210 546 212 547 212 547 214 547 214 547 220 547 200 547 200 547 200 547 200 547 200 547	Averaged Approximates' Advances of payments for gas' advances. The payments for gas' advances of franks used and the payment of the payment advances of the payment of the Automations' defined. "Automations' defined. "Automations' defined. "Resentant ratio" defined. "Boost discourses" defined. "Experializations on the payment of the Capital attractures" defined. "Capital attractures" defined.	Accord according "mann recenting the revenues and reports based on annum the or oning during the report period whether recented, paid or and. "Accord depreciation" means the precent displacement is approach the or oning during the report period whether recented is paid or and. "Accord depreciation" means the generation of depreciation to date, where recelled is a during means is all denored depreciation to the recent displacement is approach made to posters in the or oning the report of the discovered generation of the second depreciation is the recent displacement is approach made to posters in the resent is a second or displacement of the approach is a second depreciation in the resent of the recent depreciation is the resent of the recent depreciation in the resent of the resent depreciation in the resent depreci	
155 136 137 158 159 160 161 162 163 164 165 166 167 168 169 170 171	361 208 361 210 361 212 361 213 361 214 361 216 361 216 361 216 361 218 361 210 361 218 361 220 361 221 361 222 361 223 361 224 361 224 361 224 361 234 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236 361 236	Averaged Appreciators' Advances programs for gas' default. "Advances programs for gas' default. "Advances for faults used "Advances for faults used "Advances of faults." "Advances of faults." "Advances of faults." "Advances of the faults." "Book study." arXiv default. "Dook study." arXiv defaults." "Dook species." arXiv defaults."	Accend accenting "mann reaching the revenues and represes based on annums the or oning thanks the ropping have by behavior periods whether revends a pair or and. "Accend accenting" mann reaching the revenues and represes based on annums the or oning thanks the ropping have by behavior period whether revends a pair or annues in the or oning thanks the revenues it pair to be behavior the pair or antee or an revenues to annues the or oning thanks the revenues of the annues it may be behavior to pair or a final term or an order to the second or annums the revenues of the annues it may be able able to pair or a final term or and the products to a state. "Accented accenting" mann the presess of charging a portion of a star value or anyon mannes the presess of charging a portion of an invoke or system statics to a state. "Accented accenting" mann the presess of charging a portion of a star value or anyon mannes the presess of charging a portion of a star value or anyon mannes the presess of charging a portion of a star value present to main and the presess. "Accented accenting" mann a store of the state of order of the presess. "Accented accenting" mannes the presess of charging a portion of a star value present in the state of anyon mannes the presess of presents to the state of presents to the state of presents of the state of order of the presess. "Accented accenting" mannes the presess of charging a portion of a state value or one term theory of the at a water requests by state, one, frances handware order detections are stated at the present are stated at the present and the present and the present and the present and the present are stated at the present are stat	
155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173	541 238 546 210 546 212 547 212 547 214 547 214 547 220 547 200 547 200 547 200 547 200 547 200 547	Averaged Appreciators' Advances Appreciators' Advances programs for gas' default. "Advances for fands used "Advances for fands used "Advances of fands "Advances of fand	Accerd accerding "mann reaching the revenues and represes based on annums the or whing thating the report period whether revenues is pair a use. Accerd accerding "mann recenting dispersion and dispersion for dispers	
155 156 157 158 159 160 161 162 163 164 165 166 165 166 167 168 169 170 171 172	541 238 540 239 540 212 541 212 541 214 541 212 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 224 541 224155555555555555555555555555555555	Avorad Approximation of	Accord according "mann reaching the revenues and represes based on anomate the or oning during the report period whether revenues 1, paid or and. "Accord dispersition" mann the most of dispersition to far, when recorded as a during mount in my be tolehable from the total plant value or investments to unive a the rate base. Tablewate for the most of dispersition to far, when recorded as a during mount in my be tolehable from the total plant value or investments to unive a the rate base. Tablewate for the most of dispersition to far, when recorded as a during mount in my be tolehable from the total plant value or investments to unive a the rate base. Tablewate for the most of mounts of majority a period or an whole explosition for gas. Tay as a discovered, the company making be absence payment in the rate base. Tablewate for the most of majority apperiod or payments in the most of the hable during the composition period. At preperiod payments in the rate during the resonance in the far total cost of the payment in the rate during a discovered payment in the rate during a mount of the rate during a discovered payment in the rate during discovered payment with rate during a discovered pay whether a discovered pay whether a discovered pay whether a discovered payment in the rate during discovered payment with rate during discovered payment in the rate du	
155 156 157 158 199 160 161 162 163 164 165 166 167 168 109 177 172 172 173	541 238 540 230 540 212 541 212 541 214 541 214 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 224 541 2241 541 224155555555555555555555555555555555	Avorad Approximation of	Accord according "mann reaching the revenues and represes based on anomates the or oning thating the report period whether recented, paid or and. "Accord dependent" means the meeting of dependent of the served of an adult mean out in my be tobleable from the total plant value or interestionatis units or the rate base. Takkness the forme of defended as adult and pendent in the presess of defaultion for gas. If any pair is discovered, the company making the absence papers has the forme of the defound of gas. Takkness the forme of default and pendent makes to presess of quality genetics is that water or system. Takkness the pencers of default appendent in the part of the discovered pencers in the restrict to state. Takkness the presess of default genetics of an advised pencers pencers in the has address of the company making benchess pencers in the restrict of the advised of the present. Takkness the present of default genetics of the advised of the present. Takkness the present of default genetics of the advised of the present in the state of the advised pencers in the restrict of the restrict of the restrict of the advised pencers in the restrict of the advised pencers in the restrict of the restrict of	
155 156 157 158 159 160 161 162 163 164 165 166 165 166 167 168 169 170 171 172 173	541 238 540 239 540 212 541 212 541 214 541 212 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 224 541 224155555555555555555555555555555555	Averaged Appreciators' Advances Appreciators' Advances programs for gas' defaued. "Advances for fands used and appreciations of advances of "Advances for fands used "Advances of fands of "Advances of advances of "Advances of advances of advances of advances of "Advances of advances of advances of advances of advances of advances of advances of advances of "Advances of advances of advances of advances of "Advances of advances of advances of advances of "Advances of advances of "Advances of advances" advances of advances of "Advances of advances of "Advances of advances" advances of advances of advances of advances of advances of advances of advances of advances of advances of advances of advances of advances of advances of advanc	Accord according "mann reaching the revenues and represes based on anomate the or oning during the report period whether revenues 1, paid or and. "Accord dispersition" mann the most of dispersition to far, when recorded as a during mount in my be tolehable from the total plant value or investments to unive a the rate base. The resent dispersition is manned to an expection to far, the served data a during mount in my be tolehable from the total plant value or investments to unive a the rate base. The reputited interests to unive a mount to the revenues of an investment in the resent to unive a distribution of the origin of the distribution of the analytic on the revenues of an investment of the advances of the revenues of an investment per server	
135 136 137 138 139 140 141 142 143 144 145 146 146 146 146 146 146 146 147 170 177 177 173	541 238 540 239 540 212 541 212 541 214 541 212 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 220 541 224 541 224 541 224 541 224 541 224 541 224 541 224	Averaged Approximant's Advances of Approximant's Advances of Approximant's part of Advances of Approximations of Advances "Advances of Fandes and "Advances of Fandes and "Advances of Fandes and "Advances of Advances" Advances of Advances of Advances Advances of Advances of Advances Theorem and Advances of Advances Theorem and Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances of Advances of Advances of Advances "Advances of Advances of Adva	Accerd accerding "mann reaching the revenues and represes based on anneats their or while plant glaving being period whether revenues a pair a decirrent of pair a set. "Accerded accerding" mann recenting of appreciation to dare, when receded as a doll an assence in my be decleable from the total plant value or interesting to mit or a first tabue. Tablewise for mann the presess of analyzing a period is a tabue reception for get. Tay gas is discovered, the company making for absence payment he get agrees of analyzing a period is a tabue represent that the reference of analyzing a period is a tabue represent that the reference of analyzing a period is a tabue represent that the reference of analyzing a period is a tabue represent that the reference of analyzing a period is a tabue period is a stare. Tabues to for finance period of an alyzing period is a tabue period charges agains common home or de totably references of an obligation by making periodic payments is the matic equal tabues as a level analyzing. Tabues tabues tabues period of a simulation and equal tabues and ender the common home or de totably references of an obligation by making periodic payments is the matic equal tabues as a level analyzing. Tabues tabues are the references of analyzing a periodic charges agains common home or de totably references of an obligation by making periodic payments is the matic equal tabues as a level analyzing. Tabues tabues are tabues the references of analyzing a periodic of a site value or out tabuto is the second value. Tabues tabues are tabue tabues payments and tabue tabues tabue	
135 136 137 138 139 140 141 142 143 144 145 146 146 146 146 146 146 146 147 170 177 177 173	541 238 546 210 546 212 547 212 547 214 548 214 548 220 548 220 548 220 548 228 548 228 548 228 548 228 548 228 548 224 548 224 548 224 549 248 549 248 540 2480 540 248 540 248 540 248 540 248 540 248 540 248 54	Avorad Approxime Advances Advances Advances Advances and Approximes for gas ² Advances to status ² Advances for fands see Advances Advan	Accurat accurating "mann recenting the revenues and reports based on another the or only along the report period whether recented, peal or and. "Accurat dependenting" mann recented and pencetinate of these recented as a durat moment in up by technelishes from the state just user or there the state. "Accurate dependenting" mann recented and pencetinate to facts the revenues in fands are defined in fire y. If ary gas is discovered, the company making the absence pencets the start or after rate base. "Accurate in starts" means the pencer of making appendent is fands are optimized in fire y. If ary gas is discovered, the company making the absence pances that the or of boy all or part of the discovered gas. Represented the discovered gas Represented gas Represented the discovered gas Represented	
135 136 137 138 139 140 141 142 143 144 145 146 146 146 146 146 146 146 147 170 177 177 173	541 238 546 210 546 212 547 212 547 214 548 214 548 220 548 220 548 220 548 228 548 228 548 228 548 228 548 228 548 224 548 224 548 224 549 248 549 248 540 2480 540 248 540 248 540 248 540 248 540 248 540 248 54	Averaged Approximant's Advances of Approximant's Advances of Approximant's part of Advances of Approximations of Advances "Advances of Fandes and "Advances of Fandes and "Advances of Fandes and "Advances of Advances" Advances of Advances of Advances Advances of Advances of Advances Theorem and Advances of Advances Theorem and Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances of Advances of Advances of Advances "Advances of Advances of Adva	Accord according "mann recenting the revenues and expenses based on anomates the or owing during the report period whether recented, peal or and. Accord deprecision," mann the mount of deprecision to fies, it has recorded as a duft anomatic it my by the dubble from the total plant value or investment to my'n or the rate base. Accord deprecision, "mann the mount of deprecision to fies, it was recented as a duft anomatic it to a plant. Accord deprecision," mann the from of subjects a precision and its produces or industry apprecision of maintage periods or insubject apprecision in the period of dubble from the total periods to protein or industry apprecision of maintage periods or insubject apprecision in the period of dubble from the total periods or protein the total periods or protein the dubble from the total peri	
135 135 139 140 140 141 142 143 144 145 146 146 146 146 146 146 147 170 171 172 171 172 173 174	541 238 546 210 546 212 547 212 547 214 548 214 548 220 548 220 548 220 548 228 548 228 548 228 548 228 548 228 548 224 548 224 548 224 549 248 549 248 540 2480 540 248 540 248 540 248 540 248 540 248 540 248 54	Averaged Approximant's Advances of Approximant's Advances of Approximant's part of Advances of Approximations of Advances "Advances of Fandes and "Advances of Fandes and "Advances of Fandes and "Advances of Advances" Advances of Advances of Advances Advances of Advances of Advances Theorem and Advances of Advances Theorem and Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances of Advances of Advances of Advances "Advances of Advances of Adva	Accord according "mann reaching the revenues and represes bade on monets the or onling thanks the report pecked whether revenues to paid or and. "Accord according" mann reaching the revenues and depresestation is dar, when revenuels are able anomatic the or the paid or bade the families that or onling that the or onling that the point of the able according to the	
135 135 139 140 140 141 142 143 144 145 146 146 146 146 146 146 147 170 171 172 171 172 173 174	361 238 361 212 361 212 361 214 361 216 361 216 361 224 361 225 361 226 361 226 361 226 361 226 361 228 361 228 361 228 361 220 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 227 361 228 361 229 361 220 361 226 361 226 361 227 361 228 361 226	Avorad Approxime" Advances Approximes for gas" default. Advances properons for gas" default. Advances for fands used and the second approximation of the Advances of fands used avoration of the second approximation and the second approximation of the Automation of the second approximation and the second approximation of the Automation of the second approximation and the second approximation of the Automation of the second approximation and the second approximation of the Automation of the second approximation and the second approximation of the Automation of the second approximation and the second approximation of the Automation of the second approximation and the second approximation of the Automation of the second approximation approximation approximation approximation appro	Actival accounting function modeling the reviews and expression hade or avoing deleng the report period withding resord, and or and. Actival accounting function function is a delengeneen needed in a solid annual it may be delengible from the king fider wither or investion it with a dire in the resonance in a solid or and diverse direction in a solid annual it models in the initial direction in a solid or and diverse and diverse and direction in a solid or and diverse and direction in a solid or and direction in a solid direction in a direction of a direction in a direction direction direction in a direction direction in a direction	
135 135 139 140 140 141 142 143 144 145 146 146 146 146 146 146 147 170 171 172 171 172 173 174	541 238 546 210 546 212 547 212 547 214 548 214 548 220 548 220 548 220 548 228 548 228 548 228 548 228 548 228 548 224 548 224 548 224 549 248 549 248 540 2480 540 248 540 248 540 248 540 248 540 248 540 248 54	Averaged Approximant's Advances of Approximant's Advances of Approximant's part of Advances of Approximations of Advances "Advances of Fandes and "Advances of Fandes and "Advances of Fandes and "Advances of Advances" Advances of Advances of Advances Advances of Advances of Advances Theorem and Advances of Advances Theorem and Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances" Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances "Advances of Advances of Advances of Advances of Advances "Advances of Advances of Adva	A conduct accounting "mean modeling the ervenues and expersion hands on a mission data or owing dating the rupper priori whether metricule, paid or units. A conduct accounting "mean the means of deprecisions in data, where metricule as a data manuer may be deduced by from the waig flast where or avereations to are in a data the boot of the data data. A conduct accounting the arm means the means of deprecisions in data, where meers data is a data manuer in any be deduced by from the waig flast where or avereations to are in a data the data of the data of the state of the waig flast where or avereations the state or equations of the state or equations of the state or equation of the state or equation of the state of the st	
135 135 137 138 139 140 141 143 143 143 143 145 146 146 146 146 147 147 170 171 171 173 173 174 175 175	361 238 361 212 361 212 361 214 361 216 361 216 361 224 361 225 361 226 361 226 361 226 361 226 361 228 361 228 361 228 361 220 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 227 361 228 361 229 361 220 361 226 361 226 361 227 361 228 361 226	Avorad Approximation Advances properson for gas' Advances properson for gas' Advances on same 'adraded 'Advances' advances' adraded 'Advances' advances' advances' 'Advances' advances' advances' 'Advances' advances' 'Advances' advances' 'Advan	A conduct accounting "mean modeling the ervenues and expersion hands on a mission data or owing dating the rupper priori whether metricule, paid or units. A conduct accounting "mean the means of deprecisions in data, where metricule as a data manuer may be deduced by from the waig flast where or avereations to are in a data the boot of the data data. A conduct accounting the arm means the means of deprecisions in data, where meers data is a data manuer in any be deduced by from the waig flast where or avereations to are in a data the data of the data of the state of the waig flast where or avereations the state or equations of the state or equations of the state or equation of the state or equation of the state of the st	
135 135 137 138 139 140 140 140 140 140 140 145 146 146 146 146 146 146 147 146 170 171 171 172 173 174 175 176	361 238 361 212 361 212 361 214 361 216 361 216 361 221 361 221 361 222 361 224 361 225 361 226 361 226 361 228 361 228 361 228 361 228 361 228 361 230 361 230 361 230 361 230 361 231 361 232 361 234 361 235 361 235 361 236 361 237 361 238 361 239 361 230 361 230 361 231 361 232 361 235 361 236 361 237 361 238 361 239 361 230 361 235 361 236	Avorad Approximation Advances Approximation of the particular Advances of parameters for gave Advances for fands used Advances for fands used Advances for fands used Advances of the advances of the advances and the advances of the advances and the advances of the advances productions of the advances and the advances of the advan	Actival accounting function modeling the reviews and expression hade or avoing deleng the report period withding resord, and or and. Actival accounting function function is a delengeneen needed in a solid annual it may be delengible from the king fider wither or investion it with a dire in the resonance in a solid or and diverse direction in a solid annual it models in the initial direction in a solid or and diverse and diverse and direction in a solid or and diverse and direction in a solid or and direction in a solid direction in a direction of a direction in a direction direction direction in a direction direction in a direction	
135 136 137 138 139 141 142 143 144 145 146 147 148 149 149 170 171 172 173 174 175 176 177 177 177 177 178 179 180	361 238 363 212 363 212 361 214 361 216 361 216 361 221 361 224 361 225 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 226 361 228 361 230 361 246 361 246 361 250 361 252 361 254 361 256 361 258 361 258 361 258	Avored Approfessor Advances of Approximates Advances of Advances Advances of Advances Advances of Advances Advances of Advances Advances of Advances Advances of Advances Advances of Advances Adv	Conta a containing means exercise part of person has in a mean the or a while plant performance or the fact or the means the mean of the performance or the fact or the means the mean of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means the means of the performance or the fact or the means of the performance or the fact or the means of the performance or the fact or the means of the performance or the fact or the means of the performance or the fact or the means of the performance or the performance or the fact or the performance or t	
135 135 137 138 139 140 161 162 163 164 165 166 167 168 169 161 162 163 164 165 166 167 168 169 171 172 173 175 177 178 178 178 178	361 238 361 210 361 212 361 214 361 214 361 214 361 216 361 216 361 221 361 226 361 226 361 226 361 220 361 222 361 220 361 220 361 220 361 230 361 230 361 230 361 230 361 230 361 230 361 230 361 230 361 230 361 230 361 232 361 236 361 256 361 256 361 258 361 250 361	Averaged Appreciators' Advances Appreciators' Advances programs for gas' Advances for fands used 'Advances for fands used 'Advances' advances' Advances for fands used 'Advances' advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' Advances' 'Advances' Advances' 'Advances' Advances' 'Advances' 'Advances' Advances' 'Advan	konta anamany mana monding the remains all expensions based in advance have or advance have be performed whether excited a pair of the sub-company making the above operates that are at the sub-company making the above operates that are above. Accord anomany making the above operates that are above operates that are above. Accord anomany making the above operates that are above operates that are above operates that are above that are above operates that are above	

183	361.268	"Discount rate" defined.	Theorem rates of a mean dependency rate weed to select present worth factors. The discount rate is one from of capitalization rate. A discount rate can be derived in two ways. 1. By use of the study of a sciencement ratebox. The discount factor of a sciencement ratebox. The discount factor is not read reading of the discount rate is one from of capitalization rate. A discount rate can be derived in two ways. The discount factor is not read reading of the discount rate is one from of capitalization rate. A discount rate can be derived in two ways. The discount factor is not read reading of the discount ratebox. The discount factor is not read reading of the discount factor is a main of the ratebox means the discount factor is sometimes ensembly used instal of " biscount factor" is sometimes ensembl
184	361.270 361.272	"Farnings-price ratio" defined. "Economic life" defined.	Emity-price rule," means the ratio of emity-pre duer available to common dockholdss of a specific company for an accounting period to the market price pre duer of the common stock of that company. See NAC 201.239. Tecomonic life" means the sould life of a property is comman to in physical life which could be greater.
186	361.274	"Economic rent" defined.	Economic real" means the rent currently and typically found in the open market.
187	361.276	"Effective rate of interest" defined.	Effective rate of interest" means the total cost to a company for homoving money divided by the face value of the money. The interest expense plan the cost of floating the debt or compensatory bank balance are included in calculating the total cost.
188	361.278	"Equity" defined.	"Equity" means the owners' interest in the business. In monetary terms, it is the amount of money the owners have invested in common and preferred stock plus carnings of the business that have not been paid out as dividends.
189	361.280	"Expense" defined.	Tapense" means the gross number of dollary paid for materials or services.
	361.282	"Fair market value" defined.	"Fair market value" means the highest price estimated in terms of money which a property will bring if exposed for sale in the open market allowing a reasonable time to find a purchaser who buys with full knowledge of all the uses to which it is adapted and for
190	361.284	"Fair return" defined.	which is capable of being used.
191	361.285	"Final reconciliation" defined.	Final reconciliation" means the application of the process of evaluating alternative conclusions and electing from the indications of value derived from each of the approaches used in the approaches to arrive at a final estimate of value.
192	361.286	"Fixed expenses" defined.	"Fital expenses" means those expenses of a business enterprise which do not vary in relation to charges in volume of output such as interest on borrowed funds, instructer or general overhead expenses.
193	361.288	"Flow-through accounting"	Thus, denote a constant "news, the number of durings to the current veried sub-these resonances in summer randomic in the lower income to expresse in a sitem neried. As to the set of surdward description methods or
194	361.290	defined.	Those-drough accounting means the practice of charging to the current probability have repeated and three the practice of having to prior and practice previous havened during the prior and account of the probability of the current probab
195			
196	361.292	"Form 2 report" defined.	From 2 report" means the annual report of an operation filed by an intervate natural gas and electric transmission company with the Federal Power Commission.
197	361.294	"Form 10-K report" defined.	From 10-K report means an annual report to the Securities and Exchange Commission in Washington, D.C., concerning corporate operations.
198	361.296	"Forms R-1 and R-2" defined.	
199	361.298	"Fractional appraisal" defined.	Fractional appendeal" means the valuation of one or more component parts without reference to the value of the whole enterprise. The sum of two or more fractional appendeals is called a summation appendeal and does not always equal unit value.
200	361.300	"Full cash value" defined.	Tell cash value" means the amount at which the property would be appraised if taken in property of a join driv due from a solvent debox.
201	361.302	"Functional depreciation" defined.	"Functional depreciation" means the loss of service suctifications or obviolescence due to technological advances or social requirements.
202	361.304	"Generally accepted accounting principles" defined.	Generally accepted accounting principles" means those procedures adopted and endorsed by the financial accounting standards board to which and/teres certify when filing an and/t report.
203	361.306	"Gross addition" defined.	"Tross addition" means new property added to an existing plant or an improvement in the form of a betterment added to existing property and it soundly reported in a dollar amount.
204	361.308	"Gross income" defined; synonymous with "gross	"From income" means the total amount of income received by a natural person before any deductions are taken. The term 's synonymous with the term 'gross carnings."
205	361.310	earnings". "Historical cost" defined; synonymous with "original	Hatarial cos ² means the first cost of a property item of a public utility regardless of the present owner or interim soles transactions. It susually refers, in the accounting of public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term means the cost of the environment of the term 'original cost' a public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term is sprongenous with the term 'original cost' a public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term is sprongenous with the term 'original cost' a public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term is sprongenous with the term 'original cost' a public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term is sprongenous with the term 'original cost' a public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term is sprongenous with the term 'original cost' a public utilities, the term is the cost of a property item when first devoted to public service. For
206	361.312	cost". "Imbedded debt cost" defined.	Tableded dot out' means the average rate of interest that a company pays for its Imperem dots. Baskally, it is the amount of the total interest paid on Imperem dots during the year divided by the lace value of the long-term dots outstanding at the end of the year.
207	361.314	"Inch equivalent" defined.	The equivalent' means the niles of various sizes of a pipeline converted into an equivalent nileage of 1-iach pipeline. For example, 1 mile of 3-iach pipe in equivalent to 36 miles of 1-iach pipe.
208	361.316	"Income" defined.	Income" means money or other beardin seeming from the ownership of poperty, generally received on a regular monthly or annual basis. The word "income" used alone has no specific appraised significance, but must be modified to form terms such as gross means and net operating income. Revenue is the preferred measure of business and income is the performed measure of business and income is the preferred measure of a business.
209	361.318 361.320	"Income approach to value" defined. "Indicator of value" defined.	Taxone approach to value" means the method of approximent that involves the analysis of the incomes and expresses of income producing properties and the use of the capitalization of income to produce property value indicators.
210	361.320	"Interest rate" defined.	"Indicate of value" means conclusion of the work, expressed in fullity, or a specifically detailed lense of property. Near a single protect of land or price of equipment or an extensive componence) based upon consideration of particular characteristics or athreases of the property. Anong the more common indications or value are then beed upon oxis, knowned of componence basis. Thereses rate" means a promised, hypologically constrained and proceeding and or a diverse particular single process of constrained and processing and or a diverse particular single processing and processing and the processing and or a diverse particular single processing and the procesing and t
211	361.324	"Interperiod allocation" defined.	"Interpreted allocator" means an assignment of expenses to a certain period rather than to the period in which the expenses occurred. Income tax expenses is so handled in normalization accounting.
213	361.326	"Investment tax credit" defined.	Treatment as credit" means a federal income tax incentive intended to encourage capital investment. It is a permanent forejveness of income tax lability from the year in which it is utilized. The amount of tax credit has varied, but it is a percentage of the investment in the qualified plant, with limits for the amount of tax relations including carry-back or carry-foreward features. The investment tax credit was repeated for property planed in service after December 31, 1985.
214	361.328	"Inwood factor or method" defined.	Tavood factor or method' means a factor or method used to determine the present value of future earnings. Those earnings are capitalized by using the same risk rate for both the return on and the return of the investment.
215	361.330	"Liberalized depreciation" defined.	"Liberalized depreciation" means the use of rates of depreciation on property for income tax purposes that amortizes the investment over a shorter time period than in actual useful life. See revenue proceedings 72-10 IRS.
216	361.332 361.334	"Load factor" defined. "Main track" defined.	Tacal facus' means the rado of the average set, during a specified inte interval, to the posk use during the same time interval, it may be calculated on a daily, weekly, monthly or an annual basis. Min track' means the lines or notes of a railoud, whether on the main line or a banch line, as doingailed from yout track, sale track or posing track.
217	361.336	"Market value" defined.	Market value" means the amount is dollars for which a specific item of property could be sold by a willing teller and be bought by a willing buyer, assuming an arm's length transaction and reasonable exposure to the market.
219	361.338	"Net additions" defined.	Net additions" means the gross additions less the retirements and it usually reported in amounts of dollars.
220	361.340	"Net operating income" defined.	The operating income is many the ensure of a beam son streptice over the expense of the sensure of the income of the sensure of the income of the sensure of the income of the sensure is a set of that is breed of the expense of the income of the sensure of the sensure of the sensure of the sense of the s
221		defined.	Portmation accounting means the products of charging to the current provid those expenses retained to the current provid those persons at which they are study instrumed. A common charging is in the compatibility and assignment of monote the expense to persorb base as signalized expension method ruler than on an accelerated depreciation method setually used. The more tax expenses compation may or may on have included the additional variable of more all two events allowable paidline lives. See NAC 361 288.
222	361.344 361.346	"Obsolescence" defined. "Operating expenses" defined.	Torbuckness" among the locating of order due to traces other than physical cases and may be functional where elecannataces internal to the poperty item render 2 loss desinable or economic where decommances enternal to the bean and beyond the control of the owner render the poperty item loss desinable.
223 224	361.348	"Operating revenue" defined; synonymous with "net	
224	361.350	synonymous with "net revenue". "Original cost" defined.	anomain received how any other regular mome source. He term a systemymous with the term "het revenue" trans usies of services.
225	361.352	"Possessory interest" defined.	Processory interest" means arryse of ownership or partial ownership of the total fice. In financial terminology it is the portion of the equity in a business enterprise which is expressed in terms of dollars invested. In valuation it is frequently encountered where portion strated or located on a studied occupant.
227	361.354	"Prepayments for gas" defined.	Pepupan for gas mean popuean ande for gas which will be delivered in less than 1 year.
228	361.356	"Present worth" defined; synonymous with "present value".	Present work" means the value inday of something to be received in the future. It is usually calculated by a discounting process that takes into consideration the line and interest concept of the work of the money. The term is synonymous with the term "procent value"
229	361.358	"Price-earnings ratio" defined.	Price-sensing ratio [®] means the ratio of the market price per share of the common stock of a specific company to the carnings per share of common stock of that company during a 12-month period. Typically, the ratio is based upon the carnet market price and the more recent 12-month period for which the carning are known.
230 231	361.360 361.362	"Rate base" defined. "Rate of capitalization"	"Rate bace" means the ansount is dollars valishished by a regularcy agory upon which a return is allowed. "Rate bace" means the ansount is dollars valishished by a regularcy agory upon which a return is allowed. "Rate of ophilazion" means the ratio of meone to value. Such a rate can vary widely in quality depending upon the elements that are included such as interest, recepture, al valuem taxes and income taxes.
231	361.364	defined. "Rate of performance" defined.	Test of performance" means the stand bicone earted compared to a investment in contract to case of entro allowed or pennited bert on encoundy accompliabed.
233	31.300	sare or return defined.	Place of entrol" is a partial tern that manne. 1. The yields in unitservativity of the intervention of on the property value or 2. The ratio of either the net operating income or the before-tax canh. flow to either the taid property value or the initial investment of the average investment during a given period.
234	361.368	"Recapture" defined.	Recupiter" means the recovery of a capital investment. More operating, is in the portion of the set operating income or the cash flow that provides for the periodic repayment of invested capital. Recupiture may also be achieved, whether whether and a monthation and anothation and anothation and anothation in commandy used to signify divident references. Recupiture does not have the mathematication and anothation is commandy used to signify divident references. Recupiture does not have the mathematication and anothation is commandy used to signify divident references. Recupiture does not have the mathematication of the net operating and the mathematication of the net operating and the mathematication is commonly used to signify divident references. Recupiture does not have the mathematication of the net operating and the
235	361.370	"Remaining economic life" defined.	Remaining contonic life' means the difference between the contonic life and the present effective age of an income producing property.
236	361.372 361.374	"Replacement cost" defined.	Replacement cost" means the cost of acquiring or constructing, at current prices, a property which is the functional equivalent of an existing property.
237	361.374	"Reserve life" defined.	Prover Ut' areas an estimated number of years that the gas reserves of a natural gas transmission company will be for estimated number of years a company and diver gas a
238	361.378	"Retirement depreciation" defined.	given annul volume of gas divided by the tual gas reserves. Referenced depreciations means a method of accounting for the tual depreciation expense at the date of referencent rather than by systematic additions to a depreciation resorve during the life of the property.
240	361.380	"Return on equity" defined.	Return on equity" nears the ratio of earnings on the common equity divided by the book value of the common equity interest.
241	361.382 361.384	"Revenue" defined.	Parenue" neam the gross dollars received for matrials funished or services medered. The term is smally used in conjunction with business seles as opposed to the camings of a natural person.
242	361.384	"Sinking fund" defined.	or a back plays has high days of the order of the same compared to other interments. At the other comes is the high days days being out the days of the other comes o
243 244	361.387	"Statistical median" defined.	accumulate to a predecimized answar at the end of a stated period. Statistical module" means the representative intermediate value calculated for a distribution or range of data smally grouped in several interval of equal value juing between the two externe values.
244		I	

Image:	
J J A	
Jote Jose Section Sect	
Jote Sec. <	
Mathematical Action Mathematical Action Mathematical Action Image: Action	
Note Network Network Network Network Note	
Image: Proceedings of the second se	
I Note of the second sec	
A A	
A A	
No. No. Second	
Image: Instrumentary instru	
Note Note <t< td=""><td></td></t<>	
Note Note <t< td=""><td></td></t<>	
Note Note <t< td=""><td></td></t<>	
Image: Content in the second secon	
Image: Note:	
Image: Problem in the second secon	
Note Note Note Note Note Note Note Note Note Note </td <td></td>	
Image: Process in the second states of the second states of the second states and states a	
Image: Problem in the second secon	
Image: Control in the second secon	
No. No. <td></td>	
Note	
Image: Note: Note	
No. 2 No.2 No. 2 No. 2 <thn< td=""><td></td></thn<>	
Image: Source	
No. No. <td></td>	
No. N	
XB Keep Sector Sect	
Image: Part of the second se	
Note	
I I	
Note Note <td< td=""><td></td></td<>	
31 Note:	
3 No	
34 Image: Section of the sectin of the section of the section of the section of the section of	
3 Note: Not	
1 1	
Image: Section	
Image: Provide and	
Image: Image:<	
I I I Inclusion Inclusion Inclusion 11 Inclusion Inclusion<	
3 Image: Since	
24 Image: Section of the sectin of the section of the section of the section of the section of	
1 -1. The same of the scalable free and scalable for data data with a resultable for data data data data data data data dat	
Image: Note: Image: N	
No.200 No.200 Security of a strategy constraint of a strategy co	
11 Image: Section of Translation function specific by the hear in theory of the hear in thear in the hear in thear in the hear in the he	
Image: Note: Provide the section of the sec	
1 Implicit 1 Composed for all sets which decomposed set with the experiment with the expe	
Res Res <td></td>	
Image: Provide the second of the physic properties of the physic properties of the second of the second of the physic properties of the second of the physic properties of the second	
8.43.2 Belas Belas I To use and a fie or dary visits lise of any visits	
N N AT manyoration And manyoration And manyoration 28 And manyoration And manyoration and manyoration and manyoration and manyoration an	
30 No. Comparison	
31.0 Comparison Induced In our approach materian of cube, membra homisson of cube, membra homisson cube,	
Interpretation Result of security of the security of t	
Interpretation Reset specification from framework on single of description on the semandard and annulation of specification on the symbol contrast of the stands of an operating income any forest and indirect normalized and annulated expects on operating property lead to the semandard and annulated grant operating comparison (see the stands of an operating income any forest and indirect normalized and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard and annulated expects on operating property lead to the semandard expects on operating property lead to the semandard expects on property lead to the semandard ex	
211 211	
21 in the basis year, The matter updatations are will be derived from calculations much for deduced acress to an addite share basis. The second process are second process and the second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process. The second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process are second process. The second process are second process are second process. The second process are second process are second process. The second process are second process are second process are second process. The second process are second process are second process are second process. The second process are second process ar	
A two spectrum granteeness to state a structure and a structur	
income before the net operating income is capitalized, the capitalization are must include a component for that book deprecision or income tax. 5. Any normalization adjustments to the set operating income of a carrier must be based on known, measurable and experienced changes in the operation or taxable property of the carrier as often as oft	

	361.456	Income approach indicator of value: Capitalization rate.	The capitalization rate will be established from a selected number of carriers and determined in the following manner to arrive at the typical company in the arline industry group when the information is available: 1. The band-of-investment method will be used in the compliance of the capitalization rate.	
		tant. Capitalitation fait.	 The band-of-divisional reducing terms back on a cost of the many cost of physical company in the airline industry group to acquire its operating plant and carry on its operations. It is composed of two factors: The cond-of-divisional reducing terms back company is and the optical company. 	
			(b) The cost of the items which comprise the total capital structure of the typical company. 3. A typical company ⁻ means a theoretical company thick is representative of the carrier will be comparable in amount of revenues, bond ratings and nature of operations. Certain nonaitine conglomerates	
			3. A Typical company ⁺ means a detection for entries within an indime industry group. These starters will be companded in anomalie, for extracts, both mings and nature of operations. Certain somalifies complements which have after operations in this Starter will be tradeed in light of other similar complements. Regular carriers will be to grouped with one provide the complements where provide the configurations of the grouped with the starter of the s	
272			4. The items which comprise the total capital structure of the typical company are hose amounts as recorded for financial reporting purposes that represent the sources of the money or capital funds made available to acquire the taxable operating property of the aidhter during yours. As used in this sobrection, "capital funds' means money obtained from: (a) Creditors through notice to back;	
-/-			 Suckholese Bough acute, paid-in capital and individual retained ennings and (4) Simile frammail capital acoustic succept on the Folderd Gavermont through deferred income taxes. The capital acoustic of the locational capital capital activity of the second state of the selected sample carriers. 	
			In addition to the total capital structure of the typical company derived by the Department pursuant to subsection 4, the taxpayer may present and the Department shall consider the total capital structure of the typical company based upon the common	
			equity, preferred equity and the long-term delt percentages as developed from market information for comparable carriers in the addine industry group. The total capital structure of the typical company must be derived from using market information from the selected amplied of carrier calculations.	
			b. The must average of agr-ow yorks of must be compared by stoces is service (resource canny and randows and of moder acceptance service, approved by the escentre barector of the beginness, while the assignment of a cost to the bong-term bonded indebedness component of the total capital structure. CONT	
			7 The assignment of root to reeffered stock will be determined in a manner consistent with subsection 6	
			8. The assignment of cost to that portion of the total capital structure which represents equity for the typical company in each airline industry group will be determined in the following manner: (a) The Department shall develop an equity rate for each airline industry group based on one or more of the following models:	
			 Discontrol cash-flow method. Capital asst-preising. Rick premium mappix. 	
			(b) The Department shall also consider the results of cost of county studies remained by a carrier of the airline industry aroun based on the models set forth in nonseroth (a)	
			(c) When considered applicable, the cost of equity capital established for the artifice industry group may be determined by using additional models, including, without limitation, direct capitalization, accepted in the apprenial and framerial communities and approved by the Executive Director of the Department.	
273			then totaled and rounded to four decimal places to get the capitalization rate. EXAMPLE MEEAN	
			CAPITAL WEIGHTED TYPICAL COMPANY STULUTURE X RATE - RETURN	
			Common Equity 42.59% 11.20% 4.76009% Preferred Equity 9.25% 9.35% 5.6488% Long-Term Diek 43.25% 9.45% 4.5596%	
			Lang-Term Debt 48.25% 9.45% 4.55%63% Capitalization Rate for Industry Group 10.1845%	
			The second s	
			Moody's Investors Service (Public Utility and Transportation) or another accepted service, approved by the Executive Director of the Department, will be used in the compilation of the capitalization rate of the typical company.	
	361.460	Reconciliation of indicators of value	 Immediately related to the valuation process is the reconciliation of one or more indicators of value to reach the final estimate of value for the system. The analyst will reconcile in writing to the tarquyer the relative significance, applicability and defensibility of the indication of value derived from each approach to arrive at, in the professional judgment of the analyst, the appropriate final estimate of 	
274			2. The analysis will reconsist in writing to the tappayer the retainer significance, applicability and defendability of the indication of value derived from each approach to arrive at, in the professional padgment of the analysis, the appropriate that estimate of system value for the air tangport consistence and system value for the air tangport constance. The analysis and the probability of that conclusion.	
	361.462	Deduction of depreciated cost	1. The depreciated cost of the nonallocable flight equipment will be deducted from the total depreciated cost of the flight equipment.	
		of nonallocable flight equipment.	 For the propose of this section: (b) "Tight explores of this section: (b) "Tight explores includes, which limitation, aritances, engines, projectives, notice optimiser, there explores and assemblies, leased aixenft and improvements to leased equipment. (b) "Statisticability flag exploration: means only date property or explorate which is in an interface or project of a ascent blue is used and or project of a scent blue is used and or project of a scent blue is used and a safesch flag expenses. 	
275			(v) -voumoseness sugges segments: means only and property or comparison means a non-anached of erequired to be about do er part of an ancent which is required to be about for the operation of the accent while be classified as allocable flight equipment. 4. The only instance when an interful will be classified as produced be about the classified as allocable flight equipment.	
			4. The only instances when an aircruft will be classified as nonlikeable are when: (a) The course produced an aircruft which was not delivered or was delivered too late to have participated in the creation of the allocation statistics; or (b) An aircruft which is sured to and operated by another party.	
	20.00	Allowing of a	5. The percentage of the total amount of tangible personal property of the carrier which the allocable flight equipment represents will be calculated and applied to the total estimate of value of the assessable property of the carrier.	
	361.464	Allocation of value of interstate companies.	 Since the unit rule of valuation will be used for the described properties, an allocation of those properties operating in Nevada will be made. The allocation will: (a) Total Dippercent of a datas in which a company operator, and (b) Total Dippercent 	
			(b) Reflect the quantity of property in each state, as well as the use or value of the property in each state. 3. Allocating factors will be howed that are reached with a state that many state that are stated as a state of the property in each state.	
276			4. The interstate allocation will be made in proportion to the contribution to the unit value made by the property in Nevada. Allocation will be made in the light of the property value. It is the value of the existing property which is being allocated, not merely the amount of the physical property. 5. Available quantity denemts such as out and economic or use elements such as revenue will be used in the determination of the allocation.	
			 Available quantify demetrize situation as cost and economic or use demetrix situation as a revenue will be used on in the determination of the attocation. The following determine will be considered in the allocation disturble fight equipment. So percent; Avail and ground time weighted to the original cost of allocatile flight equipment; So percent; 	
			 (c) real and ground time recognized on the constants regime sequences, especies, (d) Originating and terminating tomographic type security, and (e) Revenue ton miles flown, 35 percent, 	
	361.466	Development, application of factor for property located in	1. The depreciated cost of the total tangible property of the carrier will be related to the estimate of value for the system for that same property in the form of a percentage. (This estimate of value will be determined by using the three approaches to value	
277		Nevada.	 The dependent cost of the total anglet property of the carrier will be related to the estimate of value for the system for that same property in the form of a percentage. (This estimate of value will be determined by using the force approaches to value divided by the dependence of or the total anglet property). The factor so developed will be applied to that ground property having simis in Sevada. 	
278	361.468	Addition of property located in Nevada.	The adjusted estimate of value for the situs property in Nevada will be added to the flight equipment which was allocated to Nevada for the final estimate of value for Nevada.	
		Certain Air Transport		
		Companies, Airline Industry Groups, and		
279		Unscheduled or Charter Air Carriers		
	361,4685	Applicability.		
280		Apparating).	 The provisions of NAC 361.4095 apply to each air transport company or airline industry group, including, without limitation, regional airlines or unscheduled airlines, for which information is insufficient to complete a valuation pursuant to NAC 361.451 to 361.468, inclusive. The property of an unscheduled or a cutterer air currier which is not domiciled in Nevada may be valued pursuant to this section and NAC 361.469 and 361.4695 and placed on the unsecured tax roll. 	
	361.469	Formula for assessment.	1. All allocable flight equipment may be valued in accordance with the Personal Property Manual published by the Department and approved by the Commission pursuant to NAC 361.1365 for each faceal year or in accordance with other books or manuals that any structure in a mobilished by the Department and approved by the Commission pursuant to NAC 361.1365 for each faceal year or in accordance with other books or manuals that	
281			 At all-ability flag exploration in the Versional Property Manual aphilolod by the Department and approved by the Commission pursuant to MAC 261.1366 for each final year or in accordance with other books or namula that provide galance in anti-ability relation groups on the Decaration Decaration of the Accord Decaration DecarationDecaration Decaration DecarationDecaration Decaration	
282	361.4695	Property located in Nevada.	To the value of the flight expipment adocated to Nevada will be added the depreciated book cost of all ground property in Nevada, including, without limitation, buildings and improvements, furniture, features, machinery, expipment and nonallocable flight expipment. The value of the property which is not represented by the depreciated book cost, including, without limitation, leaded and rented property, may be added to determine the total value of the operation in this State.	
		Private Car Line		
283		Companie		
284	361.506	Formula for assessment.	Six thousand dollars assessed valuation for each 219,000 miles trueted in Nevada for tank cars. Six thousand dollars assessed valuation for each 225,000 miles trueted in Nevada for tank cars. Six thousand dollars assessed valuation for each 253,000 miles trueted or solved synthese proof or an, including, without initiation, stock, box, hopper and flat cars.	
284			3. Six thousand dollars assessed valuation for each 255,000 miles traveled in Nevada by other types of cars, including, without limitation, stock, box, hopper and flat cars.	
285		Municipal Electric Companies		
286	361.508	Valuation.	In the valuation of municipal willifies, the depreciated book cost of all operating facilities in Nevada subject to assessment pursuant to NRS 361.315 and 361.320 will be used.	
		CERTIFICATION OF		
287		APPRAISERS		
288	361.535	Definitions.	As used in NAC 361.555 to 361.575, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.537 to 361.553, inclusive, have the meanings ascribed to them in those sections.	
289	361.537	"Appraiser" defined.	 "Appraise" means an employee of or an independent contractor with the State of Nevada or any of its policical subdivisions who exercises judgment using his or her skills and knowledge of property appraisal to estimate the value of property for the purpose of transition. The two for any at inducts a surrow the safe colleger data or any state or any other state or any other state or an order to a structure of the value of a surrow. 	
290	361.539	"Appraiser's certificate" defined.	2. The term does not include a person who only collects data or manipulates computer programs to collect and organize data but does not render an estimate of the value of property. "Appraiser's certificate" means a certificate issued by the Department that authorizes a person to perform the duties of an appraiser.	
	361.541	"Appraiser's certificate	Appraiser's configure cuanination" means a comprehensive examination administered by the Department which orvers the technical, legal and administrative aspects of the appraisal and assessment of popenty and which consists of a section that tees general knowledge and a section that tens execute knowledge.	
291		examination" defined.		
292	361.543	"Approved education course" defined.	"Approved education course" means a course of continuing education approved by the Department. The term includes, without limitation, classes, workshops and seminars.	
293	361.545	"Board" defined.	"Board" means the Appraiser's Certification Board established by NBS 361.221.	
294	361.547	"Contact hour" defined.	Contact hour' means 1 hour of credit toward continuing education requirements awarded by the Department for attendance at or instruction of an approved education course.	
295	361.549	"Independent contractor" defined.	"Independent contractor" means a person who contracts with, but is not otherwise employed by, the State of Nevada or my of its political subdivisions to perform the dates of an appraiser.	
296	361.551	"Personal property appraiser's certificate" defined.	"Personal property appraised's certificate" means an appraised's certificate that authorizes a person to perform the datases of an appraiser with respect to personal property only.	
297	361.553	"Real property appraiser's	"Real property appraiser's certificate" means an appraiser's certificate that authorizes a person to perform the duties of an appraiser with respect to real property only.	
297	361.555	certificate" defined.		
		Temporary appraiser's certificate.	 A proton who is newly employed as an appraised by the Site of Nevada or any of its political undervisions may apply to the Dipartment for a temporary appraiser's certificate. The application must antidy the requirements of NBS 361.2224 and 361.2225, be on a form approved by the Dipartment and include: (1) The nume of the replicate; 	
298			 In termine one approxim; The maining dotters and begivene number of the place of employment of the applicant; Verifications of the employment of the applicant place. The dotter dotter place of the applicant place. 	
			(d) Study other informations are to Expandent may require. 3. The Department will provide each applicant with a list of the dates on which and the locations at which the appraiser's certificate examination will be offered. 4. The Department will some tamporary appropriate's certificate to aqualified applicant within 30 days after receiving the application. The certificate must include the name of the person to whom and the date on which it is issued, designate whether the	
			holder is authorized to appraise real property or personal property, or both, and be signal by an authorized representative of the Department.	
	361.557	Appraiser's certificate.	A person who is employed as an appraiser by the State of Nevada or any of its political subdivisions may apply to the Department for an appraiser's certificate. The application must staticly the requirements of NRS 361.2224 and 361.2225, be on a form approved by the Department and include: The approximation static st	
ļ			(a) The name of the applicant; (b) The name of the applicant; (c) The name of the applicant products of the paper of employment of the applicant; (c) Verification of the employment of the applicant; and	
1			(d) Study other information as the Department may require. 3. Except as inderwise provided in subscripts (+) to eligible for an appraisor's certificate, the applicant must pass the appraisor's certificate examination.	
			4. An applicant who submits proof subfactory to the Department that he or she has earned a professional designation from any of the member organizations of the Appraisal Foundation is not required to take the section of the appraiser's certificate evanination that the stress sectific knowledge. Such organizations include, whole limitations include, whole limitations include, whole limitations applied to take the section of the appraiser's certificate evanination that the stress sectific knowledge. Such organizations include, whole limitations include, whole linitations include, whole limitations include,	
			(a) Member Americal Institute (MA1)	
299			 (a) Mamber, Approisal Institute (MAI). (b) Conflict Aussissment Evaluator (CAE). (c) Saving REProver Averaging (SRPA). 	
299			 (c) Senior Real Pioperty Appriation (SRPA). (d) Senior Real Estate Analysi (SREA). (e) Read-official Momenty (RMA). 	
299			 Sime Rad Property Appraint (SRPA). Sime Rad Transport Appraint (SRPA). Sime Rad Transport Approximation (SRPA). To Evaluate Transport (SRPA). Sime Rad Section Approximation (SRS). Sime Rad Section Approximation (SRA). 	
299			 (c) Simir Rela Troporty Apprint: (SR2A). (c) Simir Rela Tane Analys (SR2A). (c) Revisional Mandary (TMA. (c) Revisional Mandary (TMA. (c) Revisional Mandary (TMA). 	

	361.559	Independent contractor's appraiser's certificate:	 A person who wishes to perform the duties of an appraiser as an independent contractor with the State of Nevada or any of as political subdivisions may apply to the Department for an independent contractor's appniser's certificate. The application must satisfy the requirements of NRS 361.2224 and 361.2225, be on a form approved by the Department and include: 	
		Generally.	 (a) The name of the applicant; (b) The maining address and telephone number of the applicant; and (c) Studentisticant and the studentistic address and telephone number of the applicant; 	
			(1) The interguincent and constructions, name to an approximate (3) Such due in information as the Explanement properties. (3) Such due in information as the Explanement properties of the Explanement of the applicant's charaction, his or her experience is an approximate and any professional designations or certificates (a) the addition to the explanement of a sub-robit construction of the Explanement of the applicant's charaction, his or her experience is an approximate and any professional designations or certificates (b) addition to the explanement of the above construction of the Explanement may investigate the traditions of the informations and representations set forth in the resume.	
			are or the mass, and what comman we names on a feed to personal references. In a beginning more required the manufands on the momand and representations for them in the result. A Except as discriming involved in subscription (5), be delighted to independent outstands, the opplication through the approximation of the Approximations. 5) An applicant who submits proof satisfactory to the Department that he or she has earned a professional designation from any of the member organizations of the Appraisal Foundation is not required to take the section of the appraiser's certificate	
300				
			 (a) Mander, Appresial Institute (MAI). (b) Certified Aussessment Evaluator (CAE). (c) Sexier Real Proceety Appendies (RSPA). 	
			(d) Senior Real Estate Analyst (SREA). (e) Residential Member (RM).	
			(f) Bacidemil Fohulion Specialis (RIS) (g) Snive Readenial Appriate (SRA), (h) Provand Proper Specialis (PTS),	
			(a) recommension procession (resp. (e.g., e.g.,	
	361.561	Independent contractor's	1. An independent contractor's anomaiser's certificate must be renewed annually.	
301		appraiser's certificate: Renewal.	 Except as otherwise provided in subsection 3, an application for renewal must be made in the same manner as, and is subject to the same requirements applicable to, an initial application as set forth in NAC 361.559. The Department will waive the examination requirement for renewal if the application for renewal that satisfied the requirements for continuing education set forth in this chapter and NRS 361.223 and requests on the application for renewal that the 	
301			cuanniation requirement be waited. 4. Before an independent contractor special provider is encewed, the independent contractor must present proof satisfactory to the Department that he or she has contracted with the State of Nevada or any of its political subdivisions as an independent contractor must present proof satisfactory to the Department that he or she has contracted with the State of Nevada or any of its political subdivisions as an independent contractor must present proof satisfactory to the Department that he or she has contracted with the State of Nevada or any of its political subdivisions as an independent contractor must present proof and the must following 12 months.	
	361.563	Appraiser's certificate		
		examination.	 The Department will offer the approaches's certificate cumination at least once cade quarter. At least one administration of the cumination such year must be at a least on in southern Nevala. A coursy assessor may submit to the Department a written request for an additional cumination time and location. The Department will consider such a request of the Department is adequate to support the additional cumination ture and location. 	
			 The section of the appriser's certificate examination that tests general knowledge must, without limitation, test the knowledge and understanding of an applicant concerning: (a) land description and land use classifications; (b) Principles and concerns of the normalist of research: 	
			 (b) Principles and concepts of the appendix of projecty; (c) Relevant statuta and regulations of this State; and (d) Principles of property tax administration. 	
			 The section of the appraiser's certificate examination that tests specific knowledge must, without limitation, test the knowledge and understanding of an applicant concerning either: (a) Principles and concerts of the approximation that tests specific knowledge must, without limitation. 	
302			 Land and land identification; Approaches to estimating the value of real property; 	
			 (a) Depreciation of real property, and (b) Manual provide the second property, and (c) Manual provide the second property, which must include, without limitation: 	
			(I) Terminology	
			O Transmotion O Trans	
			4. To pass the appraiser's certificate examination, an applicant must receive a score of at least 70 percent on each section. The Department will mail to an applicant the results of his or her examination within 14 days after the applicant completes the examination.	
			CONT	
			3. An applicant will be given credit for each section of the examination that he or she passes. If an applicant passes only one section of the examination, the applicant nury make a written request to the Lepartment to relate the section that he or she due not pass. 6. An applicant who fails a section of the examination may request information from the Department concerning the general subject areas in that section which the applicant answered incorrectly. An applicant is not entitled to review his or her completed	
303			examination booklet or asswer sheet after it is submitted for grading.	
			1. An piperant must stretc any starting to the contexts on an extramination of to any context on any question of any question to an over to time to any. It is calling the context of the context stretching and context stretching and question of the question	
			9. An applicant must submit to the Department a fee of \$25 for each section of the examination that the applicant wishes to take or retake.	
	361.565	Continuing education: Review and approval of courses; list of	 The Board will review courses of continuing education and may recommend the approval of such a course by the Department if the Board determines that: (a) After evaluating the content of the course for correctness, applicability to approad for property tax purposes and relevance to current issues and trends concerning approxial, the subject matter of the course is relevant to understanding and applying the 	
		approved courses.	standards exabilished by the International Association of the Approximations of The Approximation for the Association of the Association	
			(2) The published appraisal and assessment standards of the Department;	
304			(3) Laws relating to real state, water and mining; or (4) Administrative procedures; (b) The subject matter of the course is relevant to understanding the concepts and applications of mass appraisal, including, without limitation, the application of technology such as geographic information systems (GIS) mapping and computer automated	
			mass appraised systems and the use of applied statistics in mass appraised.or (d) The subject matter of the course is relevant to understanding the concepts and applications of the appraised of centrally assessed properties, including, without limitation, principles of accounting, allocation, apportionment, mining, unitary valuation,	
			3. A prose the visites to receive sound hours for source of containing education that has not been approved by the Department must apply to be Department for source provides there are a different of the comparison of the source of the comparison of the comparis	
	361.567	Continuing education: Award of contact hours:	1. The Department, in consultation with the Board, will determine the appropriate number of contact hours to be awarded for each approved education course. The Department will award the appropriate number of contact hours to persons who complete aneroved education course: and reovide documentation to the Department as required by subsection 3. Contact hours nave be awarded as follows:	
		documentation; waiver of and failure to satisfy requirements.	approved extraction counter any proved extractionation in a required by monocontrast counter may be annuated as counter. (a) The Department may and the person the number of contact hours noted on the certificate of completion for the approved education course or on any other documentation of the approved education course provided by the person to the Department as required by subsection 3.	
			(b) If y presence completes an approved education course offends by a mixeroity or assumably codege, the Department may sword the presens 12 contract-hours for exemicer confluencemetric region constant for the contract hours for experiment may avoid the presens to be present 12 contract-hours for each and the presens non-half of the contract hours for each main for	
			been awarded had he or she passed the examination. If the person did not complete the instruction for the course, the Department may award the person 4 contact hours for each full day of instruction that he or she completed if the person provides evidence satisfactory to the Department of his or her attendance at the course. If a person who is awarded contact hours pursuant to this paragraph subsequently passes the examination for the course, the Department may award the person a number of contact hours equal	
			sufficiently used to Experiment of his or her manuface and the course. If a percess who is neuroid counter hours promyted to descented process of the anomalies of the course, the Department may award the percess a number of contact loose equal to be traditionated hours provide to the course in the course, the Department may award the percess a number of contact loose equal to be traditionated hours provide to the course in the course of the course in the course is the course of the course in the course is the course of the course in the course is not extramination for the course in the course is the course of the course in the course is not extra intension of the course is the course is the course is the course is not extra intension of the course is the course is the course is not extra intension of the course is the course is the course is not extra intension of the course is the course is not extra intension of the course is the course is the course is not extra intension of the course is the course is the course is the course is not extra intension of the course is the course is the course is not extra intension of the course is the course is the course is not extra intension of the course is the course is not extra intension of the course is the course is not extra intension of the course is	
305			for leasance in and exact the appealand of propersy. (i) The Department in the result and evaluate borne for any portion of a course at a university or community college (the person taking the course does not ear a pausing grade or withdraws from the course. (ii) When the Department determines the number of context leasan is to a worked for a course, at the Department will not an adar any contract hours for any provises of the course during the department will be course. (iii) When the Department determines the number of context leasan is the Department will not an adar any contract hours for the course.	
			contact hours:	
			 For any time the person spent on preparing for the course, grading students, or assisting students on projects or assignments outside of class; or For teaching the same course more than once in a 12-month period. 	
			 The number of contact hours awarded to a person who completes an approved education course must be the number of hours determined to be appropriate pursuant to subsection 1 as of the date on which the person completes the course, regardless of whether the course changes during that date. A person who holds an apprint's centralized and for whom the annual training requirement has not been waived pursuant to NIS 36.222 shall, on or before July 1 of each year, provide written documentation to the Department of each approved 	
			education course the person has taken, and the stati contact boars here or the has earned, since lefty 1 of the previous year. The documentation for each course must include, without limitation, a certificate of attendance that shows the same of the person. It is the signature of the interval of the course, and the data of the person's attendance and the static data of the second state of the course of the attendance that shows the same of the organization that sponsored the course, and the data of the person's attendance and the state of the person's attendance. The state of the signature of the attendance of the at	
			course must also be submitted. If the course was taken at a university or community college, a certified transcript may be submitted in lieu of a certificate of attendance.	
			4. If a person has: (a) Not completed the 180 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 361 223, the Department, in consultation with the Board, may award contact hours to the person for an approved education course completed	
			more than 5 years before the person provides to the Department the written documentation required by subsection 3. Any contact hours awarded pursuant to this paragraph must be applied to the 180 contact hours described in paragraph (b) of subsection 3 of NRS 361 223.	
			(b) Completed the 110 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 361.223, the Department will not award any contact hours for any course completed by the person: (1) More than 3 years before be on the provides to the Department he writing documentation required by unbecching.)	
306			(1) must can 3 years searce for an approach as an explanation are strain autonomianan requires of sumexistics). The searce of the strain approximation of the searce of the strain approximation of the strain approximation of the searce of the strain approximation of the strain appro	
			programs in a new York of the stress of the	
			revocation previous to NSX 861 224. The network will be easily United States small at least 60 days before the end of the final year or 3-year period to the address of the persona as issued in the files of the Department fores not receive a response to the notice within 30 days dather mailing the Department thread the number to the Board for consideration at is next regularly steleholded meeting. The Board will review the number on due Noted for the most on the Department concerning whether the approximative contraction that the supported on revised.	
	361.569	Continuing education:	1 The Destination current evolution for each nervine methods for a material with the sector nervine method and the sector nervine methods are and the sector nervine methods and the sector nervine methods are and the sector nervine method	
307		Maintenance and availability of records.	 The Department will maintain for not less than 10 years records of continuing education for each independent constructor and each person formerby employed as an appriler by this State or a political subdivision of this State. The records of continuing education for each ensure on a conditional and must not be made and available to an even or store name than the staff of the Department. It is the methors of the Department of the Depa	
			person to whom the records pertain has provided prior written authorization to the Department. 4. A person may request in writing a copy of the transcript of his or her records of continuing education. The Department will provide such a transcript at no charge.	
	361.571	Suspension and reinstatement of appraiser's certificate.	 The Department may suspend the appraiser's certificate of a person under any of the following circumstances: (a) Upon the recommendation of the Board if the person fails to satisfy the requirements for continuing education set forth in this chapter and NRS 361.223. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate if 	
			the persons subsequently usifies the requirements for continuing education. (b) Upon the recommendation of the Board if the person is an independent contractor and the person fails to renew his or her appraiser's certificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate	
308			the appeared v confiduce of the person subsequently undified the megatements for renewing his (or her appearies' confiduce v confiduce of the provisions of subsection 1 of NRS 361.2226. (c) In accordance with the provisions of subsection 1 of NRS 361.2226. 2. The Board may to commend the supervision of an appearies' reliableace event and the appearies' confidence with NRS 241.034.	
			 The Board may not recommend the suspension of an appeniar's certificate except after a meeting noticed in accordance with NRS 341 (04) A person whose approace's certificate is suspended by the Department shall not render an opinion concerning the value of property but may collect data for use by certified appraisers to establish value. 	
	361.573	Revocation and reinstatement of appraiser's certificate;	 The Department may, upon the recommendation of the Board, revoke the appraiser's certificate of a person under any of the following circumstances: (a) The person fails to satisfy the requirements for continuing education set forth in this chapter and NRS 361 223. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate if the person subsequently satisfies the 	
		reapplication after revocation.	requirements for continuing education and passes the appraise's certificate examination. (b) The previous is an independent contractor and the previous fits to research ice a ber superviser's certificate simulation at the previous fits of the previous of the Paperlement may more the recommendation of the Paperlement fits or expression of the previous of the previo	
			whequently satisfies the requirements for renewing his or her approint's centificate and passes the appriser's centificate examination. (c) The person's appriaries's centificate has been suspended for a period of more than 1 year. The Department may, upon the recommendation of the Board, reinstate the appraiser's centificate examination. (d) The serven ensuine in methical encodes conductant conduct and the servent and the servent appraiser's centificate examination.	
			(1) Million and a sector with a maximum in the construction during a sector data and the sector data with the sector data and the	
309			(1) Engaging an artifice plang to the appendix or assessment of property first provides as a major manuality be considered by the public schedup, condition of annova vite together the property. (2) Accepting unique model and the assessment of property that assessment property with their assessment property and the assessment property	
			(b) If the person files an application for an approach's certificate after the expiration of the 3-year period, the applicant must. (1) Provide the Department with the resume of the applicant which documents has not bere exploritores as an appearisor and may professional designations or certificates he or she holds, and which contains the names of at least two personal references. The Department with viscoritor the transformation on the results of the applicant must.	
			proval recences, in explanate any provide are remained on an environment and representations in the net restance. (1) The the optimiset's confidence cannot be represented on the procession of the second s	
			unefficie professional consister à describer in paragraphe (a) or subsection i ai any time sance the revocation of this of their appearers's certificate.	
	361.575	Appeal of suspension or	4. A person whose approxies's certificate is revoked by the Department shall not render an opinion concerning the value of property but may collect data for use by certifical appraisers to establish value. A decision of the Department to suspend or revoke an appraiser's certificate may be appealed to the Commission parsuant to the provisions of XMS 300.245.	
310		revocation of appraiser's certificate.	1 Construction of the second s	
		EQUALIZATION OF		
311		ASSESSMENTS AMONG THE		
	361.580	SEVERAL COUNTIES Ratio study.	Classes of properties sampled by the Department in conducting a ratio study pursuant to NRS 361.333 will be established and divided as the Department deems appropriate or as required by state or federal law. In addition to the criteria which NRS 361.333	
312			Clauses of properties sampled by the Department in conducting a ratio mady guerount to NMS 504.333 will be established and divided as the Department decaus appropriate or as required by state or foderal law. In addition to the criteria which NBS 504.333 operatives to be included in a ratio study, the Department will andued the coefficient of dispersion.	
313		COLLECTION OF TAXES - Collection on		
313		Certain Vehicles		
	361.585	Placement of stickers on mobile homes and campers.	The sticker required pursuant to NPS 361-563 must be afficied to: 1. A mobile home in such a way that the sticker is clearly visible from the street. If a mobile home is assessed as real property, the county assessor is not required to issue a sticker for it.	
314		-	2. A slide-in camper or a camper shell in such a way that the sticker is clearly visible from the rear of the vehicle.	
		Delinquent Payments		
315				

	361.590	Waiver or reduction of penalty or interest.	I. The Department may waive or reduce the penalty or interest for a delinquent payment of property tax which is imposed pursuant to NRS 361.483 and 361.535 if it finds that the proximate cause of the delinquent payment was: (a) Circumstances connelectiv beyond the control of the taxover who was required to make the suvement or the asent of the taxovere:	
		or merest.	(4) Combinances complexely report in the control of an implying who was required to make the payment, or the again of the approxy, and the standard of the payment is no history of habitually delinquent payments; or (c) For other good cause shown.	
			payment. The Department shall provide a copy of the application is the course put receiver who may, while 15 days, whent relevant information regarding the application to the Department will provide notice to the tax receiver and the trapayer, or the agent of the tappyer, or in deterministics. The Department will provide notice to the tax receiver and the tappyer or the tappyer or the department will provide notice will provide notice to the tax receiver and the tappyer or the tappyer, or the agent of the tappyer, the Department shall consider	
316				
			(a) y tracks that is the standard of the st	
			be reduced to a total of not more than 50 percent of the penalty or interest imposed. 5. In determining whether the proximate cause of the delinquent payment was for other good cause shown, the Department will require the taxpayer to submit, without limitation, evidence that the tax was paid as soon as reasonably possible and that the	
			assessment of penalmes and interest: (a) Constitutions on extense formatial bandshire or	
			 is extremely unfair or extremely incipable under the circumstances. As used in this section, "extreme financial hardship" means that the taxpayer who owes the tax has the present ability to pay the tax but payment of the penalties and interest will render the taxpayer insolvent. 	
		Assignment of Tax Liens		
317		by County Treasurers		
	201.000	Deficience	As used in NAC 361 595 to 361 597, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361 5952 to 361 5999, inclusive, have the meanings ascribed to them in those sections.	
510	361.595	Definitions. "Assignee" defined.	A submer A. the transition of the second sec	
319 320	361.5954	"Delinquent taxes" defined.	Programment and a second	
320	361.5956	"Parcel number" defined.	There is an intermediate the parent multiple assigned to a parent of real property pursuant to NRS 561.189 by the county assessor of the county in which the property is located.	
322	361.5958	"Tax lien" defined.	"Tax liew" has the meaning ascribed to it in NRS 361.731.	
323	361.5959	"Tax year" defined.	"Tax year" means the 12-month period beginning on July 1 and ending on the next succeeding June 30.	
	361.596	Affidavit of authorization.	1. An owner of a parcel of real property who wishes to authorize the county treasurer of the county in which the property is located to assign a tax lien on the property pursuant to NRS 361.7311, must file with the county treasurer an affidavit of authorization as provided in this section.	
			 (a) If the property is sound as an an exclusion. (a) Each such person must join in the affidavit of authorization and the separate written agreement with the assignce required by subsection 2 of NRS 361.7311. 	
			(b) The affidavit of authorization must designate one of the owners or an authorized agent of the owners to: (1) Respond to any inquiry from the county resource relating to the assignment, and	
324			3. The affidivit of authorization must be made on a from approved by the Comminision, comply with the expairements of subsection 3 of NRS 247.110 and include: (a) The annee, mailing address, electronic multidexis and adjurne telephone number of the owner or an automicid agent of the owner; (b) The name, mailing address, electronic multidexis and dynamic telephone number of the assigner;	
			(c) The lenal description of the property and, if the description is by metes and bounds, the name and address of the entity or natural person who prepared the description:	
			 (d) The street address, if applicable, and parcel number of the property; (e) The total amount of all delinquent tares assessed and owed against the property for any preceding tax year; 	
			(1) If way instillment of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any instillment that has any set become dat;	
			CONT_	
I			(g) The amount of any applicable penalties, interest, fees and costs as of the date of the affidavit; (h) If a certificate has been issued to the county treasure with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in paragraph (c), (f) or (g) of this	
			subsection; () Each preceding tax year for which delinquent taxes are owed and, if any installment of the taxes assessed against the property for the current tax year has not been paid, the current tax year;	
			 (i) A statement that earlier the owner nor the property is the subject of a pending proceeding in bankraptsy; (k) A statement authorizing the assignce to pay: (ii) A distinguest the subsectional on over dagainst the property for any preceding tax year; 	
ļ			(2) If any installment of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that	
			has not yet become due; (3) Asy applicable penaltics, interest, fees and costs imposed by any local taxing entity or its agent for each tax year specified in the affidavit; and	
			(4) If a certificate has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this nonzeroach.	1
325			(i) If the property is owned by more than one person, a statement that each such person has joined in the affidavit of authorization and the separate written agreement with the assignce required by subsection 2 of NRS 361.7311; (m) A statement authorizing the county treasurer:	
			 To certify that payment has been tendered on behalf of the owner of. All definition of the second and over algoing the property for any preceding tax year; 	
			(11) If any instillment of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has not ve become due:	
			(III) Any applicable potablics, interest, fees and costs, and (IV) If a conflictable has been used to the courst pressure with respect to the prosperty parsuant to NRS 361.570, any other amount required to be paid parsuant to subsection 4 of that section and not observise described in sub-subparagraph (I), (II) or	
			(III) of this subparagraph; and (1) To assign the tax lies on the property to the assigner; and (6) The singular of the server, acknowledged before a soury public.	
			 The signature of the owner, acknowledged before a notary public. The affidavit of authorization must be accompanied by a copy of the separate written agreement between the owner and the assignce required by subsection 2 of NRS 361.7311. 	
	361.5962	Duties of county treasurer upon receipt of affidavit of	 Upon receipt of an affidavit of authorization pursuant to NAC 361.5%, the county treasurer shall confirm: (a) The last known owner or owners of record of the parcel of real property for which the affidavit is made, by inspecting: 	
		authorization; affidavit of compliance; affidavit of	(1) The records of the county assessor of the county in which the property is located, or (2) Any their records document provided by the owner and acceptable in the county assessor; (b) The procer dumber of the property on the interested or suscered or tax roll, by inspecting the records of the county assessor;	
		exemption	(b) The parcel number of the property and whether the property is on the secured or unsecured tax tot. By impecting the records of the contry assessor; (c) Whether any taxes assessed against the property or any applicable penalities, interest, Secure or orsis are ore off for a tax year not specified in the artfluxiv of authorization;	
			(c) Which are prime to the proposition that are proposition to measure and only proposition that social to an other social and the proposition that the social and the proposition of the social and the proposition of the social and the proposition of NPS 30, 1714 or is example from those experiments, and (c) That the social cost in the social of the social distribution of the social distributio	
			(1) All delangent taxes assessed and oved against the property for any preceding tax year; (2) If any institution of the taxes assessed against the property for the current tax year. Including, without limitation, the amount of any installment that has not	
			yet become due; (3) Any septisable penaltics, interest, fees and conts; and	
326			(4) If a configurate has been issued to the county treasurer with respect to the property pursuant to NR5 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this purgraph.	
			 For any assignce who is not exempt from the bonding requirements of NRS 361.7314, the county tessure may consider any reliable relative tastignce. while not exempt from the bonding requirements, including, without limitation: (a) A copy of the bond posted by the sarry or considiant of the bond is a true and correct copy of the bond correct by the sarry constrained on the sarry assignce. 	
			(a) A copy of the bond posted by the anispec, certified by the surety or extending of the bond to be a true and control copy of the bond routed by inference of the surety or extending to compliance by the anispec ventily in force; or (b) An affidiant of dimensioned for presentation of the bond poster of the control sure of the control sure of the anispec ventily in force; or An affidiant of dimensioned for presentation becomes the anisotropic to control surety of the control surety of the control surety of the anispec ventily in SNRS 3(4),7314.	
			(a) The name, mailing address and electronic mail address of the assignce. (b) If the afflarit is multi-plan autorized representative of the assignce, the name and job tife of the afflarit; (c) A attenues that the afflarit is of sound mail, conjecture to main the afflaficit, and that the statements in the afflarit is personal knowledge of the records of the assignce;	
			(c) A statement that the adjuster has posted and matting the requirements of 1985 36.1714; (d) A statement that the adjuster has posted and matting in the requirements of 1985 36.1714;	
			(d) A statement that the samples the spontial and maintains a boold meeting the requirements of NRS 501.7314; (e) A nationment that true and correct copies of the bond and the maintainment most recently filed with the Scoreary of State pursuant to NRS 361.7314 are attached to the affidivit; and (f) The signature of the affinant, schoowledges before a storp yobo:	
			CONT	
			 An affidavit of compliance field pursuant to subsection 2 must be accompanied by copies of the bond posted by the assignce and the annual statement most recently field with the Screetary of State pursuant to NRS 361,7314. An assignce who claims to be exempt from the requirements of NRS 361,7314 because of a familial relationship with the owner must make and file with the county treasurer an affidavit of exemption. The affidavit of exemption must be made on a form 	
			approved by the Commission, comply with the requirements of subsection 3 of NRS 247.110 and include: (a) The name, mailting address, edictorium mail address and duritions there of the assimence:	
327			(b) A statement that the assignce is excerpt from the requirements of NRS 361.7314 because of the assignce's familial relationship with the owner; (c) A statement of the nuture of the relationship, showing that the assignce is related to the owner within the third degree of consanguinity;	
			(d) A statement that the assignce is of sound mind, competent to make the affidavit and that the statements in the affidavit are based on personal knowledge; and (e) The signature of the assignce, acknowledged before a notary public.	
	361.5964	Denial of certificate of	The county treasurer shall not issue a centificate of assignment of a tax lien if the county treasurer. (a) Releves that any information included in the affidavit of authorization filed parsuant to NAC 361.96 is inaccurate or incomplete;	
		assignment.	(b) Determines that the property is on the unsecured tax roll;	
			(c) Except as otherwise enderody the federal bunkruptey court in which the proceeding in panding, determines that any taxes assessed against the property or net property or the property or the property of all for anti-proceeding in bankruptey; (d) Determines that any taxes assessed against the property or any applicable penalties, interest, fiese acoust or a route for a tax year not specified in the allifativit of authorizations; (e) Determines that any taxes assessed by taxed any and of the matter exceeding tax and taxed a	
			(1) NRS 361.7303 to 361.7333, inclusive; or (2) NAC 361.995 to 361.979, inclusive.	
			 If, previous to solvection 1, the county treasurer is unable to issue a certificate of assignment, he or she shall give written notice of that fact to the assignee and: (a) The owner of the property; or (b) If the province of solvection 2 of NAC 361.396 are applicable, the owner or authorized agest designated pursuant to that subsection. 	
328				
			 (a) State the reasons for the inability of the county treasurer to issue the certificate; (b) Bate for tension for the inability of the county treasurer to issue the certificate; (c) Describe any additional document or information or state the amount of any additional payment required to approve the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the tension tension of the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the tension tension of the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the tension of the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the tension of the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the tension of the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the tension of the assignment and tension of the assignment and tension of the assignment and tension of tens	
			county resource; and (c) Be set by first-class mult to the owner and assignee at the multing addresses set forth in the affidavit of authorization. A financia can be the county transmuse a manifed in subsections.	
			(v) is a more of interval many of the courty research are provided in informations of a court of the courty research on a more court of the courty research on a provided in information or payment required to approve the assignment or (a) The additional document, information or payment required to approve the assignment or (b) the additional document, information or payment required to approve the assignment or (b) the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of (b) the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment required to approve the assignment of the additional document, information or payment or pay	
			(a) The additional document, information or power required to upprove the autignment of (b) Any other entities are additional additional additional additional additional additional additional additional additional (b) Any other entities are additional to distinct additional additional additional additional additional additional additional (b) Any other entities additional additional (b) Any other entities additional additional additional additional additional additional additional additional additional (b) Any other entities additional additional (b) Any other entities additional additional (b) Any other entities additional additionadditional additi	
	201.0001		the payment tendered by the assignee.	
	361.5966	Issuance of certificate of assignment.	 If the assignment complex with the requirements of NRS 361.7303 to 361.733, inclusive, and NAC 361.995 to 361.997, inclusive, the county treasurer shall promptly issue a certificate of assignment of the tax lien to the assignee. The certificate of assignment must be on a form paperved by the Commission and must include, in addition to the information required by NRS 361.7318: The curring the state of assignment of the tax lien to the assignee. 	
			 The confliction of mainparent must be as form approved by the Commission and must include, in addition to the information required by NRS 36(73)8; The name, mailing address and electronic mult address of the anagene; The provide multiple of the property. 	
			(e) The street address of the property, if applicable; (d) The full amount of:	
			(1) All delinquent tuxes assessed and owed against the property for any preceding tax year; (2) If any installment of the tuxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that	
			has not yet become due; (3) Any applicable penaltics, interest, fees and costs; and	
329			(4) If a certificate has been issued to the county treasurer with respect to the property pursuant to NR5 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this measurement.	1
			(c) A statement certifying that the assignce has paid the amount described in paragraph (d); (1) A statement that the county resume has duly received. (1) A statement of a durburbingtion multiple has one particular the county of the nonserver.	
			(2) A copy of the separate written agreement between the owner and the assignce; and	
			(b) A copy of the bond poted by the assigner, affaint's of compliance or affaint's of comption, a septicable, and that a true and correct copy of each document on received is an archibit to the certificant septicable. (g) A statement that it is consideration of the propriet of the payment in all of the associated in paragraph (d), the tax lien is assigned and transforred to the assignee.	
			(g) A statement that in consideration of the receipt of the payment in full of the amount described in paragraph (d), the tax lien is assigned and transferred to the assignee. 3. A true and correct copy of each of the documents described in paragraph (f) of subsection 2 and received by the county treasurer must be attached as an exhibit to the certificate.	
	361.5968	Effect of certificate of	A certificate of axignment of a tax lien does not	
		assignment.	Entitle the assignee to the assignment of a tax lien for any tax year not enumerated in the affidavit of authorization; Change the date upon which show younghat taxs become definquent of	
ļ			 If taxis associat dapins the property or any applicable penaltice, interest, fees and costs are not paid: (a) Affect the day of the costs pressure to: 	i la
330			(b) Mell and a state for a second sec	
330			(1) Mail notice of the delinquery persuant to NRS 36.1548, or (2) Issue a certificate to the county resurrer as tractice pursuant to NRS 36.1.570, or	
330			 Mail and one of the definingency parameter to NRS 361-568 or (a) Issue a confliction to he ourly instance as turbuce parameter to NRS 361-570, or (b) Canage the parised of redenption provided by NRS 361-570. 	
330	361.597	Release of tax lien after assignment.	 Mail undex of the definitions provided by NRS 361.5584 (or C). Instance artification to the courty formation to these provided to DS 561.378, our (b). Character artification to the courty formation to the state provided by NRS 361.378. Character and the instance the cover of the resonance on the made on a form anyword by the Commission, county with the resonance of subscripts 1 of NRS 2171 10 and tacheds, in addition to the information research by NRS 301.7752. 	
330	361.597		 Mail volues of the definitionary provant is NRS 38.1548, or Data extra official to the wardy transmer to the provide by S0.1570, or Data extra official to the wardy transmer to the provide by S0.570, or Change a provide of redespinosis provide by S0.570, or Data extra ad mailing address of the unique constraints of the provide strateging of the provide of the strateging of the provide strateg	
330	361.597		 Main order of the definitionary provement is NS 35.15.48, et al. Main order of the definitionary provement is NS 35.15.78, et al. Change the provid of conference in the state of the property meast for made on a form approved by the Commission, comply with the requirements of subsection 3 of NSS 371.10 and tackade, in addition to the information required by NSIS 15.73; et al. The mass and matting address or the rower: The the or formation of the rower: The the or formation of the rower: 	
	361.597		 Mail volues of the definitionary provant is NRS 38.1548, or Data extra official to the wardy transmer to the provide by S0.1570, or Data extra official to the wardy transmer to the provide by S0.570, or Change a provide of redespinosis provide by S0.570, or Data extra ad mailing address of the unique constraints of the provide strateging of the provide of the strateging of the provide strateg	
	361_597	assignment.	(1) Multi order of the definitionary provement is NRS 38.5.484, or (2) Even a refinition of the definitionary provement is NRS 31.574, or (3) Even a refinition of the definitionary provement is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (5) Even a refinition of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly multi be made on a first approved by the Commission, comply with the requirements of subsection 1 of NRS 211110 and tackate, in addition to the information required by NRS 31.5726 (1) The there of most of the mostly, (1) The data of most of the requirements of the definition of the de	
	361.597		(1) Multi order of the definitionary provement is NRS 38.5.484, or (2) Even a refinition of the definitionary provement is NRS 31.574, or (3) Even a refinition of the definitionary provement is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (5) Even a refinition of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly multi be made on a first approved by the Commission, comply with the requirements of subsection 1 of NRS 211110 and tackate, in addition to the information required by NRS 31.5726 (1) The there of most of the mostly, (1) The data of most of the requirements of the definition of the de	
	361_597	assignment. PARTIAL ABATEMENT OF TAXES - General	(1) Multi order of the definitionary provement is NRS 38.5.484, or (2) Even a refinition of the definitionary provement is NRS 31.574, or (3) Even a refinition of the definitionary provement is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (5) Even a refinition of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly multi be made on a first approved by the Commission, comply with the requirements of subsection 1 of NRS 211110 and tackate, in addition to the information required by NRS 31.5726 (1) The there of most of the mostly, (1) The data of most of the requirements of the definition of the de	
	361_597	ASSIGNMENT. PARTIAL ABATEMENT OF TAXES - General Abatement, Primary Residentia Abatement	(1) Multi order of the definitionary provement is NRS 38.5.484, or (2) Even a refinition of the definitionary provement is NRS 31.574, or (3) Even a refinition of the definitionary provement is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (5) Even a refinition of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly multi be made on a first approved by the Commission, comply with the requirements of subsection 1 of NRS 211110 and tackate, in addition to the information required by NRS 31.5726 (1) The there of most of the mostly, (1) The data of most of the requirements of the definition of the de	
331	361.597	Assignment. PARTIAL ABATEMENT OF TAXES-General Abatement, Primary Residential Abatement and Residential Rental	(1) Multi order of the definitionary provement is NRS 38.5.484, or (2) Even a refinition of the definitionary provement is NRS 31.574, or (3) Even a refinition of the definitionary provement is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (5) Even a refinition of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly multi be made on a first approved by the Commission, comply with the requirements of subsection 1 of NRS 211110 and tackate, in addition to the information required by NRS 31.5726 (1) The there of most of the mostly, (1) The data of most of the requirements of the definition of the de	
331	361.597	ASSIGNMENT. PARTIAL ABATEMENT OF TAXES - General Abatement, Primary Residentia Abatement	(1) Multi order of the definitionary provement is NRS 38.5.484, or (2) Even a refinition of the definitionary provement is NRS 31.574, or (3) Even a refinition of the definitionary provement is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly proved is NRS 31.576, or (5) Even a refinition of the definition of the mostly proved is NRS 31.576, or (4) Charge of provide of the definition of the mostly multi be made on a first approved by the Commission, comply with the requirements of subsection 1 of NRS 211110 and tackate, in addition to the information required by NRS 31.5726 (1) The there of most of the mostly, (1) The data of most of the requirements of the definition of the de	
331	361.697	Assignment. PARTIAL ABATEMENT OF TAXES-General Abatement, Primary Residential Abatement and Residential Rental	One of the definition of the definition operator is NS 35.5.8.4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	
331		Assignment. PARTIAL ABATEMENT OF TAXES - General Abatement, Primary Residential Abatement and Residential Rental Abatement	 (i) And order of the definitionary provant is NS 35.95.84, or (i) Dura extending the brands of endomy provant is NS 31.93, or (ii) Dura extending the brands of endomy provant is NS 31.93, or (iii) Dura extending the provid of endomy provant is NS 31.93, or (iii) Dura extending the provid of endomy provant is NS 31.93, or (iii) Dura extending the provid of endomy provant is NS 31.93, or (iii) Dura extending the provid of endomy provant is NS 31.93, or (iii) Dura extending the provid of endomy provant is NS 31.93, or (iii) Dura extending the provid of endomy provant is not be ranke on a form approved by the Commission, comply with the requerement of subsection 1 of NNS 211102 and lackade, in addition is the information required by NNS 31.755, iii) (iii) Dura extend advantage the endomy provid of the property of the provide of the property of the provide of the provi	
331 332 333 334	361.401	Assignment. PARTIAL ABATTEMENT OF TAXES. ² General Abatement, Primary Residential Abatement and Residential Rental Abatement Definitions. Abatement Definitions.	One of the definition of the definition operator is NS 35.5.8.4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	
331 332 333 334	361.401 361.6015	Assignment. PARTIAL ABATTEMENT OF TAXES. ² General Abatement, Primary Residential Abatement and Residential Rental Abatement Definitions. Abatement Definitions.	(1) and visco of the definitionary protocols by MSS 36.548, vi (2) Charge for protocol of independing protocols by MSS 36.548, vi (2) Charge for protocols of independing protocols by MSS 36.548, vi (2) Charge for protocols of independing protocols by MSS 36.548, vi (2) Charge for protocols of independing protocols by MSS 36.548, vi (2) Charge for protocols of independing protocols by MSS 36.548, vi (2) Charge for protocols of independing protocols by MSS 36.548, vi (2) Charge for protocols of independing protocols of independing independent independing independing independing independing independing independent independing independing independing independent in independing independent independing independent independing independent in independing independent independing independent independing independing independing independent independing independent independing independing independing independent independing independing independing i	
331 332 333 334 335	361.401 361.4015 361.402	anigenen. PARTIAL ABATEMENT OF TAXES - Cheeneral Abatement and Residential Abatement and Residential Abatement and Residential Rental Abatement "Adatante presentage" Afata	One of the ending of the strength provider is NS 38.5 MA, or Constrained and the strength provider of the property of the Constrained and the strength provider of the strengthy provider of the strength provider of the strengthy provider of t	

CHAPTER 361 - PROPERTY TAX

338	361.6035	"Primary residential abatement" defined.	"Primary residential abatement" means a partial abatement of property taxes pursuant to NIR 361.4723.	
339	361.604	"Residential rental abatement" defined.	"Residential rental abatement" means a partial abatement of property taxes pursuant to NRS 361.4724.	
340	361.6045	"Single-family residence" defined.	Single-family residence" has the meaning accrited to it in NRS 361.4723.	
341	361.405	General responsibilities of Department.	The Department dolls The Department d	
342	361.4055	General responsibilities of county assessors and county tax receivers.	A constraint data A constraint data providential advancements and reacted result advancements and learning' each parcel or other tanable unit of property for which each a claim is received, and (1) Biglic for a parcel advancement and reacted result whenever and parcel or other tanable unit of property for which each a claim is received, and (1) Biglic for a parcel advancement of the parcel or other tanable unit of property for which each a claim is received, and (1) Biglic for a parcel advancement of the parcel of the parcel advancement of the parcel of the parcel of the parcel of the parcel advancement or the parcel advancement of the parcel advancement of the parcel advancement advancement advancement or the parcel advancement advancem	
343	361.406	Chain for paimary read-ontain haitment: From and construc- encetation, action by county assessor, changin is ownership or occupation of property.	Addition for primary indicated downeed must match (a) Substituted is a downeed of the coursely in which the property is based, and (b) Signitup of the course privately the coursely moves of the coursely in which the property is (c) Stategrad and the privately set of the coursely in which the property is (c) Any present of an first large who is additionated by an executed power of atoms to sign the claims in behalf of an ownee of record of the property. (c) The based paradiates or course of an ownee of record of the property, is (c) The property is and grad and privately setting the claims in the course of the property, is (c) The property is and grad paradiates of the course of the property, is (c) The claims is the course of the property, is coursed to prove of the course of the property, is (c) The private private claims in the course of the property, is coursed to private the claims in the course of the property, is (c) The private privates course of the property, is coursed to private the claims in the course of the property, is coursed to private the claims in the course of the property, is coursed to private the claims in the course of the property, is coursed to private the claims in the course of the property is coursed to private the claims in the course of the property is coursed to private the claims in the course of the property is coursed to private the claims in the course of the property is coursed to private the claims in the course of the property is coursed by the course claims in the course of the property is coursed by the course claims of the course of the property is coursed by the course claims in the course of the property is coursed by the course of the proper	
344	361.6003	ragemup o certain property for primary residential abatement, treatment of certain purporty used for multiple purposes.	 (a) A single-family relatives which is the primary scalabors of the decord to include any shallong or other at neutrons that are apparements to the readment, including, without limitation, a detached gauge, if the building or other structure: (b) Is of any other this hypothyloscalisation of the stude the structure during of the structure during of the structure. (c) Is of any other this hypothyloscalisation of the stude during of the structure during of the structure. (d) Is not scale in furtherman. A detached gauge, if the building of other structure during of the structure during of the structure during of the structure. (e) Is not scale in furtherman. A detached gauge of the structure during of the structure during of the structure during of the structure. (f) Is not scale in furtherman of the structure during of the structure during of the structure during of the structure. (f) Is not scale in furtherman of the structure and the structure during of the structure. (f) Is not scale in furtherman of the structure and the structure during of the structure. (f) Is not scale in furtherman of the structure during of the structure during of the structure. (f) Is not scale in the structure and the structure during of the structure during of the structure. (f) Is not scale in the structure and the structure during of the structure and the structure during of the structure. (f) Is not scale in the structure and the structure during of the structure. (f) Is not scale in the structure and the structure during of the structure and the structure during of the structure. (f) Is not scale in the structure and the structure during of the structure during of the structure. (f) A structure during of the structure. (f) A structur	
345		Duties of Department, county assessor and owner of property, filing of claim and affidavit; eligibility of property.	1. A cost parameter that anomely must be evened or fach a resulted result of terming to editors and set of terming the editors and the evene of the set of terming the editors and the evene of the set of terming the editors and the editors and terming terming terming the editors and terming termin	
346			 A metalian const dwelling is not explained for an exclusion of the term encode for any next and of the provely for the provely for the proved forms, exclusing any neuron exclusion of the applicable duily document. A metalian const dwelling is not explained for the construct operation of the second of the applicable duily document. A metaliane construction of the applicable duily document. A metalized for any next and any of the proved for the construct operation of the construction of the applicable duily document. A metalized for any next and the provement of the construction of the applicable duily document. A metalized for any next and the construction of the construction of the applicable duily document. A metalized for any next and the construction of the construction of the applicable duily document. A metalized for any next and the construction of the construction of the applicable duily document. A metalized for any next and the construction of the construction of the applicable duily document. A metalized for any next and the construction of the construction of the applicable duily document. A metalized for any next and the construction of the applicable duily document. A metalized for any next and the construction of the applicable duily document. A metalized for any next and the construction of the applicable duily document. A metalized for any next and the construction of the applicable duily document and applicable duily document. A metalized for any next and the construction of the applicable duily document and applicable duily document and	
347	361.6075	General abatement: Taxable unit of centrally assessed property; ineligible property of interstate or intercounty company.	In this propose of NRS 30.4722, the value of any contrady messed property which is advocated and apportanced to a training dativit, thall be deened to constitute a transhot wait of real or genoral property in that taking district. The property end of the state values of a state value of the property of the taking district. The property end of the state values of the property is a training district. The property end of the state values of the property is a training district. The property end of the state values of the property for the taking district. The property end of the state values of the property is a training district. The property end of the state values of the property is a training of the state value of the property is a training of the state values of the property is a training of the state value of the property is a training of the state value of the property is a training of the state value of the property is a training of the state value of the property is a training of the state value of	
348	361.608	Calculation of amount of abatement: Applicable amount of tax levy for immediately preceding year and current year.	3. For the purpose of the section, montrustriants work in program ² has the meaning accorder to a in NAC N1.258. For the purpose of calculating the amount of any general abarement, primary residuated abarement for the current year, the amount of the tax keys that would have resulted for the immediately preceding year without the application of any other tax abarement or examples.	
349	361.6085 361.609	Calculation of amount of abatement: Property which escaped taxation; effect of adjustment to valuation of property to correct certain errors. Summary reports of property taxes billed on behalf of each taxing entity.	The the sprayment of MS 30.1222, MS 1222, MS 1223, MS 1223, MS 1224, MS 122	
350		and another	 a. (1) The statistication of property for which the property true was blick. b) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was a statication of the property true was blick. c) The statist association of the property true was a statication of the property true was a statication. c) The statist association of the property true was a statication of the property true was a statication of the property true was a statication. c) The statist association of the property true was a statication of the property true was a statication of the property true was a statication. c) The statist association of the property for the the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was a statication of any general abstence, privary resolutiatial abstence or evolved and abstence or evolved at an association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was blick. c) The statist association of the property true was the static of the properised abstences, prissary re	
351		Abatement for Remainder Parcels		
352	361.61002	Definitions.	As used in NAC 361.61002 to 361.61008, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.61004 to 361.6100, inclusive, have the meanings-ascribed to them in those sections.	
353	361.61004	"Abatement percentage" defined.	"Abstenent percentage" means the percentage determined pursuant to paragraph (b) of subsection 2 of NRS 361.4722.	
354	361.61006	"Agricultural use" defined.	"Agricultural wee" has the meaning ascribed to it in NRS 361A.030.	
355 356	361.61008 361.6101	"Commercial or industrial use" defined. "Current year" defined.	Commercial or holostikal no" means 1. Any nor conducted primally for profit, except for any agricultural use, open-space me, residential and, nor 2. Any done see that we are constanting any agricultural task, open-space me, residential nask, retractional and nor exe as vacant land, or 2. Any done see that we are constanting any agricultural task, open-space me, residential nask, retractional and nor exe as vacant land, or 2. Any done see that we are constanting any agricultural task, open-space me, residential nask, retractional and nor exe as vacant land. "Current year" means the fixed year for which a determination of the application of the partial absences of tass for any new pared is being made.	
357	361.61012	"Institutional use" defined.	"Institutional use" means any civic, chartuable or religious use, including, without limitation, use as a church, centerry or biospital.	
358	361.61014	"New parcel" defined.	New parcel" means a parcel for which a new or different aucessor parcel number has been assigned from the prior year.	
359	361.61016	"New parcel for development" defined.	"New pared for development" mean cada new pared which rough from the division of any previously cicking pared or pareck, the combination of any previously cicking parels, or any change in the configuration of any pareck or of lot size or lot benefatire, by means of a pared map, subdivision map, centificate of land division, long-term lease, action of any governmental entity or any other means.	
360	361.61018	"Open-space use" defined. "Partial abatement" defined.	"Open-space use" has the meaning ascribed to it in NRS 361A.090. "Partial abatement" means the partial abatement of taxes provided pursuant to subsection 2 of NRS 361.4722.	
361	361.6102	"Partial abatement" defined. "Prior year" defined.	"Parial aburenest" means the parial abureness of taxes provided pursuant to subsection 2 of NRS 361.4722. "Prior year" means the fixed year immediately preceding the current year.	
362 363	361.61024	"Recreational use" defined.	Recreational use" means any active or passive recreational use, including, without limitation, use as a trail, park, community garden, playground or athletic field.	

CHAPTER 361 - PROPERTY TAX

	361.61026	"Remainder parcel" defined.	"Remainder purcel" means each new purcel which is eligible for the purtial abatement in the current year.	
364	361.61028		Residential use" means use as a dwelling or for personal, family or household purposes, whether retated to particular persons or not, including, without limitation, use as a single-family detached housing unit, townhouse, condominiam unit, mobile house or	
365			ambifumly mix. The term includes the use of loss in a residential subdivision for which a faul map has been recorded and on which residential improvements will be constructed, but does not include the use of parcels which are not yet divided into individual residential loss by the filing of a fault map.	
366	361.6103	"Vacant land" defined.	"Vacant land" means land which does not have improvements sufficient to determine a residential use, commercial or industrial use, institutional use or recreational use.	
367	361.61032	Scope and purpose.	The provisions of NAC 361.61002 to 361.61038, inclusive, set forth the methodology that must be followed to carry out the provisions of subsection 2 of NRS 361.4722 in evaluating each new parcel for the purposes of applying the partial abatement of taxes provided by that subsection.	
	361.61034	New parcels for development: Evaluation; determination of	Each new parcel for development must be separately evaluated to determine whether there has been any change in the use of the property that comprises the parcel. A determination that there is a change in the use of the property must be based on a finding that:	
		change in use; effect of determination.	(a) The property was being used as vacuat land as of the commencement of the prior year and (b). The property was being used as vacuate land as of the commencement of the prior year and the second secon	
			(2) As the result of the recording of a subdivision map creating a new commercial or industrial subdivision of new parcels within such a subdivision, the property is held for commercial or industrial use, as of the commencement of the current year; or (3) As the result of new construction on the parcel sufficient to allow for an identification of the use of the property, in agricultural use, open-space use, residential use, commercial or industrial use, institutional use as of the content year; or	
			the commencement of the current year, or (b) The use of the property as of the commencement of the current year for agricultural use, open-space use, residential use, commercial or industrial use, institutional use or recreational use is different from the use of the property as of the commencement of	
			the prior syster. 3. For the protocol of determining whether there has been a change in the use of the property that comprises a new parcel for development that was created from un cisiling parcel that had more than one use in the prior year, the use of the projecty that comprises the new parcel for development was created must be determined to be the use of the property that comprises the new parcel for development was created must be determined to be the use of the property that comprises the new parcel for development in the current year.	
368			 If the use of the property: (a) like not changed, the project is a remainder parcel. (b) Rus changed, the project is a remainder parcel. (b) Rus changed, the project is a remainder parcel. 	
			 The provisions of this section apply to the determination of whether a new parcel or other taxable unit of property is a remainder parcel for the tax year beginning on July 1, 2015, and each subsequent tax year. As used in this section, "use of the property" means the principal use of the following paroproses: 	
			(a) Apricultural use; (b) Open-space use; (c) Reidential use;	
			(d) Commercial or industrial use; (e) Institutional use;	
			(f) Recentional use; or (g) Use as vecent land.	
	361.61036	Calculation of amount of abatement and maximum amount of property taxes.	The partial absences for a remainder parcel must be existentiated as follows: (a) Determine the annount of and property taxes attributable to the land area of and any improvements to the remainder parcel for the prior year as provided in NAC 361.61038. (b) Multiply the net property taxes determined in accordance with missection 1 by the absence preventage applicable to the remainder parcel for the current year.	
		anionis of property taxes.	(c) Add the amounts determined pursuant to paragraphs (a) and (b). If the sum is: (1) Less than the amount of taxes that would have been assessed on the remainder parcel for the current year without the abatement, the difference constitutes the amount of the partial abatement for the remainder parcel for the current year.	
369			(2) Greater than or equal to the amount of taxes that would have been assessed on the remainder parcel for the current year without the abatement, then there is no partial abatement for the remainder parcel for the current year. 2. The maximum amount of property taxes which may be levided to a terminater parcel for the current year must be calculated as follows: (a) Determine the atomic of respect taxes the added to the text print parcel for the current year must be calculated as follows:	
			c) Determine the amount of property times to be added to the tax will in the curve dynamic transmission to transmission to transmission to the transmission of the added to the tax will in the curve dynamic transmission to the transmission of the added to the tax will be added to tax will be	
			 (a) A new improvement in an entrained prace; (b) a dev improvement in an entrained part in exclusion of the assessed value of the remainder parcel for the prior year. (b) Add the amounts determined parsant to paragraph (a) and paragraphs (a) and (b) of subsection 1 to determine that maximum amount. 	
	361.61038	Determination of amount of net property taxes attributable	 Except as otherwise provided in sobsection 2, the amount of net property taxes attributable to the land area of and any improvements to a remainder parcel for the prior year must be determined as follows: (a) Identify each of the parcel which contained the land area of the remainder parcel in the prior year. (b) The part of the parcel structure of the parcel structure of the prior year. 	
		to remainder parcel for prior year; appeal of determination.	(b) Determine the tankle value of each of the proofs dottedfield in paragraph (a) for the prior year. (c) Determine the tankle value of value or value value was observed for any ecomption from traction, in the prior year on each of the pracets identifield in paragraph (a) for the prior year. (c) Calculate the effective tare rate for the emainder parcel for the prior year by dividing the tank unable of the tractice tare target the prior year by dividing the tank unable of the tractice value target target (b). (d) Calculate the effective value that the remainder parcel value value value value (target target ta	
370			(c) Determine the transfer value that the remainder parcel would have built it a tunkle value for the remainder parcel had been separately established for the prior year based upon all the assumptions, costs, values, calculations and other factors and considerations that would have been used for the valuation of that property for that prior focal year. (c) The annotat of a for project yacus similar parcel would have built it is the annotat obtained by multiplying the effective tax rate for the remainder parcel calculated parsumpt to a paragraph (d) by the taxable value of the remainder parcel	
			(v) memory of provide the constraints of the constraints of the constraints of the constraint of th	
			doministor purpurpte (a). The resurve of number purples (a) with the Nexula Tax Commission pursuant to NSS 301.473 and any regulation and optical to any out that excition to also with the method prescribed magnetication. In produce, an anapolitable result, was an append, the Nexula Tax Commission any one and methods that provides an anapolitable result. The analysis of the Nexula Tax Commission and you are also associated to a provide an anapolitable result. The analysis of the Nexula Tax Commission and you are also associated to a provide an anapolitable result of a fault decision on an append, less the annexul of any partial advances of property taxes associated to a provide of the total annexul of property taxes associated to a fault decision on an append, less the annexul of any partial advances of property succession and the Nexula Tax Commission and Nexula Tax Tax Tax Tax Tax Tax Tax Tax Tax Ta	
		Improvement to or	aannaan oo googoo ah	
371		Change in Actual or Authorized Use of		
		Property		
372	361.6104	Definitions.	As used in NAC 361.6004 to 361.6009, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.610405 to 361.61046, inclusive, have the meanings ascribed to them in those sections.	
373	361.610405	"Agricultural use" defined.	"Agricultural use" has the meaning ascribed to it in NRS 361A.030.	
374	361.61041	"Commercial use" defined. "Industrial use" defined.	"Connected use" means the current employment of property for any use other than agricultural use, industrial use, instructional use, multifamily residential use, open-space use, recreational use, single-family residential use or use as vacant land. "Industrial use" means the current employment of property for the purpose of:	
375		uning of the second	 Maufacturing, assembly, processing, fubricating, muchaning or worksource of the start of the sta	
376	361.61042	"Institutional use" defined.	"Institutional use" has the meaning ascribed to it in NAC 361.61012.	
377	361.610425	"Mining use" defined.	"Mining use" means the current employment of property for the development or extraction of any mineral on or beneath the surface of land, including metal ones, oil, gas and other hydrocarbons, and genhermal resources.	
378	361.61043	defined.	"Muhifamily residential use" means the current employment of property for any residential purpose other than single-family residential use.	
379	361.610435	"On-site improvement" defined.	"Do-nic improvement" means a physical change to the land areas of any property which makes the site ready for its insended use or development, such as grading or landscaping or the addition of feacing, curbing, paving or walkways. The term does not include: 1. Any off-aire improvements, including, but not limited to severe or draining lines, stally hookspa, sidewalks or roads which are not located on the property, or 2. Any othage in the instants of use of the property.	
380	361.61044	"Open-space use" defined.	Any change in the intensity of use of the property. "Open-space use" has the meaning accrited to it in NRS 361A050.	
380	361.610445	"Partial abatement" defined.	Partial abatement" means a partial abatement of taxes provided pursuant to NRS 361.4722, 261.4723 or 361.4724.	
382	361.61045	"Recreational use" defined.	"Recreational use" has the meaning ascribed to it in NAC 361.61024.	
383	361.610455	"Single-family residential use" defined.	"Single-family residential use" means the current employment of property as a single-family residence, as that term is defined in NRS 361.4723.	
384	361.61046	"Vacant land" defined.	"Vacunt land" means any land other than land on which there is an improvement sufficient to allow the identification of or establish actual use.	
	361.610465	Scope and purpose; exception.	The provisions of NAC 3614/014 to 361.61009, inclusive: 1. Except as otherwise provided in autoscatica 2, see first the methodology required to carry out the provisions of NMS 361.4722, 561.4723 and 361.4724 in determining the amount of may assend value to be excluded from the calculation of each partial abatement and fear amount of any property from the immediately preceding final year as result of any impreventant to or	
385			abatement and the annount of any property stars to be added to the tax toll for the current fiscal year attributable to any incremental increase in the assessed value of any property from the immediately preceding fiscal year as a result of any improvement to or change in the actual or autorized use of the property. 2. Do not apply to any property of an instant or intercountly nature regarding which the Commission establishes the valuation thereof for assessment purposes pursuant to subsection 1 of NRS 361.320 or NRS 361.321.	
	361.61047	Determination of improvement to property.		
386		to property.	(a) accentization of a loom possion of the trepformer, that are re hard purportions on an use special property mark e based on a long mass. I. There is an approximate created upon or affection to be land, addicable any on-on-interprocessor in the current facial year of the facility for each property mark in the hole or in part of a community and in a common-interest community and there is: (a) a communication of the data community on the approvement in the current facial year of the facility for each property mark in the current facility and there is: (b) a common characteristic in that common-interest community and there is: (b) a common characteristic in that common-interest community and there is: (b) a common characteristic in that common-interest community and there is: (b) a common characteristic in that common-interest community and there is: (b) a common characteristic in that common-interest community and there is: (b) a common characteristic in that common-interest community and there is: (b) a common characteristic in the common characteristic interest community and there is: (b) a common characteristic in the common characteristic interest community and there is: (b) a common characteristic interest common characteristic interest community and there is: (b) a common characteristic interest common characteristic interest community and there is: (b) a common characteristic interest common characteristic interest community and there is: (b) a common characteristic interest common characteristic inte	
			(b) An appartenance erected upon or afficed to a common element in that common-interest community, including any on-site improvement, that dd not exist in the immediately preceding fiscal year.	
	361.610475	Determination of change in actual use.	 Any determination by a county assessor or the Department, as applicable, that there is any change in the actual use of the subject property must be based on a finding that, upon the commencement of the immediately preceding fiscal year: The non-nerty may use that and as it the real of new construction on the non-nerty utilizient to allow for an identification of the non-ty the minant use of the momenty must be based on a finding that, upon the commencement of the immediately preceding fiscal year: 	
		actual unc.	 Any Community is comply associated with Experiment association of the Experiment astate association of the Experiment association of the Experi	
387				
			 If any improvements from which the stand use of the subject property was determined for the purposes of subject property (a) of subjection point (a) of 200 × 200	
			 If the ubject property has more than one use, the county assessor may determine a single use for each individual portion of the property that is being used for only one use for the purpose of determining whether there is any change in the actual use of that portion of the property. 	
	361.61048	Determination of change in authorized use.	 Any determination by a county assessor or the Department, as applicable, that there is any change in the surfactuation of the subject property must be based on a finding that: (a) Retween the commencement of the immediately proceeding fixed year and the commencement of the current fixed year, there has been a change in the legal or governmental restrictions on the use of the property; 	
			(b) The change in the legit or governmental restrictions on the use of the property allows the property to be put to a use that was not an allowed use upon the commencement of the immediately preceding liscal year; and (c) Effect.	
388			(1) The property we vacuate that dupon the commencement of both the immediately preceding fical years and the current fical years of (2) All the improvements to the property were removed from the property before the commencement of the current fical year. No finding may be made parsuant to this subparagraph if the taxpore shows to the statistication of the county assessor or the Dynamics, as optically that a sessaivaby disputed for its bing made to the bing prover that were proved provide for the same use of the property is was authorized when the former improvements were removed.	
			Department, as applicable, that a reasonably diffagert effort in being made build are improvements to the property that work of property for a weak and/order that former improvements were removed. It is combination of applications or approve its required for any changes in the legal or provemant learning in the same set of the addper property, for soft and any one has a mode end of the addper property and to address the addper property and the address and approvals have been address and approvals have been address and approvals have been address and any of the address and any of the address and add	
			 For the purposed or cach purity an indicating a change in the authorized use of any property may be determined to occur as a result of any change by a governmental entity as: (b) The categorized or cachadization of for animal designations for the property if there is no change in the allowed use of the property, or (b) Any procedure to apply for an authorized use of the property if there is no change in the allowed use of the property, or 	
	361.610485	Determination of amount of assessed value excluded from	1.11 county ascessor or the Department, is applicable, does not make a determination in compliance with the provision of NAC 361.60475, 361.60457 or 361.6048 that dires have may improvement to to change in the studie of anticolate or of the subject property, not assumed (Property Juscis may backled to here is not for the convent fixed year attributable to any incremental increase in the assessed value of the opportyr from the immediately preceding full-size a studie of an attributable to any incremental increase in the assessed value of the opportyr from the immediately preceding full-size a studie of any attributable to any incremental increase in the assessed value of the	
		calculation of partial abatement and amount of property taxes to be added to tax roll		
			a real voltage in the second secon	
			(b) Determine the incremental increase in the assessed value of the land of the subject property by: (b) Deterministic the field cash value of the land of the subject property in accounts of paragraph (a) of subjection 1 of NRS 362.005 and paragraph (b) of subjection 1 of NRS 362.000, as applicable, considering any	
			improvement to or change in the actual or ambriding use of the property, as determined [for the current fixed] year] paramat to NAC 281610475 or 386.100475 or 386.10048. (2) Determining the full cash value of the land of the subject property in accordance with the provisions of paragraph (a) of subjection 1 of NRS 360.277, NRS 360.2076 and paragraph (b) of subjection 1 of NRS 362.100, as applicable, without considering any improvement to or change in the actual or ambriding use of the property determined paramation NAC 361.610475 or 386.10048.	
389			(1) Subtracting the answer determined pursuant subparagraph (2) from the answer determined pursuant to subparagraph (1). If the remainder is zero or a negative number, the answer determined pursuant to this subparagraph shall be deemed to be zero. (4) Multiphys the answer determined pursuant subparagraph (3) by the officient tax are acclusted for the subper quered. (5) Subsiding the answer determined pursuant subparagraph (3) by the officient tax are acclusted for the subper quered. (5) Subsiding the answer determined pursuant subparagraph (3) and that are a different pursuant subparagraph (3) by the officient of all property sub-instances on the subper quered.	
			(c) Apply the sum of the amounts determined pursuant to paragraphs (a) and (b) as the amount of assessed value to be excluded from the calculation of any partial abatement and the amounts determined pursuant to paragraphs (a) and (b) as the amount of assessed value to be excluded from the calculation of any partial abatement and the amount of the calculation of the amount of	
			fixed years a result of any improvement to or change in the strain or authorized use of the property. It is carrying on the monosission of this section a conservation because that the monom of any specied value excluded from the calculation of any normal abavenest and the amount of any monoty target above.	
			ord for the current fixed year attributible to any incremental increase in the assessed value of any property from the immediately preceding fixed year as a result of any imporvement to or change in the actual or authonised use of the property: (a) b due should be an incremental increase in the accurd or due property which is due cardy antibudite to be imporvement to or change in the actual or authonised are of the property; (b) b due due to any incremental increase in the accurd or due property which is due cardy antibudite to be imporvement to react the actual or authonised are of the property; (b) is due to any imporvement in the accurd or due of any effective inclusion), for any dimension, and hence the actual or appropriate in the due to a standard and expertises are not all or appropriate interval and any due to actual change. The actual of the actual or antibicity and the actual or appropriate interval and actual or appropriate in the due to actual or antibicity of the actual or	
			area and (a) has and (b) the specific property for which do assessed valuation has increased as a result of any improvement to or changes in the actual or authorized one of property. A say and in the section, "Effective target area area dominand for a subject property by during the transmust of target assessed on the subject property. The section is a subject property by during the transmust in the final arguer prior to any improvement to, or change in the	
			4. As used in this section, "effective tax net:" means a rate determined for a subject property by dividing the total annound of taxes assessed to be subject property, or which would have been assessed to the subject parcel but for any exemptions from taxation, in the facult year prior to any improvement to, or change in the actual or authorized use of, the subject parcel, by the taxable value of the subject parcel for thir facult year.	
	361.61049	Notification of determination that will result in exclusion of	A county assessor shall include with each notice of assessed valuation or mended notice of assessed valuation provided to a support or an owner of property parsuant to NRS 503. 200 a statement of whether any determination has been made that will result in the excitation of any assessed value from the cluckation of any parsial abatement flue applies to be underperty attributed to a support or another of property flue statement in the excitation of the property flue statement integrates and assessed value from the integrated proceeding flue any assessed of any property attributed to a support or any assessed of any property distributed metal integrates and any assessed of any assessed of any property distributed metal integrates and any assessed and any and and any assessed integrates and and any assesses and any asternet any assess	
390		any assessed value from calculation of partial abatement	the characteristic of an observed frame characteristic of the property and a characteristic of the project product and the characteristic of the project product p	
		analement.	 Specify the amount of that intermental increase in the assessed value of the property; and Describe the manner in which detailed instructions may be obtained for appealing the matter the complexed of equitazion or the Commission. 	
		Appeal of Determination		
391		Appeal of Determination of Applicability of Certain Abatements		
	361.6105	Definitions	As used in NAC 361.6005 to 361.60074, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.61002 to 361.61002, inclusive, have the meanings ascribed to them in those sections.	
392 393	361.61052	"Contact person" defined.	As used in NAC, 506 A005 to 501.001/4, inclusive, unless the context otherwise requires, the words and terms defined in NAC, 506 A005 To 501 A0062, inclusive, have the meaning-accrited to them in those sections.	
393	361.61054	"Hearing officer" defined.	"Rearing offsee" has the meaning acceled to it in NAC 50035.	
20.1				I
394 395	361.61056	"Intervener" defined.	"Intervener" has the meaning ascribed to it in NAC 360.065.	
	361.61056 361.61058	"Intervener" defined. "Party" defined.	"Interents" has the meaning accilled to it in NAC 300.005. "Pany" nears a person, government, government agency or political underlying of a procented entitled to appear in a proceeding of the Commission. The term includes an intervent.	

CHAPTER 361 - PROPERTY TAX

	361.6106	"Petitioner" defined.	"Petitioner" has the meaning ascribed to it in NAC 360.065.	
397	361.61062	"Staff" defined.	Transmi in a summing accurace of a micro-color.	
398	361.61064	Notice of appeal of determination of county assessor or Department.	A performer where where the special determination of a coursy secure described in paragraph (1) of absection 1 of NS 301.4734 or a determination of the Dapartment described in paragraph (b) of absection 1 of NS 301.4734 must file a written melice of appear and the Countision on a fram provide by the Dapartment within the prioride percentral in subsection 2 of NS 301.4734 or a determination of the Dapartment described in paragraph (b) of absection 1 of NS 301.4734 must file a written melice 2 of NS 301.4734 must file a written melice 2 of NS 301.4734 must file a written melice 3 between the dates, a straible of performed and the peritoner of neutrino and the peritoner (a most 0) The development dates, a straible of peritoner and the peritoner of neutrino and the peritoner (a most 0) The development dates, a straible of peritoner and the peritoner of neutrino and the peritoner (a most 0) The development dates, a straible of peritoner and the peritoner (a most 0) The development dates, a straible of peritoner and the peritoner (a most 0) The development dates, a straible of peritoner and the peritoner (a most) of the advection of the peritoner (a most 0) The development dates, a straible of peritoner and the peritoner (a most) 0 The development dates, a straible of peritoner and the peritoner (a most) 0 The development dates, a straible of peritoner and the peritoner (a most) 0 The development dates, a straible of peritoner and the peritoner (a most peritoner). If any 0 The development dates, a straible of peritoner and the peritoner (a most peritoner) and the peritoner (a most peritoner). 1 Of Absorbiet dates of peritoner dates peritoner (a most peritoner) and the peritoner (a most peritoner) and the peritoner (a most peritoner). 1 Of Absorbiet dates of peritoner dates peritoner (a most peritoner) and the peritoner (a most peritoner) and the peritoner (a most peritoner). 1 Of Absorbiet dates of peritoner dates peritoner (a most peritoner) and the peritoner) and the peritoner (a most peritoner) and the perito	
400	361.61066	Hearing before hearing officer, findings and conclusions of hearing officer.	1. After respired in starting of sector of appendix and the comparison of the advectory of the ACC 101 A006, the Commission will amige a lacening officer to here the append. 2. This bioang distribution of the instance presented in the instance presented in the ACC 101 A006, the Commission will amige a lacening officer to here the append. 2. This bioang distribution of the instance presented in the instance presented in the ACC 101 A006, the COMMISS A006, the ACC 101 A006, the ACC 101 A006, the COMMISS A006, the ACC 101 A006, the ACC	
401	361.61068	Proposed order of hearing officer: Written objection; reply to objection. action by Commission.	 Description and environment provided in the subsection, a party may fit a vertex objection to the proposed order with the Commission within 20 edubatic days that receipt of the proposed order. The vertex objection must have been produced by the transmission within 20 edubatic days that receipt of the proposed order. A party than the a vertex objection must have been produced by the transmission within 20 edubatic days that receipt of the proposed order. A party than the a vertex objection must have been produced by the transmission within a strain objection must have been produced order. A party than the a vertex objection and area very of a dopbection at all parties. The party fits as a vertex objection with the dopbection must be able to the proposed order. A party fits as written objection with the Commission within 20 days after receipt of a proposed order. The party fits as vertex objection with the Commission within 20 days after receipt of the vertex objection. A party must be been received for the the composeding the party objection and the proposed order. The party fits as vertex objection with the Commission with all days after receipt of the vertex objection. A party must be been received for the commission. The party fits as vertex objection with the Commission with all days after receipt of the proposed order. The party fits as written objection the proposed order with the Commission. The party fits as written objection the produced order with the Commission. The party fits as written objection the produced order on the the result of the commission. The party fits as written objection the produced order on the produced order. The party fits as written objection the produced order on the result of the produced order of the result of the result of the result. 	
402	361.6107	Hearing before Commission: Order of argument.	In a hearing that before the Commission pursuant to NAC 301.4000, the order in which argument will ordinarly be received from the parties is: 1. Oreenation by any artification: 2. Argument by the particines: 3. Argument by the particines: 4. Argument by the particular pa	
403	361.61072	Basis on record before hearing officer; determination that record is inadequate.	The hearing held before the Commission pursuant to NAC \$13.0088 must be based on the record made before the hearing officer. If the Commission determines the record is inadequate, the Commission may remand the mater to the hearing officer for further proceedings or open the record and hear new or idence.	
404	361.61074	Hearing before Commission: Action by Commission; issuance of written order.	 After the chose of our imported, the Commission shaft. O Breand et an import to a breast of a point of a p	
405	361.851	POSTPONEMENT OF PAYMENT OF TAX		
406	391.431	Lacomprojeg documentator.	 The energ of angle-family relations: who which the first advance to propose the proposed for proposed to the proposed for the proposed for the proposed to the proposed for the proposed to the proposed for the proposed to the proposed for the proposed for	
407			 Integra indensity provided in XML XML XML XML XML To the XML Transition is radius much te comparison by 10 Anyoy of the two life for breakedse. (b) Anyoy of the two life for breakedse. (b) Anyoy of the two life for breakedse. (b) Anyoy of the two life for breakedse. (c) Anyoy of the two life for breakedse is the two life for breakedse in the two life for breakedse in the two lifes for any of the two lifes for breakedse in the two lifes for breakedse in the two lifes for breakedse in the two lifes for two li	
408	361.853	Chine Action by county second	 Lyton transport of alone for the property tax, a constly searce study very: (a) The fast knows or of root of a single hybrid predictory fast knows of the property searce study very: (b) The stat knows or of root of a single hybrid predictory fast knows of the constly assesses what overy: (c) The stat knows or of root of a single hybrid predictory fast knows of the constly assesses of the constly of the constly assesses of the constly constly assesses of the constly assesses of the constly assesses of the constly assesses of the constly constly assesses of the constly constly assesses of the constly of the constly reaction of the prediction of the predict	
409	361.855	Determination of eligible amount of income.	 The Department will annully provide to the county pressures of the Samue the memore finde current find your that is at a below the followally designated level signifying presety, based on the goldstace caldulated in the T-Sohard Register by the Linking Nano-Department of Linking Alman Samuersan Samuersan (Samuersan Samuersan Samuer	
410	361.857	Approval of claim for taxes accrued against mobile or manufactured home.	A cours treasure may approve a dain we proper the property trees accord against a nobile hone or manufactured hone of . 1. That hone is a single-damping-daskee as data in 1885-381.772, and 2. The chainant is otherwise elighbe to propose of populate of those taxes.	
411	361.859 361.861	Approval of claim for taxes accrued against single-family residence owned by trust. Determination of amount for	A roung resumm rang equivor a tain in polymout for polymout range that property tass accord aquine a single family relation fait is owned by a true it: 1. The chinatian equivalence of the end of the true is one of the true is one of the true is one of the results of the true is one of the true is	
412	361.863	and period of postponement. Certificate of eligibility: Form; exclusion of certain	I. If a source spaces a class in polynome for popular to accord against a single family readows, the county transvers and detormine the amount of popular to a that will be polynomic and the private for which the property tax will be proposed and and the private for which the property tax will be proposed and the private for any insulance of the county framework and detormine the amount of popular to a will be proposed and the private for any popular of and the private for any popular of and the private of the county framework and detormine the source for any popular of the tax for the entire fixed space of any popular of any and the private of the county framework and detormine the popular of the tax for the entire fixed space of any popular of the tax for the entire fixed space of any popular of any popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the entire fixed space of the popular of the tax for the popular of the popular of the tax for the popular of the popular of the tax for the popular of the tax fore	
413	361.865	exclusion of certain information. Certificate of eligibility: Effects	(b) Decayed as comply with the resoluting requirements of the ownly recorder in this Status. 2. Except as distributing requirements of the ownly recorder in this Status. 2. Except as distributing the Status St	
414	361.867	of recordation and filing.	 (a) Catch upon the channet is applies as ordered of property tasks and/up paid. (b) Wart the duble cost cost operator of the paids and/paids produces is located to: (c) Main the duble cost operator of the paids operator of paids and paid	
415	361.867	Statement of amount postponed: Contents. Application of payments made	A Anterier of the total answard of property to polynomia that is provided privation to 1983. 591-7923 must include: 1. The stall answard of the total answard of the data statement. The mount include polynomia for the correct fluid year and before the probed private polynomia structure of the data statement. 2. The india answard of motion correct of the data of the data of the data structure. The mount include polynomia must include and polynomia. The data must include polynomia must include polynomia must include polynomia must include polynomia must include and polynomia must include pol	
416	361.871	before amounts become due. Fraudulent claims.	the longest time. If it county ensures determines that my person has willfully made a materially false statement or used any other frandalism device to secure for himself or hereeff or any other person the postponed payment of property tax pursuant to the provisions of NRS 50 2025 (5) 2025	
41/		End	561.756 to 351.7596, inclusive, the county treasurer shall refer the claim to the district attorney for procession.	

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

2 3 361/ 3 361/ 361/ 4 361/ 361/ 5 361/ 361/ 6 361/ 361/ 9 361/ 361/ 10 361/ 361/ 12 361/ 361/ 13 361/ 361/ 14 361/ 361/	1A.010 1A.015 1A.020 1A.025 1A.030 1A.035 1A.040 1A.045	GENERAL PROVISIONS Definitions. "Animal unit month" "Animal unit month" "Assessing authority" defined. "Business venture for profit" defined.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 361A.010 to 361A.065, inclusive, have the meaning ascribed to them in those sections. "Asimal unit" has the meaning ascribed to it in paragraph (b) of subsection 1 of NRS 361.325. "Asimal unit month" has the meaning ascribed to it in paragraph (b) of subsection 1 of NRS 361.325.	
2 3 361/ 3 361/ 361/ 4 361/ 361/ 5 361/ 361/ 6 361/ 361/ 9 361/ 361/ 10 361/ 361/ 12 361/ 361/ 13 361/ 361/ 14 361/ 361/	1A.015 1A.020 1A.025 1A.030 1A.035 1A.040 1A.045 1A.050	"Animal unit" defined. "Animal unit month" "Assessing authority" defined. "Business venture for profit" defined.	"Animal unit" has the meaning accribed to it in paragraph (b) of subsection 1 of NRS 361.325. "Animal unit month" has the meaning accribed to it in paragraph (b) of subsection 1 of NRS 361.325.	
4 361/ 5 361/ 6 361/ 7 361/ 8 361/ 9 361/ 10 361/ 12 361/ 13 361/ 14 361/ 15 361/	1A.020 1A.025 1A.030 1A.035 1A.040 1A.045 1A.050	"Animal unit month" <u>Animal</u> unit month" "Assessing authority" defined. "Business venture for profit" defined.	"Animal unit month" has the meaning ascribed to it in paragraph (b) of subsection 1 of NRS 361.325.	
5 361/ 7 361/ 8 361/ 9 361/ 10 361/ 11 361/ 12 361/ 13 361/ 14 361/ 15 361/	1A.030 1A.035 1A.040 1A.045 1A.050	defined. "Business venture for profit" defined.		
6 3617 7 3617 8 3617 9 3617 10 3617 11 3617 12 3617 13 3617 14 3617 15 3617	1A.035 1A.040 1A.045 1A.050	profit" defined.	"Assessing authority" means: 1. The county assessor if the property to be considered is 20 acres or more; or	
7 361/ 8 361/ 9 361/ 10 361/ 11 361/ 12 361/ 13 361/ 14 361/ 15 361/	1A.040 1A.045 1A.050		 The Department if the property to be considered is less than 20 acres. "Business venture for profit" means an agricultural pursuit engaged in by an operator for a reasonable profit or at least upon the expectation of a reasonable profit consistent with the productive capability of the land 	
8 361/ 9 361/ 10 361/ 11 361/ 12 361/ 13 361/ 14 361/ 15 361/	1A.040 1A.045 1A.050		nnit.	
9 361/ 10 361/ 11 361/ 12 361/ 13 361/ 14 361/ 15 361/	1A.050		Commission means the newara 1ax Commission. "Converted to a higher use" has the meaning accribed to it in NRS 361A.031.	
10 361/ 11 361/ 12 361/ 13 361/ 14 361/ 15 361/		defined. "Crop" defined.	"Crop" means any agricultural product, including, without limitation, alfalfa, barley, certified seed, Christmas trees, garlic, grass hay, nursery stock, oats, onions, pasturage, sod and wheat, that is grown in soil or any	
12 361/ 13 361/ 14 15 361/		"Department" defined.	"Department" means the Department of Taxation.	
13 ^{361/} 14 ^{361/} 15 ^{361/}	1A.060	"Livestock" defined. "Operator" defined.	"Livestock" means domestic animals, including, without limitation, cattle, sheep, goats, swine, poultry, fish and equine animals, used for food, fiber, breeding, draft or profit. "Operator" means a person who engages in an agricultural pursuit as a business venture for profit. The operator may be either the owner or occupant of the agricultural real property.	
361/	1A.065	"Poultry" defined.	"Poultry" means domestic and game birds produced for meat, eggs or other poultry products, including, without limitation, chickens, turkeys, ducks, geese, peafowl, ostriches, pheasants, quail and chukar.	
361/		AGRICULTURAL PROPERTY -		
15		Assessment		
361/	1A.110	Application: Date; form.	An owner of property who wishes to qualify the property for the agricultural use assessment pursuant to NRS 361A.110 must apply to the assessing authority on or before the date required by NRS 361A.110. The application must be on a form approved by the Commission.	
	1A.120	Application: Contents.	 An application for agricultural use assessment filed pursuant to NRS 361A.110 must contain: (a) The names, addresses and telephone numbers of the owner or his representative and, if applicable, the lessee; 	
			(b) A description of the uses to which the land is put, including residential use and other higher uses if applicable; (c) A description of the type of agricultural operation;	
16			(d) The size of the land devoted to agricultural use; (e) A description of any noncontiguous parcels which may qualify for agricultural use; (f) The number of years which the land has been devoted exclusively to agricultural use;	
			 (g) The gross income received from agricultural pursuits during the immediately preceding calendar year; and (b) Expenses and net income attributable to the agricultural pursuit. 	
			 As used in this section, "noncontiguous parcels" means parcels of land with no common boundary and completely detached from one another, including, without limitation, two portions of land connected only by a point, such as when the northeast corner of a parcel connects at the point of the southwest corner of another parcel. 	
361/	1A.130	Application: Additional documentation.	Additional documentation may be requested by the assessing authority relating to a determination of agricultural pursuit or conducting a business venture for profit, including, without limitation, leases, receipts or rent paid, account balance sheets, profit and loss statements, addited financial statements and federal income tax returns. Such additional documentation must accompany the application but does not need to be recorded.	
361/	1A.140	Application for property containing less than 20	If a county assessor receives an application for agricultural me assessment for property containing less than 20 acres, the county assessor shall forward the application within 10 days after the date on which he receives the application to the Department for review and qualification of property as agricultural real property.	
18		containing less than 20 acres: Forwarding to Department for review.	на пропанном на на админали на техет вна фавшиката на родену за вускитата сва роцену.	
361/	1A.150	Determination of whether activities qualify as	 The assessing authority must determine from field inspection and other available information whether the activities conducted on the property qualify as agricultural pursuits. Institution is the anti-theory of the state of the	
		activities quality as agricultural pursuits.	 In addition to the agricultural pursuits described in NRS 361.0309, including, raising crops, livestock, poultry, far-bearing animals and bees, and dairying, the following activities qualify as an agricultural pursuit provided that the pursuit conducted is in accordance with generally accepted agricultural practices: (a) Aquatic agricultura, including, without limitation, hydrogonic gardens; 	
			(b) Intensively produced furits and vegetables, including, without limitation, fruits and vegetables produced in greenhouses; and (c) Experimental crop production.	
			 Nowwhich and ing any specific statutory provision to the contrary, the following types of activities which may appear to be agricultural in nature do not by themselves qualify as an agricultural pursuit, including, without limitation: (a) Grazing on land by any unimal kept as a hobby; 	
19			(b) Harvesting shrubs or seeds that grow wild on the land; and (c) Hunting or harvesting gume animals or binds.	
			Such as activity may qualify as an agricultural pursuit if the activity is accompanied by other agricultural activities which would generate an expectation of profit consistent with the land. 4. In determining whether an activity qualifies as an agricultural pursuit, the assessing authority shall consider whether the activity occurs after the agricultural pursuit, the assessing authority shall consider whether the activity occurs after the agricultural pursuit, the assessing authority shall consider whether the activity occurs after the agricultural pursuit, the assessing authority shall consider whether the activity occurs after the agricultural pursuit, the assessing authority shall consider whether the activity occurs after the agricultural pursuit, these making, and the approximation of the approximation of the agricultural pursuit, the assessing authority shall consider whether the activity occurs after the agricultural pursuit, these making, and the agricultural pursuit, the assessing authority shall be approximate the agricultural pursuit, these making, and the agricultural pursuit and the agricultural pursuit. Agricultural pursuit, the agricultural pursuit and the agricultural pursuit, the agricultural activity occurs after the agricultural pursuit. Agricultural pursuit and the agricultural pursuit and the agricultural pursuit. Agricultural pursuit and the agricultural pursuit and the agricultural pursuit and the agricultural pursuit and the agricultural pursuit. Agricultural pursuit agricultural	
			honey or candy manufacturing, and slaughtering, dressing and packing meat, do not qualify for the agricultural use assessment. 5. As used in this section:	
			(a) "Aquatic agriculture" means the propagation, cultivation and harvesting of plants or animals indigenous to water in a controlled or selected aquatic environment for the commercial production of food. (b) "Fur-boaring minuls" means fully or partially enclosed attracture that is used for the propagation, cultivation or protection of food or fiber. The term includes weather shelters and hot or cold frames.	
361	1A.160	Determination of whether	1. Upon a determination that an activity on the land qualifies as an agricultural pursuit, the assessing authority must then determine whether the operator is engaged in the agricultural pursuit as a business venture for	
5017	112.100	operator is engaged in business venture for profit.	profit. When determining whether an operator is engaged in a business venture for profit, reasonable profit and the expectation of a reasonable profit are not affected by any independent intervening causes of production failure or nonproductive use that are beyond the control of the operator, including, without limitation, land idle under government programs. Property not otherwise fulfilling the equivalent to considered as land	
			on which an apricultural pursuit is conducted may still qualify as such if there are extensing circumstances, including, without limitation, use of the land for an orchard or other perennial crops with a long maturation period that have not yet matures. 2. To qualify as habited.	
			 (a) The size of the property used in the operation; (b) The capacity of the property, including, without limitation, suitability, terrain, availability of water, soil capabilities, type of vegetation grown, growing season, animal unit months, animal units and animal unit 	
			equivalents; (c) The viability of the property, including, without limitation, the cost and availability of water, soil capacities, market proximity, fencing and suitability of the property for other uses; and (d) Any other factors or criteria that the assessing authority deems appropriate under the circumstances.	
20			3. In making a determination about whether the operator is engaged in a business venture for profit, especially in cases where the size of the land appears to be too small to sustain a monetary profit from agricultural pursuits, the assessing authority may consider whether a reasonable effort that been made to care for the land sufficiently and adequately, as evaluated in time, labor, equipment, management and capital	
			consistent with accepted agricultural practices for the type of agricultural operation involved. 4. Gross income derived from nonagricultural uses of the land must not be included in the requirements for the total minimum gross income, including, without limitation: (a) Lexing of the final for bibliosettic	
			(b) Leasing of the land for roadolde produce stands; (c) Leasing of the land for huming. (d) lncome devices from the mineral state, whether severed or not:	
			 (c) Income from the extraction of sand and gravel or other operations relating to products from the earth; (f) Interest income from a loan or investment, royalties or dividends; and 	
			 (g) Transfer or sale of property rights such as conservation casements or severed minoral rights. As used in this section, "animal unit equivalent" means the equivalent to the animal unit for various kinds and sizes of animals. 	
361/	1A.170	valuation of land devoted	Land devoted to agriculture must be categorized and valued pursuant to the classifications in the Agricultural Instructions Bulletin that is annually prepared by the Commission in accordance with NRS 361A.140.	
	1A.180	to agriculture. Annual study of value of	1. On or before the first Monday in October of each year, the Department shall conduct a study of the value of lands designated for agricultural use and present the study for approval by the Commission. The	
		lands designated for agricultural use.	Commission will incorporate the results of the study so approved into the bulletin prepared parsuant to NRS 361A.140 for use by county assessors. 2. The study conducted by the Department must, in accordance with NRS 361.325, be based on the productivity of the land. Productive capability of land may be determined by the classification of land and	
			application of a capitalized earning approach as follows: (a) For calitrated and native needow or wild hay lands: (1) Agricultural income for lands designed as calitorated may be projected by developing estimates of gross income based on average commodity prices. Sources of commodity prices of agricultural products	
			which the Department may use include, without limitation, the Nevada Agricultural Statistics Service and a survey of grovers and local bayers. (2) And coperating income must be determined by subtracting an estimated allocation for expresses from the gross income. Expresses for lands must be appropriate to the type of land being valued and may include the typical constor struct and the maintennes of intiguinous systems, and loss in production due to necessary management practices, such as loss in production during the seed year or the first year of the hay	
22			stand. The expenses subtracted from the gross income results in a net operating income. (3) A 5-year weighted average of net operating income may be capitalized into an indication of the value of the land per acre by multiplying the yield per acre, measured in tons per acre, by the net income per	
			ton and then dividing the result by the capitalization rate. The result must be multiplied by the level of assessment to obtain an assessed value per acre. (b) For pasture and grazing lands: (1) Agricultural income for lands designated as pasture may be projected by developing estimates of gross income based on the carrying capacity of the land as measured by rentals per animal unit months per	
			acre. Sources of rental prices for pasture and grazing lands which the Department may use include, without limitation, the Nevada Agricultural Statistics Service and a survey of growers and local buyers. (2) A net operating income must be determined by subtracting an estimated allocation for expenses from the gross rent per a minut anit month. Expenses for lands must be appropriate to the type of land being	
			valued and may include typical mixedlaneous costs, including costs for management, insurance, stock water and maintenance of fences. The expenses subtracted from the gross income results in a net operating income to land. (3) A 5-year weighted average of net operating income must be capitalized into an indication of land value per acre by multiplying the net income per acre and then dividing the result by the capitalization rate.	
			(c) A regime indigence introducing to net reprinting into a nine expansion of nine expansion of nine product of paramytring the net network product and methanisms from the product of paramytring the network of a second nine from the product of paramytring the network of a given period.	
23		Conversion to Higher Use		
361/	1A.210	"Physical alteration" interpreted.	The Commission will interpret the term "physical alteration," as used in NRS 361A.031, to mean the application of man-made changes, including, without limitation, changes in the contour of the land, removal of native plant life, diversion of water channels and building site improvements intended to enable the land to be used for purposes other than agricultural uses.	
	1A.220		name pain the, uversion to water channers and outcain site improvements intended to ensure the name to ensure the pain the, uversion to water than a grownum toes.	
		final map or parcel map creates parcels not intended	must consider: 1. The size of the parcel or parcels being created;	
25		for agricultural use.	 The capacity of the property, including, without limitation, suitability of variar, soil capabilities, type of vegetation grown, growing season, animal unit months and animal units; The vability of the property, including, without limitation, cost and availability of varier, soil capabilities, type of vegetation grown, growing season, animal units; Any other factors or criteria that the assessing authority desem speportation under the circumstances. 	
361.	1A.230		If the county assessor finds that a property has been converted to a higher use or otherwise becomes aware that such a conversion has taken place, the county assessor must convert the property, or that portion of the	
26 361/		county assessor.	property no longer qualifying as agricultural property, to a higher use. To calculate the amount of deferred tax that must be assessed when property is converted to a higher use:	
3017		when property is converted.	1. The county assessor must determine what the taxable value of the property would have been pursuant to the provisions of this chapter and NRS 361.227 for the fiscal year in which the conversion took place and for the 6 previous fiscal years.	
27			2. Using the trauble values of derived, the amount of traues for each fical year in which taxes would have been due and payable must then be calculated. The tax rate to be applied to the assessed value must be the rate used in the year for which taxable value is established. 3. The amount of taxes paid or payable based on the agricultural use assessment must then be subtracted from the amount of taxes calculated pursuant to subsection 2. The resulting difference is the amount of	
			3. The annount of takes plan or paymere based on the agricultural take absolution may there be solution to another takes taked and takes taken and taken and takes taken and taken an	
28		GOLF COURSES		
29		Definitions.	As used in NAC 361A.310 to 361A.440, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361A.320 to 361A.370, inclusive, have the meanings ascribed to them in those sections.	
30		defined.	"Converted to a higher use" has the meaning ascribed to it in NRS 361A.031.	
31 361/	1A.330	"Golf course" defined.	"Golf course" has the meaning ascribed to it in NRS 361A.0315.	

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

32	361A.340	"Golf course land" defined.	ToOf comes hear ¹ means the lind underlying: 1. A papt comment: 2. Anyr cylated improvements used in connection with that paft course; and 3. Anyr spiperturnal meas that are necessary for the use of any property described in subsection 1 or 2.	
33	361A.350	"Golfing improvements" defined.	"Golfing improvements" means any improvements to land which are typical and necessary for the use of the property as a golf course, including, without limitation, tees, fairways, bunkers, greens, trees, turef, irrigation, lakes, lake liners, bridges, practice ranges, cart paths, trails and service roads.	
34	361A.360	"Marshall and Swift" defined.	"Marshall and Swift" means the applicable manual published or furnished by the Marshall and Swift Publication Company, as that manual existed on October 1 of the year immediately preceding the current assessment year.	
35	361A.370	"Related improvements" defined.	"Related improvements" means any improvements to land, other than golfing improvements, which are used in connection with a golf course, including, without limitation, clubbouses, pro shopo, restaurants, parking lots, swimming pools, tennis courts, maintenance buildings and areas, and nurseries.	
36	361A.380	Applicability.	The provisions of NAC 361A.310 to 361A.440, inclusive, apply to the determination by a county assessor of the taxable value of real property used as a golf course for the purposes of chapter 361A of NRS.	
37	361A.390	Golf course land: Determination of taxable value for open-space use.	A courst suscess shall: 1. Determine the value of the galf course land in the same manner as the coursty assessor would determine the taxable value of the land for purposes other than open-space use; 2. Multiply the answard of accepts of the galf course land by the product obtained by multiplying \$2,560 by 1 plus the percentage change in the Counsem Price Index (All lense) for July 1 immediately preceding 3. Hithy when courses of the galf course land by the product obtained by multiplying \$2,560 by 1 plus the percentage change in the Counsem Price Index (All lense) for July 1 immediately preceding 3. Hithy when coulding formation to undextorin 1 is: (a) Greater than or equal to the value calculated pursuant to subsection 2 as the taxable value for open-space use of the galf course land. (b) Least than the value calculated pursuant to subsection 2, use the product obtained by multiplying the value calculated pursuant to subsection 1 by an open-space discourt factor of 0.74 as the taxable value for open-space us of the galf course land.	
38		Golfing improvements: Determination of taxable value for open-space use.	A county assessor shall: Determine the replacement cost of the golfing improvements as provided in NAC 361/A410; Subtract from the anount determined pursuant to subsection 1 an anount for the depreciation of the golfing improvements, calculated at 1.5 percent of the amount determined pursuant to subsection 1 for each year of the agilitad transmission of 30 years; and Multiply the remainder determined pursuant to subsection 2 by a factor for the obsolescence of the golfing improvements, calculated as provided in NAC 361A420. 	
39	361A.410	Galfag impovements Determination of replacement cost.	 For the purposes of absection 1 arXX-101.A00, a courst assessor dual determine the replacement cot of the golfing improvements for a golf course in a scontinuous with the following criteria: For part on the improvement of a single course must be determined by the sum of the mumber of points assigned to the golf course in a scontinuous with the following criteria: A golf course must be assigned the number of points which is most early and to the amount calculated by multiple course in a scontinuous with the following criteria: A golf course must be assigned the number of points which is most early of the golf course must be assigned for annotes of the golf course in the scontinuous to subscrapping by the United States Colf Association, exceeds 54, the golf course must be assigned for annotes of the golf course for a significant of the scontinuous to subscrapping by the United States Colf Association, exceeds 54, the golf course must be assigned the number of points which is most nearly equal to the annote calculated by subscrating. For the solary entry of a golf course must be assigned 30 points; For the solary entry of the course must be assigned 30 points; For the solar scontinuous bears in the solary and 30 points; For the solar scontinuous bears in the solary and 30 points; For the solar scontinuous bears in the solary and 30 points; For the solar scontinuous bears in the solary and 30 points; For the solar scontinuous bears in solary and any solary and any solary and any solary and the solary and 30 points; For the solar scontinuous bears in solary and 30 points; For the solar scontinuous bears in the solary solary and the solary and 30 points; For the solar scontinuous bears in the solary and 30 points; For the solar scontinuous bears in the solary and 30 points; For and closens the solar share of the	
40			 If any information necessary to determine the class of a polf course parsuant to subsection 2 is survaillable, a courty nesses vhall use his best applies of course. A courty nesses vhall as agin a court be hole to a polf course which, except as otherwise provided in the indexing, must be whill the court range per hole for the class of the polf course. A courty nesses vhall as agin a court be hole to a polf course which, except as otherwise provided in the indexing, must be which the court range per hole for the class of the polf course, as specified in the court range rank of the court range only by: A maximum amount of Parcent, ange proprintic, he account is a specified in Marshall and Swith. The representation of or the polf importenents, not use be which exceed as the maximum amount of hat court range only by: A maximum amount of process, ange provident is a specified in Marshall and Swith. The representation of or the polf importenents must be classical of by: Mathy appropriate cover the other as of the polf importenents must be classical of by: Mathy appropriate cover provident is a specified in Marshall and Swith. The representation of any dollocal and the cost of the polf importenents must be classical of by: Mathy appropriate cover provident is a specified in Marshall and Swith. Mathy and more of more dollocal and the cost of the polf importenents on the scientaria of provident is a specified in Marshall and Swith. 	
41	361A.420	Golfing improvements: Calculation of factor for obsolescence.	Ter the proposes of subscriss 12 of MAC 16(1, M00), commt accesses shall: I. Determine the number of ormads of gard flapped on a plicococ during the 12-month period ending on hane 30 immediately preceding the date of valuation; 2. Determine the number of control of gard flapped on a plicococ during the basiset month of that period; 3. Multiply the number of control of gard flapped on a plicococ during the 12-month period ending on hane 30 immediately preceding the date of valuation; 4. Determine the number of control of gard flapped on a plicococ during the 12-month period; 5. Apply the figure determined persuant to subsection 1 by the number determined persuant to subsection 2, and 5. Apply the figure determined persuant to subsection 4 as the factor for the obsolescence of the galfing improvements.	
42	361A.430	Determination of taxable value of real property used as golf course and related improvements and personal property.	A county assessor shall: 1. Except as thereins provided in subsection 3: 1. Except as thereins provided in subsection 3: 1. Except as thereins the traable value of arrowing provided in subsection 3 of NAC 561A.400; 16) Determine the traable value of arrowing assessor would determine the value of similar improvements that are not used in connection with that golf course; and 1. Except as therein a state value of a state of the subsection 3 of NAC 561A.400; 16) Determine the traable value of arrowing provided in property used in connection with that golf course; in the same manner as the county assessor would determine the value of similar improvements that are not used in connection with applications; and 1. Course of the same state of the same manner as the county assessor would determine the value of similar property that is not used in 2. Add the annownits determined parsuant to subsection 1; and 3. If the sum determined parsuant to subsection 1; and 3. If the sum determined parsuant to excertion with that golf course and any related improvements and personal property used in connection with that golf course, when valued as a single unit, reduce the total taxable value of the golf course, when valued as a single unit, reduce the total taxable value of the golf course and any related improvements and personal property used in connection with that golf course.	
43	361A.440	Calculation of deferred tax due when property is converted to higher use.	A county success dult 1. Encry an otherwise provided in subsection 1: (a) Determine the transler subsection for open-space use of real property med as a goff course by adding the amounts determined pursuant to subsection 3 of NAC 361A390 and subsection 3 of NAC 461A4000; (b) Determine the transler subsection are approximately a subsection with that goff course in the same manner as the county assessor would determine the value of similar improvements that are not used in connection with a goff course; (c) Determine the transle value of any presental property used in connection with that goff course in the same manner as the county assessor would determine the value of similar improvements that are not used in connection with a goff course; 2. Add the assumed seteminical pursuant to subsection 1; and 3. If the sum determined pursuant to subsection 1; and 3. If the sum determined pursuant to subsection 1; and 3. If the sum determined pursuant to subsection 2 coces the full cash value of the goff course and any related improvements and personal property used in connection with that goff course in the same function of the goff course and any related improvements and personal property used in connection with that goff course, when valued as a single unit, reduce the tool tasked value of the goff course and any related improvements and personal property used in connection with that goff course, when valued as a single unit, reduce the tool tasked value of the goff course and any related improvements and personal property used in connection with that goff course, when valued as a single unit, reduce the tool tasked value of the goff course and any related improvements and personal property used in connection with that goff course, when valued as a single unit, reduce the tool tasked value of the goff course and any single course, when value as the tool tasked value of the goff course and any single course, when value as a single unit, reduce the tool tasked value of the goff course and the tourse of the	
		End		

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

	NAC			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or
No.	Citation	Discription of NAC GENERAL PROVISIONS	Language	"Maintain" as written)
2	362.001	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 362.005 to 362.008, inclusive, have the meanings ascribed to them in those sections.	
3	362.005	"Department" defined.	"Department" means the Department of Taxation.	
4	362.006	"Developmental work" defined.	 Except as otherwise provided in subsection 2, "developmental work" means any activities performed on the property of a mine which outline the location of the mineral reserves of the mine or prepare the mineral reserves of the mine for production, including without limitation, drilling, neck work and the construction of support systems to increase the mineral reserves of the mine. The term does not include any mineral exploration. 	
5	362.007	"Mineral exploration" defined.	"Mineral exploration" means any activities relating to the search for mineral reserves which do not occur during the development or production stages of a mine, including drilling, sampling, assaying, metallurgical testing, engineering studies, studies of economic feasibility and procedures to obtain appropriate permits.	
6	362.008	"Mineral reserves" defined.	Mineral reserves' means the portion of a measured or indicated mineral resource that has been analytically determined to justify mining, taking into account, at the time of that determination, any mining, metallurgical, marketing, legal, environmental, social, economic and other conditions which apply to that determination.	
7		PROCEEDS OF MINERALS - General Provisions		
8	362.010	Determination of groos value of mineral products.	 For a propose of assessment and taxation of the net proceeds on intercha paramater to chapter M2 GVNES, the gross value of memory handles in accordance with the provisions of thin contained in the procession of the product in a more regular barry barry and the product in a more regular barry barry and the product in a more regular barry band barry barry bary barry barry barry barry barry band barry	
9	362.020	Separate report of royalties.	All royalities received by a lessor must be reported separately from other receipts.	
10	362.030	Annal attacement of gross yield and chined net proceeds: Form and contents.	1. All information in the statement which in required by NRS 302.110 to be find must be submitted on forms supplied by the Department or in a manner which is acceptable to the Department. (a) Larschold improvements and buildings; (b) Find standardsey and equipment. (c) Michine machinery and equipment and equipment and equipment and the state of the Department for the State of the Department of the State of the Stat	
	362.035	Deductions: Interpretation of certain statutory terms. [Effective through	For the purposes of: 1. Paragraph (f) of subsection 3 of NRS 362.120, the Nevada Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006.	
11		December 31, 2015.]	 Paragraph (c) of subscciant of NRS 361.210, the Newah Tax Commission will interpret the term "south of severing the employment of any employees" to: (a) Exclude, "when the limitation, the costs of any employee before the date of termination of his or her employment; and (b) Additional payments based on length of service; (c) Additional payments based of length of service; (c) Additional payments based payment; (c) Additional payments based payment; (d) Adjustence market: (e) Adjustence in service figure field a function; (f) Volutant; or lossocial of Adjustence; (f) Volutant; or lossoc	
12	362.035	Deduction: Interpretation of certain statutory terms. [Effective January 1, 2016.]	 Bergurph (c) of subsection 1 of NNS 362.120, the Nesah Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006. Pargarph (c) of subsection 1 of NNS 362.120, the Nesah Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006. Pargarph (c) of subsection 1 of NNS 362.120, the Nesah Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006. Pargarph (c) of subsection 1 of NNS 362.120, the Nesah Tax Commission will interpret the term "development and explored as a second by an employment before that dis of termination of the tor employment, and Steadule as diverse provide in pargarph (c), health, whith limitation, the costs of any: (i) Additional payments based on length of arrive; (ii) Additional payments based as length of arrive; (iii) Additional payments based as length of arrive; (iii) Additional payments based as length of arrive; (iii) Additional payments based as length of arrive; (iiii) Additional payments based and life insurance; (iii) Additional payments based as length of arrive; (iiii) Additional payments based as length of arrive; (iiii) Additional payments based as length of arrive; (iiiii) Additional payments based as length of arrive; (iiiii) Additional payments based as length of arrive; (iiiii) Additional payments based as length of arrive; (iiii) Additional payments based as length or arrive; the absolute the employment of the comployment; and (iiii) Additional payments based as a final payment on a final transment of the comployment; and (iiii) Additional payments based and transment of additional payment based as meaning anorthed to it in NAC 362.007. 	
	362.040	Deductions: Depreciation of capitalized costs.	Leasehold improvements and buildings must be depreciated over a 20-year period using the straight-line method. Freed machinery and equipment must be depreciated over a 20-year period using the straight-line method.	
13			 Mohle machine yr ad expiratent mut be depreciated orer a 10-year period using the straight-line method. Antonobka malika milja travice veike mut be depreciated orer 2.0-year period using the straight-line method. Subsequent additions to the unit mut also be reported and be depreciated orer a 20-year Antonobka malika milja travice veike from a diverse of the period orer a 20-year period using the straight-line method. Subsequent additions to the unit mut also be reported and be depreciated orer a 20-year Antonobka modil and the dispersion of the period or the period or the dispersion of adversate depreciation. If the property had remained in use, may be reported in total as an additional expenses of depreciation for the property from ade, submacnes recovery, rank-is or any other transhorms the trave to before and the complexities of the property from ade, submacnes recovery, rank-is or any other transhorms more travel for the sequence of the dispersion of adversate depreciation of adversate depreciation received for the property from ade, submacnes recovery, rank-is or any other transhorms more travel at the sequence of the other period. Antonobka materia adversate adversat	
14	362.050	Dahorismo, Operating cost. Efficience through December 31, 2015.]	 In comparing the costs emanenated is subtaction 1 of MSS 362 120, the following speech: terms are doctable encys as initiated and the extent of a MSS 362 120; In the cost of contracting for all or parts of the minits representing. The contract price is commercially resonable in the eccumatances and the cost own addressive block of the service or activity constrained for an group resonable in the eccumatances. The cost of contracting for all or parts of the minits represention. (Fig. 2012); The cost is contracting for all or parts of the minits represention. (Fig. 2012); The cost is contracting for all or parts of the minits represention. (Fig. 2012); The cost is contracted for a supervise block obstacle of the minits. The cost is contracted for all or parts of the disc and the contract prices. The cost is contracted for a supervise block on the disc contractes: The cost is contracted for a supervise block on the disc contractes. The supervise is a poly which prices main contract with a base contracting prices. The cost is memory on the privat price of the minics: The supervise is a poly which prices main contract with a base private private law of the minics: The supervise is a poly which private main contract and adjustication with a base private law of the minics: The supervise is a poly which private main contract and dispectation of any facilities or equiparent time terms end private supervise is a supervise private and and an adjustication with a base supervised by a data private base of a base private base of the base contraction of the minic: The cost of main encience private. The cost of main encience private and the supervised base of the privation with the dist privation with the dist privation and object private distribution of the printer is the private base of the minic: The cost p	
15			 (a) Costs iscurds for perceptioner activities, ischalling, without limitation, reinbursterment for exposures for moving and relocation; (b) Except as device involved in anymapping (o) of ubacticula of anymaph (o) of ubacticula of anymaph (o) and the schon and paragraph (o) and the schon and paragrap	

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

	362.050	Deductions: Operating costs.	1. In computing the costs enumerated in subsection 3 of NRS 362.120, the following specific items are deductible except as limited by subsection 2 of this section and subsection 6 of NRS 362.120:	
		[Effective January 1, 2016.]	(a) The cost of renting equipment, if the amount paid as rental is commercially reasonable in the circumstances; (b) The cost of contracting for all or part of the mine's operations, if the contract price is commercially reasonable in the circumstances and the cost would otherwise be deductible if the service or activity	
			contracted for was provided or performed directly by the operator of the mine; (c) The cost of Nevada-based corporate services, as defined in subsection 8 of NRS 362.120, which a Nevada mine receives under contract from its corporate office or the office of a related corporation, if:	
			 The cost is commercially reasonable in the circumstances; and The cost is separately stated in a manner consistent with good accounting practices; 	
			(d) The reasonable cost of management provided to a joint venture by a member, if the fees relate directly to the operation of the mine; (e) If the taxpayer has a policy which prohibits the personal use of a vehicle by an employee, the cost of vehicle allowances to the extent that the vehicle is actively engaged in the business of the mine;	
			(f) The cost of transportation services between points of origin and destination within this State provided by a third party or the owner of the mine for employees to get to and from a point of extraction or reduction of the mine, excluding any cost for the repair, maintenance and depreciation of any facilities or equipment under the jurisdiction of the Public Utilities Commission of Nevada or the Nevada	
16			Transportation Authority; and (g) The cost of compensation for employees. As used in this paragraph, "compensation" means wages, sularies, paid sucation kave, paid sick kave, performance-related bonuses, contributions to and administrative costs of qualked pension and retirement plans, 401k and similar deferred benefit plans, Medicare combutions, social security payments, state and federal unemployment compensation	
			administrative costs of qualified pension and retirement plans, 401k and similar deferred benefit plans, Medicare contributions, social security payments, state and federal unemployment compensation contributions or payments, and postemployment training expenses for training conducted in compliance with the Mine Safety and Health Administration and the Division of Industrial Relations of the Department	
			of Business and Industry or their successor organizations. 2. In computing the costs enumerated in subsection 3 of NRS 362.120, the following specific items are not deductible:	
			(a) Cost or expenses which are capitalized; (b) Gills arms and donations:	
			(c) Costs of public relations and influencing or seeking to influence governmental activities; (d) Costs of developmental work related to ore bodies outside the geographic area described in the plan for the mine filed with the Division of Minerals of the Commission on Mineral Resources pursuant to	
			NRS 519A.210; CONT	
			(c) Any tax that an operator of a mine is required to pay to the Federal Government, this State or any other state, or a political subdivision thereof; (f) Costs associated with providing health clubs for employees;	
			 (g) Costs incurred for preemplyament activities, including, without limitation, reimbursement for expenses for moving and relocation; (h) Except as otherwise provided in paragraph (g) of subsection 1 of this section and paragraph (g) of subsection 3 of NRS 362.120, costs associated with union trust funds; 	
			 (i) Costs associated with providing day care facilities for the children of employees; (i) General lability insurance; (k) Excess policies of general lability insurance; 	
17			 Fire insurance on any machinery, equipment, apparatus, works, plants or facilities; and 	
			(m) Expenses described in subsection 7 of NRS 362.120. 3. The taxes described in paragraph (e) of subsection 2 of this section and paragraph (g) of subsection 7 of NRS 362.120 do not include any contributions or payments described in paragraph (h) of	
			subsection 3 of NRS 362.120. 4. If a cost is partially deductible and partially nondeductible, the deductible portion must be allowed. In determining the portion of such costs which is allowable as a deduction, a reasonable allocation must	
			be made based upon available information. For the purposes of paragraph (b) of subsection 1, there is a rebuttable presumption that not less than 20 percent of the cost of contracting for all or part of a mine's operations is attributable to the cost of services and activities that would not be deductible if provided or performed directly by the operator of the mine.	
	362.060	Della di Plant	a management of the state of th	
18	./02.000	Deductions: Electric power.	 The installation of power and light lines is a capital charge, while the uplecep and purchase costs of electric power are operating costs. When electric power is generated and distributed to various departments, the uplecep of the power plant must be written off, and the distribution of the power is an operating cost. New engines, boilers and similar equipment are teargeable to a capital account. 	
	362.070	Deductions: Loading and transportation costs.	The actual cost of transporting the product of the mine to the place of reduction, refining and sale, is affected directly by both demurrage charged and dispatch earned credits. These charges and credits become a part of the cost of kading and unkading ore. Additional assessments for demurrage penalities incurred for any cause increases the cost of loading and transportation; dispatch earned credit paid for efficiency in	
19			loading or unloading vessels or other transport equipment directly reduces the cost of transportation. The actual cost of loading is the gross cost less any dispatch earned credits plus any demurrage.	
	362.081	Date of receipt of material mailed to	1. An annual statement which is required to be filed pursuant to NRS 362.110 and which is transmitted through the United States mail shall be deemed to have been received on the date shown by the post office	
		Commission.	cancellation mark stamped on the envelope containing it, or on the date it was mailed if proof satisfactory to the Commission establishes that the document or remittance was timely deposited in the United States mail, postage prepaid, and property addressed to the Commission.	
			 A receipt for material sent by certified or registered mail, if different than the post office cancellation mark, will prevail if the date on the receipt is earlier than the cancellation date. A record authenticated by the post office that the cancellation date on certain batches of mail was erroneous is proof satisfactory to the Commission that the mailing was made on a date other than the post 	
20			office cancellation date. 4. If it is known that the postal service was inoperative at a certain time due to strikes, riots, warfare, acts of God or other reasons, the Commission will consider the circumstances and, if there is other	
			evidence of timely mailing, will accept the evidence and deem the return or payment timely. 5. Under no circumstances will:	
			 (a) The cancellation date affixed by a postage meter in the possession of the taxpayer or other person; or (b) Statements by the taxpayer or the taxpayer's employees, 	
			be considered sufficient to refute the post office cancellation date as the date of mailing.	
	362.083	Annual statement of gross yield and claimed net proceeds: Failure to	If a taxpayer submits an annual statement which is required to be filed pursuant to NRS 362.110 and which does not include all applicable information, documentation, reports and statements, the Department may require the taxpayer to result and a statement with all applicable information, documentation, reports and statements within 10 days after receiving notice from the Department. If all applicable information,	
21		include all applicable information, documentation, reports and	documentation, reports and statements are not included with the statement upon the resubmission of the statement, the Department may consider the taxpayer to have failed to file the statement.	
		statements.		
	362.085	Annual statement of gross yield and	If a taxpayer fails to file the statement required by NRS 362.110, the Department shall impose a penalty pursuant to NRS 362.230 in the following amounts:	
		claimed net proceeds: Penalty for failure to file.	 For net proceeds or royalities not exceeding \$5,000, the penalty is 10 percent of the net proceeds or royalities or \$100, whichever is less. For net proceeds or royalities erater than \$5,000 but not exceeding \$10,000, the penalty is \$500. 	
22			 For net proceeds or royalities greater than \$10,000 but not exceeding \$50,000, the penalty is \$1,000. For net proceeds or royalities greater than \$50,000 but not exceeding \$100,000, the penalty is \$2,500. 	
			For net proceeds or royalties of more than \$100,000, the penalty is \$5,000.	
	362.087	Annual statement of gross yield and claimed net proceeds: Penalty for	If the Department does not receive an annual statement which is required to be filed pursuant to NRS 362.110 and alleges that the taxpayer has not filed the statement, the taxpayer may submit documentation which establishes that the statement was properly filed. If the Department subsequently determines the annual statement was filed properly, the Department shall waive the penalty for the failure to file a statement	
23		failure to file.	which is imposed pursuant to NAC 362.085.	
	362.090	Report of amount of net proceeds of	1. The Department shall report to the State Controller pursuant to NRS 362.170 on or before May 25 the amount of any net proceeds of minerals taxes plas pro rata penalties and interest collected for	
24	302.090	minerals taxes plus pro rata penalties and interest; distribution.	 The Department shall distribute penalties and interest pursuant to NRS 362.170 in the same manner and percentage as computed for the net proceeds of minerals tax for each county. The Department shall distribute penalties and interest pursuant to NRS 362.170 in the same manner and percentage as computed for the net proceeds of minerals tax for each county. 	
24		and interest; distribution.	Ine Department shall distribute penames and interest pursuant to NeCS 562.1/0 in the same manner and percentage as computed for the net proceeds of minerals tax for each county.	
25		Deductions for Reclamation		
25	362.200	Costs Definitions.	As used in NAC 362,200 to 362,310, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362,210 to 362,290, inclusive, have the meanings ascribed to them in those sections.	
26		Deministry.	то има и тесе зощего и зощего, вкамие, викотик сонсктотих герине, на токотим и телима и тесе зощего и зощего, вкамие, нача на иканицу их поса о ики и ноже женов.	
	362.210	"Closure of a mine" defined.	"Closure of a mine" means the time at which: 1. The revegetation, treatment and rehabilitation of the site of the mine have been completed;	
			 The intergeneous means and removation of the more time time time core comparison. Any excess chemical solutions have been eliminated from the size of the mine, to the extent practicable; The maximum degree of passive management has been implemented at the size of the mine in which a method of treatment is applied through the use of any naturally occurring chemical or biological 	
27			3. The maximum degree of passive management has been implemented at use site of the mine at which a memory of the mine which have been commanded to cleanse the waters from such contamination; and 4. A monitoring program has been implemented to monitor the site of the mine at the production of the mine has been completed.	
	362.250	"Reclamation" defined.	"Reclamation" means actions performed during or after a mining operation or developmental work which are consistent with the provisions of NRS concerning mines and minerals, and any regulations adopted pursuant thereto, and which are identified in a reclamation plan to shape, stabilize, revegetate or otherwise treat the land in order to return it to a safe, stable condition consistent with the establishment of a	
28			pursuant thereto, and which are identified in a reclumation plan to shape, stabilize, revegetate or otherwise treat the land in order to return it to a safe, stable condition consistent with the establishment of a productive postmining use of the land and the abandomment of a facility in a mamer which ensures the public safety, as well as the encouragement of architectures which minimize the adverse visual effects. The term does not include an action performance and there to score of a mine.	
	2/2 25-		and of the last of the last of the second	
	362.270	"Reclamation plan" defined.	"Reclamation plan" means a plan for reclamation, and any amendments or modifications thereto, which is approved by: The Drivision of Environmental Protection of the State Department of Conservation and Natural Resources pursuant to chapter 519A of NRS for a mining operation or developmental work which is 	
			conducted on land administered by this State; 2. The Bureau of Land Management of the Department of the Interior pursuant to 43 C.F.R. Part 3800 for a mining operation or developmental work which is conducted on land administered by a federal	
29			agency; or 3. Any other state or federal agency pursuant to any state or federal law which: (a) Improve a duty to reaching the land disturbed by a mining contraining or downlogmental work; or	
			(a) Imposes a duty to reclaim the land disturbed by a mining operation or developmental work; or (b) Requires a permit to engage in a mining operation or developmental work which is substantially similar to the requirements for a permit set forth in chapter 519A of NRS and any regulations adopted momental work.	
	362.280	"Reporting period" defined.	pursuant thereto. "Reporting period" means the calendar year for which the statement required by NRS 362.110 is filed.	
30	362.280	"Reporting period" defined. "Taxpayer" defined.	"Reporting period" means the calendar year for which the statement required by NRS 362.110 is tiled. "Taxpayer" means a person who is required by the Department to pay a tax on the net proceeds of any mineral extracted in this State pursuant to chapter 362 of NRS.	
31	362.290	Allowable deduction. [Effective	• Laxpayer means a person who is required by the Department to pay a tak on the net proceeds of any mineral extracted in this State pursuant to chapter so.2 of NKS. A taxpayer may claim a deduction pursuant to paragraph (1) of subsection 3 of NRS 362.120 for any money paid during the reporting period for reclamation performed by the taxpayer.	
32		January 1, 2016.]	1	
33		Geothermal Resources		
	362.350	Definitions.	As used in NAC 362.330 to 362.370, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362.352 to 362.366, inclusive, have the meanings ascribed to them in those sections.	
34				
35	362.352		"Field" means the area of operations from which a geothermal resource is extracted and transported before any further beneficiation of the geothermal resource occurs.	
36	362.354		"Mining function" means any activity relating to the extraction of a geothermal resource, including, but not limited to, any drilling, pumping, reinjection, roadwork or transportation of the geothermal resource, if the activity occurs before any further processing of the geothermal resource by a system for gathering the geothermal resource.	
37	362.356	"Plant" defined.	"Plant" means any facility at which the processing of a geothermal resource occurs, including, without limitation, a plant for generating power.	
	362.358	"Processing" defined.	"Processing" means any activity that occurs beyond the inlet of a plant that: 1. Changes the physical or chemical characteristics of the production stream of a geothermal resource; or	
38			 Enhances the marketability of the production stream or the value of any separate component of the production stream. The term includes, without limitation, any beneficiation, compression, flashing, separation or stabilization that occurs within the plant, other than any reinjection, regulation of wellhead pressure, changing of 	
			pressures or temperatures in a reservoir or any other compression that occurs during the production of the geothermal resource.	
39	362.360	"Processing allowance" defined.	Processing allowance" means any cost associated with converting a geothermal resource into any electricity, heat or other by-product. The term includes, without limitation, any cost associated with an activity occurring after the completion of all mining functions but before the processed product is transported to a market for the product.	
	362.362	"Repowering" defined.	"Repowering" means to:	
40			 Remove any inefficient, obsolete or aging equipment that is used in the production stream of a geothermal resource; and Replace that equipment with any new technology or equipment that increases or may increase the efficiency of the processing of the geothermal resource. 	
1	362.364	"Transaction" defined.	"Transaction" means a bona fide transaction conducted at arms length involving a geothermal resource at the wellhead.	
41				
41	362.366	"Transportation allowance" defined.	"Transportation allowance" means any cost incurred for the movement of a geothermal resource that is converted to any electricity, heat or other by-product, if the movement of the geothermal resource is	
41		"Transportation allowance" defined.	"Transportation allowance" means any cost incurred for the movement of a geothermal resource that is converted to any electricity, heat or other by-product, if the movement of the geothermal resource is gerformed by the operator and occurs after the geothermal resource is a specific descent of the specific descent of	

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

43	362.368	Determination of gross yield.	 To assess and us the set proceeds of an overrating lacking hybride streaks goodbard in the set of the goodbard in resources and the product of the set of the goodbard in resource (and the process of the sast of the goodbard in resource). If the transaction involve the direct start of the goodbard in resource, the group widd of the goodbard in resource can be proceed of the sast of the goodbard in resource (and the process of the sast of the goodbard in resource). If the transaction involve the direct start of the goodbard in resource (and the process of the sast of the goodbard in resource). If the transaction involve the direct starts of the goodbard in resource (and the processing glownear contrastication). If the cost associated with the processing glownear contrastication allownear ce in related in a low fact start and the processing glownear contrastication. The angehytic in the fact has a resource (and the processing glownear contrastication) and the processing glownear contrastication of the plant with an equily the operator of the fact hash are paid by the operator of the goodbard in minimum contrastic on the plant with an equily the operator of the fact hash are paid by the operator of the fact hash are paid by the operator of the fact hash are paid by the operator of the fact hash are paid by the operator of the goodbard in minimum contrastic on the plant with are paid by the operator of the fact hash are paid by the operator of the fact hash are paid by the operator of the fact hash are paid by the operator of the fact hash are paid by the operator of the fact hash are based by the operator of the fact hash are based by the operator of the fact hash are paid by the operator of the fact hash are paid by the operator of the fact hash are based as a minimation of the plant are mainton and the plant are mainton are paid and processing are paid and processing are p	
44	362.370	Calculation of net proceeds.	 To the purpose of paragraph (c) of subscitus 6: (a) If an agreement is not in effect, the Department may grant an allowance for a return on the investment for a period that is equal to the remaining term of the agreement or 15 years, whichever is hes. If such an agreement is not in effect, the Department may grant an allowance for a period that is equal to the remaining term of the agreement or 15 years, whichever is hes. If such an agreement is not in effect, the Department may grant an allowance for a period that is equal to the remaining useful life of the plant and remaining term of the agreement or 15 years, whichever is hes. The plant period that is equal to the remaining useful life of the plant and transmission line responses of a response of the plant or transmission line composed to a provident line for a plant of the plant period that is equal to the remaining useful life of the plant and transmission line responses of a response of the plant or transmission line composed to a provident line balance to the plant or transmission line composed to a provident line and the equal to the remaining life of the assets physical life of the plant of an advectory of the plant of transmission line (C) and a provident life and the assets physical life of the plant of transmission life. (C) a conduct which left period life and the requirement is equal to the requirement as equal to the requirement and and responses of the requirement provement and the requirement and the requirement life of the plant of an advectory of the line life and the sine and the requirement life and the asset of the requirement life and the sine advectory of the line line of the requirement life and the asset of the requirement life and the asset of the requirement line life and the sine advectory of the line line transmission line. (d) The Department and the requirement life and the maximal plant life and the asset physical life and the requalitation or responsing of the plant or transmission line.<!--</td--><td></td>	
46		PATENTED MINES		
47	362.410	Assessment: removal from secured roll for miscellaneous property.	 A potential mice which is used for a purpose related to mining or agriculture must be assessed: (A) 435 spread of the trackle which of a sit of comparable size and similar termin and location which is used for purposes other than mining or (b) A155 spread (b) A155 spread (c) A155 spread (c)	
		End		

CHAPTER 363A - TAXES ON FINANCIAL INSTITUTIONS

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	363A.010	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 363A.020 to 363A.110, inclusive, have the meanings ascribed to them in those sections.	
3	363A.020	"Commission" defined. "Department" defined.	"Commission" means the Nevada Tax Commission. "Department" means the Department of Taxation.	
4	363A.030 363A.040	"Department defined. "Division" defined.	Lepartment means the Department or Laxanon. "Division" means the Employment Security Division of the Department of Employment, Training and Rehabilitation.	
6	363A.050	"Employer" defined.	"Employer" has the meaning ascribed to it in NRS 363A.030.	
7		"Health care deduction" defined.	"Health care deduction" means the deduction allowed by NRS 363A.135.	
8		"Indian Tribe" defined.	"Indian tribe" has the meaning ascribed to it in NRS 363A.030.	
9 10	363A.090 363A.100	"Nonprofit Organization" defined. "Political Subdivision" defined.	"Nonprofit organization" has the meaning ascribed to it in NRS 363A.030. "Political subdivision" has the meaning ascribed to it in NRS 363A.030.	
10	363A.110	"Self-insured employer" defined.	"Self-insured employer" means an employer that provides a program of self-insurance for its employees.	
12		ADMINISTRATION		
		Maintenance and availability of records of employer.	Each employer shall maintain and, upon the request of the Department, provide to the Department: 1. Conies of any reports filed with or submitted to the Division by the employer.	
		or employer.	 Copies of any records required to be maintained by the employer pursuant to NAC 612.020. If the employer claims the health care deduction: 	
			(a) Records describing the nature and amount of any contributions for health insurance or an employee benefit plan made by any employees of the employer. (b) Proof of any payments for health insurance or a health benefit plan made by the employer.	
13			 (c) A copy of any policy, agreement or other document describing; (1) Any health benefit for which the health care deduction is claimed, including, without limitation, the cost of the benefit; and 	
			(2) The number of employees covered under the applicable health insurance or health benefit plan. (d) Such records as are required to explain and verify any apportionment of payments between the employer and any of its employees for any pertinent health insurance or health benefit plan.	
			 Any other records reasonably requested by the Department if: (a) The records are available to the employer, and 	
			(b) The disclosure of the records is not prohibited pursuant to NRS 49.225, 449.720, 683A.0873 or 689B.280, or any other state or federal law regarding the confidentiality of the records.	
		IMPOSITION AND COLLECTION - Excise Tax		
14		on Banks		
15	363A.350	"Bank" interpreted.	For the purposes of NRS 363A.120, the Commission interprets the term "bank" to exclude a federal land credit association, farm credit bank, agricultural credit association or similar institution organized under the provisions of the Farm Credit Act.	
	363A.360	Amount of tax due for calandar	-	
	- 357-300	Amount of tax due for calandar quarter.	 The entire amount of the excise tax imposed by NRS 363A.120 becomes due for all the branch offices in excess of one operated or otherwise maintained by a bank in any county in this State on the first day of a calendar quarter, regardless of whether the bank ceases to operate or otherwise maintain any of those branch offices during that calendar quarter. If the operation or other maintenance of a branch offices comments after the first day of a calendar quarter, no excist text is due pursuant to the provision of NRS 363A.120 for the branch offices 	
			2. If the operation or other maintenance of a branch office commences after the first day of a calendar quarter, no excise tax is due pursuant to the provisions of NRS 363A.120 for the branch office for that calendar quarter. 3. For the purposes of this section:	
16			(a) The operation or other maintenance of a branch office shall be deemed to commence on the date the branch office first opens for business to the public.	
			(b) If the first day of a calendar quarter does not eccur on a regular banking day for a bank, the bank shall be deemed to operate or otherwise mainta a branch office on that date if the bank: (1) Held the branch office open for business to the public at any time during the immediately preceding 5 regular banking days for the bank; and (2) Holds the brank office open for business to the public at any time during the immediately accessing 5 regular banking days for the bank;	
			 Founds the branch office open for business to the public at any time during the immediately succeeding 3 regular banking days for the bank. As used in this section, the words and terms defined in NRS 363A.120 have the meanings ascribed to them in that section. 	
17		Payroll Tax		
.,	363A.380	Registration of employer with	1. An employer that fails to register with the Division pursuant to NRS 612.535 shall register with the Department for payment of the excise tax imposed by NRS 363A.130.	
18		Department; filing of returns and reports.	 Each employer shall: (a) File with the Department each quarterly return required by paragraph (a) of subsection 3 of NRS 363A.130, regardless of whether any tax is due from the employer for that quarter; and 	
			(b) Provide to the Department, on such forms as the Department prescribes, any reports required by the Department for the administration or enforcement of this chapter or chapter 363A of NRS.	
	363A.400	Exemption of Indian tribes, nonprofit organizations and political	 An Indian tribe, a nonprofit organization or a political subdivision is exempt from the provisions of NRS 363A.130, regardless of whether the Indian tribe, nonprofit organization or political subdivision files a written election pursuant to NRS 612.565 or 612.570. 	
19		subdivisions.	 Any person who claims to be a nonprofit organization exempt from the provisions of NRS 363A.130 shall, upon the request of the Department: (a) If the person does not claim to be an exempt religious organization, provide to the Department a letter from the Internal Revenue Service indicating that the person has qualified as a tax-exempt 	
			organization pursuant to 26 U.S.C. § 501(c); or (b) If the person claims to be an exempt religious organization, provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as	
			a religious organization pursuant to 26 U.S.C. § 501(c) and any federal regulations relating thereto.	
		Application by employer for designation as payroll provider; requirements for designation;	1. An employer may apply to the Department to be designated as a payroll provider by submitting to the Department such forms, application materials and supporting documents as the Department may require.	
		requirements for designation; revocation or cancellation of designation; commerce tax credit.	 The Department shall designate an employer as a payroll provider if the employer demonstrates to the satisfaction of the Department that: (a) The employer is a member of an affiliated group which: (b) The employer is a member of the employer of the employ	
		designation; commerce tax credit.	 Provides payroll services for one or more members of the affiliated group; Pays wages to employees who provide services on behalf of one or more members of the affiliated group; and 	
			(3) Reports and pays the tax imposed by NRS 363A.130 on wages paid to employees who provide services on behalf of one or more members of the affiliated group; and (b) Each member of the affiliated group for which a tax credit will be claimed pursuant to subsection 4 would have a liability for the tax imposed by NRS 363A.130 if the persons who provide services	
20			for that member were treated as employees of that member rather than as employees of the employer. 3. The Department may revoke or cancel the designation of an employer as a payroll provider if the employer no longer qualifies for that designation pursuant to subsection 2. The revocation or	
			cancellation of the designation of an employer as a payroll provider does not preclude the Department from designating another employer as a payroll provider for the affiliated group if the other employer qualifies as a payroll provider paramat to this section. . In reporting and comparing the tax imposed by NRS 363A.130, a payroll provider may subtract from the amount calculated parsuant to subsection 1 of NRS 363A.130 a credit in an amount equal	
			•. In reporting and comparing the data imposed by two 3 5057-1594, a payton provider may shorted a tomat meanound calculated parsame to subsection 1 or two 3 5057-1594 a term in an annound equal to 50 percent of the sum of the commerce tax paid by the payroll provider and each member of the affiliated group that would have been liable for the tax imposed by NRS 363A.130 if the persons who provide services for that member were treated as employees of that member rate rated as employees of that member were treated as employees of that member rate rated as employees of that member rate rated as employees of that member rate rated as employees of the payroll provider.	
			provide structs on time memine were related as employees of time memory handling and an employees on the phytoin provider. 5. As used in this section: (a) "Affiliated group" means a group of two or more business entities, each of which is controlled by one or more common owners or by one or more members of the group.	
			(a) Animated goodp means a goodp of two or more obsence entities, each of which a controlled by one of mare common owners of by one of mare means experiment. (b) "Commerce tax" means the tax required to be paid pursuant to chapter 363C of NRS. (c) "Controlled by" means the direct or indirect ownership, control or possession of 50 percent or more of the ownership interest in a business entity.	
			(d) "Payroll provider" means an employer who has been designated by the Department as a payroll provider pursuant to subsection 2.	
	363A.415	Employer ineligible to receive commerce tax credit if deficient in	1. If an employer incurs a deficiency in the payment of the commerce tax, the employer is not entitled to the commerce tax credit for the amount of the deficiency until the employer satisfies all or part of the deficiency. The amount of the credit to which the employer is entitled pursuant to this subsection is equal to 50 percent of the amount of the deficiency paid by the employer.	
		payment of commerce tax; amendment of tax return for payroll tax upon	 Upon partial or full satisfaction of a deficiency in the payment of the commerce tax, an employer may amend a return of the tax imposed by NRS 363A.130 for any of the 4 calendar quarters immediately billowing the taxable year for which the commerce tax was required to be paid to claim the commerce tax redit in accordance with the provisions of ubsection of 40 NRS 363A.130. 	
21		partial or full satisfaction of deficiency; adjustments to employer's account.	 The Department may make such adjustments to the account of an employer as the Department deems necessary to apply a commerce tax credit and adjust a return of the tax imposed by NRS 363A.130 in accordance with this section. 	
			 As used in this section: (a) "Commerce tax" means the tax required to be paid pursuant to chapter 363C of NRS. 	
	3634 420	Health care deduction: Depreciation of	(b) "Commerce tax credit" means the credit against the tax imposed by NRS 363A.130, which is set forth in subsection 4 of that section. If a self-insured smoleum claims the denomination of presents we drive a diministrative continue court for surposes of the leadth case deduction. The available court of the denomination of presents that denomination for each	
	505A.420	Health care deduction: Depreciation of property by self-insured employer.	If a self-insured employer claims the depreciation of property as a direct administrative services cost for purposes of the health care deduction, the employer must compute that depreciation for each calendar quarter, beginning with the calendar quarter in which the property is first placed into service, according to a straight-line method which is based upon: 1. Ext transfer heared research whet then a work is how:	
			 For tangible personal property other than a mobile home: (a) Nardy-five percent of the cost of acquisition of the property; and (b) a worf-life inductional in a comparable property must be present for the property of the property o	
22			(b) A useful life determined in accordance with the Personal Property Manual adopted by the Commission for the period in which the property is first placed into service; 2. For a mobile home which has not been converted to real property: (b) Either and the property of the property of the property.	
			(a) Eighty percent of the cost of acquisition of the mobile home; and (b) A useful life of 15 years; and 3. For an improvement to real property:	
			 For an improvement to real property: (a) Seventy-five percent of the cost of acquisition of the improvement; and (b) A suschilit for 50 years. 	
\vdash	363 4 420	Correction of errors in filed returns.	(b) A useful life of 50 years. If an employer files a return pursuant to paragraph (a) of subsection 3 of NRS 363A.130 which contains any errors, the employer shall:	
	303A.430	correction of errors in filed returns.	1. File with the Department an amended or adjusted return which corrects those errors. Any corrections to:	
23			(a) The wages reported by the employer must be accompanied by an explanation of those corrections; and (b) Any health care deduction claimed by the employer must be supported by appropriate documentation and explained to the satisfaction of the Department. 2. Remit to the Department are applicable amount doc.	
		Credit for Matching Employee	2. Kenas to tie zepartitent any applicable amount due.	
		Contributions to Prepaid		
24		Tuition Contracts and College Savings Accounts		
25	363A.500	"Prepaid tuition contract" defined.	"Prepaid tuition contract" has the meaning ascribed to it in NRS 353B.030.	
25	363A.505	"Qualified beneficiary" defined.	"Qualified beneficiary" has the meaning ascribed to it in NRS 3538.050.	
	363A.510	Employer required to provide verification of matching contribution	An employer who, pursuant to NRS 363A.137, claims a credit against the excise tax imposed on the employer by NRS 363A.130 must include with the quarterly return filed by the employer pursuant to paragraph (a) of subsection 3 of NRS 363A.130:	
		verification of matching contribution with quarterly return; submission of list of all matching contributions made on	praragraph (a) of subsections 3 of NRS 36.5A.1.30; I. Verification of a matching contribution made by the employer: (a) To the savings trust account of an employee of the employer in the Nevada College Savings Trust Fund created by NRS 353B.340; or	
		of all matching contributions made on behalf of employees.	(b) To the Nevada Higher Education Prepaid Trust Fund created by NRS 353B.140 to match a contribution made by an employee of the employer on behalf of a qualified beneficiary on whose behalf	
27			a prepaid unition contract is drawn, and 2. A list of all matching contributions made on a form prescribed by the Department. The list must include, without limitation: (a) The name and tarsprevi cheficilization number of the employer;	
			(b) The name of each employee for whom the matching contribution was made;	
			(c) The amount of each matching contribution; and (d) The total amount of matching contributions made for each employee during the immediately preceding calendar year.	
28	363A.515	Computation of annual limit of tax	The annual limit set forth in subsection 2 of NRS 363A.137 on the credit described in subsection 1 of that section must be computed based on a calendar year.	
		End		

CHAPTER 363B - BUSINESS TAX

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	363B.010	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 363B.020 to 363B.100, inclusive, have the meanings ascribed to them in those sections.	
	363B.020	"Commission" defined.	"Commission" means the Nevada Tax Commission.	
4	363B.030	"Department" defined.	"Department" means the Department of Taxation.	
5	363B.040	"Division" defined.	"Division" means the Employment Security Division of the Department of Employment, Training and Rehabilitation.	
6	363B.050	"Employer" defined.	"Employer" has the meaning ascribed to it in NRS 363B.030.	
7	363B.060	"Health care deduction" defined.	"Health care deduction" means the deduction allowed by NRS 363B.115.	
8	363B.070	"Indian Tribe" defined.	"Indian tribe" has the meaning ascribed to it in NRS 363B.030.	
9	363B.080	"Nonprofit Organization" defined.	"Nonprofit organization" has the meaning ascribed to it in NRS 363B.030.	
10	363B.090	"Political subdivision" defined.	"Political subdivision" has the meaning ascribed to it in NRS 363B.030.	
11	363B.100	"Self-insured employer" defined.	"Self-insured employer" means an employer that provides a program of self-insurance for its employees.	
12		ADMINISTRATION		
13	363B.110	Maintenance and availability of records of employer.	 Copies of any expect field with exhibition by the employer. Copies of any expect field with exhibition by the employer paramet NAC 42 (202). Copies of any exhibition field with an exhibition of the employer paramet NAC 42 (202). Copies of any expected field with an exhibition of the employer examine NAC 42 (202). Copies of any expected field with an exhibition of the exhibition of the employer exhibition of the employer. Any exhibition of the visich field with a exhibition of the exhibition of the employer. Any exhibition of the visich field with a exhibition of the employer. Any exhibition of the visich field with a exhibition of the employer. Any exhibition of the visich field with the exhibition of the employer. Any exhibition of the visich field with a exhibition of the employer. Any exhibition of the visich field with the employer. Any other records are required to experiment of approximates the process the employer and any of its employees for any pertinent health instruction. Any other records the evolution of employee. Distribution of the evolution of employee and experiments of the employee. Distribution of the evolution of employee and experiments there are the effect of the employee. Distribution of the evolution of employee. Distribution of the evolution of employee and evolution of the employee and any of its employees for each expecting the employee and expecting the employee. Distribution of the evolution of employee and evolution of the employee. 	
14		IMPOSITION AND COLLECTION - Payroll Tax		
	363B.130	Registration of employer with Department; filing of returns and reports.	 An employer that fails to register with the Division pursuant to NRS 612-515 shall register with the Department for payment of the excise tax imposed by NRS 363B.110. Each employer shall: (b) if with the Department ends quarterly return required by paragraph (a) of subsection 3 of NRS 363B.110, regained so whether any tax is due from the employer for that quarter, and an employer for that quarter, and an employer for that quarter an employer for that quarter and an employer for that quarter an employer for that quarter an employer for that quarter a	
15		mug or resultits and reports.	(a) File with the Department each quarterly return required by paragraph (a) of subsection 3 of NRS 363B.110, regardless of whether any tax is due from the employer for that quarter; and	
			(b) Provide to the Department, on such forms as the Department prescribes, any reports required by the Department for the administration or enforcement of this chapter or chapter 363B of NRS.	
16		Exemption of Indian tribes, nonprofit organizations and political subdivisions.	 As hadra tibe, a support apparent point of addrafts in a scamp from the provisions of NRS 3681110, regardless of whether the India wibe, suspect organization are policial subdrivian files. As presens who chains to be a sourceff organization excerning from the provisions of NRS 3681110 for guideless of whether the India wibe, suspect organization are policial subdrivian files. As presens who chains to be a sourceff organization excerning from the provisions of NRS 368110 for guideless of the beam exerned to the beam exerned to the the second or the second exerning from sequencing on the beam exerning three the organization provide with the person has qualifed as a tax-scenpt cognization provide to be an excerning religious organization provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization provide to the Department de	
17		Application by employer for de-signation as popul divorder, registements for designation, revocation or cancellation of designation, commerce tax condit.	1. As employer may apply to the Department to the designated area sproutly provider by submitting to the Department and hum, application nutricult and apperting documents as the Department hum. (1) The complytower is a number of a affinised group volket. (2) Provide provider diversities from our more submer of the fill method provide. (1) Provide provider diversities from our more submer of the fill method provide. (1) Provide provider diversities from our more submer of the fill method provide. (1) Provide provider diversities from our more submer of the fill method provide. (1) Provide provider diversities from our more submer of the fill method provide. (1) Provide provider diversities from our more submer of the fill method provide. (1) Provide provider diversities from our more submer of the fill method provide. (1) Provide provider diversities from our more submer of the fill method provide and the submer diversities from the more submer of the affinited provide and the submer diversities from the more submer of the affinited provide and the submer diversities from the more submer of the affinited provide provide from the affinited provide provide affinited affinited provide provide from the affinited provide provide from the affinited provide provide affinited affinited provide pro	
18	363B.165	Employer ineligible to receive commerce tax credit if deficient in payment of commerce tax, mendmerce da as review for payorell tax upone partial or full satisfaction of deficiency; adjustments to employer's account.	 Hen completer issues a deficiency in the psymmet of the commerce tax, the employer is and centralide to the commerce tax could for the answer and the deficiency multiple and the employer. Upper partial of all autifications of a deficiency in the psymmet of the commerce tax, and the provide tax imposed by NRS 3/RH.110 for any of the deficiency multiple and the employer. Upper partial of all autifications of a deficiency in the psymmet of the commerce tax, an employer may anneed a term of the tax imposed by NRS 3/RH.110 for any of the 4 allochera queries immediately a first partial of all autifications of a deficiency and the provide tax imposed by NRS 3/RH.110 for any of the 4 allochera queries immediately a first partial of all autifications of the account of the employer. The Department with the section. The Department partial deficiency and the partial of the account of the employer and the partial of allochera queries immediately and the section. A standed that detication. A standed that detication. The Department comment tax terms the credit and aligness to be partial personal to be partial partial tax timposed by NRS 3/RH.110 is a standed by NRS 3/RH.110 is a stand	
19	363B.170	Health care deduction: Depreciation of property by self-insured employer.	If a set formate employer thans the depression of property as a first estimatizative services could be purposes of the babb can deduction, the employer must compute that depressions for each solution. 1. For tanging personal property of the transport person for particle and the service, according to a straight-fire method which is based upone. 1. For tanging personal property of the control acquired to the property, in a first person of the property in the first person. 2. For tanging personal property of the control acquired to the property, in a first person of the person of the property in the	
20	363B.180	Correction of errors in filed returns.	I. File with the Department an annealed or adjusted return which contexts those returns. Any corrections to: (b) The ways represent the adjust of present present the composition of the context present term of the context present present of the context present of the	
21		Credit for Matching Employee Contributions to Prepaid Tuition Contracts and College Savings Accounts		
22	363B.300	"Prepaid tuition contract" defined.	"Prepaid tuition contract" has the meaning ascribed to it in NRS 353B.030.	
23	363B.305	"Qualified beneficiary" defined.	"Qualified beneficiary" has the meaning ascribed to it in NRS 353B.050.	
24	363B.310	Employer required to provide verification of methods contributions with quarterphyreum; submission of list of all matching contributions made on behalf of employees.	As englown these persuant to NMS 2008.117, chains a croft against de active tax imposed on the comployer by NRS 3018.110 must include with the quarterly remain field by the comployer ground to paragraph (a) of subscrited 31 CMS 5018.110. 10. 11. 11. 11. 11. 11. 11. 11. 11	
25	363B.315	Computation of annual limit of tax credit.	The annual limit set forth in subsection 2 of NRS 363B.117 on the credit described in subsection 1 of that section must be computed based on the calendar year.	
		End		

No.	NAC	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or
1	Citation	GENERAL PROVISIONS		"Maintain" as written)
2	363C.100	"Fiduciary duty" defined for purposes of NRS 363C.070.	For the purposes of determining whether revenue received by a business entry is pass-through revenue pursuant to paragraph (a) of subsection 1 of NRS 363C.070, "fiduciary daty" means a daty arising from a relationship governed by the provisions of NRS 162.010 to 162.140, inclusive.	
3	363C.110	"Intangible investments" construed for purposes of NRS 363C.020.	For the purposes of the exemption from the commerce tax set forth in paragraph (m) of subsection 2 of NRS 363C.020, the term "intangible investments" includes, without limitation, the intangible investments described in that paragraph and an interest in any early, including, without limitation, a trues, S composition, partnership, limited-lability company or other early in which a person owns an interest, regultless of whether that person controls or participate: in the managramment of the early in which the person own an interest.	
4	363C.120	Goods or services provided on	For the purposes of paragraph (c) of subsection 3 of NRS 363C.045, goods or services are provided on a complimentary basis if the goods or services are provided at no charge, in exchange for points or credits earned parauant to	
5		"complimentary basis" construed for purposes of NRS 363C.045. IMPOSITION AND	a program under which points or credits are earned or awarded to the customers of a business entity or in exchange for a coupon, voxcher or certificate.	
3		IMPOSITION AND COLLECTION - General Provisions for Business Entities		
6	363C.200	Business activities constituting nexus with this State.	For the purpose of determining whether a business entity is engaging in a business in this State, a business entity is commencing or conducting business in this State if the business entity: 1. In the ordinary course of business, enters this State to purchase, place or display advertising for the busefit of another person;	
			 Has consigned goods in this State; Reading and the person brings his or her own employees into this State, hires local labor or subcontracts with another person for such employment or labor; Delivers into this State in its source in the state in state on the basices entry has sold; 	
			 Has employees or representatives in this State doing the person's business; Does business in any rare within this State, regardless of whether the area is leased by, owned by, ceded to or under the control of the Federal Government; Enters into or or more contracts as a fundations with a fundational by the control of the second by the control of the control of the second by the control of th	
			(a) The franchises is granted the right to engage in the business of offering, selling or distributing goods or services under a marketing plan or system prescribed in substantial party by the franchisor; and (b) The operation of the franchises' studieses pursuant to such plan is substantially associated with the franchisor's trademark, service mark, trade name, logotype, advertising or other commercial symbol designating the franchisor or its franking.	
			8. Maintains a place of business in this State from which the person supervises the management of an entity in which the person has an ownership interest, and ownership interest, and ownership interest, and ownership interest, and ownership interest.	
			10. Leases tangble personal property which is used in this State; 11. Provides Ioan production activities in this State through employees, independent contractors, agents or other representatives, regardless of whether such persons reside in this State, including, without limitation, soliciting	
			ulse contracts or kans, gubering financial data, muking credit checks, colecting accounts, repose-sing property or providing other financial activities. 12. In exchange fire fore, sets as general muteria in a general patternship which is doing business in this State 13. Mutations a place of business in this State; 14. Assembles revocess, mandformer a cortex socials in State;	
			 Anombies processes, manufactures or stores goods in this State; Holds, acquires, leaues or disposes of any real property located in this State; CONT	
7			 Provides any service while physically present in this State through employees, independent contractors, agents or other representatives, regardless of whether the employee, independent contractor, agent or representative providing the service resides in this State, alcohing, without limitation: 	
			(a) Maintaining or repairing property located in this State whether under warranty or by separate contract; (b) Installace, serving or modifying property in this State:	
			(c) Conducting training classes, seminary of lectures in this state. (d) Providing up via the of technical assistance in this State, itselded up without limitation, engineering services; or (e) Investigning that filting or otherwise assisting in resolving cancence compliantin in this State; 17. Such assessible to this State be setted with assisting of the otherwise assisting in resolving cancence compliantin in this State;	
			 Stages or participates in shows, theatrical performances, sporting events or other such events in this State; Has an employe, independent contractor, agar or other representative in this State, regardless of whether that person resides in this State, to promote or induce sales of the person's goods or services; Has a technolon number that is anxies in this State, services; 	
			 Carries passengers or personal property, including, without limitation, oil and gus transmitted by pipeline, from one point in this State to mosther point within this State if pickup and delivery occurs within this State; Has facilities or an employee, independent contractor, agent or representative in this State; regardless of whether the employee, independent contractor, agent or representative resides in this State; If so state, deficienting or shiping good from with this State; 	
			(b) For servicing, maintaining or repair websites, trailers, containers or other equipment in this State; (c) For coordinating and arcticing the transportation of passengers or freight in this State; or (d) For doiling on your leave busines in this state; or	
			(d) For doing any dater towards in this state, or 23. Engages in any other activity that constitutes sufficient nexus to subject the business entity to the commerce tax in a manner consistent with the United States Constitution.	
8	363C.210	Imposition; factors for determining whether person or entity is business entity subject to filing requirement for Nevada Commerce Tax	 The commerce tax is a tax imposed on each business entity engaging in a business in this State. To determine whether a business entity is engaging in a business in this State, the Department must consider the activities of the business entity and not the activities of other entities in which the business entity on an interest. Except as discriminic provided in abusicess and dupper SNG CFRS for the papers of determining whether a person or other entity is subject to the commerce tax, a person or other entity if the 	
		Return.	2. Except as startware provine in sumexists 3 and support 9% or or ASK, on the projecto or contenting measure a present store entry is a support on or contenting water a present store entry is a support on or contention of the store entry or and entry or gained parsant to chapter \$2 or \$4 of NRS. (b) A start, mation: domesic or foreign shall, whether organized and the fails of the start or and the entry of the start of entry or and the entry of the start of the start or and the start of the start or and the start of the st	
			(v) A variant, manufati, manufati, material transpirate states the drive state and the state states and many characteristic and many characteristic and	
			(c) Argumers intro-simily punctum priority punctum priority in a sector of a star parameter of a star p	
			20 U.S.C. y (14), (b) A joint stack company. (c) A natural percent who is required to file with the Internal Revenue Service a:	
			(1) Schedule C (Form 1040), Profit or Loss from Business, or its equivalent or successor form; (2) Schedule E (Form 1040), Stopheneratal lucore and Loss, or its equivalent or successor form; if an activity of the natural person is reported on Part I of that Schedule; or	
			(1) Skehder (Form 1040), Profin et Loss from Faming or its equivalent or successor form. (a) Any other promoting pring in a basies in this State. 3) Any other promoting pring in a basies in this State. 3) For the purpose of determining whether a pressor or determining whether a pressor or early is lated in subsection 2 of NRS SeC-RDI, regardless of whether the person or other in strategies in a basies in this Attac.	r
			 As used in this section: (a) "Holding company" means an entity that confines its activities to owning stock in, and supervising management of, other companies. 	
	363C.220	Requirement to file Naunda Commerce Tax	(c) "Joint venture" means a partnership engaged in the joint prosecution of a particular transaction for mutual profit.	
	5050-120	Requirement to file Nevada Commerce Tax Return; simplified reporting method for business entity with gross revenue less than \$4,000,000.	 Each basisses entry engaging in a business in this Nate during a trackle year most file. Nevada Commerce Tax Return for that taxable year parsuant to subsection 2 of NRS 50/C 200, regurdless of whether the business entry is halfer for parsuant to a business. In this Nate during and SociE CSA dual-time. A business entry engaging in a business in this State whose Nevada goas revenue for a taxable year is known for parsite on to Nevada Commerce Tax Return only the following information: A business entry engaging in a business in this State whose Nevada goas revenue for a taxable year is known for taxable year	
		J-1,000,000.	 in consequences, inclusion of the second seco	
			(d) The legal name and address of the business entity and (e) The affirmation of the business entity or the business entity's authorized representative, signed under penalty of perjury, that the Nevada gross revenue of the business entity for the taxable year was less than \$4,000,000.	
10	363C.230	Calculation of uncompensated care deduction for health care providers.	 For the purpose of calculating the amount of the deduction from gross revenue set forth in paragraphs (i) and (j) of subsection 1 of NRS 5MC 210, the actual cost to a health care provider for an compensated care is an amount equal to the operating express of the health care provider for the most revent feederal tax year of the health care provider, multipled by: (i) The uncompensated care is of the health care provider for the most revent feederal tax year of the health care provider, multipled by: (ii) The uncompensated care is not final tax care provider health care provider, during the provider of 	
			(a) The maximplessment care many on the mean care provider characteristic on the more more representation on the result of the second care provider, or (b) If the health care provider class to the microspression care rando scalarding for the most recent representation of the most present representation of the maximum care more and the scalarding of the care matching of the care matching of the care matching of the microspression of the scalarding of the microspression of the m	
			2. A health care provider shall maintain for all uncompensated care a record of the service provided, the standard charge for the service and the payments received by the health care provider for the service. 3. A send in this section: (a) "Health care provider has the meaning ascribed to it in NRS 560C210.	
			(a) Treams using provider has use in meaning accurate to a rock stypes_100. (b) "Operating concerns" means: (c) The amount reported on lines 2 and 21 of form 1046, ULS. Return of Partnership Income, or its equivalent or successor form; (c) The amount prepared on lines 2 and 20 of Form 1218(ULS Bactum of Partnership Income, or its equivalent or successor form; or	
			(2) The annual reported on mer c and 20 it rent 1200, C. A inclusion is tak locatin rol at 0.0 operation, or an	
			access. (i) "Uncompensated care charges" means an anome equal to the standard charge for bealth care services for which the bealth care provider has net received any payment or for which the bealth care provides has received parality payment that does not core if the coalth care provides has netwine any environment that does not core if the coalth care private hash more plant, medic na agreement with a planter for a specific amount on mostler the darg Bindmann impacts of the sheet has a regulation and the charge Bindmann impacts of planter.	
			approximation of the plants in order does not concern the control of the plants in order does not control of the plants in	
	363C.240	Change of NAICS code category and rate used to calculate amount of tax.	arrivers on particular system in a reason of the system in manane, unsubjecture care cauges. 1. For the pargos of the forming the net used to calcular the mount of comprehensive care cauges. 1. For the pargos of the charges of the business category of the business entry parsmant to NRS 50/C-110 to 30/C 560, inclusive, the business category of the business entry ice (a) The NAICS code charging of the business category many category and the system of the business entry in the system of the business category of the business entry ice (b) Hife NAICS code charging of the business entry is category and the system of the system	
			(b) If the NMCS code designated by the bonness entity is changed paramat to subsection 3 or 4, the NMCS code designated by the bonness entity in changed paramat to subsection 3 or 4. In the anish sead connect rs. Fact send for sub the Deparamet paramatic to subsection 3 or 4. Exact sead connect rs. Fact send connect rs. Fact send parameters absorbed parameters and the subsection 3 or 4. Exact sead reserves a sead reserves are send to send the send reserves are send to send to subsection 3 or 4. (i) The XMCS code of the bonies in which the bonies entity is competed, and	
			(2) The tax rate set forth in NRS 36/G-310 to 36/G-530, inclusive, for the NAICS code designated by the business entity pursuant to subparagraph (1) or, if the tax rate for that NAICS code is not set forth in those sections, the tax rate for that in NRS 36/G-310 to 36/G-530, inclusive, for the NAICS code the business entity unsuant to subparagraph (1) or, if the tax rate for that NAICS code is not set forth in those sections, the tax rate of the business category set forth in NRS 36/G-540.	
			(b) If the bounds early is engaging a bounds early and a more hand a scote, the bounds with y mut deagunt: (1) The bounds early is engaging a bounds early and a postep percent of the bounds early? We have a scote with y mut deagunt a scote with the initial return is filed or, it the election of the bounds early? A bound ago servence for the Linka year for which the initial return is filed or, it the election of the bounds early? A bound ago servence for the Linka year for which the initial return is filed or, it the election of the bounds early? A bound ago servence for the Linka year immediately preceding the filing of the initial artern and (2). There are the effort has NACS code is not set forth in those sections.	
			(2) The fax rate is form a NS NM100 S.M2.00 (nature), both to NM2.00 (nature), both to NM2.000 (nature)	
			(a) State the current NAICS code designated for the business entity, the proposed NAICS code for the business entity, the taxable year to which the proposed NAICS code will apply and the reason for the requested change; and	
			(b) Be compared by domainstain inducting that the current NAUS code designed for the basisens entry is ensensor or inaccurate. 4. Within 60 days the correct of a support and the information reception by subsection 3, the Department and determine and only the basisens entry of (a) The NAUS code of the basisens entry. (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the MVS code of Aph, basisens entry or 60 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the true rule for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the 100 KeV 2016 http://doi.indoi.org/101 (b) The true rule for the 100 KeV 2016 http://doi.org/101 (b) The true rule for the 100 KeV 2016 http://doi.org/101 (b) The true rule for	
			(b) The tax rate for the NMCS code of the busines entity as as of both in NSE SNC2 310 to NSC2. Soft, inclusive; and (c) The ported which the NMCS code and rate will apply. — If the Expansion that the AMCS code and rate will apply the subscription of the subscription of the approved by the Department. — If the Expansion of the AMCS code and the ported preserving which subscription for the commerce tax. > It likes of multide or incorrect information, the Expansion approves a change to the NACS code of a business code of a business of the AMCS code and the approved by the Department, > It likes of multide or incorrect information, the Expansion approves a change to the NACS code of a business code of a business of the AMCS code of a business of AMCS code of a business of the AMCS code of the AM	
			and imposing the applicable penalty and interest for such deficiency.	
12	363C.250	Waiver or reduction of penalty and interest for estimated returns; disallowance of interest on overpayment made intentionally or by	 In addition to the grounds for watere or reduction of the penalty and interest of ten interportent of the commerce tax set forth in NAC 360.396, the Department may waive or roboce a penalty or interest, or both, for a late payment of the commerce tax if the Nevada Commerce Tax Return was timely filed parament to advection 2 of NRS 360C 200, and the Department determines that the late payment was made because, in calculating the Nevada groups returne of the support - payment or the taxport - payment of the commerce tax set. 	
		reason of carelessness.	^(a) (a) The commerce tax calculations of the tangency for the translet year immediately precoding the tandlet year for which the commerce tax was paid; or (b) Federal income tax calculations of the tangency for the most necess (for them tay are of the tangency). 2. In determining which the waves or reduces the peakly or interacts, or both, for a law program paramet to anbection 1, the Department may consider whether the Nevada gross revenue reported on the taxpayer's Nevada.	
, I			Commerce Tax Return is the same as, or similar to, the: (a) Newada grows revenue reported on the Newada Commerce Tax Return of the taxpayer for the taxable year immediately preceding the taxable year for which the commerce tax was paid; or (b) The revenue reported on the feedin same tax strain of the taxpayer for the nost recent taxable year of the taxpayer.	
i 1			(b) The require reported on the followin learners are stream of the support for the solver core translable year of the support.	
			5. If an compayment of the commerce tax was made because, in calculating the Nexada gross revenue of the tappayer, the tappayer of the tappayer's agent relied on the information described in paragraph (a) or (b) of utheredion 1, the overpayment must be deemed to be made intentionally or by reason of cardiovates for the purpose of NRS 5837. 6530, and the Department must not adow any interest on the overpayment.	
13		Situsing of Certain Gross Revenue to This State	5. If an overpoyment of the commerce tor was made because, is calculating the Newada gross revenue of the tarapyor, the tarapyor's agent relief on the information described is paragraph (a) or (b) of understain 1, the overpoyment must be deemed to be made intentionally or by reason of cardeonness for the purposes of NRS 1507, 620, and the Department must not allow any interest on the overpoyment.	
13	363C.300	This State Provisions of NAC 363C.310 to 363C.590, inclusive, provide methods for situsing of	5. If an organized office comparison of the contrast to the solution of contrast and during the Neural office compares of the compares and relative contrast to the compares of the compare	
13	363C.300	This State Provisions of NAC 363C 310 to 363C 590,	5. If an orpayment of the contracts taw was made because, is calculating the Neural games sectore of the trapyor of the transit of the trapyor of the transit to the trapyor of the transit to the trapyor of the transit to the trapyor of the trapyor of the transit to the tra	
14		This State Provisions of NAC 363C.310 to 363C.590, inclusive, provide methods for situsing of revenue from certain services for purposes of	5. If an orepayment of the contraster tas was made because, is calculating the Newlay approx are easily on the payors of the trapyor of th	
14	363C.310	This State Provisions of NAC 361C.310 to 361C.590, inclusive, provide methods for stimuling of revenue from certain services for purposes of tax; list not exclusive. Conditions: near the second second second second second Conditions: and which purchaser is "located only in this State."	 If an orpayment of the contracts taw numbe beams, is calculating the Neuka group scenes of the propose of NSS SIGC-200, and the Department must be demined backfield a paragraph (a) or (b) of subsection 1, the orienposent must be demined backfield as a group of the suppose of NSS SIGC-200, and the Department must be demined backfield as paragraph (a) or (b) of subsection 1, the orienposent must be demined backfield as a group of the suppose of NSS SIGC-200, and the Department must be demined backfield as paragraph (a) or (b) of subsection 1, the orienposent of NSS SIGC-200, and the Department must be demined backfield as a group of the suppose of NSS SIGC-200, and the Department must be demined backfield as a group of the suppose of Alex SIGC-100 to SIGC SIQ, inclusive, as furthis the module for situating to this State for group or servers from the provision of orestimate or superfixed based back SIGC-100 to SIGC SIQ, inclusive, as furthis data is a superfixed by moving of group or strength servers in the data or superfixed backfield (SIGC-100 to SIGC SIQ, inclusive, as furthis as sufficient even provides of a data exceeding to the suppose of SIGC SIQ subsection, and the suppose of SIGC SIQ subsection or strength servers in the data of the suppose of SIGC SIQ subsection, and support and support as a service integrate taw servers from the provision of a service into in the site of SIGC SIQ subsection, and service integrate taw servers from the servers into a service integrate taw servers into a service integrate taw servers i	
14	363C.310	This State Provisions of NAC 363C-310 to 363C-590, inclusive, provide methods for strassing of revenues from certain services for purposes of tax; list not exclusive. Conditions under which ourchaser is "located	 If an origopreter of the contracts taw numbe because, is calculating the Neural Age provise of the anyopy the taypey's the	
14	363C.310	This State Provisions of NAC 361C.310 to 361C.590, inclusive, provide methods for stimuling of revenue from certain services for purposes of tax; list not exclusive. Conditions: near the second second second second second Conditions: and which purchaser is "located only in this State."	 If an origination of the contrast ta want where the interface of the state of the s	
14	363C.310	This State Provisions of NAC 361C.310 to 361C.590, inclusive, provide methods for stimuling of revenue from certain services for purposes of tax; list not exclusive. Conditions: near the second second second second second Conditions: and which purchaser is "located only in this State."	 If an origopreter of the contracts taw numbe because, is calculating the Neural Age provise of the anyopy the taypey's the	

17	363C.325	Revenue from advertising services.	 This section applies only to a bosiness entity that provides advertising services and net to a business entity that receives advertising services. If all moving an advertisement to be placed in a mewapage or magnitin, or on the If a based on any provide advertising services of a producer with the base base based to be the advertising services is simule to be in Base of the provide advertising services of a producer with the base base based. The base of the provide advertising services is a provide advertising services is advertising services is a final or advertising services is a provide advertising services. If a based on advection a	
18	363C.330	Revenue from architectural services.	 If a basies entry provides antibicutal envices for a particular and the property being disapied is to be located whethy in this State, the generative is admed to this State, regulation of wheter the reviewas are provides in the basies of the property being disapied is to be located both within and onside of this State, the amount of the gover enseme from the architectural anvices that the state integration of the property being disapied is to be located both within and onside of this State, the amount of the gover enseme from the architectural anvices that the architectural anview of the architectu	
19	363C.335	Revenue from agency services.	 Except softwaring provided in NAC 30C-34B, if a business entry provides agency services for a purchaser located only in this Rate, the gross revenue from those services is statud to this Rate, the gross revenue from those services is statud to this Rate, the gross revenue from those services is statud to this Rate, the gross revenue from those services are provided in RAT, SNC 34B, if a business entry provides agency services for a purchaser with operations located both within and ratide of this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services are provided in RATE, the gross revenue from those services in statud to this Rate, the gross revenue from those services in a statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this Rate, the gross revenue from those services in statud to this return the statud to this Rate, the gross revenue from those services in statud to the services in the revenue from those services in statud to the revenue from those services in statud to the services in the revenue from those services in the revenue from those services in statud to the services. (i) The bring, hosting of the revenue from those services in statud to the revenue from those services in statud to the revenue from those services in the revenue from those services in statud to the revenue from those services	
20	363C.340	Revenue from agent or manager representing athlete or entertainer in contract negotiation.	1. If an agent or manager represents an athlete in negotiating a contract to play for a sports team based in this State, or for a natural person to appear at a sporting event held in this State, the gross revenue from that service is situated to this State, regardless of where the negotiations occur.	
		annese or entertainer in contract negotiation.	same to inside spanses where regulation to call. 1. If it is given experiments where regulations to call is a control to perform an a control held in this Rate, the gross revenue related to that even are inside to this state, regulation or discussed in the state of the state o	
	363C.345	certain services.	 If an addres receive remnersing, including, without institution, more, property arcrives, for participating in correlating price many flows, an event held in this Rate, the grows reveness received by the addres is aband. obstance in the property of a reverse that is in this rule grows reverses reverses of the participation in the site is annel to be in the site in the site is annel to be institute in the site is annel to be site in the site is annel to be in the site is annel to be in the site is annel to be institute in the site is annel to be site in the site is annel to be institute in the site is annel to be site institute in the site is annel to be site institute. A used in this section, "afflet" includes, without limitation, the owner of an annel used in a sporting event. 	
22	363C.350	Remuneration or payment to entertainer for certain services.	 If an entrainer receives remansion, including, without limitation, mancy, property or services, for participating is, or apposing at, an event held in this State, the gross revenue received by the entertainer is situated to this State. If an entrainer is paid for endoting a prese, place of thing in this State, the gross revenue received by the entertainer is situated to this State. If an entrainer is paid for endoting a prese, place of thing in this State, the gross revenue received by the entertainer is situated to the situate of the endoties of this state, the gross revenue received by the entertainer is situated to the situate of the entertainer is entertained by the entertainer. If an entrainer's vertex related to various backnows both within and entaids the State, the gross revenue may be situated using any reasonable, consistent and unform method of apportionment that is supported by the business records of the entrainer is a support of we entain within an entained is within the entrainer is the situated and the intertext enterties and the related on the finance of the entrainer. 	
23	363C.355	Revenue from entertainment services.	 If entrumment envices sets the provided tably in the State, the group revenue from those services is shared or that State, regardless of these the services are parabolist. If entrumment envices are the provided both what and end and its fits state and engines that states are parabolistics in the State, the parabolistic set and states are presented by the state and engines the states are parabolistic. If entrumment envices are the provided both what and end and its fits states and engines that the states are parabolistic. If entrumment envices are the provided both what and end and its fits states and engines that the states are parabolistic. If entrumment envices are the provided both what and end and end and end and the State (the shares in a bottom both states are parabolistic or the provided by the states are parabolistic. If entrumment envices relate to virtual bottom both states and provide the states of the State is stated of the State (the shares in a bottom bottom bottom) the dottom of the parabone the states are parabolistic. If entrumment envices relate to virtual bottom bottom bottom is the states of the states are parabolistic provided by the states and the intervery states and within an excession and obstate with and entraids of the states of parabone envices may be also and and the states of the states are enviced if the bases are enviced for the bases and and the states of the states are enviced in the states are parabolistic or the states are environeed and the states are parabolistic provided by the states and the the states are parabolistic or the parabone are environeed and parabone are environeed and parabone are environeed and parabone are environeed and the states are paraboned and the states	
24	363C.360	Revenue from barbering, cosmetology, beauty salon or spa services.	If a business entity provides barbering, cosmetology, beauty salon or spa services in this State, the gross revenue from those services is situated to this State.	
25	363C.365 363C.370	Revenue from sale of cable or satellite service.	1. If the pump place of our of addies or sutellite avertes by the postbast or absolution of the servers is in this target, the grann ensume from the addie of the birth addies of the servers is attained the birth addies of the servers is attained the birth addies of the servers is attained the birth addies of the servers in a start of the birth addies of the servers is attained the birth addies of the servers is attained the birth addies of the servers in a start of the birth addies of the servers is attained the birth addies of the servers in a start of the birth addies of the servers is attained the birth addies of the servers in a start of the birth addies of the servers is attained the birth addies of the servers in a start of the birth addies of the servers in a start of the birth addies of the servers in a start addies of the servers in a start of the birth addies of the servers in a start addies of the servers in a start addie of the servers in a start addie of the server is a start addies of the servers in a start addie of the server is a start addie of the server is a start addie of the server is a start addies of the server is a start addies of the server is a start addie of the server is a start addies of the server is a start addie of the server is addie of the server is addie of the server is a st	
26	0/ئىلىدەر.	Revenue from sale of telecommunication service or mobile telecommunication service.	 Except as otherwise provided in this section, the gross revenue from the sale of telecommunication service or mobile telecommunication service is situated to this State if the primary place of the customer's use of the service is in this State. The gross revenue from the sale of telecommunication service sold on an individual call-by-call basis is situated to this State if. 	
			 (a) The call both ariginates and terminations in the State; of (b) The call both ariginates and terminations in the State; or (c) The call both ariginates and terminations in the State; of (c) The space reverse from the she of opposite terminations or system and both State; if developmentations arises in space and the space an	
27		Revenue from sale of advertising via television and radio broadcast or on Internet.	The grown events from the aid of adversing via television or malo brancek are or on the Internet, Including, without Inatiation, revenue from the aid of connectival and oper excision are done to the source of a test back and the source of t	
28	363C.380	Revenue from sale of subscriptions and advertising by business entity that publishes manazine or newsnamer	The amount of the gross revenue from the sale of subscriptions and advertising by a business entity that publishes a magazine or newspaper which is sinued to this State is equal to the gross revenue from those sales multiplied by a fraction, the numerator of which is the circulation of the magazine or newspaper in this State.	
29		services.	 If a builtess entity provides laterate or web horing services for a parchaser leasted only in this State, the gross revenue from those services is situated to this State, regardless of where the web hori is located. If a builtess entity provides laterate or web horing services for a parchaser leasted only in this State, the gross revenue from those services is situated on this fatte, regardless of where the web hori is a state data of the state. At the decision or builters of the builters web horing services of a parchaser least of the state of the state data of the state services is situated and in the state, regardless of where the web horing vertices of the parchaser. At the decision or builters of the builters of the parchaser est. If the parchaser est is a trade of the state data of the state data of the state data of the state data of the state data. At a de cleints or the builters of the builters or the built grave extreme horing builters of the builters or the builter data of the state data of the state	
30	363C.390	Revenue from call centers.	 The gue revenues then providing all center cervices on a functional status instands to be location of the purchaser of the status center arrives. The gue revenues then provident all center cervices as a virable system and on back status of the center of the status center cervice. The backman of the residence, however, devises as a virable, see event all center and the status of the center of the status center cervice. The backman of the residence, however, devises on at where the persbaser or persbaser (status center primely receives the leaded of the status center cervice. The backman of the residence, however, devises on the three the persbaser or persbaser (status center cervice). The backman of the residence, three the persbaser or persbaser (status center) and the persbase or persbaser (status center). The backman of the residence, three the persbaser or persbaser (status center) and the persbase or persbaser (status center). The backman of the residence, three the persbaser or persbaser (status center) and the persbaser or persbaser (status center). The backman of the many person or person of the persbaser or persbaser (status center) and the person or person of the person or person or person of the person or person of the person or pers	
32	363C.400	Revenue from collection services.	If a busines only provide dalk care environ in the Bate, the proverseme from those environ is shared to this State. If If a business entry provides collection services for a prachare ktarted to this bills in the state, the generative stream of the services are provided. If If a business entry provides collection services for a paralater with operations back the both within and outside of this State, the generative stream is shared to this State. The generative stream of the services are provided are reflected on precised precised in the State. If I husiness entry provides collection services for a paralater with operations backet and both within and outside of this State, the generative stream is shared to this State. The generative stream of the precised precised in the State. The service of the provides of the provides of the provides of the top of the service is a new of the services are provided are reflected on the stream. If A shared is this services of the provides of the provides of the top of the services are provided and the services of the provides of the collection services. (b) The printing backet of the many environs of the backet on the provides of the collection services in the top shared is a stream of provide of the provides of the provides of the collection services. (b) The printing backet of the many of the provides of the p	
33	363C.405	Revenue from computer programming services.	 If holisen early provides comparing provides for produce located day in this State, the grout versues is shared of this State, regardless of where the builtees entity is located. If holisen early provides comparing provides for producement that will be the description that holise of the state of the service provides are related to its State. If holisen early holisen that the state of the service provides are related to specific operations of the producement that are located and this State. If holisen early holisen that the state of the service provides are related to specific operations of the producement that are located and this State. If holisen early holisen that holise the service multiplied by a fraction, the numerator of which is the produced or sumber of users in this State and the denominator of which is the purchased's number of users holisen is early and to the service multiplied by a fraction, the munerator of which is the purchased's number of users in this State. 	
34	363C.410	Revenue from construction contracting services.	 If a human samp provides constrained number of a parchaser and flee property baing constrained to hands of holy in the State, the gross recrease. Both search size and the file for a section are provided in a subsective by 1.4 houses control to the property that will be based body within and contained of the state and there is no segmention of outs per the provide of the state and there is no segmention of contained or the state of the state and th	
35	363C.415	Revenue from contract manufacturing services.	 If it houses entry provides contrast numbering services, the gross revenue from those services is almost to this State if the property numbering services are provided in the state of the property number of the state of the property number of the state of the property number of the state of	
36	363C.420	Revenue from data processing services.	 If a business entity provides data processing services for a purchaser located only in this Star, the gross revener from those services is attend to this Stata, regardless of where the services are provided. If a business entity provides data processing ervices for a purchaser with operation located body within and canade child Stata. If a business entity provides data processing ervices for a purchaser with operation located body within and canade child Stata. If a business entity provides data processing ervices for a purchaser with a provide of the processing ervices for a purchaser with a provide data processing ervices. If a business entity for provides data processing ervices in a loss gate is a significant of the structure and uncertainties of the provides ervices may be structure. A clus decision of the purchaser erv. If a business of the provides means frames in the spectra significant of the business of the provides. A clus defines for denome-meanser in the provides means frame structure business in the provides of the provides. A clus of this for denome-meanser in the provides means frame structure business in the provides of the provides. A clus of this for denome-meanser in the provides of the business of the provides. A clus of this for denome-meanser in the provides of the business of the provides. A clus of this for denome-meanser in the provides of the business of the provides. A clus of the for denome for the maximum of the perchaser. A clus of the for denome for the maximum of the perchaser. A clus of the for denome for the maximum of the perchaser. A clus of the for denome for the maximum of the perchaser. A clus of the for denome for the maximum of the perchaser. A clus of the maximum of the perchaser. A clus of the maximum of the perchaser.	
37	363C.425	Remuneration, other than wages, received by director of corporation.	 The remanention, other than wages, received by a director of a corporation for the performance of his or her duties are situated to the state in which the headquarters of the corporation are located. As used in this section, "remanention" includes, without limitation, money, stock and the fair market value of property or services. 	
38	363C.430	Revenue from leasing of employee to another	The gross revenue from the leasing of an employee to another person is sitused to this State if the place where the employee primarily works is located in this State.	
1		person.		

39	363C.435	Revenue from engineering services.	 If a business entity provides engineering services for a purchaser and the property for which those services are provided is located wholly in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided. 	
			2. Except as otherwise provided in subsection 3, if engineering services are provided for property that will be located both within and outside of this State, the amount of the gross revenue from those services that is situated to this State is equal to the amount of the gross revenue from those services multiplied by a fraction, the numerator of which is the number of properties located in this State and the denominator of which is the number of properties.	
			located both within and outside of this State. 3. If engineering services may be situated using any reasonable, consistent and uniform method of proprimenter that asympted by the business records of the business entity as they existed at the time the service was provided.	
		n n n n		
40	363C.440	Revenue from extermination services.	 If a business entry provides extermination services in this State, the gross revenue from those services is shared to this State. If a business entry provides extermination services outside of this State, none of the gross revenue from those services is shared to this State. If extermination services relate to survise business business outsides of the state does a state of the state does not service in the state business consistent and uniform method of anorotionment that is 	
			supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
41	363C.445	Revenue from facilities management services.	 If a business entity provides facilities management services at a facility located wholly in this State, the gross revenue from those services is situad to this State. Except as otherwise provided in subsection 3, if the fee for facilities management services is not charged on a per-location basis and the services are provided both within and outside of this State, the amount of the gross 	
			revenue from those services that is sinued to this State is equal to the amount of the gross revenue from those services multiplied: (a) If the services are provided for standardized to subliding, by a fraction, the summator of which is the number of facilities for which the services are provided which are located in this State and the denominator of which is the	
			total number of all facilities for which the services are provided. (b) If the services are not performed for standardized buildings, by a fraction, the numerator of which is the square footage of facilities for which the services are provided which are located in this State and the denominator of which is the total square footage of all facilities for which the services are provided.	
			when is the lotal square toolage of an inclusion for when the services are provided. 3. If the fee for heftism samagement services in on chromoto basis and the services are provided both within and outside of this State, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
			4. As used in this section, "facilities management services" includes, without limitation, landscaping services.	
42	363C.450	Revenue from moving property from one location to another.	 If a business entity provides the service of moving property from one location to another and both the origin and the final destination of the property being moved is a location in this State, the gross revenue from those services is situated to this State. If, while providing moving services, a business entity charges fees for the incidental storage of property, the gross revenue from those fees is not situated to this State if: 	
			 (a) The property is not stored in this State, and (b) The for for the storage is separately bild from the moving services. (c) It is builties entity provides packing marking services. The provided storage is structed to the location where such services are provided. 	
			2. It is obtained with profession monge drivers, the goar research ends of the transfer of the driver dr	
43	363C.455	Revenue from repair, maintenance or installation of personal property.	If a business entity provides repairs, maintenance or installation of personal property and the personal property is: 1. Dropped off and picked up at the location of the business entity in the State, the grass reviewer from the repair, maintenance or installation is situated to this State. 2. The provide state of the state of th	
			 Shipped to the location of the business entity in this State from outside of this State but is then picked up at the location in this State, the gross revenue from the repair, maintenance or installation is situated to this State. Dropped off or shipped to the location of the business entity in this State but is then shipped outside of this State, the gross revenue from the repair, maintenance or installation is situated outside of this State. 	
44	363C.460	Revenue from lease or sublease, rental or subrental of tangible personal property.	1. The gross revenue from the lease or sublease, or rental or subrental, of tangible personal property must be sitused to the location where the lease or sublease, or rental or subrental, is deemed to take place pursuant to NRS 360B.365, 360B.370 or 360B.375.	
			2. The gross revenue from the sale, lease or sublease, or rental or subrental of real property must be situated to the location of the real property.	
45	363C.465	Revenue from services provided with respect to real property by real estate broker.	The gross revenue camed by a real estate broker, as defined in NRS 645.030, for services provided with respect to real property located in this State is situated to this State, regardless of where the services were performed.	
46	363C.470	Revenue from conducting appraisal of real property.	If a business entity conducts an appraisal of real property located in this State, the gross revenue from the appraisal is sitused to this State, regardless of where the purchaser of the appraisal is located.	
47	363C.475	Revenue from financial services.	1. If a business entity provides financial services for a purchaser located only in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided.	
			 If a basis carding provides finanzial services for a proclasser leasted only in this State, the gauges results from services is similared to this State, regardless of where the reservices are provided. Cocyte an derivative provided in advectory. If a basis carding provides finanzial services to produce that are identified where the derivative provides in advectory reserves from those services that is simulated to this State is equal to the grows reserves from those services multipled by a fraction, the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the parchaser in this State and the desoniantor of which is the number of locations of the num	
			Incurions of the purchaser both within and outside of this State. 3. If a business entity provides financial services for a purchaser that is located both within and outside of this State, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
48	363C.480	Revenue from provision of funeral services.	 If a business entity provides in this State all funeral services with respect to a deceased person, the gross revenue from those services is situated to this State. 	
			2. If a business entity provides in this State only a portion of funeral services with respect to a deceased person but the burial or cremation of the deceased person takes place in this State, the gross revenue from all funeral services is strusted to this State.	
			 As used in this section, "funeral services" includes, without limitation, making arrangements for viewings, embalaning, burying, interring, cremating, arranging transportation of the deceased person and all other services associated with providing funeral services with respect to a deceased person. 	
49	363C.485	Revenue from dealing, operating, carrying on, conducting, maintaining or exposing game for	The gross revenue from dealing, operating, carrying on, conducting, maintaining or exposing for play in this State any game, as defined in NRS 463.0152, is sitused to this State.	
		play.		
50	363C.490	Revenue from health care services.	 If a business entity provides health care services in this State, the gross revenue from those services is situaed to this State. If a business entity provides health care services both within and outside of this State, the gross revenue from the service may be situated using any reasonable, consistent and uniform method of apportionment that is 	
			supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
51	363C.495	Revenue of writer or artist for writing or artistic services.	If a writer or artist is a business entity and delivers the product of his or her writing or artistic services in tangible or electronic form, the gross revenue is situaed to this State If the purchaser receives the product, in this State. If such a writer or artist does not know the location at which the purchaser receives the product, the gross revenue is situaed to this State If the address to which the writer or artist ends the invoice is located in this State.	
52	363C.500	Revenue from investigative services.	 If a business entity provides investigative services for a purchaser located only in this State, the gross revenue from those services is situad to this State, regardless of where the services are provided. If a business entity provides investigative services for a purchaser with operations located both within and outside of this State, the gross revenue is situad to this State if the services provided are related to specific 	
			If a basiness entity provides investigative services that relate to specific operations of the purchaser that are located both within and outside of this State, the gross revenue may be situad using any reasonable, consistent and uniform method of apportionment that is supported by the basiness records of the basiness entity as they existed at the time the service was provided or within a reasonable time thereafter.	
53	363C.505	Revenue from legal services.	 If a business entity provides legal services that relate to a matter within this State, the gross revenue from those services is situated to this State, regardless of where the services are performed. If the legal services provided for the purchaser relate to locations both within and outside of this State, the gross revenue from those services may be sitused using any reasonable, consistent and uniform method of apportionment that is supported by the business. 	
			records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter. 2. Except as otherwise provided in this subsection, if a business entity provides legal services for a purchaser located only in this State, the gross revenue from those services is situated to this State, regardless of where the	
			services are provided. If the legal services provided for the purchaser relate to a matter in another state, the gross revenues from those services are not situated to this State.	
			principal pack of business or, if the purchaser is a natural person not engaging in a business, to the residence of the purchaser. A. As used in this section, "principal place of business" means the location where the business mit purchasing the legal services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measurest, if hown, shall be considered in sequential order:	
			 (b) The primary location of the management operations of the business unit of the purchaser, and (c) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box. 	
54	363C.510	Revenue from linen, uniform supply or dry	Except as otherwise provided in this section, if a business entity provides linen, uniform supply or dry cleaning services at a location in this State, the gross revenue from those services is situated to this State. If a business entity	
"	363C.515	cleaning services. Revenue from management consulting	provides linea, uniform supply or dry cleaning services for an item that is delivered to or picked up at a location outside of this State, the gross revenue from the service is situated outside of this State.	
33	3634.313	services.	 If a binance cany provide management consumpret vector of a provider in the state, the gross revenue from toos services is stated to this State, regulates to where the services are provided. If a binance cany provide management consumpret vectors for a purchase with operations located both within and outside of this State, the gross revenue from those services is sinued to this State if the services provided are related to specific operations of the parchaser that are located in this State. 	
			stands according to the principal jace of business of the prachaser or , if the prachaser is a narrad person who is not explaying in a business, to the networkser of the prachaser. 4. As used at this section, "Principal perco functions" means the considered in where the husiness und prachasing the management consulting services poliumity maintains is operations. In determining the principal place of business of a parchaser, the following meansers, if Luones, hall be considered in sequential order: (1) The brands, their or other business sufficient to the purchaser plane in the principal place of the the management consulting services;	
			(b) The primary location of the management operations of the business unit of the purchaser; and	
			(c) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box.	
56	363C.520	Revenue from market research services.	 If a business entity provides market research services for a purchaser located only in this State, the gross revenue from those services is situad to this State, regardless of where the services are provided. If a business entity provides market research services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is situad to this State if the services provided are 	
			related to pecific operations of the purchaser that are located in this State. 3. At the election of a business entity that provides market research services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from market research services may be situated according to the principal place of business of the purchaser or, it is more than a natural person who is not engaging in a business, to the residence of the parchaser.	
			according to the principal place of business of the purchaser or, if the purchaser is a narral person who is not engaing in a business, to the residence of the purchaser. 4. As used in this section, "principal place of business" means the location where the business unit purchasing the market research services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines of the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be considered in sequential determines the following measure; if Known, shall be consinted asequential determi	
			(a) The instance of non-solution of the manufacture instance is a product on a second or one manage vectors of the management of the product of the product of the management of the product of the produ	
57	363C.525	Revenue from sale of membership to enter or participate in activity.	 If a business entity sells a membership that allows a person to enter, or participate in an activity at, a location which is located only in this State, the gross revenue from the sale of the membership is situated to this State, regardless of where the membership is parchased. 	
			2. If a business entry sells a membership that allows a person to enter, or participate in an activity at, multiple locations both within and outside of this State, the gross revenue from the sale is situated to this State if the membership is to be primarly used at locations in this State. The location of the primary use of a membership is pessumed to be the location closest to the purchase's location at time of purchase.	
			3. At the election of a business entity that sells memberships, and as long as its applied in a reasonable, consistent and uniform manner, the gross revenue from the sale of a membership may be situated according to the membership to the sale of a membership may be situated according to the membership to the sale of a membership to the sale of the sale of a membership to the sale of a mem	
			4. As used in this section, "principal place of business" means the location where the business unit purchasing the membership primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures, if knows, shall be considered in sequential order: (a). The humosh (b) in the section of the section where the membership is a section of the s	
			(a) The branch, division or other business unit where the purchaser primarily uses the membership; (b) The primary location of the management operations of the business unit of the purchaser, and (c) The billing defines of the purchaser, the billing defines is provided in a pod finit, as is or there the purchaser has actual operations and is not merely a poor office box.	
58	363C.530	Revenue from money order or wire transfer services.	If a basiness entity provides money order or wire transfer services and the money order or wire transfer is delivered to, or picked up at, a location in this State, the gross revenue from the fees for such services is situated to this State, regulates of where the money order or wire transfer service originates.	
59	363C.535	Revenue from payroll services.	 If a business entity provides payroll services for a purchaser whose employees are located only in this State, the gross revenue from those services is situated to this State, regardless of where the services are performed. If a business entity provides payroll services for a purchaser whose employees are located both within and outside of this State and the payroll services are provided for employees located in this State and at least one other 	
			2. In a balances emity provide physicilatives or a particular whose employees are located on our warm and consister on the state and are physicilatives or physicilatives are physicilatives and and tests one our estate that are state and the state of	
60	363C.540	Paranaa form promoti		
60	3630.340	Revenue from promotion services for events.	 If a business entry promotes an event that will be held in this State, the gross revenue from the promotion services are situated to this State, regardless of where the promotion services are performed. If a business entry promotes a group of events that will be held both within and outside of this State, the annoant of the gross revenue from the promotion services that is situated to this State is equal to the state gross revenue from the promotion services are reformed. 	
			revenue run une promotion envices immigrate or y anaxone, une minerator of waters to use immiter or animiterio main even into state or water even in state into a construction in the continuous event in the minere or animiterio or anitation of the state of waters and the state of the state o	
61	363C.545	Revenue from security services.	 If a business entity provides security services and the services are performed in this State, the gross revenue from those services is situated to this State. If a business entity provides security services and the services are performed outside of this State, the gross revenue from those services is situated outside of this State. 	
			 If a business entity provides security services and the services are performed outside of this State, the gross revenue from those services is simulated using of this State. If security services provided by a business entity relate to various locations both within and outside of this State, the gross revenue may be sinued using any reasonable, consistent and uniform method of apportionment that is supported by the business entity's business records in the existence of the service was provided or within a reasonable interesting. 	
62	363C.550	Revenue from tax preparation services.	 If a business entity provides tax preparation services for a parchaser located only in this State, the gross revenue from those services is situad to this State, regardless of where the services are provided. If a business entity provides tax preparation services for a parchaser with operations located both within and outside of this State, the gross revenue from those services is situad to this State if the services provided are related to specific specification of the parchaser tax in located in this State. 	
			according to the principal place of business of the purchaser or, if the parchaser is a natural person who is not engaging in a business, to the residence of the parchaser. 4. As used in this section, "principal place of business" means the location where the business mat purchasing the tax preparation services primarily maintains its operations. In determining the principal place of business of a purchaser, the difference placement and the considered is used in this section, "principal place of business mat purchasing the tax preparation services primarily maintains its operations. In determining the principal place of business of a purchaser, the difference placement and the considered is used in the section of the principal place of business of a purchaser, the difference placement and the considered is used in the section of the principal place of business of a purchaser, the difference placement and the considered is used in the section of the principal place of business of a purchaser, the difference placement and the considered is used in the section of the principal place of th	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the tax preparation services; (b) The primary location of the management operations of the business unit of the purchaser; and	
L			(c) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box.	
66	363C.555	Revenue from technical assistance services.	 If a business entity provides technical assistance services for a purchaser located only in this State, the gross revenue from those services is situad to this State, regardless of where the services are provided. If a business entity provides technical assistance services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is situad to this State if the services performed 	
			are related to specific operations of the purchaser that are located in this State. 3. At the election of a business entity that provides technical assistance services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from technical assistance services may be situad	
			according to the principal place of business of the purchaser is an antural person who is one engripping in a business, to the reachaser. 4. As used in this section, "principal place of business" means the location where the business unit purchasing the technical assistance services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures: [II Shoon, dult be considered in sequential outer:	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the technical assistance services:	
			(b) The primary location of the management operations of the bosiness unit of the purchaser; and (c) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box.	
64	363C.560	Revenue from testing services at testing laboratory.	 Except as otherwise provided in subsection 3, if a business entity provides testing services at a testing laboratory located in this State, the gross revenue from the sale of the testing services is situad to this State. Except as otherwise provided in subsection 3, if a business entity provides testing services at a testing laboratory outside of this State, the gross revenue from the sale of those services is situad to this State. 	
			3. If a business entity provides testing services and the testing services relate to various locations both within and outside of this State, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
65	363C.565	Revenue from towing services.	The gross revenue of a business entity that provides towing services is situated to this State if the towing services originate from a location in this State and the destination of the towing services is a location in this State.	

66		Revenue from transportation services, air	1. Except as otherwise provided in subsection 2, the gross revenue of a business entity from transportation services is situated to this State if the transportation services originate from a location in this State and the final	
		transportation services and logistics services.	destination of the transportation services, as determined by the bill of lading, proof of delivery or other document containing both the origin and final destination of the transportation services, is a location in this State.	
			2. The gross revenue of a business entity from air transportation services or transportation services provided pursuant to chapter 706 of NRS is sitused to this State if the transportation services originate from a location in this	
			State and the destination at which the passenger or property being transported finally exits the vehicle or aircraft is in this State.	
			The gross revenue from the performance of logistics services that relate to:	
			(a) Inventory management or warehousing operations is sitused to the location of the inventory or warehouse.	
			(b) Purchasing operations is sitused to the location where the purchaser of the logistics services benefits from such services. In determining the location of such a purchaser, the following measures, if known, shall be	
			considered in sequential order:	
			 The branch, division or other business unit where the purchaser primarily receives the benefit of the logistics services; 	
			(2) The primary location of the management operations of the business unit of the purchaser; and	
			(3) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box.	
			4. The gross receipts from logistics services that relate to multiple types of logistics operations may be sitused using any reasonable, consistent and uniform method of apportionment that is supported by the business records	
			of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
			5. As used in this section, "logistics services" includes, without limitation, purchasing, inventory management, warehousing, shipping and customer returns but does not include transportation or brokerage services.	
67	363C.575	Revenue from travel arrangement services.	1. If a business entity provides travel arrangement services for a purchaser located only in this State, the gross revenue from those services is sitused to this State, regardless of where the services are performed or the location of	
		-	the travel destination.	
			2. If a business entity provides travel arrangement services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is situated to this State if the services performed	
			are related to a specific employee whose post of duty is in this State.	
68	363C.580	Revenue from veterinarian services.	If a business entity provides veterinarian services in this State, the gross revenue from those services is situated to this State.	
69	363C.585	Revenue from waste management services.	If a business entity provides waste management services in this State, the gross revenue from those services is sitused to this State.	
70	363C.590	Business interruption insurance proceeds.	The gross revenue received by a business entity engaging in a business in this State from business interruption insurance proceeds for lost revenue is sitused to the location of the business entity.	
	1			

CHAPTER 363D - TAX ON GROSS REVENUE OF GOLD AND SILVER MINING BUSINESSES

(R130-21 - Adopted by NTC but deferred at LCB)

CHAPTER 364 - TAX ON RENTAL OF TRANSIENT LODGING

No		NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	1		CHAPTER 364 - TAX ON RENTAL OF TRANSIENT LODGING		
	2	64.010	Definitions.	As each in this dupter, unloss the context diarwise requests: 1. Topperment ^C must be departicated: four diarway of the standard of the stan	
	3 34	64.020	Payment to department.	A governing body shall pay to the department three-eighthe of all proceeds of the tax within 30 days after the date on which the tax is to be paid to the governing body.	
	4		Disputes relating to payment of tax.	 Any figure relating to an overpromet or underpromet made to a governing body by a person in the business of providing budging must be resolved pursuant to the ordinance adopted by the governing body imposing the tax. Except as observise provided in subsection 1, a person or provining body may petition the Nevada tax commission to resolve any dispates relating to verprogreents or underpromets must be the department by a sometime body or any relational software factors that the tax tachnificar excentions. 	
	5 31		Retention of records by governing body; inspection.	A governing body shall retain its records relating to the tax for 3 years. The records must be open to inspection by the department so that it may accertain such information as may be necessary to enforce the tax.	
	6		Annual examination of records; availability of working papers to department.	 To comparison with an annual addits, approximing body dult provide for the examination of the records running studies relative to the two to determine that the provision of the law and this dupper relating to the proceeds of the two shorts must be added by the determined on the comparison of the law and the studies of the additive repet. Upon regard, the workship project of the additive relating to the combination of the courds and with all functions of the law and the additive transmission of the law and maximized by the governing holy must be made multile without change to the department for importance of the courds and with all functions are made and additive structure. 	
			End		

CHAPTER 368A - TAX ON LIVE ENTERTAINMENT

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

Ver Ver <th></th> <th>NAC</th> <th></th> <th></th> <th>Analysis/Recommendation ("Repeal" with explaintain; "Amend" with</th>		NAC			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with
Image: Constraint of the second se	No.	Citation	Discription of NAC	Language	
I I <thi< th=""> <thi< th=""> <thi< th=""> <thi< th=""></thi<></thi<></thi<></thi<>	•	R056-21			
Image: Source in the second	2			forth as sections 2 and 3 of this regulation.	
Image: Source in the second	3		R056-21 - Section 2	the bester of a government entry if the proceeds of the admission charges to the facility where the here entertainment is provided become the property of the government entry. The proceeds of the admission charges do the facility of the proceeds of the admission charges do the perturbation of the proceeds that in secessary to cover the direct, supportable costs of hosting, promoting or opnomoting the spectra at which the low entertainment is provided. The spectra of the process of the perturbation of the proceeds that in secessary to cover the direct, supportable costs of hosting, promoting or opnomoting the 2. Decays a otherwise provided in this section and chapter 2804 of NRS and NAC 290A.0100 S80A.170 (achivier, and activitia 3 of this sequilation, unless the lise entertainment is provided by a centrally for the benefit of	
Image:	4		R056-21 - Section 3	(a) USE. (b) Comparison who claims to be a promounded usity except from the provisions of VSE 394.3 x80; as a smooth by service 1 7 of Source 198 No. 307, Auger et 27, Source 198 No. 307, Auger e	
Image: Content in the second	5	368A.010	Definitions.	As used in NAC 368A.010 to 368A.170, inclusive, and sections 2 and 3 of this regulation, unless the context otherwise requires, the words and terms defined in NAC 368A.030 to 368A.095, inclusive, have the meanings useribed to them in those sections.	
Image: Content in the second					
Image:					
Image: Process in the state of the	9	368A.080	"Patron" defined.	"Patron" means a person who gains access to a facility where live entertainment is provided and who neither solicits nor receives, from any source, any payment, reimbursement, remuneration or other form of consideration, other than a prize for participation in a contest between patrons, for being present in the facility or providing live entertainment at the facility.	
Image: Section	10				
No. No. Mathematical Section S					
I I Image: Control interference cont		368A.100	Interpretation of certain terms.	 Statistic Data Perpanses of charger SIGA of NSE and NASS SIGA (2016) SIGA (20	
a km km </td <td></td> <td>368A.110</td> <td>specification of provisions applicable to licensed gaming establishments, escorts and</td> <td>that area of molece primices and regulates of whether the varies gather indicots or evaluation. In Tacker's to mean applicable detection detection has provide a prima administorie to a tacking's when the centertiannees is provided. It Except as otherwise provided in subjective 1, a support intends to provide be estertianment as facility that is not a lacened gaming establishment, the support half register with the Department in a conduce with the provides and the game and the conductive applicable and the conductive and the support intends to provide be estertianment as facility that is not a lacened gaming establishment, the support half register with the Department in a conduce with the provides of the super Took at 10% and 15% doi:10.00% doi:10</td> <td></td>		368A.110	specification of provisions applicable to licensed gaming establishments, escorts and	that area of molece primices and regulates of whether the varies gather indicots or evaluation. In Tacker's to mean applicable detection detection has provide a prima administorie to a tacking's when the centertiannees is provided. It Except as otherwise provided in subjective 1, a support intends to provide be estertianment as facility that is not a lacened gaming establishment, the support half register with the Department in a conduce with the provides and the game and the conductive applicable and the conductive and the support intends to provide be estertianment as facility that is not a lacened gaming establishment, the support half register with the Department in a conduce with the provides of the super Took at 10% and 15% doi:10.00% doi:10	
Image: And the space is a space is space is a	14	3684.120	Applicability of tax: Admission charge to	(a) Register with the Department to obler the tax on the entertainment. The surgery radial threadure collect and must the use the Department in accordance with the provision chapter 266A of NHS and NAC 286AA00 000 ACM (2), indication, the control of a period to the oil stypes at the factor with the factor of the control (1) The date on which the service of according a persons or persons a one or more locations in this State is provided. and (2) The fad atom of the the service of according a persons or persons a one or more locations in this State is provided, and (2) The fad atom of the the records available for all networks.	
B Number of the second se	15		facility; exceptions.	 Bire entertainment atundy commerce and regardless of whiterher he patho is present for any portion of the live entertainment. Discopt an otherwise provided in NS Also, the tar supposed by chapter 156 at 01% is the entertainment. Discopt an otherwise provide in NS Also, the chapter is the pathor is present for any portion of the live entertainment. The tar any another and the entertainment is present for any portion of the live entertainment. The tax imposed by chapter 156 Also of the pathor is present for any portion of the live entertainment. The tax imposed by chapter 156 Also of the pathor is present for any portion of the live entertainment. The tax imposed by chapter 156 Also of the pathor is present for any portion of the live entertainment. The tax imposed by chapter 156 Also of the pathor is present for any portion of the live entertainment. The tax imposed by chapter 156 Also of the pathor is present for any portion of the live entertainment. The tax imposed by chapter 156 Also of the pathor for mark capture taxable live entertainment. The tax imposed by chapter 156 Also of the pathor for mark capture taxable live entertainment. Distribution of the law portion of the law portion of the live entertainment. Distribution of the law portion of	
2 Vision 0.1 <td>16</td> <td>368A.130</td> <td>Department; presumption when maximum occupancy not designated on permit; rebuttal</td> <td>nabaccines 56 (NIS 5604, 200.)</td> <td></td>	16	368A.130	Department; presumption when maximum occupancy not designated on permit; rebuttal	nabaccines 56 (NIS 5604, 200.)	
3 MA10 One-sensitive function for larger of the larger with a larger of the larger with a maximum comparing with the larger with a maximum comparing of the larger with a maximum comparing with the larger with	17	368A.140	Computation of amount of tax due. Generally,	 (a) If the table event is an admission to facity to this State where be entertainment is provided, the Deparament shall reply the text text text text text text text	
0 1. A Lagory from is take backer operand a beins of a land of an allowing to a field of a malines to a field of y methanism to a field of y methanis of y methanis a field of y methanism to a field of y methanis	18	368A.143	rental fee paid for luxury suite, box or similar	(a) If a facence or multi lepside for a lawary such, how or inhult product at a facility with a maximum comparing of at least 5:50 persons include the admission of arguing constrainment of partness is been entertainances or wat a value of a lawary stark, how or inhult product at a facility with a maximum compared by chapter data. Which is equilibrium of having models and the lawary stark is a lawary stark in the lawary start and the law is subject to the law is subject to the lawary start and and the start and the lawary stark. The start and the lawary start and the lawary stark is a lawary stark in the lawary start and the lawary start and the lawary start and the lawary start and the start and the lawary start and than and the la	
20 Watch 100 Construction register of the comparison of the long process of the analysis of the administic hugge do not because the groups of a groups do for thus any groups of the final system of the constructions of the process of the administic hugge do not because the groups of a groups of the final system of the constructions of the process of the administic hugge do not because the groups of the observation of the process of the administic hugge do not because the groups of the observation of the process of the administic hugge do not because the groups of the observation of the process of the administic hugge do not because the groups of the observation of the process of the administic hugge do not	19	368A.147	Collection of tax due.	The tax imposed by chapter 360A of NRS must be collected by: 1. A taxpayer from a taket broker or patron at the time of the sale of an admission to a facility where taxable live entertainment is provided.	
21 24 1. Any percensive data: be a source of the data: be a source of the data: be percensive data: be pe	20		organizations; assessment and computation of tax by Department.	the be entrainment is provided become the property of the sourceff organization. The proceeds of the admission charges do not become the property of a person other than assumption organization as long as the person minimum other out of the proceeds than is necessary to overthe direct, explorable costs of built proceeds of the admission cost built proceeds of the admission of the admission cost built proceeds of the	
22 24 24 24 24 24 24 24 24 24 24 24 24 2	21	368A.160	nonprofit organization.	 Any person who claims to be anonpeed equatization exampt from the provisions of ORS 3604.200, cent persons who claims to person who claims to person who claims to person who claims to person who claims to be anonpeed equatization, shall upon an expect on the Department, provide to the Department, provide to the Department. (a) Such records are to Department person who claims to be a anonpeed equatization, shall upon a tengene of the Department. (b) Meets the circuits are to Department person who claims to be a anonpeed equatization of the organization for shoce benefit the person who claims to be a morphole equatization. (c) Meets the circuits are long-to equatization equations are provided by the examption of the examption equation of the examption of the examption equatization. (c) He to examption equatization equations are provided by the examption of the examption of the examption equation of the examption equation of the examption equatization. (c) He to examption equatization person to 26 U.S.C. § 300(c) and any foreign equations existing foreign equations are exampted equations are exampted equatization. (c) He to examption equatization equations are exampted equations are exampted equations. (c) He to exampte equatization equations are exampted equations. (c) He to exampted equatization equations are exampted equations. (c) He to exampted equatizations are exampted equations are exampted equations. (c) Documentation to support the number of tackets for administry to the exampted equations to a partner, subsidiary, client, affiliate or other claimboration. 	
Department.	22	368A.170	Department; refund to patron; payment of over-collection to Department under certain	the applicable to as a compared in accordance with subsections 1, 2 and 3 of NRS 300A 200. 2 May received-interminic (provide), textualided by the targetory the inpaints from shown in was collected. 2 May received-intermined by the targetory the inpaints from shown in was collected. 3 May received-intermediate the strength of the	
			End	Department.	

CHAPTER 369 - INTOXICATING LIQUOR: LICENSES AND TAXES

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	369.001	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 369.002 to 369.008, inclusive, have the meanings ascribed to them in those	
2	369.002	"Case of wine" defined.	sections. "Case of wine" means 12 bottles of wine, each containing 750 milliliters of wine, or an amount equal to that volume of wine which equals 2.37753 wine gallons.	
	369.002	"Department" defined.	"Department" means the Department of Taxation.	
	369.004	"Fiscal year" or "year" defined.	"Fiscal year" or "year" means the 12-month period from July 1 through June 30.	
5	369.006	"Liquor" defined.	"Liquor" has the meaning ascribed to it in NRS 369.040.	
6	369.008	"Supplier" defined.	"Supplier" has the meaning ascribed to it in NRS 369.111.	
	369.010	Shipments to permissible persons.	 A person with a valid certificate of compliance may ship direct to a person with a permit as a permissible person without the necessity of delivery being made first to a licensed importer-wholesaler if the shipment is made only to an institution, school, hospital or church in this State for industrial, medical, scientific or sacramental purposes and not for 	
7			concocting beverages for drink. 2. The person ordering the shipment must present the number of his or her permit with the order and the shipment must be reported by the holder of the certificate of compliance	
			on the monthly reporting form.	
8	369.012	Certificate of compliance.	Before a supplier ships liquor into this State pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490, the supplier must obtain a certificate of compliance issued pursuant to NRS 369.430.	
	369.014	Payment of excise tax; penalty and interest on	A supplier who ships liquor into this State pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490 must pay to the Department the excise tax levied pursuant to NRS	
9		late payment.	369.330 on or before the 20th day of the month after the date that the liquor was shipped to a person in this State. If the supplier pays the excise tax on or before the 15th day of the month after the date that the liquor was shipped to a person in this State, the supplier may deduct 3 percent of the amount of the excise tax. The Department shall assess a penalty and	
	369.016	Submission of report for shipments of liquor;	interest on any late taxes pursuant to the provisions of NRS 360.417. 1. A supplier shall submit to the Department, with documentation, a report on a form prescribed by the Department that includes, without limitation, the:	
	309.010	failure to comply.	(a) Name and address of the person to whom the liquor was shipped;	
			 (b) Kind of liquor shipped in each order; (c) Quantity of liquor shipped in each order in gallons rounded to the nearest one-hundredth; (d) Percentage of alcohol by volume; and 	
10			(e) Date of shipping.	
			 A supplier shall submit the report set forth in subsection 1 on: (a) The date that the supplier pays the excise tax pursuant to NAC 369.014; or 	
			(b) The 20th day of each month in which the supplier does not ship any liquor. 3. Failure to file the report set forth in this section is grounds for suspension of the certificate of compliance of the supplier issued pursuant to NRS 369.430.	
	369.020	Conversion of liters to gallons.	1. The reports of licensees must be in wine gallons.	
			 To convert liters to wine gallons for reporting purposes, licensees shall use the following standards: (a) For wine, to convert to wine gallons on any record or report, the quantity in liters must be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The 	
			resulting figures must be rounded to the nearest one-hundredth of a gallon. (b) For distilled spirits, to convert liters to wine gallons on any record or report, the quantity in liters shall be multiplied by 0.264172 to determine the equivalent quantity in wine	
	369.026	Designation of importer; notice.	gallons. The resulting figure must be rounded to the nearest one-hundredth of a gallon. A supplier who designates an importer in this State pursuant to NRS 369.386 shall submit a written notice to the Department which includes, without limitation, the name and	
12	- 37.020	a congramment of improved, BORC.	address of each designated importer before he or she ships any liquor into this State.	
	369.028	Notice required for certain shipments of wine; fee; failure to comply.	1. A supplier who is required to pay the fee set forth in NRS 369.466 shall notify the Department in writing that the supplier has shipped 200 cases or more of wine on the date that the supplier pays the fee.	
13			 Failure to pay the fee pursuant to the provisions of NRS 369.466 is grounds for suspension of the certificate of compliance of the supplier issued pursuant to NRS 369.430. 	
	369.030	Receipt by Commission of reports, returns and	1. Any report, return or remittance to cover a payment required by chapter 369 of NRS, which is transmitted through the United States mail shall be deemed filed or received on the	
		remittances.	date shown by the post office cancellation mark stamped upon the envelope containing it, or on the date it was mailed if proof satisfactory to the Nevada Tax Commission establishes that the document or remittance was timely deposited in the United States mail, postage prepaid and properly addressed to the Commission.	
			2. A receipt for material sent by certified or registered mail, if different than the post office cancellation mark, will prevail if the date on the receipt is earlier than the cancellation date.	
14			 A record authenticated by the post office that the cancellation date on certain batches of mail was erroneous is proof satisfactory to the Commission that the mailing was made on a date other than the post office cancellation date. 	
			 If it is known that the postal service was inoperative at a certain time due to strikes, riots, warfare, acts of God or other reasons, the Commission will consider the circumstances, and if there is other evidence of timely mailing will accept the evidence and deem the return or payment timely. 	
			5. The cancellation date affixed by a postage meter in possession of the taxpayer or other person will be disregarded as proof of the date mailed whenever it is contradicted by an official post office cancellation mark stamped upon the envelope containing it. Statements by a taxpayer or the taxpayer's employees, alone, will not be sufficient to refute the post	
			office cancellation date as the date of mailing.	
	369.055	Payment to wholesale dealer by retail liquor store by electronic transfer of money	 A retail liquor store may make payment to a wholesale dealer for liquor pursuant to NRS 369.485 by use of the electronic transfer of money if the wholesale dealer: (a) Consents to the use of the electronic transfer of money for such payment; and 	
		authorized.	(b) Does not pay any costs incurred by the retail liquor store for use of the electronic transfer of money. 2. A retail liquor store shall not condition any purchase of liquor from a wholesale dealer upon the consent of the wholesale dealer to the use of the electronic transfer of money	
15			to make payment for the liquor. 3. As used in this section, "electronic transfer of money" means any transfer of money, other than a transaction initiated by a check, draft or other similar instrument, that is	
			initiated through an electronic terminal, telephone, computer or magnetic tape for the purpose of ordering, instructing or authorizing a financial institution or person holding an account on behalf of another to debit or credit an account.	
16	R068-21	Liquor Delivery and Periodic		
		Auditing R068-21 - Section 1	Chapter 369 of NAC is hereby amended by adding thereto the provisions set	
17			forth as sections 2 to 9, inclusive, of this regulation.	
		R068-21 - Section 2	 A retail liquor store, or a delivery support service acting on behalf of a retail 	
			liquor store, may accept orders for and deliver liquor in its original package to a consumer pursuant to NRS 369.489, only if:	
			 (a) The liquor is not for resale; (b) The original package of liquor originates from the premises of the retail liquor store making the sale; 	
			(a) The liquers into for resale; (b) The original perspect of layer or originates from the premises of the retail liquor store making the sale; (c) The liquer is sold by the retail liquor store; (d) The retail liquer on the nuer all local licensing requirements to engage in basiness as a retailer of liquor in the jurisdiction where the retail liquor store is located and where the	
18			(a) The liquers into for reash; (b) The original perception of square originates from the premises of the retail liquor store making the sale; (c) The liquer is sold by the retail liquor store; (d) The retail liquer of have the area that location requirements to engage in business as a retailer of liquor in the jurisdiction where the retail liquor store is located and where the delivery occurs;	
18			(a) The liquers into for reash; (b) The original peckage of liquer or injustes from the premises of the retail liquor store making the sale; (c) The liquer is sold by the retail liquor store; (d) The retail liquer of have not an intel all coll terming requirements to engage in business as a retailer of liquer in the jurisdiction where the retail liquer store is located and where the delivery occurs; (e) The liquer was purchased by the retail liquer store from a wholesaler in compliance with the marketing area of the wholesaler; (f) The delivery originate during the postel business hours of the retail liquer store; and (g) In the case of advery support service stating on behalf of a retail liquer store; and (g) In the case of advery support service stating on behalf of a retail liquer store; and	
18			(a) The liquers into for reads; (b) The original perception of regard of layer originates from the premises of the retail liquor store making the sale; (c) The liquer is sold by the retail liquer store; (d) The retail liquer shows have real local licensing requirements to engage in business as a retailer of liquer in the jurisdiction where the retail liquer store is located and where the delivery corcex; (e) The liquer was purchased by the retail liquer store from a wholesaler in compliance with the marketing area of the wholesaler; (f) The delivery anginates during the posted business hours of the retail liquer store; and (g) In the case of a delivery support service saling on behalf or lar stall liquer store; and (g) In the case of a delivery support service station (no behalf or lar stall liquer store; and (g) In the case of a delivery support service station (no behalf or lar stall liquer store; and (g) In the case of a delivery support service station (no behalf or lar stall liquer store; and (g) In the case of a delivery anger an order for the sale and delivery of liquer pursuant to this section and NRS 369.489 that is made in person, is submitted in writing are deliver liquer shows the retail liquer store.	
18			(a) The liquer is not for read; (b) The object place of laque or single fragments from the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The relating liquer shows has net all local licensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store is located and where the delay processor. (d) The devial liquing the retail liquer store from a wholeasher in compliance with the material game of the wholeasher; (d) The devial requiring the drive delay liquer store from a wholeasher in compliance with the material game of the wholeasher; (d) The device optimized driving the posterior basines here of the trait liquer store and (g) In the case of addivery support service acting on behalf of a retail liquer store, the delivery support service has entered into a written agreement with the retail liquer store to deliver liquer to common so bash off the retail liquer store; the delivery support service has entered into a written agreement with the retail liquer store to deliver liquer to common so bash off the retail liquer store;	
18		R068-21 - Section 3	 (a) The liquer is not for made; (b) The original perception of liquer or inputs in the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The liquer is not by the retail liquer store; (e) The liquer is not by the retail liquer store; (f) The liquer is not be an ear all beach lines; (f) The liquer store is bare and beach lines; (f) The liquer store is bare and beach lines; (f) The liquer store is bare and beach lines; (f) The liquer store is bare and beach lines; (f) The liquer store is bare and beach bare how how how how how how how how how how	
18		R068-21 - Section 3	 (a) The liquer is not for read; (b) The original peckage of liquer or significants from the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The implique peckage of liquer or significants from the premises of the retail liquer store; (e) The liquer is sold by the retail liquer store; (f) The retail liquer store is bacated and where the (f) The relating one shows have real bacated and where the (f). (f) The liquer van prechesed by the retail liquer store; (f) The device organizate during the point burnes have of the entil liquer store; and (g) The liquer van prechesed by the retail liquer store; (h) The device organizate during the point burnes have of the entil liquer store; and (g) The device organizate during the point burnes have of the entil liquer store; and (g) The fixed second store; (h) The device organizate during the point burnes have of the store; the delivery support service has entered into a written agreement with the retail liquer store to address upport or torized at alternating accelled to it in NRS 397.136. A retail liquer store is of NSS 209.489% (e) Is one to retain a to NSS 209.489% (e) Is one test may accelled to a test liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store of delivery support service pressant to NSS 209.489% 	
		R068-21 - Section 3	 (a) The liquer is not for reads; (b) The original package of liquer originatises from the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The read liquer show has me all local tensing requirements to engage in bosiness as a retailer of liquer in the jurisdiction where the retail liquer store; (d) The read liquer show has me all local tensing requirements to engage in bosiness as a retailer of liquer in the jurisdiction where the retail liquer store; (e) The liquer was parchaned by the retail liquer store from a wholealer in compliance with the materiag area of the wholealer; (f) The liquer vanismes no should for the retail liquer store; and (g) In the case of addivery support survice axting on behalf of a retail liquer store; and (g) In the case of addivery support survice axting on behalf of the sale and delivery of liquer parsumat to this section and NRS 369.489 that is made in person; is submitted in writting or is made by ledphone or through the literate. A retail liquer store or diredy support survice arises arise gain behalf of a retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store of the sale and delivery of liquer parsumat to this section and NRS 369.489 that is made in person; is submitted in writing or is made by ledphone era delivery support stories arises arises are behalf of a retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store of the sale and delivery of liquer parsumat to this section and NRS 369.489 that is made in person; A retail liquer store or addivery support stories arises aris arises or the delivery of liquer parsumat to this section a	
18		R068-21 - Section 3	 (a) The liquer is not for reads; (b) The original package of liquer originates from the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The relating one to be have retail becalicensing requirements to engage in business as a retailer of liquer in the jurisdiction where the retail liquer store; (d) The relating one processing of liquer originates from the premises of the retail liquer store; (e) The liquer store is parchand by the retail liquer store; from a wholeasler is compliance with the metating area of the wholeasler; (f) The delivery originate during the posterior busines have a of the stall liquer store; and (g) The delivery originate during the poster tertile acting to retail liquer store; more delivery of liquer parsuant to this section and NRS 369.489 that is made in person, is submitted in writing or is made by deliphone or through the literate. 2. A retail liquer store; or large the metatil area or the same generation with the retail liquer store; 3. As used in this section, "marketing area" has the menang acerbled to it in NRS 597.136. 1. A retail liquer store; or a delivery origin coversive acting on behalf of a retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store or delivery on person; and with engages and and write a submitted liquer store; and there were an origin the internet. 3. As used in this section, "marketing area" has the menang acerbled to it in NRS 597.136. 1. A retail liquer store; a delivery origin store store; and there were an origin to restore store; and there applicate acting on behalf of a retail liquer store, shall make a delivery of liquer parsuant to NRS 599.489, only to a person at the address specified in the order as the delivery address who is 21 yeas of deliver address who is 21 yeas of deliver	
		R068-21 - Section 3	 (a) The liquer is not for read;: (b) The original perception of logoer originates from the premises of the retail liquer store making the sale;: (c) The liquer is not ably the read liquer store; (c) The liquer is not ably the read liquer store; (c) The liquer is not ably the read liquer store; (c) The liquer of liquer store is have all boost incensing requirements to engage in bosines as a retailer of liquer is not the justicidicion where the retail liquer store; (c) The liquer van prachesed by the read liquer store; (c) The divery originate during the post the sines hows of the retail liquer store; from a wholesaler; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate during the post tearing logoer store; (c) The divery originate from the log and divery of post store; (c) The divery originate from the logoer store; (c) and the store; (c) An exact link the store; (c) An exact link the store; (c) and the store;<td></td>	
			 (a) The liquer is not for made; (b) The original perception of logues of spinor significants from the premises of the retail liquer store; (c) The liquer is sold by the retail liquer store; (c) The liquer is not by the retail liquer store; (c) The liquer is not been have as it located main requirements to engage in bosines as a retailer of liquer is the liquidiction where the retail liquer store; (c) The liquer of spinor have able to the retail liquer store; (c) The liquer of spinor have as a retail sole to engage in bosines as a retailer of liquer is the liquidiction where the retail liquer store; is called and where the divery optimum on both off of for the retail liquer store; and (c) The divery originate during the posted bosines have as of the artial liquer store; and (c) The divery originate during the posted bosines have as often ential liquer store; and (c) The divery originate during the posted bosines have as often ential liquer store; and (c) The divery originate during the posted bosines have as often ential liquer store; and divery of liquer pursuant to this section and NRES 369.489 that is made in person, is submitted in writing or a made by direphone or through the harmer. (a) An exist in this section, "marketing gares" has the meaning acceled to it in NRS 597.136. 1. A retail liquer store; or a delivery apport service acting on behalf of a retail liquer store, shall make a divery of liquer pursuant to NRS 509.489; (c) approximate to NRS 509.489; (c) approxim after addit liquer store; and divery of liquer pursuante t	
		R068-21 - Section 3 R068-21 - Section 4	 (a) The liquer is not for read; (b) The original perception of logoer originates from the premises of the retail liquer store making the sale; (c) The liquer is solid by the retail liquer store; (d) The original perception is not a new all locations; (e) The liquer is not a new all locations; (f) The liquer or any new has new all locations; (f) The liquer originate during the posterial liquer store; (f) The liquer originate during the posterial liquer store; (f) The liquer originate during the posterial liquer store; (f) The liquer originate during the posterial liquer store; (f) The liquer originate during the posterial liquer store; (g) The discover originate during the posterial liquer store; (g) The discover originate during the posterial liquer store; (h) The discover originate during the posterial liquer store; (h) The discover originate during the posterial liquer store; (h) The discover originate during the posterial liquer store; (h) The discover originate during the posterial liquer store; (h) The discover originate may accept an odder for the sul and delivery of liquer parsmant to this section and NRS 369.489 that is made in person, is submitted in writing or 3. As word in this section, "marketing mass" has the meaning accelled to it in NRS 597.136. (h) A reliable liquer store; or a delivery uppert service axing on behalf of a retail liquer store; such as the meaning accelled to it in NRS 507.489; (h) A reliable liquer store; or a delivery uppert service axing an behalf of a retail liquer store; or a delivery originate project accelled and behalf of a retail liquer store; or a delivery originate protein science and behalf of a retail liquer store; or a delivery originate protein science and behalf of a retail liquer store; or a delivery originat	
19			 (a) The linguise is not for read;: (b) The original perception of lingue or signals from the premises of the retail liquer store making the sale;: (c) The linguise is not by the retail liquer store; (c) The linguise is not by the retail liquer store; (c) The linguise may be read to linguise from a wholesaler in compliance with the material grant store; (c) The linguise may be retail liquer store; (c) The linguise may be retail linguises from a wholesaler in compliance with the material grant store; (c) The linguise may be retail linguises there is the retail linguise; there from a wholesaler in compliance with the material grant store; (c) The linguise may be retail linguises there is the retail linguise store; from a wholesaler in compliance with the material grant store; (c) The divery organisme no babili of for the linguise store; from the divery of liquer pressures to this section and NRS 369,489 that is made in person, is submitted in writing or a made by displayment service acting on babili of a retail liquer store; (a) The transmitter of the store of the store has the maximing accelled to it in NRS 397,116. 1. A retail liquer store, or a delivery support service acting on babili of a retail liquer store, shall ensure that any person making a delivery on babili of the retail liquer store or delivery support service acting on babili of a retail liquer store, shall make a delivery of liquer pressure to NRS 509,489, only to a person at the address delivery adaption are the divers of delivery support service are at the delivery address to accel the retail liquer store; or delivery support service are at the delivery address to accel the negativity. 2. A retail liquer store, or a delivery support service are at the delivery address to accel the network in a delivery of liquer pressure to NRS 509,489, only to a person at the address address to accel the network induces to accel and delivery of li	
19		R068-21 - Section 4	 (a) The liquer is not for readi; (b) The original package of fuquer originatiss from the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The retail liquer store has nee all location licensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store; (d) The retail liquer store has nee all location licensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store; (d) The liquer store parchned by the retail liquer store; from a sholeader in compliance with the material game at the wheesaler; (f) The device origination during the poster basines hours of the entil liquer store; and (g) In the case of addivery support service axting on behalf of a retail liquer store; and 2. A retail liquer store or its agat may accept an only of the liquer store from the solution of the liquer store is agatent may accept an only of the linear solution; marking area "has the mentality association," marking area." So a device y support service axting on behalf of a retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store or defivery support service parametar to NRS 509, 489. (d) Mainain the delivery log required by accient set of a solution requires the order years of the average addivery address who is 21 years of age or device y approx or these address of the retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store or defivery solutions of the size addivery address who is 22 years of age or older. The address years of the order as the delivery address who is 22 years of age or older. The address years of the order as the delivery address who is 22 years of age or older	
19		R068-21 - Section 4	 (a) The liquer is not for readi; (b) The original peckage of liquer originaties from the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The retail liquer shows has nee all location licensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store; (e) The liquer sup suchased by the retail liquer store; (f) The develop and peak may all locations and the retail liquer store; (f) The develop and peak during the point such liquer store; (f) The develop and peak during the point business hown of the retail liquer store; and (g) The develop and peak during the point busines hown of the retail liquer store; and (g) The develop and peak during the point busines hown of the retail liquer store; and (g) The fixed second store; (h) The develop and peak during the point service atting on behalf of a retail liquer store; A retail liquer store or its agat may accept an odder for the sale and delivery of liquer parsuant to this section and NRS 369.489 that is made in person, is submitted in writing or is made by delipone, or ideality any person, its submitted in writing or is made by delipone, or ideality any person, if as the meaning accelled to it in NRS 597.136. A retail liquer store, a delivery appressive axing on behalf of a retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store of delivery appressive axing on behalf of a retail liquer store, shall make a delivery of liquer parsuant to NRS 359.489, only to a person at the address specified in the order as the delivery address who is 21 years of age or older. The address specified in the order as the delivery address who is 21 years of age or older. The address specified in the order as the delivery address who is 21 years of age or	
19		R068-21 - Section 4	 (a) The liquer is not for readi; (b) The original package of fuquer originatis from the premises of the retail liquer store making the sale; (c) The liquer is sold by the retail liquer store; (d) The individual package of fuquer originatis from the premises of the retail liquer store is a retail local time in the jurisdiction where the retail liquer store; (d) The individual package of fuquer originatis from the premises of the retail liquer store; (e) The liquer is not by the retail liquer store; (f) The individual package of the retail liquer store; (f) The device origination during the postability of the retail liquer store; how a bulcader is compliance with the metailing area of the wholesaler; (f) The device origination during the postability of the retail liquer store; how and there y on present with the retail liquer store to deliver liquer to commune on babil of the retail liquer store; how and there y of liquer parsuant to this section and NES 209.489 that is made in person, is submitted in writing or is made by delphone present, is submitted in writing or is made by delphone present of the sequence of the sequence of the retail liquer store; had leaver of liquer parsuant to this section and NES 209.489 that is made in person, is submitted in writing or is made by delphone present and the sequence meant to ASS 309.489. (h) An stall liquer store; or a delivery support service axing on behalf of a retail liquer store, shall ensure that any person making a delivery on person at the address of liquer parsuant to NBS 509.489, only to person at the address of liquer target store; and and the retail liquer store, shall make a delivery of liquer parsuant to NBS 509.489, only to a person at the address specified in the order as the delivery address may be the designed park of a retail liquer store; a deliver synapter storecice axing on behalf of a retail liquer store; deliver synapte	
19 20		R068-21 - Section 4	 (a) The liquer is not for made; (b) The original perception of logoer originates from the premises of the retail liquer store making the sale; (c) The liquer is not ably the retail liquer store; (d) The liquer is not able of the retail liquer store; (e) The liquer is not able of the retail liquer store; (f) The liquer is not able of the retail liquer store; (f) The liquer is not able of the retail liquer store; (f) The liquer is not able of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (f) The liquer vapuration of the retail liquer store; (g) In the case of a defivery upper tensive as sting on behalf of a retail liquer store; (h) A retai	
19 20		R068-21 - Section 4	 (a) The liquer is not for made; (b) The original people should by the retail liquer store; (c) The liquer is not by the retail liquer store; (d) The liquer is not be an ear all location liquer is the engine quintments to enging in business as a retailer of liquer in the jurisdiction where the retail liquer store; (e) The liquer van perchanded by the retail liquer store; (f) The liquer van perchanded by the retail liquer store; (f) The liquer van perchanded by the retail liquer store; (f) The liquer van perchanded by the retail liquer store; (f) The liquer van perchanded by the retail liquer store; from a wholeasler; in compliance with the matering area of the wholesaler; (f) The liquer van parchanded by the retail liquer store; from a wholeasler; in compliance with the matering area of the wholesaler; (f) The liquer van parchanded by the retail liquer store; from a whole and delivery of liquer parsuant to this section and NRS 369.489 that is made in person, is submitted in writing or 3.4 word in this section, "marketing area" has the meaning accelled to it in NRS 597.136. A truttal liquer store; or a delivery upper service arting on behalf of a retail liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store; a delivery upper service paramate to NRS 369.489. (e) An etail liquer store; or a delivery upper service arting on behalf of a retail liquer store; the call have store; a delivery upper service arting on behalf of a retail liquer store; the retail liquer store; a delivery upper service paramate to NRS 369.489. (f) An etail liquer store; or a delivery upper service arting on behalf of a retail liquer store; the evaluation proves of the evaluation delivery delivery and person of a georal delivery address to accept the order as the delivery of liquer to a person the store at the retail liquer store; or a delivery upper service arting on behalf of	
19 20		R068-21 - Section 4 R068-21 - Section 5	 (a) The liquer is not for made; (b) The original package of liquer originates from the premises of the retail liquer store making the sale; (c) The liquer is not all by the retail liquer store; (d) The liquer is not all by the retail liquer store; (e) The liquer is not all by the retail liquer store; (f) The liquer originate during the posterior is a new all back lines liquer store; (f) The liquer originate during the posterior is a new liquer store; from a wholeaster is compliance with the matching area of the wholesate; (f) The liquer originate during the posterior is all liquer store; from a shore all liquer store; and (g) In the case of addivery support service axing on behalf of a retail liquer store; from the liquer store; and 2. A reb of this section, "marketing area" has the meaning accelled to it in NRS 397.136. 1. A retail liquer store, or a delivery upport service axing on behalf of a retail liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store; or delivery upport service parsant to NRS 500.489; http://doi.org/10.1001/10	
20		R068-21 - Section 4	 (a) The liquer is not for readi; (b) The original package of liquer originaties from the premises of the retail liquer store making the sale; (c) The liquer is nod by the retail liquer store; (d) The retail liquer shows has nee all location licensing requirements to engage in bosines as a stualar of liquer in the jurisdiction where the retail liquer store; (e) The liquer samp archived by the retail liquer store; from a wholealer is compliance with the material game at the deliver; (f) The liquer samp archived by the retail liquer store; from a wholealer is compliance with the material game at the deliver; (f) The liquer samp archived by the retail liquer store; from a wholealer is compliance with the material game at the analytic deliver sample of the retail liquer store; and (g) In the case of addivery support survice axing on behalf of the sale and delivery of liquer parsunat to this section and NRS 209.489 that is made in person, is submitted in writing or is made by helphone, are delivery support survice axing and behalf of a retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store of delivery support survice a delivery on person. (a) Not similar the delivery of game and the sample and the retail liquer store, shall ensure that any person making a delivery on behalf of the retail liquer store of the order as the delivery address who is 21 yours of age or deliver. The address specified in the order as the delivery of liquer store at the delivery address who is 21 yours of age or deliver support store; a start and behalf of a retail liquer store, shall make a delivery of liquer to a person who appears to show signs of intoxication. A steril liquer store, a delivery support service: axing on behalf of a retail liquer store, shall not make a delivery of liquer to a person who appear to stow signs of intoxication. A sterili	
19 20		R068-21 - Section 4 R068-21 - Section 5	 (a) The liquer is not for made; (b) The original package of liquer originates from the premises of the retail liquer store making the sale; (c) The liquer is not all by the retail liquer store; (d) The liquer is not all by the retail liquer store; (e) The liquer is not all by the retail liquer store; (f) The liquer originate during the posterior is a new all back lines liquer store; (f) The liquer originate during the posterior is a new liquer store; from a wholeaster is compliance with the matching area of the wholesate; (f) The liquer originate during the posterior is all liquer store; from a shore all liquer store; and (g) In the case of addivery support service axing on behalf of a retail liquer store; from the liquer store; and 2. A reb of this section, "marketing area" has the meaning accelled to it in NRS 397.136. 1. A retail liquer store, or a delivery upport service axing on behalf of a retail liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store; or delivery upport service parsant to NRS 500.489; http://doi.org/10.1001/10	
20		R068-21 - Section 4 R068-21 - Section 5	 (a) The liquer is not for made; (b) The original package of liquer originates from the premises of the retail liquer store; (c) The liquer is not by the retail liquer store; (d) The retail liquer shows has nee all local licensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store; (e) The liquer van parchaed by the retail liquer store; (f) The develop originate during the point basiness have and the entility of the retail liquer store; and (g) The develop originate during the point basiness have and the entility originate; and (g) The develop originate during the point basines have and the entil liquer store; and (g) The develop originate during the point basines have and the entil liquer store; and (g) The develop originate during the point basines have and the develop of liquer parsuant to this section and NRS 369.489 that is made in person, is submitted in writing or is made by thephonese robusd the fitter trait liquer store; and (h) A traiter liquer store or indeg the litterac; (h) The interver origination litterac; (h) The interver origination litterac; (h) A traital liquer store or indeg the litterac; (h) A traital liquer store or indeg the litterac; (h) A traital liquer store; a delivery upper storice ating on behalf of a retail liquer store; shall make a delivery of liquer parsuant to NRS 369.489, dual to a person at the address generation in the order as the delivery address who is 21 provid age: or deliver store previses ating on behalf of a retail liquer store; shall make a delivery of liquer to a person who ange active address who is 21 provid age: or develop liquer to a specified in the order as the delivery address who is 21 provid age: or develop listing at or develop liquer to a person who appears to show iggs of intexcitation.	
20		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6	 (a) The liquer is not for readi: (b) The original package of liquer originaties from the premises of the retail liquer store making the sale; (c) The liquer is nod by the retail liquer store; (d) The retail liquer shows has nee all location licensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store; (e) The liquer samp archived by the retail liquer store; from a whole-ale in compliance with the material game store; (f) The device originate during the position beams has need allocation licensing requirements to engage in basiness as a retailer of liquer store; and (g) The device originate during the position liquer store; from a whole-ale in compliance with the material game store; 2. A retail liquer store or its agat may accept at order for the all and delivery of liquer parsuant to this section and NRS 309.489 that is made in person, is submitted in writing or in a made by delipone, or a delivery support service atting on behalf of a retail liquer store; shall cannot the any person making a delivery on behalf of the retail liquer store; or delivery support service parsuant to NRS 309.489 that any person making a delivery on behalf of the retail liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store; a delivery support service atting on behalf of a retail liquer store; shall make a delivery of liquer parsuant to NRS 309.489 that is made in person 300.400 the retail liquer store of the regularized part of the retail liquer store; shall make a delivery of liquer parsuant to NRS 309.480, only to a person at the address person 12 store of age or a deliver support service: atting on behalf of a retail liquer store; shall make a delivery of liquer to a person who supperson to the store at the delivery address may be the deligner store; at the delivery of liquer to a person who supperson to the address part deliver	
19 20 21 22		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6	 (a) The liquer is not for made; (b) The original package of liquer originates from the premises of the retail liquer store making the sale; (c) The liquer is not by the retail liquer store; (d) The liquer is not by the retail liquer store; (e) The liquer is not by the retail liquer store; (f) The liquer is not bars and it location is more all locations in predimenents to engage in business as a retailer of liquer is the liquidiction where the retail liquer store; from a wholeasler; (f) The liquer varge interaction is more all locations hence of the artial liquer store; from a wholeasler; (f) The divery originate during the posted business hears of the start liquer store; and (g) In the case of addivery support service acting on behalf of a retail liquer store; for divery support service and in the section, "marketing area" has the meaning accelled to it in NRS 597.136. 1. A retail liquer store; or a delivery upport service acting to behalf of the retail liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store; or delivery upport service paramate to NRS 509.489; to 1 genes area; and the retail liquer store; a shall meak a delivery of liquer paramate to NRS 509.490; to 2 persons of the addiver of the retail liquer store; a delivery upport service acting on behalf of a retail liquer store; shall meak a delivery of liquer paramate to NRS 150.400; to 2 persons of the calculation; (e) A retail liquer store; or a delivery upport service acting on behalf of a retail liquer store; shall meak a delivery of liquer paramate to NRS 150.400; to 2 persons of the calculation; (f) The tail liquer store; or a delivery upport service acting on behalf of a retail liquer store; shall meak a delivery of liquer to a person who acquers are the divery data and a store is a delivery delivery support service acting on behalf of the retail liquer store; (g) A retail liquer store; or	
19 20 21 22 23		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6	 (a) The liquip is not for made; (b) The original package of layor originates from the permises of the retail liquer store making the sale; (c) The liquip case of layor originates from the permises of the retail liquer store making the sale; (c) The liquip case of layor originates from the permises of the retail liquer store; (d) The liquip case of layor originates from the permises of the retail liquer store; (e) The liquip case of layor originate during the posterior as wholeaster in compliance with the materiang area of the wholesaler; (f) The divery originate during the posterior tarking case half of a retail liquer store; from a whole and divery of liquer parsuant to this section and NRS 304.899 hat is made in person, is submitted in writing or 3. As used in this section, "marketing area" has the meaning accelled to it in NRS 397.136. 1. A retail liquer store, or a delivery uppert service acting on behalf of a retail liquer store; for a layor store; has a divery of liquer parsuant to this section, and NRS 504.899 hat is made in person, is submitted in writing or 4. As used in this section, "marketing area" has the meaning accelled to it in NRS 397.136. 1. A retail liquer store, or a delivery uppert service acting on behalf of a retail liquer store, shall resource that any person making a delivery on NRS 504.899, to spenso at the addivery digrampersuant to NRS 504.989, to spenso at the addivery digrampersuant to NRS 504.989, to spenso at the addivery digrampersuant to NRS 504.989, to spenso at the addivery digram and the retail liquer store; and and ordering degrammetation to the set of delivery degrammetation and the addivery digrampersuant to NRS 504.989, or a person of the retail liquer store; and and ordering or encience of delivery degrammetation of the retail liquer store; or a delivery uppert service acting on behalf of a retail liquer store; and a northeor of liquer on the addivery digrametation of the retail liquer stor	
19 20 21 22		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6 R068-21 - Section 7 R068-21 - Section 7	 (a) The liquip is not for made; (b) The original paces of liquer or inputs in the permission of the retail liquer store; (c) The liquip and pace of liquer or inputs in the permission of the retail liquer store; (c) The liquip and pace of liquer or inputs in the permission of the retail liquer store; (c) The liquip and pace of liquer and pace store; (c) The liquip and pace store; (
19 20 21 22 23		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6 R068-21 - Section 7	 (a) The liquip is not for made; (b) The original paces of liquer or inputs; (c) The liquip charace of liquer or inputs; (c) The liquip charace of liquer charace is liquip the state; (c) The liquip charace of liquer charace is liquip charace integration in the material liquip charace is the cated and where the distance of the state is liquip charace in the juris/diction where the retail liquor store; is located and where the distance during the postel basines have as of the artial liquip charace and (1) The distance and particle during the postel basines have as of the artial liquip charace; and (2) In the case of addivery output strice acting on behalf of a trial liquer store; for distance and NRS 304.89) hat is made in person, is submitted in writing or 2. A net liquip store, "material gases there is a distance of the state and distance of liquer parsuant to this section and NRS 304.89) hat is made in person, is submitted in writing or 2. A net liquip store, a distance payor strice acting on behalf of a retail liquer store; shall ensure that any person making a difference on the MS 306.489; and the meaning age (1) and the retail liquer store; and (2) is not store, and 2 liquip store or a distance and the store of distance approximate to NRS 306.489; and the meaning liquip store and the advisory distance and the store of distance and the store of a distance and the store and the store of a distance and the store and the store of a distance and the store of the store parsant to NRS 306.489; to a person of the state liquip store of a store of distance and the store of a distance and the store of distance and the store of a distance and the store of distance and the store of a distance and the store of a distance and the strice and a	
19 20 21 22 23 24		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6 R068-21 - Section 7 R068-21 - Section 7	 (a) The liquer is not for made; (b) The original processing of layor originates from the permises of the retail liquer store making the sale; (c) The liquer is not by the retail liquer store; (d) The injury approximation is more all locations in productions to engage in business as a retailer of liquer in the jurisdiction where the retail liquer store; and of level retail liquer store; and (e) In the case of a delivery support service acting on bollar of a retail liquer store; and (e) In the case of a delivery support service acting on bollar of a retail liquer store; and delivery of liquer parsuant to this section and NRS 309.439 that is made in person, is submitted in writing or 3. A store in this section, "marketing area" in the meaning accellular to in the S97.136. A retail liquer store; or a delivery support service acting on bollar of a retail liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store; and a liquer store; a delivery support service acting on bollar of a retail liquer store; the call relation is personal to the store and the section; a delivery support service acting on bollar of a retail liquer store; the section of the delivery of liquer parsuant to NRS 309.409, only to a personal the delivery addition; and the section; a delivery support service acting on bollar of a retail liquer store; the call relation; and the section; a delivery support service acting on bollar of a retail liquer store; the retail liquer store; and a delivery addition; and a section of a section is specification in the delivery of liquer to a person the section; a bollar of a retail liquer store; and a delivery addition; and a section of a section is delivery addition; a section of a section is delivery addition; and a section of a section is delivery addition; a section of a section is delivery addition; a section of	
19 20 21 22 23		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6 R068-21 - Section 7 R068-21 - Section 7	 (a) The liquer is not for read:: (b) The original perception is not an early local intensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store: (c) The liquer is not all by the retail liquer store: (d) The relation is not a new all board intensing requirements to engage in basiness as a retailer of liquer in the jurisdiction where the retail liquer store: from a wholease in compliance with the matering area of the wholease: (e) The liquer varge methoded by the retail liquer store: from a wholease in compliance with the matering area of the wholease: (f) The divery organizate during the posted boards boards boards bear of the store of divery support service acting on behalf of a retail liquer store; and (f) The divery organization of the store of the store of the store of divery support service parameters with the retail liquer store; a divery support service parameters and the off the store of divery support service parameters of the off the store of a startil liquer store; a divery support service acting on behalf of a retail liquer store; shall ensure that any person making a delivery on behalf of the retail liquer store; a delivery support service acting on behalf of a retail liquer store; shall ensure the address of liquer parameters to NRS 369.489, only to a person at the address of the work and the store at the divery slaters store is the divery slaters with a store of divers slaters and the store of a divers support service acting on behalf of a retail liquer store; shall be address of the second and behaves of a retail liquer store; shall on the order as the divery slaters with a store of a store at the slaters of liquer to a person who appears to sole signs of intervictation. (a) A retail liquer store, or a divers support service acting on behalf of a retail liquer store; shall not the order as the divery slaters with the start at the divery slaters with the diver slater di	
19 20 21 22 23 24		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6 R068-21 - Section 7 R068-21 - Section 7	 (a) The liquip is not for read; (b) The original perception is more all body of the real liquor store; (c) The liquip of perception is more all body internal liquor store; (c) The liquip of perception is more all body internal liquor store; (c) The liquip of perception is more all body internal liquor store; (c) The liquip of perception is more all body internal liquor store; (c) The liquip of perception is more all body internal liquip store; and (c) The divery organizate during the posted bioasshown of the real liquip store; from a wholesale; (c) of the isocian and NES 369,489 hat is made in person, is submitted in writing or a made by divery of liquip perception; whole and divery of liquip perception; whole and the real liquip store; for a divery of liquip perception; whole and the real liquip store; for a divery of liquip perception; whole and the real liquip store; for a divery of liquip perception; whole and the real liquip store; for a divery of liquip perception; whole and the real liquip store; for a divery of liquip perception; whole and the real liquip store; for a divery of liquip perception; for a divery divery support service and and divery of liquip perception; for a divery of liquip perception; for a divery of divery support service and the real liquip store; for a divery of divery support service and the real liquip store; for a divery of divery support service and the real liquip store; for a divery of divery support service and the real liquip store; for a dindivery support service and the real liquip store; f	
19 20 21 22 23 24		R068-21 - Section 4 R068-21 - Section 5 R068-21 - Section 6 R068-21 - Section 7 R068-21 - Section 7	 (a) The liquip is not for read; (b) The original processing of layor originates from the permises of the retail liquor store making the sale; (c) The liquip can solution is more all bock inclusing requirements to engage in bosines as a retailer of liquor in the jurisdiction where the retail liquor store; (d) The liquip can solution is more all bock inclusing requirements to engage in bosines as a retailer of liquor inter in the jurisdiction where the retail liquor store; for a wholesaler in compliance with the materiang area of the wholesaler; (f) The delivery originate during the posted bosines hown of the retail liquor store; for all liquer store; for delivery origin area of addivery origin areas on babilit of the retail liquor store; and (liquer store in bosines hown of the retail liquer store; for delivery origin areas on the section, and NES 369.489 hat is made in person, is submitted in writing or 3. As used in this section, "marketing area" has the meaning accelled to it in NES 397.136. 1. A retail liquer store, or a delivery uppert service acting on behalf of a retail liquer store, shall ressore that any person making a delivery on behalf of the retail liquer store; delivery adopter service parsanation to NES 350.489; for a retain or NES 350.489; for a retain or NES 350.489; for a retain liquer store, and all ressores and being adopter service and age of edelivery adopter service acting on behalf of a retail liquer store, shall make a delivery of liquer permutation NES 350.489; for a person of the retail liquer store, or a delivery adopter service and age or adore. The address store the retail liquer store, or delivery support service acting on behalf of a retail liquer store, shall make a delivery of liquer permutation. The solution of the retail liquer store, or a delivery support service acting on behalf of a retail liquer store, shall not make a delivery of liquer reno who support service acting on behalf of a retail liquer store, shall not make	

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1	370.010	GENERAL PROVISIONS Definitions.	As used in this chapter, unless the context otherwise requires:	
			"Commission" means the Nevada Tax Commission. "Department" means the Department of Taxation.	
3	370.015	Applicant for license: Compliance with chapter 370A of NRS.	The Department will not approve an application for a license pursuant to this chapter if the applicant is not in compliance with the provisions of chapter 370A of NRS.	
4	370.020	CIGARETTES Application for subsidiary place of business.	1. A cigarette wholesaler may maintain a warehouse for keeping merchandise on hand at mother place than the established principal place of business, by listing the subsidiary place of business with the Department.	
6	370.030	Approximation for use of stamping machine by dealer.	C. A captive numericant may manual networks on a sequip maximum to the material m	
7	370.100	Placement of cigarettes in vending machines; inspection of machines by Department.	 Al operator revenue samps must be purchased from an authorized guest or representative of the Department. Department and the origination of the providence of the prov	
	370.120	inspection of machines by Department. Receipt of reports, returns and remittances	2. On demand, an operator of cigarette vending machines shall allow any authorized representative of the Department to accompany any employee of the operator on his or her route, during business hours and on working days, and the employee or operator shall open vending machines in control of the operator for inspection by the representative of the Department.	
8	330120	sent by mail.	 Any proper, return or reminance source a payment required by NRS 710071 to 73008, inclusive, which is immunited though the Underg Status mail, adult to demonstrate indications the according to restrict of an according to the status may according the status may accordi	
9	080 1 10	OTHER PRODUCTS MADE FROM TOBACCO		
10	370.140 370.150	Wholesale dealer to notify Department of intent to sell taxable product. Indicating tax on invoice; tax not to be	A suboleside deduce in products made from subacco, other than eigenetes, shall notify the Department of his or her intention to sell such products in this State before making any sales. The notification must be given on a form provided by the Department.	
12	370.160	charged to retail dealer as separate item. Payment of tax; monthly return.	these products. This mount must not charged to the tetial dealer in a separate term. 1. The tax imposed by NRS 370.650 must be paid to the Dynamitement on before the 20th day of each month for sales made during the preceding month. 2. Each wholeade dealer during the the the properties are time on item provided by the Dynamitement. If wholeade dealer does not make a tatable sale during the preceding month, he or she shall file a return 2. Each wholeade dealer during the the proceeding month, he or she shall file a return 2. Each wholeade dealer during the the proceeding month, he or she shall file a return 3. The tax imposed by NRS 370.650 must be paid.	
13	370.165	Allowance of tax credits.	with the Department indicating this fix. 1. The Department will allow a credit antibicity by NRS 370.480 only if the wholesale dealer who files the claim for the credit is the wholesale dealer who originally reported and paid the tax to the Department. 2. A wholesale dealer who did not originally report and pay the tax to the Department may request from the wholesale dealer who originally reported and paid the tax to the Department.	
14		SALES ON IND 11	conductativity by NBS 70490. Such a request most tackies a conduct meso of the manufacture for poor of returned mechanise or a duplicator or opy of the invoice a poor of the sale sounds the State. 1. A wholesake doubt with a lawdwar careful methodical by NBS 700.490 and who, pursuant to subsection 2, makes a progreen to a wholesake dudar who did not originally report and pay the tax to the Department may complete and file with the Department a mended return.	
		SALES ON INDIAN RESERVATIONS AND COLONIES		
15	370.210	Sales by tube that imposes tax equal to or greater than state tax. Purchase of tobacco by retail dealers;	 A the that is located and etch and defense eigenetse or ender products made from babaces on an Indian reservation or odary whose governing body has imposed and is effective and its enders of the products being out a rate which is end or far and the the first of the taum products being out a rate which is end or later and the first end the taum products being out a rate which is end or later and the first end the taum products being out a rate which is end or later and the first end the taum products and first first enders are more products and first first enders are more products and form the bace on the rate and the first end the taum products the first ender the more products the first ender the more product being enders and the tot as it heigh imposed and actually endirected by the tribe it the exist and the more products made from tobaceo exceeds the wholesale price charged to the the by an anomat which is a late angular to first. Exception and enders and enders are an enders and actually endirected by the tribe if the extent price of the eigneties ere or discretion of the wholesale price charged to the the by an anomat which is a late angular to farm. Exception and enders and enders are an enders and actually endirected by the tribe of the eigneties ere ordinate provided in RNS 372.02 and 370.255, the tibe is not required to maintain any records of eigneties received, sold or distributed by the tribe on that reservation or colony. 	
10	370.230	Refund of precollected state tax: Procedure;	 Real delays who are located and of and deliver eigentress on an bidam reservation or colory thall procluses all of the eigentress or short products made from tobacked deliver short products that are to be sold and delivered on the reservation or colory than all scheme blocked deliver short products that are not be observed and the environment of the products and of the reservation or colory than all scheme blocked deliver short products that are not be sold and delivered on the reservation of the products. If the block has a block has a block block has a block product that the reservation of the products and from tobactors, the tilthe may apply for a refinal of the producted tax parameters NRS 370.200 or 370.501 and NAC 370.230. A scheme all has transmission, much the courset converse requires: 	
			 a) "-downing loady" means the governmental entry that she eartherity to make docionion for a thic, converning balance studies mutual. b) "-downing loady" means the governmental entry that she eartherity to make docionion for a thic, convernment entry that the eartherity of the docionion of a table, control of the section and the offers to self or two in engaged in selfing cigarettes, other balance products or both of deman at rained the reservation. c) "-downing loady" means any process, other than a solvaisatiog doclar or a sameleshop versus by a truthe, who is its closed on a reservation and who offers to self or two in engaged in selfing cigarettes, other balance products or both of deman at rained the reservation. c) "-downing means any process, other than a solvaisatio dedar or a sameleshop versus by the robot of deman at rained in the reservation. c) "-downing means any process, other than a solvaisatio dedar or a sameleshop versus by the robot of deman at rained in the second means conclusional generation of the social solvaisation of the truther at the same docionant allowed for a balance wholesheer or indication is a reservation of the balance means of the balance means and the structure is same discontex and the structure is solvaid some means of the balance means conclusion of the balance is restricture. c) The means of balance or perturbation of the balance means of	
18			6. If a governing body fails to maintain the records required by this section, files a final-ducet refuses to transmit to the Department information required parsant to this section, the Department may have been been as a final detar who: (b) Parahaes to transmit to the recerving of the section and, here thereof, made direct refusals to a retail detar who: (b) Parahaes to the recerving of the section and the refuse and the section and the refuse to the section of the reserving of the section. (c) Parahaes to the requirement of the section that are split-able to governing bodies.	
19	370.240	Refund of precollected state tax: Effect of provisions.	NAC 370 220 does not limit state statutes regarding the sale of cigarettes or other tobacco products, including, without limitation, chapter 370 of NRS, and is not a waiver of the sovereign powers of tribes.	
20	370.250	List of tribes eligible to purchase cigarettes with tribul tax stamps affixed and other products exempt from state tax.	The Department will as frequently as it doesn accessor, public and distribute to all licenses digraters wholesale dealers a list of all tribes that are eligible to purchase: 1. Cignetics to the Whole has that any any are affection instead of state transpired and 2. Other products made from tobacco, exempt from the tax imposed by the State on products made from tobacco.	
21		MANUFACTURERS OF TOBACCO PRODUCTS		
22	370.300	Definitions.	As used in NAC 370.300 to 370.330, inclusive, unless the context otherwise requires, the words and terms defined in NRS 370.6/0 to 370.6/0, inclusive, and NAC 370.310 and 370.320 have the meanings acceled to them in those sections.	
23 24	370.310 370.320	"Calendar quarter" defined. "Escrow deposit" defined.	"Calendar quarter" means a period of 3 consecutive calendar months ending on March 31, June 30, September 30 or December 31 in each calendar year. "Escrew deposit" means a deposit required from a manufacturer of tobacco products parsuant to subsection 2 of NRS 370A.140.	
25	370.330	4.000 wipod drilod kopanicipading manufacture: Requirement loss compliance with requirements. ADMINISTRATIVE	 Taking and point matrix algoinst mighter than a maintaining of totakes optically planning to subscript and point matrix algoinst my m	
~		ADMINISTRATIVE PROCEEDINGS: SUSPENSION OR REVOCATION OF LICENSE; REMOVAL FROM DIRECTORY OF MANUFACTURERS AND BRAND FAMILIES		
27	370.500	Definitions.	As used in NAC 370.590 to 370.595, inclusive, unless the context otherwise requires, the words and terms defined in NAC 370.510 to 370.525, inclusive, have the meanings ascribed to them in those sections.	
28	370.510	"Directory" defined.	"Directory" means the directory created pursuant to NRS 370.675.	
29 30	370.515 370.520	"Hearing officer" defined. "Manufacturer of tobacco products" or	"Hearing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 370.545. "Manufacturer of tobacco products" or "manufacturer" has the meaning ascribed to the term "manufacturer of tobacco products" in NRS 370A.060.	
31	370.525	"manufacturer" defined. "Respondent" defined.	"Respondent" means a licensee or manufacturer of tobacco products to whom the Department has issued a notice of hearing pursuant to NAC 370.545.	
	l	1	1	I

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

III Value V					
Image: Source	32	370.540	Notice of intent to suspend or revoke license or remove from directory; contents and	 When the Department has cause to believe that: (a) The licence of a retail dealer or wholesake dealer should be temporarily suspended or permanently revoked; or (a) The licence of a retail dealer (a) where the licence of the licence o	
Image: Solution of the second seco	1		service of notice; opportunity to demonstrate	(b) A manufacturer of tobacco products and its brand families should be removed from the directory,	
Image: Provide	1		compnance; effect of subsequent alleged violation.	A notice issued pursuant to subsection 1 must include:	
Image: Provide					
Image: Provide state in the state				and	
Image: Provide and					
Image: Provide state of the state				issued pursuant to subsection 1, demonstrate to the satisfaction of the Denartment that the licensee is in full compliance with all lawful requirements for retention of the license; or	
Image: Provide the second se				(2) A notice of intent to remove a manufacturer and its brain timules from the directory, a statement in the Department may issue a notice of neuring pursuant to NAC 3/0.250 if the manufacturer does not, whan 10 business days after receiption of the notice issue durated uncertainty or remain in the subject on 1, department that the manufacturer is a compliance with all applicable legal requirements necessary to remain	
Image: Provide State Stat				listed in the directory.	
Image: Source				Department	
Image: Section				4. A notice of intent to remove a manufacturer of holacco products and its brand families from the directory must be served on the manufacturer by certified mail at the address identified by the manufacturer in the most recent annual certification made by the manufacturer in the former General normal contrast to NRS 370.160	
Image: Provide and the standard st				5. Any evidence to demonstrate compliance offered by a licensee or a manufacturer of tobacco products within the period described in subparagraph (1) or (2) of paragraph (c) of subsection 2 must be delivered in	
Image:				If a licensee or manufacturer of tobacco products has received a notice issued pursuant to subsection 1, for any subsequent alleged violation of the same statutory provision during the 2-year period immediately	
8 No. No. No. No. In the second se				following the issuance of such notice, the licensee or manufacturer is not entitled to the 10-day period to demonstrate compliance described in subparagraphs (1) and (2) of paragraph (c) of subsection 2 and the Department max immediate visue a notice of hearing neurona to NAC 370-555.	
Image: Solution of the standard st	33	370.545	Notice of hearing; contents and service of	1. If a licensee or manufacturer of tobacco products does not demonstrate compliance within the 10-day period described in subpangraph (1) or (2) of paragraph (c) of subsection 2 of NAC 370.540, or if, pursuant to	
Image: Solution of the stand and and and and and and and and and			notice; appointment of hearing officer.	subsection 6 of NAC 370,540,a license or manufacturer of tobacco products is not entitled to the 10-day period to demonstrate compliance, the Department may issue a notice of hearing. 2 A notice of hearing issued nursument to this section music	
Image: Source of the stand stan				(a) State the date, time and location of the hearing, which may be held at an office of the Department or at such other place in this State as is designated in the notice;	
Image: Solution Image: Solution Image: Solution Soluti				(c) Identify the specific provision or provisions of chapter 370 or 370A of NRS which the Department alleges the licensee or manufacturer of tobacco products has violated:	
Image: Provide state of the state				(d) Include a statement of the facts which support the belief of the Department that the license should be suspended or revoked or that the manufacturer and its brand families should be removed from the directory, as	
Image: Solution Image: Solution Image: Solution Soluti	1			(e) Include as attachments all documentary evidence on which the Department intends to rely to demonstrate that the licensee or manufacturer of tobacco products, as applicable, is in violation of the provision or	
Image: Provide	1			A notice of hearing issued pursuant to this section must be served on:	
Image: Process of the second	1			(a) All parties at least 20 business days before the date of the hearing;	
Image: Provide and the provide of the second sec	1			(c) A manufacturer of tobacco products by certified mail at the address identified by the manufacturer in the most recent annual certification made by the manufacturer to the Attorney General pursuant to NRS 370A.160	
Image: Signed				4. Upon the issuance of a notice of hearing by the Department pursuant to this section, the Commission will appoint an administrative law judge to act as a hearing officer.	
Image: Image:<	34	370.550	Submission of documentation by respondent;	1. Except as otherwise provided in subsection 2, a respondent must, not later than 5 business days before the date of the hearing set forth in the notice of hearing issued pursuant to NAC 370.545, provide to the	
Image: Provide File Provide Provide File Provide Provide File Provide Provide File 20 Number Provide Pr			exclusion by hearing officer for untimely submission.	Department a copy of each document which is reasonably available to the respondent and which the respondent massionably believes will be used in support of this or her position. 2. A respondent may supplement the documents provided parsuant to subsection 11 on or before the date of the hearing only if good cause exists to demonstrate why the supplemental documents were not provided	
1 2010 Advance and environmental					
Image: Represe frame Image: I	24	220 666	Parkanianian and complex of marines and		
Image:	35	370.333		(a) Made in writing: and	
III				Any response to a motion, other than a motion made at a hearing, must be:	
10 No. Right and revier chinkin. 1. Answer chinage and representation that housing chinage and representation of the proving. 10 No. Proving chinage and representation of the proving chinage and reproving chinage and reproving				(a) Made in writing and (b) Same day and the basis of the state of the	
Image: Process		ABO 5.00			
Image: Important in protection protection protection protection in the protection of protection pr				2. Any brief filed with a hearing officer must be accompanied by an affidavit from the proponent showing service on all other parties of record.	
Image: Party selfation of unitary Image: Party selfation of unitary selfation unitary selfation of unitary selfation of unitary selfation un	37	370.565	Appearance of party at hearing; representation by authorized representative of		
R R Column concrete grant plant by low plant gifter may. In a lex b duction, effect barrie grant column center recess. Here Here<			party; qualifications of attorney.	(a) Must be admitted to practice and in good standing before the highest court of any state of the United States; and	
Interface Interface Interface 0 Nu27 False to speeze If If 0 Nu27 Obtor of processing formation and the speeze at a fasting: If 1 Nu28 Obtor of processing formation and the speeze at a fasting: If 1 Nu28 Obtor of processing formation and the speeze at a fasting: If 1 Nu28 Obtor of processing formation and the speeze at a fasting: If 1 Nu28 Obtor of processing formation and the speeze at a fasting: If 1 Nu28 If If Nu28 If 1 A fasting formation and the speeze at a fasting: If Nu28 If 1 A fasting formation and the speeze at a fasting: If If If 1 A fasting formation and the speeze at a fasting: If If If 1 A fasting formation and the speeze at a fasting: If If If 1 A fasting formatis formation					
4 No. 1 A responder this wayses a straining: A responder this wayses a straining: A responder this wayses a straining of the responder this wayses a straining of the responder this wayses a straining of the responder this wayses a straining of the responder the			officer.	A hearing officer may, in his or her discretion, either before or during a hearing, grant continuances or recesses.	
Image: Section	39	370.575	Failure to appear.	If: 1. A respondent fails to appear at a hearing:	
Image:				 The hearing officer has not granted a continuance; The hearing officer has not granted a continuance; 	
40 70:50 Other of processings: varium findings and varius of decisis in character of processing variance of a variance of variance variance of varian				4 The hearing officer makes a determination that the respondent was given proper notice of the hearing.	
k Part Part Part Part Part Part Part Part	40	270.580	Order of proceedings: pritten findings and		
4 Part Part Part Part Part Part Part Part	-		conclusions; issuance and service of decision;	(a) The Department will present witnesses and evidence and the respondent may cross-examine the witnesses in the order in which they are presented by the Department.	
4 P105 File and service of notice of appeal, refusion of the service of a decision and a service of appeal service file decision and a service of appeal service file decision and a service of notice of appeal service file decision and appear service file decision and app	1		date on which decision becomes final.	are presented by the respondent.	
4 P1505 Coll argument on appeal, consideration 1. A part of coll of the location of the source of the location of the source of profile a bioling of fact, colorable source of a point of the source of profile a bioling of fact, colorable source of point of the source of point of the source o					
Image: series of series	1			After the close of the hearing, the hearing officer shall prepare written findings of fact, conclusions of law and his or her decision on the issues presented at the hearing.	
4 A close in subce by sharing differer promiter to this section becomes final 2b binarces day used the data of version of the decision unkers a part (the science) unkers a part (th				the heating concluded	
4 Projecte by opposing pary. 1 A discrete of apposing to discrete on more be or opposing pary. 1 2 A discrete of apposing pary. 1	1			4. A decision issued by a hearing officer pursuant to this section becomes final 20 business days after the date of service of the decision unless a party files a timely notice of appeal pursuant to NAC 370.585.	
4 P1059 Out agginess on sequences on special back in the special on the backing of the commission and the basis of the appeal. In appeal. <	41	370.585	Filing and service of notice of appeal; rebuttal	L A party may, within 20 business days after service of a decision issued by a hearing officer pursuant to NAC 370.580, file a notice of appeal with the Commission.	
4 P0.588 Biochemical part of the or fact which, in the options of the option of t			response by opposing party.	(a) Identify the decision from which the party appeals, the date on which the decision was issued and the basis for the appeal;	
4 P1590 Out argument on uppead considerations to suppoor of the separation to the spore that the applications the spore. ************************************	1			(b) State with particularity each point of law or fact which, in the opinion of the appellant, the hearing officer overlooked or misconstrued;	
Image: Contract of the state of the part of	1			(d) State each aroument in support of the appeal that the appeal and intends to present.	
42 70,59 And argument on speed considerations In Upon the files of a trapostor to the values of appeal parameter to start of starts. 42 70,59 And argument on speed considerations In Upon the files of a trapostor to the values of appeal parameter to start of starts. In Upon the files of a trapostor to the starts of starts. In the constraints of starts. 43 70,59 Reference of an expension. In Upon the files of a trapostor to the starts of starts. In Upon the files of a trapostor to the constraints. 44 70,59 Reference of a document on appeal and the starts of starts. In the constraints on any difference on the values of the files of a trapostor to the starts. In the constraints on any difference on the values of the files of the start of the starts. In the constraints on any difference on the values of the files of the start of the				5. An opposing party may, not atter man 15 tusiness days after service of a notice of appeal, file with the Commission a response rebutting only the issues raised in the notice of appeal. Such a response may include identification of the parts of the record before the hearing officer that the opposing party deems relevant to his or her response.	
4 P1059 Effective data of appendix or arrow encode of the first and the second of the	42	370.590	Oral argument on appeal; consideration of	1. Upon the filing of a response to the notice of appeal pursuant to NAC 370.585 or the expiration of the time for filing such a response, the Executive Director will schedule oral argument on the appeal at the next meeting	
43 70.95 Effective date of supporting rarry. The Commission will consider only evidence which was submitted to the braining officer and detaified in the activity officer and detailing of the activity of th	1		certain evidence; issuance of written decision;	of the Commission.	
41 Physical appending append	1		and parpenent parameters.	opposing party. The Commission will consider only evidence which was submitted to the hearing officer and identified in the notice of appeal or response to the notice of appeal.	
41 700.596 Effective due of usponsion errorscaning of Ita final order routes on the Commission temporary supports or personanty moves the literative of the solution of the commission temporary supports or personanty moves the literative of the solution of the commission temporary supports or personanty moves the literative of the solution of the commission temporary support or personanty moves the literative of the solution of the commission temporary support or personanty moves the literative of the solution of the commission temporary support or personanty moves the literative of the solution of the commission temporary support or personanty moves the literative of the solution of the commission temporary support of themovementsis temporary support of themoveconing temporary support o	1			appeal	
kerse, duries of wholvale dealer communities of articitytics and supervisors of resocration is effective. 1. The final order must an become effective and the factors of the wholeade dealer must be supervised or revoked and 20 busines days after the de sub- resocration is effective. 4) Notify cat real-factors of the wholeade dealer of the revocation or supervision of the factors of the wholeade dealer and the date or which the revocation or supervision the resocration is effective. 4) Notify cat real-factors of the wholeade dealer of the revocation or supervision of the factors of the wholeade dealer and the date or which the revocation or supervision the constance of the wholeade dealer grant are constance to respect wholeade dealer and the date or which the revocation or supervision the constance of the wholeade dealer grant are constance to respect wholeade dealer and the date or which the revocation or supervision the constance of the knowled dealer parameters to harves produce the own which the revocation or supervision the constance of the knowled dealer parameters to harves produce the own produce the own produce the supervise and constance of the substande dealer and the date or which the revocation or supervision the constance of the knowled dealer parameters to harves the supervise and constance of parameters and parameters to harves the supervise and constance of the and the date or which the revocation or supervise and the revocation or supervise and constance of the and the date or which the revocation or supervise and constance of the supervise and constance of the and the date or which the revocation or supervise and constance of the supervise and constance of the supervise and const	43	370 595	Effective date of suspension or responsion of		
resocration is effective. (a) Nodity cada truth default rht in is a customer of the wholewake dedar of the revocation or arguments of the kineme of the wholewake dedar and the date on which the revocation or arguments becomes effective, and (b) Nodity cada truth default revocation or arguments of the kineme of the wholewake dedar particulars to baccore products of the revocation or arguments of the kineme of the wholewake dedar part the second of the revocation or arguments of the kineme of the wholewake dedar and the date on which the revocation or arguments of the kineme of the wholewake dedar may may how that driving otherwise and horizont or desarget the particular to datapers 370 and 370A	-43	212293	license: duties of wholesale dealer:	1. The final order must not become effective and the license of the wholesale dealer must not be suspended or revoked until 20 business days after the date of issuance of the final order.	
(b) Notify each manufacture of tobacco products from whom the wholesale dealer purchases tobacco products of the revocation or suspension of the license of the wholesale dealar and the date on which the revocation or suspension between each of the license of the wholesale dealer purchases tobacco products of the revocation or suspension of the license of the license of the wholesale dealer may continue to engage in any hurful activity otherwise authorized or permitted pursuant to chapters 370 and 370A	1		continuation of activities until suspension or revocation is effective.	(a) Notify each retail dealer that is a customer of the wholesale dealer of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation or suspension becomes effective; and	
3. Until the date on which the revocation or suspension of the license is effective, the wholesale dealer may continue to engage in any lawful activity otherwise authorized or permitted pursuant to chapters 370 and 370A				(b) Notify each manufacturer of tobacco products from whom the wholesale dealer purchases tobacco products of the revocation or suspension of the license of the wholesale dealer and the date on which the revocation	
Image: Constraint of the second sec				3. Until the date on which the revocation or suspension of the license is effective, the wholesale dealer may continue to engage in any lawful activity otherwise authorized or permitted pursuant to chapters 370 and 370A	
Ead					
			End		

No.	NAC Citation		language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1	372.010	General Provisions Definitions	At word in this theptin, takes the context distribution requires, the words and terms defined in NAC 172:072:0. Tr2030, inclusion, have the manning anothed in them in these vectores.	
		"Commission" defined.	Controlosi "esas de Nevali Tac Controlos.	
4		"Computer" defined. "Computer software" defined.	Company" has the maximg secreted to it in NRS 500R-400. "Company of ware" has the maximg secreted to it in NRS 508R-415.	
	372.015	"Caston Computer software" defined. "Delivered electronically" defined.	"Cubino compair solvana" means compair solvana valichi na prevritano compater solvana. Delivende electronically" has de maning secribed to il in XBB 5608-201.	
8	372.017	"Delivery Charges" defined.	"Delivery charges" has the meaning secribed is it in NBS 3608-425.	
	372.019	"Drug" defined.	"Deprement" mean du Department of Exosion. "Drey" has du meaning acceled to i in NSS 3008.455 and includes, videost limitation, injectable dermal filters, valien solutions, medical grade gues and insulin.	
		"Darable Medical Equipment " defined.	Tanklo welde append" semo oppinent welding ny repie ad replacement pan harder, which 1. Arreinde append sec: 2. By Frain Jon al cohumoly and lower as moleida parsoc 3. Generally in structure to parson in the shore of the origing and 4. Bort service and and the short panel of the origing and an electric weld arreinde and the follow, searchesis ventilizers, low provide similation, dadyners and kiday falsylvi matines.	
13	372.022	"Food" defined.	"Electronic" has the naming acciled to it in NRS 308.440. "Food" has the maning acciled to it in NRS 308.445.	
14	372.023 372.024	"Loud & leave" defined. "Mobility Enhancing Equipment" defined.	Land at level "anno Adverge to produce by the sear dupple range marked when the tapple range marked to any physically randoma's the produces That all level "anno Adverge to produce any produce hypering produce hyperbolic produces and the produces Ley provide produces any produce tapper produce hyperbolic produces and the history approximation of a solution or a mark which; Ley provide produces and the marked produces and the history approximation for a client or a phone or a mark which; Ley provide produces and the marked produces and the history approximation for a client or a phone or a marked marked produce the phone of market which appropriate for an eclient or a phone or a market which approximation of a solution or a market which approximation or a market which approximation of a solution or a market which approximation of a solution or a solution of a solution or a market which approximation of a solution or a solution or a market which approximation or a market which approximation of a solution or a market which approximation or a market which approximation of a solution or a market which approximation of a solution or a market which approximation or a market which approximation of a solution or a market which approximation or a solution or a market which appro	
16		"Pre-written computer software" defined. "Prosthetic device" defined.	Therefore compare softwar? In the maning activities in 1885 1886,193. Therefore, device "In the maning activities in 1885 1886,193 and lader, wheat initiation, brant inplane, fanding others, machine debury others, indira party, conditor inplane, order in plane, order in plane, practice in and gait, observed to in 1886 1890 and to it in the	
18		"Purchase price" defined.	Phichae price" mean due measure object to use tes and has the measure paired as "value price" in SMS 1088.400.	
19	372.029 372.030		Parchave" las da maning accibed to it in NRS 308.003. "Retil tale" has for maning accibed to it in NRS 308.007.	
21	372.031		Salo proc' has the maning sacribed to it in NSS 5008.400. Salo tot' has the maning sacribed to it in NSS 5008.070	
22 23			Nato tac'h ha fe enaing acribed un in NRS 3000.70. Nato tac'h an fe enaing acribed un in NRS 3000.70.	
24			"Tangbi perond properly" has the maning succeded to is in MS 5008.005.	
25	372.035 372.039		Use tack that the maning secolard is in NRS 5000.00. 1. A conductor company a solar add act transmitteries for the imposed. The effective date met: (a) Refer (absord of the information of the total of the imposed. The effective date met: (b) Refer (absord of the information of the total of the total of the imposed. The effective date met: (b) Refer (absord of the information of the total of	
26		Ordinance by local government imposing sales and use tax rate must specify effective date; failure to receive actual notice does not relieve requirement to apply changed rate.	 In configure impringed one due to struct structure due to struct for the instead of the instead of	
27		Application of Tax		
	372.040	Purchases of capital goods: Aggregation to defer payment of tax.	 The periods for which related proclasses of capital goods made to equend a business, contability a new business, or replace capital equipment which may be aggregated to defar payment of the tax are: (a) Sec math, if the probases have a table into proceed of a last 5500,000. (b) Occupyer, if the periods where table is a last 5600,000. (b) Occupyer, if the periods where table is a last 5600,000. 	
28			The Department may note the similar data ground rule support and a constrained of the Marker for explosition of the parket. The request match How Marker data are marked the parket is the Narget are marked and How Marker data are marked the parket and are marked	
29	372.045		 In proper description by specific description by a plane are the two specifically specific description by a description description by a description by a description by a descripti	
30	372.050	Credit Sales.	periodic france and even set on and even set of the set	
31	372.085	Calculation of credit toward amount of use tax due for parchase ontoide of Novada. Collection of tax and documentation by retailer acting an agent to deliver tangible personal property for unregistered out-of-state strailer; issuance of divenvoary permit to noneroident parchaser of vehicle delivered in Novada.	becaused or a start do to that is do that support, the Department will allow a start to me of the annual do to the Start is ansate quark to do to beginned by and of other support do the start is a start of the start of the start is a start of the start is a start of the	
33	372.090	Merchandise returned by customers.	 For the payment of the detection from grow movies of the onlog prior of excitantiality systems. "All onlog prior is related to priors which was accurately by detection of the prior which was accurately by detection of the prior which was accurately by detection of the detection from grow movies of the onlog prior of excitantiality with was accurately by detection of the detection from detection of the detection from detection of the detection of th	
34	372.101	Delivery Charges.	 Drivey-deeps include in the cite at supplex prevand property are adjust to cite and a test task, including, but and initials to, any damps for (a) Theoretism, disping a paring which are not adjust approximation of the initial task and are not adjust to calce (b) Holiding, configure paring which are not prevalent to the initial task and are not adjust to calce (b) Holiding, configure paring which are not prevalent to the initial task and are not adjust to calce (b) Holiding, configure paring which are not prevalent to the initial task and are not adjust to calce (b) Holiding, configure paring which are not prevalent task and are parently in the prevalent task and are not (b) Holiding, configure paring which are not prevalent task and are parently in the prevalent task and are not (b) Holiding, configure paring which are not adjust task and are parently in the prevalent task and are not (b) Holiding, configure paring which are not adjust task and are parently in the prevalent and configure parint task and barry paring the interval (b) Holiding, configure paring which are not adjust task and are parently real task and are compressing the interval are parently interval task and are parently interval task and are parently in the prevalent and are prevalent task and are parently interval task and are parent are parently interval task and are parently interval task are parently interval task and are parently interval task are parently interval task are parently interval task are parently interval task and are parently interval task are parentry interval task are parently interval task are parently i	
35	372.110	Auctions when owner bids on his or her property.	 a support of taight persons property shares some some some some same and early property and early y warms provision of roles 2000.255. Salon tee does on apply when no some of property shares in the auxiliaries for accessing of the property share compared of the property shares are property and an access. 	
33	372.120	her property. Foreclovare sales.	1. The tex close not apply to soles of transfele personal property at public austion prevanat to the provisions of a chand mortgage, if	
36	372.130	Advertising agencies.	 The case in mind presents is count classer or distancement by an efficient speciminal by the count for that propose; or The transprise is which for endippies. The transprise is which for endippies. 	
37	172 1.00	Bohrs boon der	 And a final metric as "adversing appropring to prove white presents of adversing approximated adversing to adjust present and adversing to adjust present adjust pres	
38	372.140	Barbers, beauty shop operators, bootblacks, launderers and cleaners. Beer, wine, and liquor dealers.	 Barbon, bung programs, bung bank handman and daman and fe supplem and and grouping and an perform prior and the two piper articles and the two piper to the sche piper of the produce of such property. These process are statistics of any apples or other tangling promating bank transmissions and the two piper or the sche piper of the property statistical propert	
39 40	372.150	anne, e num, anne regist e desters. Broadcasters.	The samples the strain of the strain of the strain and adaptive the product the large strain adaptive strain adaptive the large strain adaptive the large strain adaptive strain ada	
	201 1/2	December and en		
41	<i>>12.</i> 160	a anterosers and consignees.	1. A pendmine laving possession of supplie proved poperty for the propose of safe is a strainly with respect to aclo of the property and facts as splice to the gass motion from such aclos. 2. A consigner lawing possession of supplie proved possession of the advectory of the same the transfer of the to underproperty as a strainly with respect to aclos of the groupst possession of supplies possession of supplies possession of supplies possession.	
42	372.170	Coins and stamps; ballion.	 The support subs of onion encounted integers as presenses prior to present the may on a subsending change or posting. If the support contrast is the subset of focus in a subset of the su	
43	372.180	Concessionaires; organizers or promoters of infrequent sales.	 A static for the prepared the suscend by temple through and and and by the prepared relation of suscendaria the set of all and system in the Dependent of a static for the prepared relation of the prepared rel	

	372.190	Construction contractors: Definitions.	For be proposed for contra add SSC 272306 - "Contraction counts for presentation and property" means contract for exciting contracting or data into a net of property or for remeding, during or challing to experiment to and property. The contract may be found or informat. The term includes all types of - 0. Advertised contracts. - 0. Advertised contracts. - 0. Advertised contracts. - 0. Observation contreats. - 0.	
44				
	372.200	Construction contractors: Taterible	 (1) A Make have. (2) Solutional having: (3) Solutional having: (4) Mathémat having: (4) Mathémat having: (4) A Mathémat having:	
45	112.200	personal property parchased for performance of contract.	1. A construction construct the construct of the simplify proved properties of the unit improved program of property proteins it is construction	
	372.214	Coart reporters: Definitions.	Ar used in this section and NAC 372.216, unless the context otherwise resultion:	
46			iii A cycle investigate meeting karpen plack in artification of a comparison of a cycle in a company of a cycle in a	
	372.216	Coart reporters: Purchases of tangible personal property for use in business;	B. "Encoder news a within optication of proceeding achieving (A) Araphadesian property free a within optication of a proceeding achieving (A) Araphadesian memory for early of the arabit median. (A) Araphadesian memory for a single for a	
47		particul populy an an in tonace, charges for providing services.	dicata trapender, dis consisponte las constantes de la public provide propried para dan attender oper las class tas da tes ar de tes de parases. 2. En de class das en attender provides de mois const attender la fet das las sud attender de tes des de referencies. 2. En de class das en attenders de mois const attender de la fet das las sud attenders de tes de referencies. 2. En de class das en attenders de mois const attender de la fet das las das das das das das das das das das d	
	372.227	Designers.	 A board in the sorte hadger may apple designer a conservative strain at height on the synthesis graphical and interview which may be expected in the synthesis graphical and interview which may be expected in the first of paper increpondents and the graphical and the synthesis graphicas and the sy	
48			And the second s	
49	372.229	Desktop publishers.	1. And on doubt herm below provide y design from a process that is a balance of probing prophy and provide y applies model, and provide provide y design from the provide provad provad provide pro	
$\left - \right $	372.230	Florists and food bouquet businesses.	5. The choice takes on it reply to any charges for approximat, control, postage, express, helphone and slappinghousages, transportation and travel express, or bilartios, of the charge is noted expressly on the invices or just of scharge for entravious. 1. The tench to take on it reply to any charges for the advisory of normalistic resources or the state of expensity on the invices or just of scharge for expension. 1. The tench to take on it reply to any charges for the advisory entravious of the charges of the tench or postage which are stated expressly on the generalized on the advisory entravious of the charges of the tendinory conduction and the advisory entravious of the charges of the tendinory conduction and the advisory entravious of the charges of the tendinory entravious of the entravio	
50			(a) The first food balance balance instrume and prove to make the differency (a) The first is to be able and balance (b) The first is to be able and balance (b) The first is to be able and balance (c) Able and the first is food balance (c) Able and the first is (c) Able	
51	372.240	Garment or far repairers, alterers and remodelers.	 Paperies, aburns nel ramolden es danares e fan see consumes of the franci, hintips and other initiar items used in repairing, abuitg and ramolding genemes et fas. Exerpt as provided in abucciso 2, de tax applica to the sales prices of their predanses of their initia. A repaire, aburns random view hands aburg for a raine finded as subsection 1, as ofter analogy rained and genemes et fas. Exerpt as provided in abucciso 2, de tax applica to the sales prices of their predanses of theore instin. A repaire, aburns random view hands aburg for a raine finded as subsection 1, as ofter analogy rained aburg for a fast analogy rained aburg for a random view hands aburg for a random view hand view hands aburg for a random view hands aburg for a rando	
52	372.250	Gan clubs.	Charclubs are the consumers of the clay pigeons and blue rocks familised to mambers and patons in connection with traphoning and similar sports, even if the charge for the service is massered by the number of clay pigeons or blue rocks used.	
53	372.260	Haspitalı.	 A begin bla is national of generation black is namely present to section 19 of daptar 197, format of Neural 1951, (NIS 172.25), is: (1) Topoly preval preprint facilitation data sets as a section 19 of daptar 197, format of Neural 1951, (NIS 172.25), is: (2) Structure of to setting sets and preval to section 19 of daptar 197, format of Neural 1951, (NIS 172.25), is: (3) Topoly facilitation data sets as a section 199 of the set in the set in	
54	372.265	Interior decorators.	Every transfer profile in advectors, 2 or proxy calculated by maintain decrease for profile and encodes to a competitional son. 3. Antionic decreases the conductory profile and encodes. 3. Antionic decreases and the conductory profile and encodes. 3. Antionic decreases and and encodes profile and encodes. 3. Antionic decreases and and the conductory profile and encodes. 3. Antionic decreases and and the conductory and the conductory of the invoice. 4. Antionic decreases and antional profile and encodes. 4. Antionic decreases and mainter encodes and mainter encodes decreases and mainter encodes d	
55	372.270	Memorial dealers, conneteries, connetery associations.	1. Material data in a glo antian of the methodone, makine and a data material and in the method wall is constructing generation by a plan of the structure of t	
56	372.280	Morticians: General provisions.	I. Metcian not be realized of the tuple proceed people which by termina connection with methy force arrives. These anythese is the too lab by the metcian of all anythe provad people too female data. The termination of the tuple proceeding of the people proceeding of tuples to the standard periods of the methy of the people proceeding of tuples to the standard people of the standard people of the standard people of the standard people of tuples of tuples to the standard people of the standard people of tuples of tuples to the standard people of the standard people of tuples of tupl	
57	372.290	Morticians: Transactions with other states.	1. When dearly occurs in this State and baried is to occur in molect rate, the cashet and other parsonal property parelased in this State for the proparation and definery of the body to in distant baried doctination are adject to Newski and occurs of mole baries. 2. Where baried scenes in this State, through a sub-scatter and and a state of parelased of area in Newski and a rest or highest to act to.	
58	372.300	Morticiane: Funeral expenses paid by United States. Motor vehicles originally bought for	1. Paperior of the response of the main parking builty built these designs by the metricus, the transmission impacted as calls to the listent of the response to the response to the paperose to the response to thereresponse to the response to the response to the response to	
		Motor vehicles originally bought for resule: Use or loan of motor vehicle; sale of motor vehicle.	by the dealer.	
59			 A new inclusion bit instance: In its watch's the backer fractions of the mare which by the duals 's: O have the fragment of the duals and the proposed by the mark 's duals' have fragment of the probability of the duals' have the duals' and the proposed by the duals' is an intervent of the probability of the duals' have the probability of	
60	372.320	Oculists, optometrists and dispensing opticians.	1. Outlin and quenetion are the constant of optimizer, materials including copylences, frame and lenses and or fereinded in the performance of their performance of their performance of the lenses of the constant or constant of conditions of the lenses optimes to the cube of the materials to colition and optimetries. 2. The two performs the outline charge material by adaptioning performance of their perfo	
\square	372.330	Photographers.	1. A near of this section, "photographs" mean spensor who is primerly appeal in the caution of visual import that are formed by the detailed action of light or dute relation or conviver filter for block by or dute relations. 2. The arrive portformed by photographs in the caution of visual import properties for traditions of a prior to a prior or the caution of visual import or the relative or the caution of visual import or the relative of productional actions of a prior tradition. (a) Cauditative institution, see, opport and prior or prior of the relativity of productional actions of a prior tradition.	
61	372.350	Premiume, gifte: contrilirentere fo-s	 Decision function of the standard sequel proof for an inductively by the properties constructed A property the standard sequel by the standard sequel proof for an inductive by the properties of the standard sequel proof for an inductive by the property sequence of the standard sequel proof for an inductive by the property sequence and according to an any sequence of the standard proof for an inductive proof for an inductive provide proof for an inductive proof to an an any sequence of the standard proof for an inductive proof for an inductive	
62		Prenium; gifts; complimentary food and beveragos.	1. Topolog neared proper which a deformed as a pressine, upplies with other mechanics which mails of the detoxing of the granitory of the produces a constant and exploating encloses as with a different leader and a start of the detoxing of the pressine of the product in the pressine of	
	372.365	Producers.	1. A start for month, from "product" means of their vice-product control indice, proposition and facility, a radio control after highly are or control month of their sections. 3. The province information of the product program indice indices and the product an	
63			information video about a casine, the first matering is not subject to the sales to because the submater of the transmission was the performance of creative services but if the casine' winks to perform 400 copies of the videotope, the grant modified into the bud of ach digitator, copy or registerion after the first intellering and adjust to the videotope, the grant modified into the bud of ach digitator, copy or registerion after the first intellering and adjust to the videotope.	
	372.367	Property parchased for use as prize in raffle, contest or game of chance.	L A person who perdonen simple personal property for the parpose of wavefung the property in a pine to be winner of a selfs, context or grant of date is considered to be the perdonent or constance of the property for parposes of the sales or sec tax. Except as otherwise provided in adhecine 2, the person shall: (1) Pry parts) - inspirate of the same indext of the same of a sec tax for the first of New Alex, remine sec tax to be Dependent of the right operator.	
64			 A reliabilistical polycola white yours who indexed by the polycolar field to apply polycolar grant of a project of a relian polycolar of a relian polycolar of the polycolar of a relian polycolar of the polycolar of a relian polycolar of the polycol	
<u>ш</u>				

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

	372.370	Property used in manufacturing.	1. This is explore the code of study lepsons property spectrum with preduces it the forperson of new instancing producing processing traphylic providual property and surfar the property of physically incorporating its the manditering attraction of the property of physically incorporating its the manditering produces at the physical ph	
65			 Non-subscription of the state o	
	372.380	"Producing," "fabricating" and "processing" defined for NRS 372.080; separation of charges for	A Avaids assists of display 39%, basins offseche 39%, QBS 222,00%, "posksage" "divisioning" and "processing" (ii) backing on sprantise which works in terms of an explanation of the sprantise of the spr	
65	372.390	labor from charges for tangible personal property required.		
	372.390	Repairing and reconditioning: Generally.	1. Encycle and the device specialized advances or earder (2017) 202 and 125 (202	
67			a subject by many of ends of the state of	
68	372.400	Repairing and reconditioning: Examples of parts and materials which are substantial or invubstantial in value in relation to total charge.	1. Region was reduced, significant, metaling spectrames, hem implements, bears, malicon and locinations and and for region of francing, coperative cashine filling based on or after materials for covering, or yields in back the part and materials are colonated in a todar in table in the back theory and materials are colonated in todar in tables in tables and the spectrame of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been and the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table at a cover of the spectrames are been appendent to table and table appendent to table and table appendent to	
69	372.420	Repairing and reconditioning: Signs.	1. Except as provided in this subscription, if there is the greater part of the charge for the regard of a sing, the regarder may dente my place to one be emetricals and by larse her enter than dange subs new to be entering been of the materials are billed separately the subscription to the selling price of the materials and by larse her entering and the selection of the self set of the materials and by larse her entering been set of the materials are billed separately the subscription to the selling price of the materials.	
70	372.450	Painters, polishers and finishers; repainters and refinishers.	 The trappilor to despite printing public point dispersive finishing tagbits proved property is consciss with the production of a finished printer for ensures, whether the articles to be finished. To applied by the construct why the finisher. The trackets are tagbits a dispersive printing or finishing and printical printings or finishing trappilor to the out by the finisher. The trackets are tagbits a dispersive printing or finishing and printical to the finisher. The trackets are tagbits a dispersive printing or finishing trappilor to the out by the finisher. The trackets are tagbits are dispersively and printical dispersively and areas for the finisher the article area of the printical dispersively. The trackets are matrixed printical dispersively the out of the tracket area of the printical dispersively area of the printical dispersively. The trackets are matrixed printical dispersively the out of the tracket area of the printical dispersively. The trackets are matrixed printical dispersively the out of the tracket area of the printical dispersively. The trackets area of the printical dispersively of the transmission of the printical dispersively. The trackets are matrixed printical dispersively the out of the tracket area of the printical dispersively and trackets are matrixed area of the printical dispersively. The trackets area of the printical dispersively area of the printi	
	372.460	Replacement parts and materials.	1. The set of simple proved projects (p 1 socialis visualis is faithing of explorate pays or anisolation significance) proved projects proved projects proved projects proved projects (p 1 socialis) of a context of outs. Social set taxes do not exply to the problem and set of exploration projects provide provi	
71			 a) the balls where will find the tapple property to a statement, or b) (dataset or state) of provide the provide property is a statement, or b) (dataset or state) of provide property is the gross require (state) for our result is lack the gross require (state) for provide property is the gross result is for the set of the tapple provide property is the gross receipts the set of provide the set of the tapple provide property was lacked in a constraint of the tapple provide property is the gross receipts the set of provide the set of the tapple provide property is the gross receipts the set of provide the set of tapple provide property was lacked in a constraint of the tapple provide property was lacked in a constraint of the tapple provide property is the gross receipts the set of tappe provide property was lacked in a constraint of the tapple provide property is the gross receipts the set of tappe provide property is the gross receipts the set of tappe provide property was lacked in a constraint of the tappe provide property is the gross receipts the set of tappe provide provide property was lacked in a constraint of tappe provide property was lacked in a constraint of tappe provide property was lacked in a constraint of the tappe provide property was lacked in a constraint of tappe provide provide	
72	372.470	Signs, showcards and posters.	1. The trapples the total dragos for printing sign, downards and powers, whethere or effectionationals are finitivality the printing or for construct, and hether or norther charge for labor in separatily studied. The labor charges we distinuis labor charges which are subjects to the tax. 2. The tax does not apply to charge for printing or latitude area of the materials and if the work and the strapples to latitude values point of those materials.	
73	372.480	Taxidernists.	 Except as provided in soluction. It understain on the constants of the materials and attempting any parts of animals, both, fids or other objects femiloded by their constants. The transferst of the matched of the matterials of a superative data for the material solution of the interval solution of the materials of the matterial solution. The transferst of the matched of the matterials of the materials of the matterial solution of the material solution of the material solution. The transferst of the matched of the matterials of the matterial solution of the material solution of the matterial solution of the material solution. 	
74	372.500	Vending muchines: Operator to obtain permit, report and pay tax; stickers required.	1. Eak point who openitor walking machine which dependent tapping point of a land for grave receipts from the related and of which are objects to track and obtain a point to reagang in the basices of sulfing tapping point and point and point the follow of a land for grave receipts from the relation of a sulfing tapping point and point poi	
75	372.520	Vending muchines: Sales price; computation of tax.	 A default having for same of the votion 100 boosts holds vary priorit attempt market affault is a comprision place spin and waday partials. Back opported or standards place affault and and boost having attempt at	
75	372.530	Producers of X-ray film for diagnostic	"The data prior of any immedifermed for makine mediator opticable Newski Kon and Lock Solon Tauss." Phalesers (X Yey Blande dignosis, sea are becommented for manifestion and and provide so the solor of the materials and applies to the solor of the materials and applies to the block styre block produces the like whether its optical by applician, surgers, doubt or other priors.	
77		Bad Debt Deduction		
78	372.532	"Bad debt deduction" defined		
79	372.534	Claim for bad debt deduction	Andreit werk weisen er dans bed dath deskens mer dans das deskens mer an som filde viele for beite andre an verken. I berreite werk weisen er dans bed dath ein bekensen werd offer er helde er deskensen werk werken. D berreite werk werk werken die met werken werken werken werken werken werken werken werken. 2 behald betre werken werken die met werken werken werken werken wer	
	372.538	Maintenance and availability of records relating to bad debt	Pennantis NRS 372-374 all 374-384 available who claims a challen is a bad dahd dalaction dall maintain a vacand of the following information relating to the bad data: (a) The stands and the data: (b) The stands and the data: (c) The stands and the data data	
			 (a) The table side spice of the soft eligible promult properly pingers for her ad soft. (b) The spinser of soft soft pingers pingers are been ad soft spingers provide properly gring from the bal dott. (c) The pinner of soft soft pingers pingers pingers pingers are been added. (c) The pinner of soft pingers pinger	
80			(i) Any service change, and (4) Any other amount change in part of the safe which was not subject to safes tax. (b) If the resultion's respirated to files a fahred amount accessing.	
			 The data which is earlier waiter of the hald show the balance would be exacted for a standard the strong occurs of direct halo waiter of a strong occurs of direct halo waiter occurs of the halo halo waiter occurs of the halo waiter occurs of the halo wa	
			(2) The same of the data vestion of the source has the book of account of the strends are noticed used to asso or againfly pair, and (1) Any other existence that the macellossify priority data van within of the result in all hoods of account of the reliab data data. (2) Any other existence are all hoods are all hoods are all hoods of account of the reliab data data. (2) Any other existence are all hoods are all hood	
81	372.536	Value of property sold that has been represented	For the purposes of NRS 572.306 and 374.373, the value of purposity odd that have negroscowed by the multitude is the annual cash value of the represented property.	
	372.538	Method for determining actual cash value of property other than motor vehicle; retention of books and records substantiating actual cash	Encode an district provided in NCC 172539, for the puppers of NRS 372. SM and 374.373 and NCC 372.99, the state cardwater of property which has been requested in: (a) # The mathematican distribution with the property of the puppers of the puppers of the puppers of the distribution of the mathematican distribution of the	
82		value	 Leagn indervise provide als NU 7279. If a table reposessor property oils by faritable, it is interim an interim with two and neuros of the relative data based and the relative data based on the index data based based on the index dat	
	372.539	Method for determining actual cash	1. For the purposes of NRES 3172.368 and 374.377 and NAC 372.558, the schedical cals value of a motor vehicle that has been repossessed by a retailer is the vehicleale price published in a price guide recorgized in the retailer's industry for a motor vehicle of the same mile, model and year which is in the same conditions in the	
		Method for determining actual cash value of motor vehicle; retention of books and records substantiating actual cash value	and confident of the mater which at the time is which was represented any network detected from the statel and value of the nuter which. The cost to proceed imposed to a state of the nuter which which has been represented by the trailer doll reaction, the deduced from the statel and value of the nuter which and value of the restard of the deduced in the statel and which which and records of the restard of t	
83			(a) A copy of aphilide biolook prior which was used a domain for a stand or dwine of the network which promote to obscribe. (b) If for miller reviews characteristic and the stand method of the network which provide the stand of the network was a stand and which and the stand of the network was a stand and the stand of the network was a stand and the stand of the network was a stand and the stand of the network was a stand and the stand of the network was a stand and the stand of the network was a stand and the network was a stand and prove in a share stand. As a stand and prove the stand of the network was a stand and prove in a stand of the network was a stand and prove the stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand of the network was a stand and prove in a stand and prove in a stand and the network was a stand and prove in a stand and prov	
			 (i) For an decounting the multi-inter for target which are for target of programming are constrained in the state of the s	
84		Exemptions		
85	372.540	Seeds and plants.	The trace on a reply to use of each, for produce of their with Well to an large for general mean factors (for a plance to produce of the produce) or built for sense on any produce of the produce o	
		Food: "Prepared food intended for immediate consumption" interpreted.	 A set of https://www.internet.com/internet.c	
86			(1) Is an advanced and by regifter voltenes a coupler ann. (1) Is an advanced and by regifter voltenes a coupler ann. (1) Is an advanced and by regifter voltenes a coupler and advanced by the second	
-	372.607	Food: Determination whether food sold at retail by seller is sold with	1. For the propose of this section, "AUX55 channels in the mean admention made in the Min Association byon, 2007 Edition, "bitch is hereby depicted by denses. A copy of the pathicitors is valide, for of dange, formed US. Conso Brazes at the Internat advects provide section of data manage before field at ensuity is used to reduce space and ensuits of the pathicitors is valide. Before at the International advectory field at ensuits and provide section of data and the pathicitors is valide. Before at the International advectory field at ensuits and advectory field at ensuits and advectory field at ensuits and ensuits and advectory field at ensuits and ensuits and advectory field at ensuits and ensuits and ensuits and ensuits and ensuits advectory and advectory advectory method in advectory	
		soad at renait by senior is soci with eating atensils provided by seller; method for calculating percentage of prepared food sold by seller.	dard to hopping of the ville" net true year or homoson facility and a superchapt, while classical as presenting by: (c) Chart antige many and c) of the chart of	
			(i) Detected and the set of and addet sets of a detable should accorded a sets (20.8) (00.8) (00.8) (00.8) and a really by teach (10.4) are get by intending by specifying by s	
87			percentip op: (a) Calculation for win of:	
			(1) Determine of the total differ when it of and all and its of both bits its downing of a 200 S104-00 and which the determines process to all and all and process to all and all and process total and process total and all and process total all and process total and all and process total all and process total all and process total and all and all and all and all and all and process total all and all and all and all and all all and all and all and all and all and all and all all and all all all all all all all all all al	
			(b) Dividing the mean solution prometary to properly (s) to notion of the solution of production of the solution of the soluti	
			3. His processing calcularly a softer present to obscion 1 or 2, an applicable, in 37 percent rules, load and a strain by the other is denord to be field and it that any neurantic from index by the softer: (a) His processing of the other for allow of the other is a strain index by presenting applicable to the present of the other soft at the other soft at the other is denormal to the present of the other soft at the other	
88			 We provide outside outside ty outside provides in the 3- are products, as the structure of the out-off exacting ty outside ty outs	
89	372.620	Food: Records maintained by retailers.	Retailers shall maintain records which separately indicate the amount of takes of food items exampt from and subject to the tax.	
90	372.625	Textbooks.	L Trapilo francomprograma 1983 (22.27 and 21.292); Johanna De Johanna (2014) (2	
<u> </u>	372.630	Newspapers: Sales of property for resale; escerpt transaction.	¹ W Marrie In second or cloar of compute bodies seconds of short or date traphs proved property and ¹ (b) four and for event problem seconds or short or date traphs proved property and ¹ (b) four and for event problem seconds or short or date traphs proved property and ¹ (b) four and for event problem seconds or short or date traphs proved property and ¹ (b) four and for event problem seconds or short or date traphs proved property and ¹ (b) four and for event problem seconds or short or date traphs proved property table boots as part of a second proved prov	
91	372.640	resale; esempt transaction. Newspapers: Resale certificates.		
			A confidence in the distance of the matrix of the process of the proces of the proces of the process of the pro	
92			Partheer	
			Entropy of the second secon	
			No permit held since the overspeed sells as integrible personal property other than an expapses.	

	372.650	Newspapers: Paper and ink;	L. Paper or any optimal prime's induces completion the taxue impediators or component parts of how opports.	
93	372.660	photographs; type metals. Newspapers: Advertising books, mats	 Paper or sequent and prime's vision competitions for an implantion or compared prior of decorpores. Passingho which are competitions and principations are implanting or an implantion of the compares. The trapping is value of they make the physical and expression prior of the compares. Hard trapping is value of they make the physical and expression prior of the compares. Hard trapping is value of they make the physical and they compare and the fact they physical and they compare and the compares an	
		and mat accessories.	 Advantage of product sources of the same advances in which by apply to photon. The samples to the one has the samples of the samples of the same photon. The samples is the samples of the same photon. The samples is the same photon. The same photon is the same photon is the same photon. The samples is the	
94			3. When a non-paper publicate produces builds mat notes which are not accounted in the property of the prop	
	372.680	Sales to United States: Unincorrectated	 Sales to publishers of accessories or expirated reaceously to the making of mate, such as chaose holders, and holders, and holders and holders, and and holders, and holders,	
95	372.680	Sales to United States: United instrumentalities; incorporated instrumentalities.	 The track one couply backse: Of The dependent of the Using Start on the Dependent of the Vary and to the various microsprent independent of these, spacesis and enablishment of the powersment. Comparison this the whole your address by the lated Stars. To track type to be and comparison start match are started in the power start and the start and the start start whole your address and the start start start your address and the start start start your address and the start yout address and the	
	372.690	Sales to Unites States: Army, Nasy, and Selective Service System.	 These seques in outputs provide the sequence of the bland States, whether on not the merchandine is billed drengly a day's service nets, post exchange or similar organization. The text does not apply to use the set. 	
96			(a) A comparison containing: (a) A comparison contrast containing and a containinin containing and a containing and containing and a containing an	
			(a) (De Xanger Versy of tradination production from and a mather lands that the equations on made: (b) Inconducers with prove Prov production. and (c) For the parent backet of Nanger Versy Providence. and (c) Back processmell difference in the Macher Version of Support of the Soletiev Service System when made parameter to perdone orders (2008 Form 250) presented by prangets 23 et us, of the Soletiev Service regulations.	
97	372.695	Sales to State of Nevada: Applicability to credit union.	1. The complex provided in subsection 3 of actions 89 of dapter 307, Statutor of Nevada 1955, (ABS 312 233), applice to a could ration chartered by fits State parsmar to the provisions of chapter 632 of NRS as an instrumentally of the State. The complex does not exact to be vender where functions for upplice could ration in the state of the State in the state of the State in the state of the State in the state of the State.	
98	372.698	Sales of certain medical devices to governmental entities: "Medical device" construed.	For the purpose of carrying our NRS 372-7263 and 374-371, the Department will contrase the term "medical deviale" is include darable medical equipment and mebility enhancing equipment.	
	372.700	Charitable, religious or educational organizations: Letters of exemption.	A sequencing except rates must abrait to the Department an application on a ferm possibility for Department and copies of: (a) ha biplics; (b) hardised discognition; 	
			A suggestion reporting energy clasmer and when't the Department and energies of Imposed by the Department of Impo	
			2. Use general an application, the Department will use a later of comption. The later is not standardle. The optimization must option for high Department of charge to the max, solver, highers marker or openable points of the optimization must option for a standard of a later of comption exprises. The Department of the invest of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the standard of the optimization and the MS in the Standard of the Standard of the MS in the Standard of the Stand	
99			(a) The comparison for fields a solution and which go grant as categories or (b) Decognization for a start for startable for comprision of the Department of the Anti- (b) Decognization for a start for startable for comprision of the Department fields that: (b) Decognization for a start startable for a startable startable for the Anti- (b) Decognization for a startable startable startable startable startable startable startable startable startable (b) Decognization for a startable s	
			6 As used in this section, "analosts for examption" means the criteria set out in this section and NRS 372.326 and 372.3261.	
100	372.701	"Charch, symgogue, or other place or religious worship" constraed.	The Departume will comme the sum "durch, suppose or other place of religions worksp" as used in paragraph (b) of subscripes 2 of 2083 372.3261 to mean a place which. L. Is propried performance one schedule allow of severe the severe of the severe se	
101	372.702	Apprenticeship programs. Application of exemption to property	A program of a provincibility in this State that mappenes course strates much exhibits for registration and approval by the State Approxincibility Council parsant in NRS 101144. I. The adda to applice to every stall all exhibits a low for a provincibility of the State	
		sold, shipped parsant to compute to property contract or delivered outside State; application of tax to property sold or delivered to parchaser within State.	The these spectras every static dark regularity according and property in the these shows have in the property and the these spectras events are even to a dark spectral heart by the the these spectras are the spectras are the these spectras are the spectra	
		sastvered to parchaser within State.	(b) Property run makes percitations for star-f-startight, (c) Price quark indications for star-f-startight, (c) Price quark indication surportion discussion to starting to risk.	
102			(a) Could are advected whe perchars in this State via source a period of which is shate.	
			4. Solar to not an etypi when the property protects the contrast of solar is negated to be objected and in higherd to a point statistic this States by the statistic value of the states of the sta	
			(ii) Determine by the multi-se number, number have a for examing any set of the product or set of a starts to be and a start to be and and start to be and and to be and the start to be	
	372.708	Vehicle delivered to nonresident	 What property is defined to a point and/or the size to a produce a boost proceedings of the Size or a boost profile of the size of the and/or the project produce and the size of the produce of the produc	
103		purchaser within State; attached accessories and specialty items.		
	372.712	Proof of delivery outside State.	The followings of documentation with a coupled by the Dopument as part of datasety used etain. In Forcemption underged defaviors and etain, and income dowing data datasets to wide the methadaset was dependent defavorat. A neutral additional dataset appled by the produces, where the matrix is above, and and the source of the source of the data dataset. A neutral additional dataset appled by the produces, where the matrix is above, and and the other dataset. A neutral additional dataset appled by the produces of the dataset and the other dataset. A neutral additional dataset appled by the produces of the dataset and the other dataset. A neutral additional dataset appled by the produces of the dataset and the other dataset. A neutral additional dataset appled by the produces of the data dataset. A neutral additional dataset appled by the produces of the dataset and the dataset. A neutral additional dataset appled by the produces of the dataset and the dataset. A neutral additional dataset and the dataset appled additional dataset and the dataset. A neutral additional dataset appled additional dataset and the	
104			2. A back of summings as if you make a back marks that is a summary of the sum	
105	372.715	Application by air carrier.	As a carrier which donings to be except from the tax imposed parameter to chapter 372, 174, 177, or 377A of NBC must file a writen application on a form prescribed by the Department and subset evidence of in eligibility for the exception. Upon approval of the application, the Department will issue a certificate of exception.	
108				
106		Administration of Tax		
	372.720	Administration of Tax Revocation, suspension and reissnance of sellers' permits.	Compared to any optic of the sequences or revealence of pares, the solar dail, spen downal, senabative pares for larger at any property of the Deparence. Compared to any optic state of the sequences or revealence of tangency or provided parencing dails by dense of balance of balance of the Deparence. Compared to any optic state of the sequences or revealence of tangency or provided parencing dails by dense of balance of balance of the Deparence. Compared to any optic state of the sequences or revealence of tangency or provided parencing dails by dense of balance of balance of tangency or provided parencing dails by dense of the Deparence.	
106	372.720		Constant service of a sequence or mound of specific dail, quest descal, simulately sender for genes to an applying of the (hypertext) Constant service) of a sequence or mound of specific dail, quest descal, simulately sender for genes to an applying of the (hypertext) Constant service) of the sequence or mound of specific daily of the sequence of the (hypertext) Constant service) of the sequence or mound of specific daily of the sequence of the (hypertext) Constant service) of the sequence of the seq	
	372.720		(a) Dyp for properties for invested in proceedings of provides (in the second of th	
106		Recoartion, suspension and reiosunce of scillert' permts.	 (a) Do physical factor secure of permits. (b) Provide factors of permits of the secure of permits. (c) Configure 1 and permits for factor permits of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 2 and permits for factors of permits. (c) Configure 2 and permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors permi	
106	372.730		 (a) Do physical factor secure of permits. (b) Provide factors of permits of the secure of permits. (c) Configure 1 and permits for factor permits of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 1 and permits for factors of permits. (c) Configure 2 and permits for factors of permits. (c) Configure 2 and permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors of permits for factors of permits. (c) Configure 2 and permits for factors of permits for factors permi	
106		Recoartion, suspension and reiosunce of scillert' permts.	 (a) Op how inspected to invested as more of partial. (b) Provide is encored as more of partial. (c) Provide is encored as more of partial is the integration of the provide integration of the partial is the integration of the partial is the	
106		Recoartion, suspension and reiosunce of scillert' permts.	 10) One provides for sensored as a sensored present of present o	
106		Recoartion, suspension and reiosunce of scillert' permts.	 (i) Operating the servered as a server of parts. (ii) Operating the server of parts and the server o	
106		Recoartion, suspension and reiosunce of scillert' permts.	 (i) Or house for summary of pression. (ii) Or house for summary of pression. (iii) Or house for summary of pression. (iiii) Or house for su	
106		Recoartion, suspension and reiosunce of scillert' permts.	 a) A specific description of the second specific description of the second specific description of the specific description of th	
106		Recoartion, suspension and reiosunce of scillert' permts.	 a) (a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	
106		Recoartion, supernion and reionance of scillert' permts.	 a) A properties as a server of permit. b) A properties as a server of permit. c) A properties as a server of permit on permit on	
106		Recoartion, supernion and reionance of scillert' permts.	 a) (a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	
106		Recoartion, supernion and reionance of scillert' permts.	 Market and Market an	
106	372.730	Revealing sequence of element of effort periods	 Market and Market an	
106	372.730	Revealing sequence of element of effort periods	 Market and Market an	
106	372.730	Revealing sequence of element of effort periods	 Note and the second seco	
106	372.730	Revealing sequence of element of effort periods	 Note of the second of the secon	
106	372.730	Resulting supporter and extension of solid protocol Result conflictness.	 Note and the second seco	
106	372.730	Revealing sequence of element of effort periods	 Network and the second secon	
106	372.730	Recalition, expension and elements of collect particles. Recolor conflictences Recolor c	 Network and the second secon	
105	372.730 372.733 372.733 372.739	Enclose proposition and elements of childrip protocols Rendu coefficience.	 Note and the second seco	
105 307 308 308 309 309 319 319 319 319 319	372.730	Recution, appearing and elements of all of particles. Recute conflictors.	 Normal and sequences Normal and sequences	
106	372.730 372.733 372.733 372.739	Enclose proposition and elements of childrip protocols Rendu coefficience.	 Normal calculation and the second seco	
105 307 308 308 309 309 319 319 319 319 319	372.730 372.733 372.733 372.739	Enclose proposition and elements of childrip protocols Rendu coefficience.	Note and the second	
105 107 108 109 109 110 110	372.730 372.735 372.735 372.736 3372.765	Recuting approximated elements of child protons. Recute and approximated elements of child protons. Recute and approximate and approximate Establishment of approximate approximate Section of complexity in appropri- duct of complexity in a spectra of the section of a section of the section Contribution of an advecting for a selection of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the section of the method of the section of the method of the section of th	In Proceedings of the second secon	
106 107 307 308 309 109 109 109 109 109 109 109 1	372.730 372.735 372.736 372.736	Recalition, appearies and elements of clinic presists. Recalculations of competition and elements of clinic presists. Recalculations of competition and elements clinical descentions of the clinical Conference in presistence of the clinical Conference in the clinical Conference of the clinical Conference in the clinical Conference of the clinical Conference of the clinical Conference of the clinic	mi i en jan ben antenna maine antenna maine i antenna maine antenna maine antenna per a	
106 107 307 308 309 109 109 109 109 109 109 109 1	372.730 372.735 372.735 372.736 3372.765	Recuting approximated elements of child protons. Recute and approximated elements of child protons. Recute and approximate and approximate Establishment of approximate approximate Section of complexity in appropri- duct of complexity in a spectra of the section of a section of the section Contribution of an advecting for a selection of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the method of the section of the section of the section of the section of the method of the section of the method of the section of th	In Proceedings of the second secon	

	372,790	Receipt by Commission of reports, returns and remittances.	1. Any repet, tensor or maintexe which is transmited from plot Existed States and shall be decared to any beam received on the date shows by to post office concellution much stapped spontse enclope containing is, or one date it was mailed if pool attickness to the Containion, enablisheds that the document or maintexes was maining deposited as the thest States mail, postage project appropriate property adaptions of the Containion, enablisheds that the document or 2. A strengt formation with synthestic regionary adaptions of the Containion.	
			 A receiptive matrixia entry secretical entry for the first data from the secretical entry in the receiptive confers than the accollation mark, will prevail the data on the receiptive confers than the part office cancellation data. A receiptive matrixia by the part office funds cancellation data, encretish totales of mail was encreased in post-office cancellation data. Hit is absort that the part office funds cancellation data, encretish totales of mail was encreased in post-office cancellation data. Hit is absort that the part office cancellation data. 	
116			 Under as circumstances will: (a) The condition due structure noter in the requestion of the transver or other nervous or 	
			(b) Subservation by the trappent or this or her complexees, to sensitizent and the first profession and first any subservation of an information.	
	372.825	Security required for payment, waiver of security; habitaally delinquent	1. Except as observine provided in subsection 2 and NRS 1778/210. a person who obtains a permit two collect ratio was after July 1, 1985, shall degrain with the Department security in an anoset equal to twice the estimated securge tax due quarterly first person like optime. These the estimated securge tax due quarterly first person like optime the estimated securge.	
		persons.	a construction time is produced as a construction on one or a set or summer. Locary or devices interpret of the provide of the provide of the Depretient security is an answer equal to trice the onimal arrange to description of the Depretient security of the provide of the provide of the provide of the Depretient security is an answer equal to trice the onimal arrange to description of the Depretient security of the provide of t	
			antenet of exception provided presenter to subsection 1.	
			 Encourse provide statements of the bisecond field contrastic regression provides and statements of the bisecond bise	
117			(a) Cash. (b) Starty had a second by a instruct company.	
			 (a) Cal. A second pair in terms encourses? (b) Cal. A second pair in terms encourses? (c) Cal. A second pair in the second pai	
			(b) If the proton is a corporate target, the proses much have a subfactory popuret record and advinities for any other form of security required by this section: (1) The proton and user of relation that may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted on the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the corporate targets are the proton of the contrast may be insighted of the contrast may be instructed of the contrast may be insighted of the contrast may be instructed of the contrast may be instructed of t	
			(2) If the compared topolyce consists of only see proceeding in dependent and set of the distribution of quarks.	
			 a restartion to the second processing of the second proces	
118	372.826	Interpretation of 'habitually delinquent''.	As used in 1983 2723-310 and NGC 272232, the Commission will interpret the term "habitality delaparet" to mean having two or more delaparetics, has programme, returned checks or returns developed to the two field without programme of the field tax dat, or any combination thereof, in the 12 consecutive meanths immediately projected to the data within the Deretermatic involution of the field tax data, or any combination thereof, in the 12 consecutive meanths immediately projected the data within the Deretermatic involution of the field tax data, or any combination thereof, in the 12 consecutive meanths immediately projecting the data on the Deretermatic involution for the mean thereof in the 12 consecutive meanths immediately projecting the data on the Deretermatic involution of the field tax data, or any combination thereof, in the 12 consecutive meanths immediately projecting the data on the term of the field tax data, or any combination thereof, in the 12 consecutive meanths immediately projecting the data on the term.	
	372.827	Sale of capital goods: Security required for deferral of tax.	 End provides for the defined of two prevenues to NNR 172-397 shall catabilish with the Department security that is equal to the prevent's tac inhibiting. The Department prevent security material prevents and security that is equal to the prevent's tac inhibiting. 	
119		required for determin of tax.	(a) The accessing and individual of MACU122252; (b) A performance from from proving internation of Macual 222252; (b) A performance from proving internation of Macual and International performance for the provinsion of NMS 1045010; is 1045020; inclusive, in provind property flast is located in this State.	
		Retailers Located Outside of		
120		This State		
121	372.841	"Component member" defined.	As used in NAC 3723441 to 372.856, inclusive, advess the context otherwise requires, "composed number" has the meaning secribed to it in NBG 372.7241 and 374.7245.	
	372.844	"Activity that is significantly associated with a retailer's ability to	For the purpose of NXC 372.841 to 372.856, inclusive, the Commissioninterprets as "activity that is significantly associated with a multicly' a biblie to emistain a nurker in this State for the retailer's products or survives." to meas any activity is this State that is successary for the cublicitation or maintaines of the	
		associated with a retailer's ability to establish or maintain a market in this State for the retailer's products or	ntiller's mehr for cals of langble present property and he protection of the entiller's interests in this State. Such as activity includes, without limitation: 1. Soliciting uncless of posts in this State. 2. Juntility assumptions arrowing models in this Other	
		services" interpreted.	Conversion, instituting routing real and and property or targeties process in the State of the Markov and process in the State of the Markov and process control. Obviously mode with so that of the Markov and and control control.	
122			 mildr * order of angle provide provide provide provide of provide of a static * interview interfs. Since a series produces a static static * interview interfs. Since a series produces a static static * interview interfs. Since a series produces a static * interview intervi	
			 Performing activities designed to exhibit do maintin contener relationship, including, where distributed imitations (a) Meeting with extensions in this State to pather or powide product or marking information, evaluate contener needs or guerate goodwill; or (b) Bring within the provide product or previde product or marking information, evaluate content excels or guerate goodwill; or (b) Bring within the provide provices provide product or marking information, evaluate content excels or guerate goodwill; or (b) Bring within the provide provices provide product information, evaluate content excels or guerate goodwill; or (b) Bring within the provide provide product information excercible to (b) Bring within the provide provide product of the relative or marketing materials, communications or other information excercible to (b) Bring within the provide provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the provide product of the relative or guerate goodwill; (c) Bring within the product of the relative or guerate goodwill; (c) Bring within the product of the relative or guerate goodwill; (c) Bring within the product of the relative of the relative of the relati	
123	372.846	Parpose of sections is to reduce disparate impact of responsibility to collect taxes.	The property of MAX 172 141 D 172.546, heating, in a reader to despend images of the respectivity of software takes an analise located in \$65 Sake and remoin readers located analisk the Sake when alitize models of the Sake and Tennison while appropriate takes and the Sake Sake and Tennison readers located analisk the Sake when alitize models and the Sake Sake and Tennison readers located analisk the Sake Sake and Tennison readers of the Sake and Tennison readers of the Sake and Tennison readers of the Sake Sake and Tennison readers of the Sake Sake Sake Sake Sake Sake Sake Sak	
	372.848		1. Enderman dicktinekonomiered fallendered al (NETITI 10 al advantal 1000 10 10 1 1 1 2 1 2 1 2 1 2 1 2 1 2	
	372.848	Presumption of applicability to retailer that is part of controlled group of entities that has a component	In the page of challing the properties of the solution of AMS 112.20 and advanced at AMS 112.20 and approaches the devices of AMS 112.20 and advanced at AMS 112.20 andvanced at AMS 112.20 and advanced at AMS 112.20 and advanced at A	
124		member in this State: Rebuttal of	 The visition ordering ordering and a shared in the second s	
1.24		presumption; written certification by each component member; retention of certifications by retailer.	(b) Motionian assume that has activities of the composent members were not subjectively associated with the probability secondation has matchine in the start of the start and start an	
			3. A retuiler shall retuin physical or electronic copies of all written certifications obtained from a composent member and make such copies wailable to the Department upon request.	
	372.851	Presumption of applicability to retailers that enter into agreements	1. For how prove cheating by prompts of and the induction of 1058 1712 OF at advances in 1268 1712 OF at advances in 2468 1712 OF at advances	
		with residents of this State for referral	(a) Provide the Department a write confiscion obtained from each resident on any graphing in any solution are includent to the department of the protocol and provided by the Department in grad fails, ere	
		of customers through Internet links: Rebutal of presamption; written certification by each resident;	prohibition	
		retention of certifications by retailer.	(a) May be imposer a classifications:	
125			when is taken information during to matching to the publicity against applying to distant as evidents in the base that all population as a stress means the transfer. (a) Much to ignification during to matching the stress of the publicity of the stress o	
			 (a) "Antimized" mass or panascener of pools for alphone of option of option of a space in Specific Constrainty of papers of Communicity Information to general phills. The trust for characterization of the specific Specific Constrainty of the specific Constrainty of the	
	372.856	Factors for determining whether activities of retailer have sufficient	1. For the propose of distorting whether the activities of a studies based models that has a difficult means within the lists to using the requirements of the lists that has a distorting of a studies and the response of distorting and the response of the lists that has a distorting of a studies and the response of the lists that has a distorting of a studies and the response of the lists that has a distorting of a studies and the response of the lists that has a distorting of a studies and the response of the lists of the response of the response of the lists of the response of	
		nexus with this State.	(a) Is prior of a controlling appropriate properties that has a component matcher with physical prostance in the State and the activities performed in this State by the component member are: (a) Lond as groupped by (b) of solicicant (c) ASS 372-326 as groupped by (b) or solicicant (c) ASS 372-326 as groupped (c) ASS 372-326 as groupp	
			(1) Ease in presente which presente a section of the Bios and which which are interesting to a section of the Bios and	
			(c) Does not how a physical presence this State, does not how a utilisation near with this State parent to purparple (a) or (b) and in the intendiately proceing calcular years or the correct calcular year: (1) The gas recovered for trained from the correct calcular state (section of the state) state state SU0000, or	
			 (1) Link property biol choices in 1408 372.22 (or proceedings) of choices in 2488 271.22 (or proceedings) of choices in 24888 271.22 (or proceedings) of choices in 2488 271.22 (or proc	
126			2. If the activity of the base of the b	
			(a) Pragmph (a), (b) or (d) or theoretion 1: (1) The province of adaptors 30(6), 272 and 374 of NR5 relating to the imposition, collection and remittance of the sale tax and the collection and remittance of the use tax apply to the retailer; and	
			(c) Terminic hall register with Department presents NS 868.200 before, or a the time of making the cube. (b) Paraphylo () of exploration () sections of the presents () () Baggard () advance () () ad	
			(1) Experiment of the rest support to rest support the rest support to rest support the rest support to rest	
			(2) Not later than the first day of the first calculate month that begins at least 30 calcular days after the retailer satisfied the criteria set forth in substanzamenh (1) or (2) of naratrach (c) of subsection 1, the retailer shall resister with the Department parsuant to NRS 300B.200.	
			the calculation and interaction of the set way by the medice and (a) Nation for the field of th	
107		Computer Software	(2) Statistication faits for the faits characterized in the typice is the Statistic statistic statistic contrast of the statistic sta	
127			(2) Shales track for lay of the for caller each bet hyper law (b) scalar lay by the for each of the lay of the for calles and the lay of the for a start of the lay of the for any start of the lay	
	372.875	Applicability of tax to custom computer software and custom	Compared and a set of the se	
127	372.875		(2) Shales track for lay of the for caller each bet hyper law (b) scalar lay by the for each of the lay of the for calles and the lay of the for a start of the lay of the for any start of the lay	
	372.875	Applicability of tax to custom computer software and custom programming services.	Source of the start for a day of the for a data much the types of the data day, the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data data much data m	
	372.875	Applicability of tax to custom computer software and custom	Source of the start for a day of the for a data much the types of the data day, the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data data much data m	
	372.875	Applicability of tax to custom computer software and custom programming services.	Source of the start for a day of the for a data much the types of the data day, the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data day of the for a data much the types of the data data much data m	
128	372.875	Applicability of tax to custom computer software and custom programming services.	Constraints of a start and the spectra for a start and the spectra fora start and the spectra for a start and the spectra for a start and	
128	372.875	Applicability of tax to custom computer software and custom programming services.	 (a) A the that has far a day of the result of and are used by logical day, during the grant of a set on set of an independent (1) or (2) A sequencity bit of a day of and a logical are used by B02.200. (b) A the that has far a day of the result of a day of and a set of a day of and a logical are used by a set of a day of a logical are used by a day of a	
128	372.875 372.880 372.885	Applicability of rats to contemp enginetroffser and coarse programming services. Applicability of rats to prevention events and the service of the service of the service of the service of the service of the service of the service of the service of the service prevention compare software.	Constraints of advertise for each advertise for each advertise for each advertise of each advertise of each advertise for each advertise of each advert	
128	372.885	Applicability of rat to centem enginer onliver and cases programming service. Applicability of rat to prevention control of the prevention of the art maintenance controls. Prevention computer sufficience Charge for multicharine, totable hasis.	 (a) A the that has far a day of the result of and are used by logical day, during the grant of a set on set of an independent (1) or (2) A sequencity bit of a day of and a logical are used by B02.200. (b) A the that has far a day of the result of a day of and a set of a day of and a logical are used by a set of a day of a logical are used by a day of a	
128	372.885	Applicability of rats to contemp enginetroffser and coarse programming services. Applicability of rats to prevention events and the service of the service of the service of the service of the service of the service of the service of the service of the service prevention compare software.	Constraints of advertise for each advertise for each advertise for each advertise of each advertise of each advertise for each advertise of each advert	
128	372.885	Applicability of exists or common programme software and a common programming on vision. Applicability of exists and exists of	 (1) A the start of a day of the first of a day of a day of a day day day day day of a day of day of a day o	
128	372.885	Applicability of rat to centem enginer onliver and cases programming service. Applicability of rat to prevention control of the prevention of the art maintenance controls. Prevention computer sufficience Charge for multicharine, totable hasis.	Or a start of synchic days and in days and a backgroup days days days days days days days days	
128 129 130	372.885	Applicability of exists or common programme software and a common programming on vision. Applicability of exists and exists of	 (1) A the start of a day of the first of a day of a day of a day day day day day of a day of day of a day o	
128 129 130 131	372.885	Applicability of exists or common programme software and a common programming on vision. Applicability of exists and a common software of the exist of exists of exist	Or a start of synchic days and in days and a backgroup days days days days days days days days	
128 129 130 131 132 133 134	372.888 372.900 372.902	Applicability of the to ensure programming services. Applicability of the to provide applicability of the to provide services and the top of the top of the Applicability of the top of the top of the top of the top of the top of the Charges of the top of the top of the top of the top Direct Sales cognitizations Theore sales cognitizations Theore sales cognitizations		
128 129 130 131 132 133	372.885 372.900 372.902 372.904	Analysis of the standing of th	A contrast of a day of the for a day of the for a day of a da	
128 129 130 131 132 133 134	372.883 372.900 372.902 372.904 372.906	Applicability of the to ensure programming services. Applicability of the to provide applicability of the to provide services and the top of the top of the Applicability of the top of the top of the top of the top of the top of the Charges of the top of the top of the top of the top Direct Sales cognitizations Theore sales cognitizations Theore sales cognitizations	A contrast of a day of the for a day of the for a day of a da	
128 129 130 131 131 132 133 134 135	372.588 372.500 372.500 372.504 372.506 372.508	Applicability of the to content appropriately articles. Applicability of the to content any approximation and compare and any applicability of the topological content and applicability of the topological basis. Direct Sales Organizations Detert Sales Organizations Tabapeake adropomotification. Tabapeake adropomotification Tabapeake adropomotification Sales collaboration Sales collaborations Sales collaborations Sales advancement Sales advan	On the shore the shor	
128 129 130 131 131 132 133 134 135	372.883 372.900 372.902 372.904 372.906	Analysis of the standing of th	A control of a dyref for dyref for dyref for dyref dyref a dyref dy	
128 129 130 131 131 132 133 134 135	372.588 372.500 372.500 372.504 372.506 372.508	Applicability of the to content appropriately articles. Applicability of the to content any approximation and compare and any applicability of the topological content and applicability of the topological basis. Direct Sales Organizations Detert Sales Organizations Tabapeake adropomotification. Tabapeake adropomotification Tabapeake adropomotification Sales collaboration Sales collaborations Sales collaborations Sales advancement Sales advan		
128 129 130 131 131 132 133 134 135	372.588 372.500 372.500 372.504 372.506 372.508	Applicability of the to content appropriately articles. Applicability of the to content any approximation and compare and any applicability of the topological content and applicability of the topological basis. Direct Sales Organizations Detert Sales Organizations Tabapeake adropomotification. Tabapeake adropomotification Tabapeake adropomotification Sales collaboration Sales collaborations Sales collaborations Sales advancement Sales advan		
128 129 130 131 131 132 133 134 135	372.588 372.500 372.500 372.504 372.506 372.508	Applicability of the to content appropriately articles. Applicability of the to content any approximation and compare and any applicability of the topological content and applicability of the topological basis. Direct Sales Organizations Detert Sales Organizations Tabapeake adropomotification. Tabapeake adropomotification Tabapeake adropomotification Sales collaboration Sales collaborations Sales collaborations Sales advancement Sales advan	 A set a for a f	
128 129 130 131 131 133 134 135 136	372.588 372.500 372.500 372.504 372.506 372.508	Applicability of the to content appropriately articles. Applicability of the to content any approximation and compare and any applicability of the topological content and applicability of the topological basis. Direct Sales Organizations Detert Sales Organizations Tabapeake adropomotification. Tabapeake adropomotification Tabapeake adropomotification Sales collaboration Sales collaborations Sales collaborations Sales advancement Sales advan	 A. A can be able of a by of the for a by of able of able of the due of able o	
128 129 130 131 131 133 134 135 136	372.588 372.500 372.500 372.504 372.506 372.508	Applicability of the to content appropriately arrives. Applicability of the to content compared order on all compare and one maintenance contents. Applicability of the topological content on any operation of the topological content on a second of the topological basis. Direct Sales Organizations Tablesales and operational "defined "Dataset and the provide property of the data scalebolic provide property by also priority of provide property by also prior scalebolic provide property by	 A. A can be able of a by of the for a by of able of able of the due of able o	
128 129 130 131 132 133 134 135 136	372.885 372.900 372.904 372.904 372.904 372.904 372.904	Applicability of the to cannot a programming arrives. Applicability of the to cannot a compare to provide a second and a compare to additional applications in our maintainer contract. Describes compare additional longest to maintainers and compare longest to maintainers and applications (Describes and applications) Describes and applications (Description) Describes and applications (Description) Describes and applications (Description) Description and applications (Description) (Description) Description and applications (Description) (Description) Description applications (Description) (Description) Description applications (Description) (Description) Description applications (Description) (De	 Characterization of the standard and the large is dely dely dely dely dely dely dely dely	
128 129 130 131 132 133 134 135 136	372.588 372.500 372.500 372.504 372.506 372.508	Applicability of the to content appropriately arrives. Applicability of the to content compared order on all compare and one maintenance contents. Applicability of the topological content on any operation of the topological content on a second of the topological basis. Direct Sales Organizations Tablesales and operational "defined "Dataset and the provide property of the data scalebolic provide property by also priority of provide property by also prior scalebolic provide property by	 Characterization of the standard and the large is dely dely dely dely dely dely dely dely	
128 129 130 131 131 133 134 135 136	372.885 372.900 372.904 372.904 372.904 372.904 372.904	Applicability of the to cannot a programming arrives. Applicability of the to cannot a compare to provide a second and a compare to additional applications in our maintainer contract. Describes compare additional longest to maintainers and compare longest to maintainers and applications (Describes and applications) Describes and applications (Description) Describes and applications (Description) Describes and applications (Description) Description and applications (Description) (Description) Description and applications (Description) (Description) Description applications (Description) (Description) Description applications (Description) (Description) Description applications (Description) (De	 Characterization of the standard and the large is dely dely dely dely dely dely dely dely	
128 129 130 131 132 133 134 135 136 136	372.885 372.900 372.904 372.904 372.904 372.904 372.904	Applicability of the to cannot a programming arrives. Applicability of the to cannot a compare to provide a second and a compare to additional applications in our maintainer contract. Describes compare additional longest to maintainers and compare longest to maintainers and applications (Describes and applications) Describes and applications (Description) Describes and applications (Description) Describes and applications (Description) Description and applications (Description) (Description) Description and applications (Description) (Description) Description applications (Description) (Description) Description applications (Description) (Description) Description applications (Description) (De	 A. A can be able of a by of the for a by of able of able of the due of able o	
128 129 130 131 132 133 134 135 136 137	372.686 372.680 372.692 372.698 372.698 372.698	Applicability of the two entrees Applicability of the two entrees programming analysis Applicability of the responses and an analysis of the two entrees and an analysis of the two entrees and an analysis of the two entrees bases. Detert Sales Congustations and and analysis of the two entrees and an and an an and an and an and an and an and a	 Characterization of the specific divide and the large is divide if the specific divide and the specific divide is divide and the specific divide and the	
128 129 130 131 132 133 134 135 136 136	372.885 372.900 372.904 372.904 372.904 372.910 372.910	Angingto information and instances of the sector and	<form></form>	
128 129 130 131 131 135 136 136 136	372.686 372.680 372.692 372.696 372.698 372.999 372.990	Applicability of the to content Applicability of the to content Supported particles Applicability of the to provide Supported particles Applicability of the top content Support or multimeter contexts Description compare advance Supported advance	<form>A characterization of the structure of the structure</form>	
128 129 130 131 132 133 134 135 136 136	372.885 372.900 372.904 372.904 372.904 372.910 372.910	Angingto information and instances of the sector and	<text></text>	
128 129 130 131 131 133 134 135 136 136	372.885 372.900 372.904 372.904 372.904 372.910 372.910	Angingto information and instances of the sector and	<form> A chard ch</form>	
128 129 130 131 132 133 134 135 136 136	372.885 372.900 372.904 372.904 372.904 372.910 372.910	Angingto information and instances of the sector and	<text></text>	
128 129 130 131 131 132 133 134 135 136 137 138 139	372.888 372.600 372.002 372.004 372.004 372.006 372.008 372.008	Applicability of the to content Applicability of the to content Supported particles Applicability of the to content Supported particles Applicability of the to content Support for mail compare activity of the top	<form> A chard ch</form>	
128 129 130 131 131 132 133 134 135 136 137 137 138	372.888 372.600 372.002 372.004 372.004 372.006 372.008 372.008	Angingto information and many parameters of the sector and many parameters of the sector and many parameters of the sector and anging of the sector anging of the	<form> A chard ch</form>	

372.922			
142	Collection and payment of tax when tangible personal property is purchased for lease or rental within	https://www.apendud.org/	
142	purchased for lease or rental within this State.		
142		 A percent wis preduces trapple proved property with this Star for lease or rearral with this Star & dull: (4) Per hard star to the previous the property with new hard and the previous property in hims r hard and the previous property hims r hard and the previous previous property hims r hard and t	
142		(a) The property is the property in the property of the factor of the second of the property video factor. (b) The property factor is property in the property video factor. (c) Type factor is property in the property property property property of the factor is and error property video factor factor of the property video factor of the	
142		 (a) Shidt her trapping on the other price. (b) Contrained to alse error transmission in this Shar, for a de all pay for sector, due in the Shar measured by: (c) The contrained to alse error that days and the state of the share measured by: (c) The inter algora alses error that days and the share measured by: 	
142		(2) live she growlear or multi drugs. 4. Hife product:	
		 If the predeminent Of the predeminen	
		6. A provide to top perform to manufacture by the or the grave lease or restal datapop parearant to this section is not required to pay the sales tax for the pareless of parts or shee equiproset for the tangible personal property which is committed to lease or restal out finds state if the personal provide type of the sales of the tangible personal property which is committed to lease or restal out finds state if the person person are set out finds state if the personal personal personal personal personal we in this State if the personal perso	
		7. A protov bo initially clusts to pop the tox sensered by his or large nue losses or realist charges and later vision to pop that tox memored by the cost of the property to lines to ber. The Department and large and refinal or cost for large tox and large clusters.	
		(a) A for a large for far ensuing for the registry, commonly observed for the ps ⁻¹ (c) A for a large for the registry, commonly observed for the ps ⁻¹ (c) A for a dange for the resistence of (1) and the registry, commonly observed for the registry of	
		(c) A for each optic the circuitations of a lasse or retain lapsenest. (d) Reindressment for fuel costs or expense, including, without limitation, sumgament foes, interos, financing foes and carrying charges, collection call charges, represention charges and billing charges.	
		0. Optional charges, repeatedy straid, made in connection with the lasse or result of taughts personal property set on abjects the tras. The same "optional charge" may include for cample, without limitation, a: (a) Force entropic straid and and and and and and and and and an	
		(c) Charge for the services of a person to operate or infrast another in the operation of the property. (d) Charge for the services of a person to operate or not service of the property.	
		(a) For ear charge for the delivery, namportation or other handling of the property. (b) For ear charge for the delivery and and the the property.	
		 (a) For engine immers, each appendix adults, each adpendix adults, each adp	
143		12. A pair lane are readed and pair region of a finite lane of the land are readed property.	
		apple proving investing the presentables the presentables of a providing the replacement for the loss or a formula loss of the formula loss of the formula loss of the loss of	
		13. Evolution that search and search and search and the loss of a searc	
		(a) Prof furth property has been wrecked, damged, saids or otherwise readered mandle. (d) Aver apparent to locate for same equipment to be same er andre losses. (d) wy other writerice constraints which is supported by the Department and Alvers for a lense greenent has been versionated.	
		(a) Any other evidence or documentation which is acceptable to the Department and shows that a large agreement has been training. Solution above mathematical protein training and provide the ST2735.	
100.000	Election by because	 Aydre Construct According to Application of the Department and above that is an expression. Aydre Construct According to Application of the Department and above that is an expression. And a provide the Department of the Department and Application of the Department. Application of the Department of the Department of the Department of the Department. Application of the Department of the Department of the Department of the Department. Application of the Department of the Department of the Department of the Department. Application of the Department of the Department of the Department of the Department. 	
372.924	Election by lessor to pay tax on use of tangible personal property rather than cost of acquisition.	terretures? The larger shall file a convert for from within or her records and make the conversibility in the Denotinger for insurvivou men const.	
144		 Also or handline to Dependent of the extension-memorator sharehous in targe basics topply the detaining (a) Spearably by historia methylephones property the first relations of the methyle has a security that have or (b) Fourth from party provem of a sequence with the security methyle has a security that have or (b) Fourth from party provem of a sequence with the security methyle has a security that have or (b) Fourth from party provem of a sequence with the security methyle has a security that have the security provem of a security provemode a security provem of a security provemode a security prov	
		3. A loss or sharple for dealers in squark time of tapple proved	
	In an annume on a sea as a sea of the second or and full comparison of the or and decision provem of the second or codes as of the tangible provem provem of the loss of the or and the tangible provem provem of the loss of the tangible provem provem of the provem provem of the transfer provem provem of the provem provem of the transfer provem provem of the provem provem of the transfer provem provem of the provem provem provem of the provem provem of the provem provem provem of the provem provem provem of the provem provemprovem provemprovem provemprovem provemprovem provemprovem provemprovem provemprovemprovemprovemprovem provemprov		
372.926	Sale of tangible personal property designated as lease or rental for purpose of retaining security interest.	Employee property on the Most examples is a factor of a property of a physical examples are constructed for property of a structure in the property of a structure in the property of a physical examples is a structure in the property of a physical examples is a structure in the property of a physical example is a physical example	
		(b) The locus in applied to mass the fact meaning concentral field of the property of and fact property of an application of a solution of	
		(d) The increases the an approximate property without the property without the property without the property without the property of and approximate of a sequence of noniniar additional considerations of the order comparison with the terms of the lease. The drapproximate of the property of the advantage with indicating and the result of the sequence of the order of the sequence of the sequenc	
		 Comparison on the second and the secon	
		(c) The loss has an option to rear the loss or the loss of the	
145		(c) The lower has a spring to be sense the owner of the property for a fault price that is equal to or greater than the assambly periodical th far multi-value of the property at the time for explosion is to be performed. 3. Except an entrymetry invalidant association with all bottometry assambly assamble for the property at the time for explosion is to be performed. 3. Except an entrymetry invalidant association with all bottometry assambles and the property at the time for explosion is to be performed.	
		(a) If a noise mate score they presenting speech to ply our the property in their presention of an interactional and interaction of points in currentse. (b) Reconsignal close price of the property is close marked in a close of the california of constraints in a structure for the structure. (c) Reconsignal close price of the property is close marked in close of the california of the constraints in a structure for SS-98. (c) Reconsignal close price of the property is close marked in the california of the californi of the califo	
		(1) The lases is for instance fairs 'spin; and (2) The assess of the distinuel consideration is not more than \$100 or 10 percent of the original takes prior, whichever is greater.	
		 (i) The last of the distribution of the distribution	
		(2) Increase of the additional considerations in the the additional process.	
372.928	Sale of tangible personal property	(4) When the option to become the owner of the property inguited to the lows, the prior instantia of the property. 1. Hunghly ensurement, as a strangent of the strangent of the strangent of the property. 1. Hunghly ensurement of the strangent of the strangent of the strangent of the property.	
	designated as finance lease.	(a) The transaction is a safe;	
		(b) The complex is the structure in the commerce as auxiliared and concertainties (2):22:28); (b) The concertainties is the produced in the hyperboard integration of the property is assered by the sense of the control structure is the concertainties of the arguing integration. The property produced integration of the produced integration of the property is assered by the sense of the control structure is the concert of the control structur	
146		2. To the proposed that section, a transaction in a finance time of the only one of the tangible personal property that the lowner and denoted to make parsuant to the lowner of the tangible personal property in a sublessor to another party as a sublessor. If the lowner can be the tangible personal property is a sublessor to another party as a sublessor. If the lowner can be the tangible personal property is a sublessor to another party as a sublessor. If the lowner can be the tangible personal property is a sublessor to another party as a sublessor. If the lowner can be the tangible personal property is a sublessor to another party as a sublessor. If the lowner can be the tangible personal property is a sublessor to another party as a sublessor. If the lowner can be the tangible personal property is a sublessor to another party as a sublessor to another party as a sublessor. If the lowner can be the tangible personal property is a sublessor to another party as a sublessor. If the lowner can be tangible personal property is a sublessor to another party as a sublessor. If the lowner can be tangible personal property is a sublessor to another party as a sublessor. If the lowner can be tangible personal property is a sublessor to another party as a sublessor to another party as a sublessor. If the lowner can be applied to a sublessor to another party as a	
		(a) The lower new rhd powersion of the tangible prevent property, and (b) The lower is required, prevent to leave, to: (c) Pyrop appendicular is sourced aparts the tangible prevent property;	
		(2) Auran all risk of low of the hample personal property, and (1) Maintain instructs or the humple personal property. A Avoid if this section, "procession" does not instal the maintained, learning or registration of the maphle personal property.	
		3. A voted in this sectors, "possessore" does not include the manifestance, locaring or experiations of the sangled personal property. The cole of singhle personal property to a person who is in the basicene of Locaring tanghle personal property to others and who leave the property back to the seller within 90 days after the date on which the property was odd is not a tackble cole of the Locar in registered with the Department to collect and report the tax	
372.930	Sale and lease back of tangible personal property.		
147		 To desaurate properly unds a transaction, the desauration must calculate data: (1) The procedures grave a random entities of the unit of a start was on of visits and was not required in Nevala. 	
		man and a set of the sequences of the set of the sequences of the set of the sequences	
372.932	Certain transfers of tangible personal		
148	property to governmental entities or nonprofit organizations.	 If is low of might provide provide a unit ormer the minimization and VBS 1722.156 or 1213 constants. A presendor of might provide pr	
149	Property Purchased After June 15, 2005		
	"Lease or rental" and "retailer"	a social/NAC 372344 to 372.944, inclusive, años the context otherwise requires:	
372.934	"Lease or rental" and "retailer" defined.	a and in NAC 2017 2014 in 211246, malitories, malitor the context other interpreters requires: - "L'anse erectent" have his maning uncide to in 1018 50064 50. 2. "Reinler" include every person who emptos in the lanse or renal of samplike personal property to another for any purpose other than sublease or subsent.	
372.936	Lease or rental of tangible personal property constitutes sale.	 A loss or rettal of Complex proved properly shall be descard to constitue to transition of a solar of a transition of neuron to the provisions of subsection 2 of NRS 312.060. A loss or rettal of Complex proved property for any propose ofter fan solations or relaterat a retail take. 	
372.938	Collection and payment of sales tax on	. The legal incidence of the sales tax on a lease or rental of tangible personal property falls upon the pensen who leases or renta the property from the retailer.	
	lease or rental of tangible personal property; sale of property following its use in lease or rental service.	 A strictle caugad in the loss or strid of largeble percent plays deflect and resist the sales in manuel by: (b) The cost of the percent percent shows the caudion. 	
152		(v) in a characteristic of the same product of the same product of the same product of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property who device to pry the tensoremed type (cost of the property here are created). The tensoremed type (cost of the property the property here are created) and the tensor to the property (cost of the property the property the tensoremed type (cost of the property) (cost of the	
		4. A reliable provide the specific terms and the provide or entit drapps paraments this section is not required to pry the class of the produce of parts or other equipment for the tangible provide provide is not influence or entit acts in this state. If the renative of parts or other equipment for the tangible provide provide provide is not of the property within the state. The renative of parts or other equipment for the tangible provide provide provide is not of the property within the state. The renative state is the state is not of the property within the state of the trapped provide pro	
	Treatment of various charges made in	ier de purpose of NAC 572-598:	
372.940	connection with lease or rental of tangible personal property.	1. The grow lease or rend datases for the lasse or rend of tangble personal property licelule any mandatory datages, whether or not separately stated, for any service, activity or function mult in conjunction with the lasse or rand of the tangble personal property. The term "mandatory datages, "any include, for cample and third initiation, any "	
372.940		to the second seco	
372.940		(b) For our charge for the rotation of the property, commonly referred to as a "they-aff charge," (c) For our charge for the invintanced of a task our central purposed.	
372.940		(a) For each pair for known of key protony, commonly fording was a "dop-off-ange". (b) For each pair for known of key protony, commonly fording was a "dop-off-ange". (b) For key pair for known of key protony pair was a strange of the strange of key pair was a strange of key pair key p	
372.940		 For control previous and the previous consorter formed to use a 'toped fortings". For control previous and the previous consorter formed to use a 'toped fortings'. For control previous and the previous consorter formed to use a 'toped fortings'. For control previous and the previous consorter formed to use a 'toped fortings'. For control previous and the previous consorter formed to use a 'toped fortings'. For control previous and the previous consorter formed to use and the previous consorter formed for an and the previous consorter formed for an analysis consorter for the previous consorter formed formed formed for an analysis consorter formed for an analysis consorter for the previous consorter formed f	
372.940		(d) Charge for fail used to operate for reports, (e) Color get for fail used to operate for reports, (e) For each regist for hiddencys, tampendiances or the hadding of the property, including, when limitation, for the original delivery of the property.	
372.940		(d) Charge for fair lands to prove the property interaction as property (in process, calculation), for the angular delivery of the property. (d) For each part is the horn, monotonic as the property (in process, calculation), for the angular delivery of the property. (d) For each part is the horn, monotonic as the property financiance of the property in equicity by the case, and produce to proceed the property in equicity by the case. (d) For each part is the horn, when proved horn, more part is the horn of the property in equicity by the case. (d) For each part is more view, and provide hornic in compart is provide protein property in the property in equicity by the case.	
372.943		 (d) Cargo for far load in space to proper	
372.940		 (d) Charge for the last corporate to proport. (e) Charge for the last corporate to proport. (f) For each get for the data corport to proport. (f) For each get for the data corport. 	
372.949		 (d) Ouge for the lands to provide large projection and to avail the lands to avail and definition of the angula definity of the propy. (d) Poor definition and the lands to provide lands avail the lands the avail and definition of the propy. (d) Poor definition and the lands to provide lands avail the lands the avail and definition of the propy. (d) Poor definition and the provide lands avail the propy. (d) Poor definition and the provide lands available provide lands available provide lands available definition of the propy. (d) Poor definition and the provide lands available provide lands available definition of the propy. (d) Poor definition and the propy. (d) Poor definition and the provide lands available definition definition definition definition definition definition definition. (d) Poor definition and the propy. (d) Poor definition and the propy. (d) Poor definition and the propy. (d) Poor definition and experts. 	
372.040		 (d) Origin for landscription and provide large programments and provide large provide large programments and programme	
172.940		 (a) Objective projection in projection. (b) Objective projection of projection. (c) Objective projection of projective projection. (c) Objective projection of projective projection. (c) Objective projective pr	
172.940	Terminution of lease.	 (d) Objective State Sta	
	Terminutes of lasse	 (a) Objective transformation of the second se	
172.940 155 172.942 154	Tomination of lasse.	 (a) Objective transformation of the second se	
	Towinstee of lass.	 (a) Oracle for share the priority increases of the priori	
154		 (a) Oracle for share the priori is intervent on the priori is	
372.944	Transition of lease.	 (a) Oracle for share the priori is intervent on the priori is	
154		 (a) Oracle for share the priority increases of the priori	
154 372.944 155		 10) Or a program of the start o	
154 372.944 155	Sale of sanghle personal property designated as lance or restal for purpose of retaining security interest. Penchane, sale and lease back of	 10) Or a program of the start o	
154 372.944 155	Sale of sanghle personal property designated as lance or restal for purpose of retaining security interest. Penchane, sale and lease back of	 10) Or a program of the start o	
154 372.944 155 372.945	Sale of sanghle personal property designated as lance or restal for purpose of retaining security interest. Penchane, sale and lease back of	 10) Or a program of the start o	
154 372.944 155 372.945	Sale of sanghle personal property designated as lance or restal for purpose of retaining security interest. Penchane, sale and lease back of	 10) Or a program of the start o	
154 372.944 155 372.945	Sale of sanghle personal property designated as lance or restal for purpose of retaining security interest. Penchane, sale and lease back of	 10) Capacity of the start of specific specif	

CHAPTER 372A - TAX ON CONTROLLED SUBSTANCES

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

				r
	NAC			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with
No.	Citation	Discription of NAC	Language	explanation, or "Maintain" as written)
1		General Provisions		
2	372A.010	Effect of criminal proceeding on collection of tax.	 An action brought to recover any tax, fee or civil penalty imposed pursuant to chapter 372A of NRS is not barred by a prior acquittal of the defaudant in a criminal action arising out of the same transaction or occurrence. The Department may postport and administrative hearing contesting the assessment of a tax, fee or civil penalty imposed pursuant to chapter 372A of NRS if a criminal prosecution of the defendant arising out of the same transaction or occurrence is rendim. 	
			3. In a civil proceeding brought pursuant to chapter 372A of NRS, the doctrine of collateral estoppel may bar the relitigation of an issue determined in a previous criminal proceeding in which the party sought to be estopped	
			had a full and fair opportunity to litigate that issue.	
3	372A.020	Use of revenue stamps; applicability.	1. Each dealer in controlled substances who purchases revenue stamps from the Department pursuant to NRS 372A.090 shall affix the stamps to each package, packet or container of a controlled substance he or she sells. 2. This section does not apply to any sale that is subject to an excise tax imposed by NRS 372A.290.	
4		Excise Tax on Cannabis		
5	372A.100	Definitions.	As used in NAC 372A.100 to 372A.160, inclusive, unless the context otherwise requires, the words and terms defined in NAC 372A.102 to 372A.140, inclusive, have the meanings ascribed to them in those sections.	
6	372A.102	"Batch" defined.	"Batch" means the usable flower and trim contained within one or more specific lots of cannabis grown by a cannabis cultivation facility from one or more seeds or cuttings of the same strain of cannabis and harvested on or	
			before a specified final date of harvest.	
7	372A.104	"Cannabis" defined.	"Cannabis" has the meaning ascribed to it in NRS 372A.015.	
8	372A.105 372A.106	"Cannabis cultivation facility" defined. "Cannabis establishment" defined.	"Canabis cultivation facility" has the meaning ascribed to it in NRS 372A.210.	
9	372A.107	"Cannabis product" defined.	"Cannabis establishment" has the meaning ascribed to it in NRS 078A.095. "Cannabis product" has the meaning ascribed to it in NRS 078A.290.	
10	372A.109	"Department" defined.	Lamon product and the lamon product of law too.	
12		"Excise tax on cannabis" defined.	"Excise tax on cannabis" has the meaning ascribed to it in NRS 372A-220.	
13	372A.112	"Extraction" defined.	"Extraction" has the meaning ascribed to it in NRS 453.0825.	
14	372A.115	"Fair Market Value" defined.	"Fair market value" means the value established by the Department based on the price that a buyer would pay to a seller in an arm's length transaction for cannabis in the wholesale market.	
15	372A.118	"Lot" defined.	"Lot" means:	
			 The flowers from one or more cannabis plants of the same batch, in a quantity that weighs 5 pounds or less; The leaves or other plant matter from one or more cannabis plants of the same batch, other than full female flowers, in a quantity that weighs 15 pounds or less; or 	
16	2724-140	"Taxpayer" defined.	 The wet leaves or other plant matter from one or more cannabis plants of the same batch used only for extraction, in a quantity that weights 125 pounds or less within 2 hours of harvest. "Targayer" has the meaning ascribed to it in NRS 372A.250.	
10		Method for calculating fair market value at		
17	372A.155	wholesale for various categories of cannabis.	 Canabis bod must be calculated on the basis of the total weight of all canabis bod that is sold, excluding the inadvertent indivision of an inconsequential amount of canabis bud in a sub of canabis trim. Canabis trim must be calculated on the basis of the total weight of all canabis trim that is sold, encluding the inadvertent inconsequential amount of canabis bud which is inadvertently included. Innature canabis plants must be calculated on the basis of the total number of immature canabis bud. 	
			4. Whole wet cannabis plants must be calculated on the basis of the total weight of the entire whole wet cannabis plant. A cannabis cultivation facility shall maintain records of the time each batch containing whole wet cannabis	
			plants is harvested and weighed which contain the weight of each plant, are in writing and are created contemporaneously with the harvesting and weighing. To determine the total weight of the whole wet cannable plant: (a) The plant must not undergo any further processing, including, without limitation, drying the plant and subsequently selling separately the mands hold and cannable tim from the plant, before being weighted, and (b) The plant must not undergo any further processing of the hard method and the plant and subsequently selling separately the mands hold and cannable tim from the plant, before being weighted, and (b) The plant must be analytic and the plant and subsequently being separately the match being the plant and subsequently and the plant and subsequently the plant and subsequently and the plant and subsequently the plant and subsequently and the plant	
			(b) The plant must be weighed within 2 hours after the harvesting of the batch containing the plant and without any further processing of the plant, including, without limitation, increasing the ambient temperature of the room in which the plant is held or drying, curing or trimming the plant. If the whole we cannable plant is not weighted within 2 hours after the harvest of the batch containing the plant or is subjected to further processing, the fair market hours after the harvest of the batch containing the plant.	
			value at wholesale of the plant must not be calculated using this subsection and must be calculated using subsection 1 or 2. 5. Canandis seeds must be calculated on the basis of the total number of seeds sold. 6. Pre-robin must be calculated on the basis of the total weight or cannable contained in each pre-roll and sold by a calibrator, as reported in the seed-to-sale tracking system, regattless of whether the pre-roll is made by a	
			cultivator or a subsequent cannabis establishment. As used in this subsection, "pre-roll" means an individual cannabis cigarette or joint.	
L			7. Any other category of cannabis must be determined by the Department on a case-by- case basis.	
18	372A.160	Payment of tax; monthly return; supporting documentation; submission of financial	1. Each taxpayer responsible for an excise tax pursuant to subsection 1, 2 or 3 of NRS 372A.290 shall, on or before the last day of the month immediately following each month for which the taxpayer is subject to the imposition of the excise tax on cannabis, file with the Department a return on a form prescribed by the Department and remit to the Department any tax due for the month covered by the return. Each taxpayer shall file a return even if the	
		statement upon request of Department.	taxpayer has no liability for the tax. 2. Each taxpayer responsible for an excise tax on the wholesale sale of cannabis by an adult-use cannabis cultivation facility to another cannabis establishment pursuant to subsection 1 or 2 of NRS 372.290 shall pay the excise	
			tax on cannabis to the Department upon the first sale of cannabis or cannabis products to a cannabis establishment or consumer. 3. If a cannabis cultivation facility sells cannabis to another cannabis cultivation facility and pays to the Department the excise tax on the wholesale sale of cannabis imposed by subsection 1 or 2 of NRS 372A.290, as applicable,	
			the excise tax imposed by subsection 1 or 2 of NRS 372A.290 is not required for any subsequent wholesale sale of that cannabis. 4. Each taxpayer responsible for an excise tax on a retail sale of cannabis products by an adult-use cannabis retail store or cannabis consumption lounge pursuant to subsection 3 of NRS 372A.290 shall pay the	
			excise tax on cannable to the Department upon each retail sale based upon the sales price. 5. Each taxpayer shall keep all supporting documentation for verification that the excise tax imposed by subsection 1, 2 or 3 of NRS 372A 290 was properly reported and paid.	
			6. The Department may require a cannabis establishment to submit a financial statement asdetermined to be necessary by the Department to ensure the collection of any taxes which may be owed by the cannabis establishment.	
19	T004-22	Consumption Lounge		
20		T004-22 - Section 1	Chapter 372A of NAC is hereby amended by adding thereto the provisions set	
			forth as sections 2 to 32, inclusive of this regulation.	
21		T004-22 - Section 2	As used in this chapter, unless the context otherwise requires, the words and terms defined in sections 3 to 29 have the meanings acribed to them in those sections.	
22		T004-22 - Section 3	Adult- use cannabie establishment" means:	
			1. An adult-use cannabis independent testing laboratory; 2. An adult-use cannabis cultivation facility;	
			3. An adult-use cannabis production facility; 4. An adult-use cannabis retail store;	
			5. An adult-use cannabis distributor; 6. A retail cannabis consumption lounge; or	
			7. An independent cannabis consumption lounge.	
23		T004-22 - Section 4	"Adult-use cuntable cultivation facility" has the meaning ascribed to it in NRS 6784.025.	
24 25		T004-22 - Section 5 T004-22 - Section 6	"Adult-use cannabis-infused product" has the meaning ascribed to it in NRS 678A.050. "Adult-use cannabis product" has the meaning ascribed to it in NRS 678A.055.	
26		1004-22 - Section 6 T004-22 - Section 7	"Adult-use cannabis product" nas the meaning accreted to it in NRS 678A.065. "Adult-use cannabis retail store" has the meaning accreted to it in NRS 678A.065.	
20		T004-22 - Section 8	Volar-one cannatos tecm soure nas inte mening accidera to it in NRS 676A.000. "Adult-use edible cannabis product" has the meaning ascribed to it in NRS 678A.000.	
28		T004-22 - Section 9	Canabis' has the meaning ascribed to it in NRS 372A015.	
29		T004-22 - Section 10	"Canabis Consumption Jourge" means:	
			1. A retail cannabis consumption lounge; or 2. An independent cannabis consumption lounge.	
30		T004-22 - Section 11	"Cannabis cultivation facility" has the meaning ascribed to it in NRS 678A.090.	
31		T004-22 - Section 12	"Cannabis establishment" has the meaning ascribed to it in NRS 678A.095.	
22		T004-22 - Section 13	"Cannabis product" has the meaning ascribed to it in NRS 678A.120.	
33		T004-22 - Section 14	"Canables production facility" has the meaning ascribed to it in NRS 678A.125.	
34		T004-22 - Section 15 T004-22 - Section 16	"Cannabis sales facility" has the meaning ascribed to it in NRS 678A.130. "Excise Tax on cannabis" has the meaning ascribed to it in NRS 372A.220.	
35		T004-22 - Section 16 T004-22 - Section 17	"Excise Tax on cannabis" has the meaning accribed to it in NRS 372A.220. "Independent cannabis consumotion lounce" means a business that:	
			"Indeependent cannabies consumption tounge" means a tousiness mat: 1. Is licensed by the Cannabis Compliance Board pursuant to NRRS 678B.250; 2. Is not attached or immediately adjacent to an adult-use cannabis retail store; and	
			2 is not matched to animetenergy adjustent of an and t-ne cannato steam store, and 3. Allows single-use cannabis products or ready-to-consume cannabis products to be consumed on the premises of the business by persons 21 years of age or older.	
37		T004-22 - Section 18	cumums products to re-consumer on the premises on the outstands by persons 23 years of age of outer. "Medical cumulois cultivation facility" has the meaning ascribed to it in NRS 678A,170.	
37	-	T004-22 - Section 19	Medical cannabis curvator naciny into the meaning accident or in 1985 0786-170. Medical cannabis dispensary" has the meaning accided to it in NRS 678A-175.	
39		T004-22 - Section 20	"Medical cannabis-infused product" has the meaning ascribed to it in NRS 678A.195.	
40		T004-22 - Section 21	"Medical cannabis product" has the meaning ascribed to it in NRS 6784.200.	
41		T004-22 - Section 22	"Medical edible cannabis product" has the meaning scribed to it in NRS 678A.210.	
42		T004-22 - Section 23	"Purchase" has the meaning ascribed to it in NRS 372.045.	
43		T004-22 - Section 24	"Ready-to-consume cannabis product" means an adult-use edible cannabis product that is: 1. Prepared on the premises of a cannabis consumption loange;	
			2. Presented in the form of a foodstuff or beverage; 3. Sold in a beated or unheated state; and	
			 Intended for immediate consumption; or Further defined by the Cannabis Compliance Board by regulation. 	
44		T004-22 - Section 25	"Retail cannables consumption lounge" means a business that: Le lounge la che of angeliness Decord annument in NDP (#10) 200	
			 Is licensed by the Cannabis Compliance Board pursuant to NRS 678B 290; Is attached or immediately adjacent to an adult-use cannabis retail store; and When which are provided in the compliance board of the compliance board of the provided in the compliance board of the compliance	
45		T004-22 - Section 26	 Allows single-use cannabis products or ready-to-consume cannabis products to be consumed on the premises of the business by persons 21 years of age or older. "Retail Sale" has the meaning ascribed to it in NRS 372,050. 	
45		1004-22 - Section 26 T004-22 - Section 27	"Retail sale: nas the meaning accrited to it in NRS 372.050. "Retailer" has the meaning accrited to it in NRS 372.055.	
46		1004-22 - Section 27 T004-22 - Section 28	"Retaiter 'nas the meaning ascrete to it in NRS 5/2.000. "Seller" means a taxpayer who makes any sale of cannabis product.	
48		T004-22 - Section 29	"Single-use cannabis product" means a type of cannabis or adult-use cannabis product, other than a ready-to-consume cannabis product, that the Cannabis Compliance Board has determined to be appropriate for consumption	
		TODA DD Davida DD	in a cannabis consumption losinge as further defined by the Cannabis Compliance Board by regulation.	
49		T004-22 - Section 30	Cannabis and adult-use cannabis products obtained by a retail cannabis consumption lounge from an adult-use cannabis retail store are not subject to the excise tax on cannabis and should not be included in the taxable measure on the return as provided in NAC 372A.160 until the retail cannabis consumption lounge sells the cannabis or adult-use cannabis products to a consumer.	
50		T004-22 - Section 31	1. Cannabis and adult-use cannabis products purchased by an independent cannabis consumption lounge from an adult-use cannabis retail store to be resold by the independent cannabis consumption lounge are not subject to	
			the excise tax until the adul-use cannabie product is sold by the independent cannabie consumption longet to a consumer. 2. Sales by an adul-use cannabie rest all sore to an independent cannabic sconsumption longer but be reported by the adul-use cannabie stell store to the Department on a form prescribed by the Department and remitted with	
			the return as provided in NAC 372A.160. These sales shall also be exempted from the tatable messure on the return. 3. Cannabis and adult-use cannabis products sold are subject to asiles us when sold at an adult-use retails dore, a medical cannabis dispensary, a retail cannabis consumption lounge or an independent cannabis consumption	
			lounge. These cannable establishments must register with the Department pursuant to NRS 372.125. Sales tax returns and payments must be submitted as provided in NRS 372.384 to 372.395, inclusive.	
51		T004-22 - Section 32	1. Every cannabis consumption lounge shall keep such receipts, invoices and other pertinent papers in such form as required by the Department to determine the amount of the liability of the taxpayer for the excise tax or cannabis.	
			on cananase. 2. Independent canabis consumption lounges are required to contract with one or more adult-use cannabis retail stores to purchase cannabis and adult-use cannabis products. The records of each such contract must also be maintained and made available to the Department upon request by the Department.	
			3. Each contract must contain language granting the seller the ability to sell, to the independent cannabis consumption lounge, single-use products for resale and granting any such lounge the ability to purchase and prepay for the ready-to-consume products for sale to customers.	
			records for not less than 4 years or until any proceedings pursuant to NRS 360.300 to NRS 360.400, inclusive, are finally determined, whichever is longer, and 5. Make the records available for inspection by the Department upon demand at reasonable times during regular business hours.	
		End		

CHAPTER 372B - TAXES ON PASSENGER CARRIERS

No.	Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		CHAPTER 372B - TAXES ON PASSENGER CARRIERS		
2	372B.100	"Excise tax on passenger transportation" defined.	As used in this chapter, unless the context otherwise requires, "excise tax on passenger transportation" means the taxes imposed by NRS 372B.140, 372B.150 and 372B.160.	
3	372B.200	Duties of Department: Identification, registration and notification of taxpayer; failure to register or notify does not excuse requirement to pay tax.	 The Deputtment shall: O list Set be to information a walkhet to identify each tappyore; (b) Each to inform a stapper; and (c) Melly cala tappyor of an equivenent to pay the exists tax on passenger transportation. The Julian of the Deputtment to pay the exists tax on passenger transportation. The Julian of the Deputtment to pay the exists tax on passenger transportation, does not distingtive exceeding the exist pays of the exist tax on passenger transportation, does not distingtive exceeding the existence to pay the exist tax on passenger transportation, does not distingtive exceeding target target pays to be registered or receive assise of the requirement to pay the exist tax on passenger transportation, does not distingtive exceeding target pays to be registered or receive assise of the requirement to pay the exist tax on passenger transportation, does not distingtive exceeding target pays to be registered or receive assise of the requirement to pay the exist tax on passenger transportation, does not distingtive exceeding target pays to be registered or receive assise of the requirement to pay the exist tax on passenger transportation, does not distingtive exceeding target pays to be registered or receive assise of the requirement to pay the exist tax on passenger target pays target pays to be registered or receive assise of the requirement to pay target pays target pa	
4	372B.210	Tax due and payable monthly.	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 the month in which the tax accreed.	
5	372B 215	Filing of return with Department.	 On or before the last day of the anomh following each reporting period, a return for the preceding period must be filed with the Department on a form preserviced by the Department. A return required by this section to be filed 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. 	
6	372B.220	Requirements for return.	 A retuin field parsuate INVC 722 T3 suitabor: (i) The feal ansate of the fract chargely by textury for transportation services during the preceding reporting period; (ii) The statiant of the trans due for the trappert for the expansion for each system of the transport for the expansion of the transport for the subsection of the transport for the manyorithm services industs, without limitation, all fees, mechanges, behaviory frees, convenience durges for the use of a order or debit card and any other amount that is put of the frae. 	
7		Calculation of amount of tax due.	Is determining the answard of the review to an passage transportation due from a support 1. A transportation and consequence summaries constrained back and multiply the text rate by the total of all assumed and analoged to in ecotions for transportation services, including, without 1. A transportation and consequence summaries are constrained back and multiply the text rate by the total of all assumed and analoged and analoged and analoged and analoged and analoged and analoged and analoged to in ecotions for transportation services, including, without 2. The answer the must be compared to the field decimal place and rounded to a stude cost target a node of the transport on the rest cost of the summaria in the field decimal place is greater than 4.	
		End		

CHAPTER 374 - LOCAL SCHOOL SUPPORT TAX

No.	NAC Citation	Discription of NAC	language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		CHAPTER 374 - LOCAL SCHOOL SUPPORT TAX	The provisions of NAC 372 apply to Chapter 374	
	374.005	374.005 Trade-in allowances. The amount upon which the tax is computed includes any allowance for property which is traded in. If the Nevada Tax Commission finds that an allowance stated in an agreement is less than the fair market value, the allowance actually agreed upon shall be deemed the market value.		
		End		

CHAPTER 375 - TAXES ON TRANSFERS OF REAL PROPERTY

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	Citation	CHAPTER 375 - TAXES ON TRANSFERS OF REAL		or "Mamtam" as written)
2	375.010	PROPERTY Definitions.	As used in this chapter, releves the context otherwise requires, the words and herms defined in XMC 375105 to 375148, inclusive, here the mentings secribed to them in those sections.	
3	375.015 375.020	"Agency agreement" defined. "Assigned," "granted," "transferred" and "otherwise conveyed" defined.	*Appex approxing" mean is writin a present present is which a logit representative may act on bahaf of another process. *Anoippek," "pranders," mainferrad," and "subservice concept" are sponymene works all meaning the transfer of tills to really from our persons to another.	
5	375.030	"Consideration" defined.	"Consideration" mean that which is regarded as the equivalent or retirent given or suffered by one for the test or premise of another. It means the price paid for the real property transferred. The consideration can be in the form of means, or is the form of other things of value, or a combination of both	
6	375.040	"Deed of trust" and "trust deed" defined. "Deed with the right of redemption" defined.	Theol of true" or "true doal" mean an instrument taking the place and acroing the uses of a common low metgoge, by black lapt life is and property in placed in our or men true too, to scare the proportient of a son of menty or the performance of other conditions. "Duel with the right of indeeption" means a short which provides for a conditional value of property for the fahres to perform the conditions of placed.	
8	375.055	"Department" defined.	The permand" means the Department of Exaction. "The semand" means a permanent intervel in and/wr's lind, with a right's neigy's lindly and values of obstaction. The term includes for right of lagoes and opens to a person's property.	
10	375.063	"Fractional interest" defined.	The second intervent representation of the second	
11	375.070	"Land" defined.	"Last" mean not only the soil, but everything attached to it, whether attached by the course of maters, as been, herbags and water or by the hand of max, as belidings and fances.	
13	375.080	"Lease" defined. "Legal representative" defined.	Tene" neuro a compane o l'andi or transmito sa prosa de life, far a atemet pour e at vill, in considencian d'entre vone ether componation. The pouro teles composed lands or transmits is tened the losser and the pouro te when they are compand, he losse. "Exploreponenties" has the menting acchede us is NMS 107-803.	
15 16	375.090 375.100	"Life estate" defined. "Quitclaim deed" defined.	"Life costs" mean an exister whow deration is limited to field of the party helding is or of some other person. "Quickland dual" mean a duel of concepture operating by way of release, that is, instanded to pass any tick, interest or eduits which the granter may have in the premises, but at predocing that the idea is valid are containing any meranty or commune for tild.	
17	375.110	"Realty" defined. "Right of redemption" defined.	Parly' man not proper or opting which parls to it to nate of nal property. The term include: land and termines. "Belf of indexplant" mans the rights discussive property or to for it from a claim or line, yould clift, by the right parts by state orby, to buy property from the excurbence of a functioner or other judical schoor to recover the tide puscing threby, by project what is discussive and other const.	
18	375.128	"Tenancy in common" and "tenants in	"Brancey in comment" or "hands in comment" and standard prior in which the or more room rook to the date root property by unity of porcession but by segments and desixet titles with each persons having an equal right to procession of the property but having an eight of services table.	
20	375.130	"Tenement" defined. "Transforred" defined.	"Tenters" man had, bones and oher belidings and neurs rein, commen and overal oher rights and interes issuing out of or conserving land.	
21		Transformed defined.	Transford menne: 1. The proving of the fung of property from one persone to avadem at the convey. 2. As at of the protion, or of the law, by which the side to properly in conveyed from one living person to avadem.	
22	P1.50 Examples of undexts of dimension value or tachine. 22		She blank equations on the stress with the stress stress of the stress str	
	375.160	Examples of methods of determining value or tax base.		
23	375.170	us how. Examples of transactions to which takes do not apply.		
24			 A data construction change you can be a quadraticated a source of the intermediance of the source of	
25	375.180	Declaration of value, claim for robust of overgraphiest, date for submission of claim,	Every finance explored in the strength of the strength of the strength party of the strength on the strength on the strength of the strength on the strength of the stren	
26	375.190	Availability of records and files regarding specific recorded documents; liability for payment of additional taxes.	The receive and files of the granits, gamter and other present receiving deads supprefixes, received ad document must be made available to representatives of the courty recorder and to representatives of the Department of the courty recorder are the Department documents of additional taxes imposed by dapter 255 of X85 are day, the granter and the granter are justify and severally labels for the present of the co.	
27	375.200	Property located in more than one county: Determination of value; request for refand; distribution of refand.	1. Vide property readered is located as more have need were used for table have network determined by the logar and the active are accioused, for vide must be calcidaded by applying the ratio of the answered valuation is and county to the tail associated valuation of all the property. 2. A process activity and of any net improved by dates 2013 APAS's frequency based and must be calcidaded and the compression of the answered valuation of all the property based on the frequency based and the frequency based	
28	375.210	Claim for refund: Right to hearing; required documentation; coninsted cases.		
29	375.300	Haring: Adminishility of evidence; depositions; affidavits. Hearing: Official notice.	 Above an advantation by the stand office equivalence presents \$253.252 must present \$253.252 must	
30	375.310		nd prosent obtail o clobase.	
31	375.320	Hearings: Briefs.	In may bacing along quinted by a contry present to NSS 373.330 may order briefs field within each time as the allow field within each dime and the allow field within each din each dime and the allow field within each dime and the allow fiel	
32	375.330	Hearings: Daties of hearing officer after hearing: final decision.	 Also the interface of a set of the interface of the interface	
33	335.340	Waiver or radiation of penalty or interest.	The control costs or voice or dates (or cost of the strate) for a Manager system of the facts or particular and strates for a Manager system of the facts or any model to the strate of the strates of the stratee of the strates	
34	375.400 375.410	Reports reperfuling collection and antiminization of concern whether the second documentation to Department. Examination by Department of records of coatty.	 De Damones viel providendly prepare sports properties that administration of two inserped by depice 125 of NSL. Except a network viel provide all network viel provide viel all network viel provide viel all network viel network	
35	375.420	Opinions of district attorney: Submission to	 very that in a means concerned in transmission to the proper survey in a survey mater. Very that is means concerned in the proper survey in a survey mater. Very that proper procedures are being followed for recording confects of definingency, relaxing lices and administering response for the correction of assessments. Second assessments are conference of the definingency relaxing lices and administering response for the correction of assessments. Second assessments are conference of the definingency relaxing lices and administering response for the correction of assessments. 	
36	375.430	Department; determination of inconsistency with opinions of Attorney General or requirements of law. Requests from certain counties for assistance	recorder from whom the option is received about the incomistance of the option to the Attorney General for additional consideration, or both.	
37		in determining amount of tax and exemptions.	 The compressed of comprehense population is the RNRP may request animates from the Deperture in realizing dominations regularized neuron of my to required the collocal present of deper 25 of NRB and where a transfer or conceptus of neurophysic comprehension. The Department will request to adopt the second present to adopt the second prese	
38	375.440	Remission of collection allowance to general fand of county.	A current page, as the inner any two imposed by 1088 375.0021 in collected, sensitive the could of the county the collection allow near that the county is antherized to dedect and withhold by subsection 4 of that section.	

CHAPTER 375A - TAX ON ESTATES

No	NA Cit	AC itation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
			CHAPTER 375A - TAX ON ESTATES		
	375.	5A.010	"Department" defined.	As used in this chapter, unless the context otherwise requires, "department" means the department of taxation.	
	375.		Documentation of tax due on transfer of certain taxable estates; remittance of tax.	 The documentation required presents to NRS 375A.198 includes, whose limitation: (a) a copy of the large of Fram 30 of the limitant Joreans France, and a property belonging to each state and proof of payment for the portion of the estate tax of each state; (b) If the documentation property in another state, a copy of any perimeter sichedules showing the allocation of poperty belonging to each state and proof of payment for the portion of the estate tax of each state; (c) If a defending outperty function of the estate tax of each state; (c) If a defending outperty function of the defending poperty belonging to each state and proof of payment for the portion of the estate tax of each state; (c) If a defending outperty function of the estate tax of each state; (c) If a defending outpert of payment plane by the internal Revenue Service, a copy of the deferrice payment plan in all a copy of the defending population of the estate tax of each state; (c) A copy of adar proved of the first defending population of the estate tax of each state; (c) A copy of adar population of the estate Revenue Service; (c) A copy of adar population of the defending population of the estate tax of each state; (c) A copy of adar population of the defending population of the defending population of the estate tax of each state; (c) A copy of adar population of the defending population of the d	4
	4 375.		penalty.	 A provide spreading variable and the fact internal Revenue Service an extension of time for fling. From Not of the Internal Revenue Service and extension of time for fling. From Not of the Internal Revenue Service file. For Not within the time and advanced product and the set of the	
		1	End		

CHAPTER 377 - CITY-COUNTY RELIEF TAX

The provisions of NAC 372 apply to Chapter 377

CHAPTER 387 - FINANCIAL SUPPORT OF SCHOOL SYSTEM

No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		FINANCING OF CONSTRUCTION OF SCHOOLS AND OTHER SPECIAL PROJECTS		
2		Capital Improvements: Determination by Department of Taxation of compliance with criteria for grant of money.	If the band of truntees of a school district applies to the Director of the Department of Administration for a grant of more from the Fund to Assist School Districts in Financing Capital provements created protune to NRS 337333. The Department of Taxition shall establish whether: 1. A comparison of the assessed valuation is declarable property of the coursely in which the school obstrict is located for each of the immediately preceding 3 years Hinterstep that the assessed valuation is declarable property of the coursely in WebR 3373335. 2. All resources other than the information required pursuant to subscient of 104 MRS 3373335. 3. The combined ad valuerem tax rate of the course in which the school district is located is at the limit imposed by NRS 341.453 as required pursuant to subscient of 104 mRS 377335.	
		End		

CHAPTER 444A - PROGRAMS FOR RECYCLING

_				
No.	NAC Citation	··· •	Langunge	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		FEE FOR PURCHASE OF NEW TIRE		
2	444A.005	Definitions.	As used in NAC 444A.005 to 444A.0051, inclusive, unless the context otherwise requires, the words and terms defined in NAC 444A.011 to 444A.035, inclusive, have the meanings ascribed to them in those sections.	
3	444A.011	"Department" defined.	"Department" means the Department of Taxation.	
4	444A.015	"Retail sale" and "sale at retail" defined.	"Retail sale" or "sale at retail" means a sale of tangible personal property for any purpose other than resale in the regular course of business.	
5	444A.021	"Tire for a vehicle" defined.	"The for a vehick" means a new tire for a motorized vehicle that is 12 inches or larger in diameter. The term does not include a recapped tire or a used tire which is sold again.	
6	444A.025	 The retails" defined. The retails" defined. Increasing defined. (a) to engaged in the business of a king stagphy geronal property of a kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tar; and (b) Makes are you retail also or orders. Every previous engaged in the business of making retail sales at ancient of frees for vehicles whether the rises are owned by the person or others. Every previous engaged in the business of making retail sales at ancient of frees for vehicles whether the rises are owned by the person or others. Every previous engaged in the business of making stratil sales at ancient of frees for vehicles whether the rises are owned by the person or others. Every previous engaged in the business of making stratil sales at ancient on frees for heading substration salings for the businef of centilenes, or receiver or trustee in bankrapity. 		
7	444A.031	"Tire surcharge" defined.	"The surcharge" means the fee imposed pursuant to subsection 1 of NRS 444A.090 on each tire for a vehicle that is sold.	
8	444A.035	"Vehicle" defined.	"Vehick" means any device is, upon or by which any premote property is or may be transported or drawn span land. The term does not lackade: 1. Devices moved by human prover; 2. Devices moved by human prover; 3. Devices moved by human prover; 3. Devices moved by human prover; 4. Devices moved by human prover; 3. Devices moved by human prover; 3. Devices moved by human prover; 3. Devices moved by human proves by human proves and human proves by human proves human proves and human proves human proves and human proves and human proves and human proves and human proves human proves and human proves and defined in NRS 482.059; and 5. Additabations: additional NRS 482.059; additional N	
9	444A.041	Registration of tire retuiker: Requirement; procedure.	 A proon may ensure for a vehicle undex the process has registered with the Department is as fire retailet. A proon may ensure with the Department is not make them muse. A proon may ensure with the Department is not make them muse. B start between the department is not the start of the start	
10	4440.045	Cale-tons and remittance of the workshop: ubunknoor for mother preserves, an essenced of penalties and interest.	 After studies dual doubter their searcharge from the parameter of each for for a vachive sould for the parameter, vace and out for reads. The tree searcharge collected by the increditive from the parameter must be definited as an extra the study searcharge tree of the tree or other project of the tree other project of th	
11	444A.051	Maintenance of records regarding tire surcharges.	 All or truthe chall howp records regarding the tite surcharges ordicated and reported paramate to NAC 444A.085. Upon request of the Department, the records must be made available for examination by an auditor as behalf of the Department of proceeding and the Department of the Department	
		End		

CHAPTER 482 - MOTOR VEHICLES AND TRAILERS: LICENSING, REGISTRATION, SALES AND LEASES

N). ľ	itation			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	1	Guy	SHORT-TERM LESSORS		
	2 4		Acknowladgment of Loose concerning thori- term loss of oplacement vehicle.	I Is near may shown for impand protect NUS2 VALUE of XALUE process (Allo Speech filters of a processor or by adort times to adort times have range include is not a later range including for independent on the second speech or an adore balance of a shown of the second speech of th	
			End		

Chapter 482C - Peer to Peer Car-Sharing Programs

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	R052-21	Peer to Peer		
		8052-21 - Section 1	Capter 45C / INAC is brokey numbed by adding thereis the previsions set for the sections 2, 3 and 4 of the regulation.	
			 A prove hyper as parts parts parts parts and part parts. The strength of the parts and parts parts parts parts parts and parts parts and parts parts	
			Low Arden Man, Di Agendar, Di Magnahar, Di Mandhar, Di Yanghan, Manghan, Mangha	
:			1. En Lynown provabilis for sustaining the second of species types or the advancement of the second seco	
		End		

CHAPTER 490 - OFF-HIGHWAY VEHICLES

No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	490.010		As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 490.015 to 490.055, inclusive, have the meanings ascribed to them in those sections.	
3	490.020	"Authorized dealer" defined.	"Authorized dealer" has the meaning ascribed to it in NRS 490.020.	
4	490.040	"Department" defined.	"Department" means the Department of Motor Vehicles.	
5	490.050	"Off-highway vehicle" defined.	"Off-highway vehicle" has the meaning ascribed to it in NRS 490.060.	
		End		

CHAPTER 585 - TAXATION OF AMYGDALIN AND PROCAINE HYDROCHLORIDE

r	IO.	Citation			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
			TAXATION OF AMYGDALIN AND PROCAINE HYDROCHLORIDE		
	1	585.650	Applicability.	NAC 585.660 and 585.670 apply to the substances amygdalin (laterile) and procaine hydrochloride with preservatives and stabilizers (Gerovital H3) which are licensed for manufacture pursuant to NRS 585.495.	
	2	585.660	Definitions.	As used in this extern and NAC 555.0%. 1. "Goos receipt means the total amount of the sale of each substance, valued in money, whether received in money or otherwise, without a deduction for any of the following: (a) The cost of the substance sold. (b) The cost of the numbrane based, there or service, or interest paid, or for losses or any other expense. (c) The cost of the numbrane based, there or service, or interest paid, or for losses or any other expense. (c) The cost of the numbrane based based or service, or interest paid, or for losses or any other expense. (c) The cost of the numbrane based based on the purchaser. 2. "Sale" adults based number of the sale" incluse: (c) Any service that are proof a sale and (b) All receipts, cank, credits and property of any kind.	
	3		Reporting of gross receipts by manufacturers.	 A manufacturer of these substances shall report bit of keg more accepts based sports in the manufacturer's designated asks price whether or not the revenue from the sales is actually received by the manufacturer in the quarter correct by the bready Ta Correlation of the sales price by the prime sport of the substance of the sales price by the manufacturer in the quarter correct by the bready Ta Correlation of the sales price by the prime sport of the subscine quarter. The manufacturer's sport merges due on a form prescribed by the Newark Ta Correlation of the sales price by the prime sport of the prime sport of the sales price by the prime sport of the sales price by the prime sport of the sales price by the prime sport of the prim	
			End		

CHAPTER 680B - INSURANCE: FEES AND TAXES

	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)		
1		GENERAL TAX ON PREMIUMS				
2	680B.150	Definitions.	As used in NAC 680B.150 to 680B.250, inclusive, unless the context otherwise requires, the words and terms defined in NAC 680B.160 to 680B.190, inclusive, have the meanings ascribed to them in those sections.			
3	680B.160	"Ad valorem credit" defined.	"Ad valorem credit" means the credit set forth in paragraph (b) of subsection 1 of NRS 6808.050.			
4	680B.170	"Executive Director" defined.	"Executive Director" means the Executive Director of the Department of Taxation.			
5	680B.180	"Fifty percent credit" defined.	"Fifty percent credit" means the credit set forth in paragraph (a) of subsection 1 of NRS 680B.050.			
6	680B.190	"Net direct premiums and net direct considerations written during the preceding calendar quarter" defined.	"Net direct premiums and set direct considerations written during the preceding calendar quarter" means those net direct premiums and net direct considerations written during the same quarter for which each quarterly report and payment is due pursuant to the provisions of NRS 6600.02.			
7	680B.200	Illustration of proper application of NRS 680B.032.	The following example is given to listente the proper application of WAS 000810.02: In an issuare vertex \$500,000 d set dreer premiums and set dreet considerations during the quarter that mans from January 1 to March 31 of a calendary year and the issuer is inquired to file quarterly reports and make its quarterly payment of taxes on that \$500,000 H and 30 of that same calendary year.			
8	680B.210	Application of fifty percent credit and ad valorem credit against tax imposed for privilege of transacting business in this State.	 Except or otherwise provided in NAC 6080.240, an insurer who has established to the satisfaction of the Executive Director that it meets all the requirements set forth in NRS 6080.609 and 6080.005 may apply: (a) The fifty present coredit, ad (b) The dirity present coredit, ad (c) and subsence code, ad (c) Such an insurer shall apply these codes parameters to the provisions of NAC 6080.220, inclusive. 			
9	680B.220	Application of fifty percent credit if home office or regional home office in Nevada.	Except an otherwise provided in NAC 0001.201, as insurer who has established is the staffaction of the Executive Detector that the issuer means after engineemess of rock model. In NAS 00010, 201, and values to physel the filt process costs shall. 1. The insurer is required to the guardier physel control of the star equired to be paid on net direct premiums and net direct provide the physel of the physel costs of the physel of the physical of the tart 2. The insurer is required to the physical equireth physels are made the physical and makes the QHS 00010, reduce by 30 percent the answer in the physical and and the physical equireth physical and the physical equipation of the tart equireth physical and the physical equipation of the physical and the physical equipation of the physical equipation equipation equipation equipation equipation equi			
10	680B.230	Application of ad valorem credit if home office or regional home office in Nevada.	1. Except on otherwise provided in NAC 6000.240, an insurer who has extableded to the studentice Director that it needs that requirements soft on its 2000.070 and 6008.0523 and white to apply their also values on each and have be assured in the forwards in the NSE 6008.021 by the annual provided in NSE 6008.021. A sinter who is any interval backwise that the the insurer its equired in the insure			
11	680B.240	Failure to satisfy requirements for credits for miniming home office; payment of deficiency and interest.	 If an invert has to unity the requirements of NR8 6000.050 or 6000.055 for the entire year for which the code for maintaining a home office in this State are claimed, the insurer is not entired to any coeffic for that entire cloaked year. If the Novak Ta Commission, the Department of Taxation or a court of competent jurisdiction determines that an insurer who applied the fifty present end to may is a summary of the analysis of the same office. If the Novak Ta Commission, the Department of Taxation. If the same of Taxation and the provides of DE00023 has underspecify a spectra of the same office. If the same of Taxation and the provides of DE00023 has underspecify approach in the quarterly properties of the Sing State (and year of the same of the quarterly properties of the same of the same of the quarterly properties of the same of the same of the same of the same of the quarterly properties of the same of the same of the same of the same of the quarterly properties of the same of t			
12	680B.250	Credit against tax imposed in succeeding calendar year.	If an insurer is not entitled to a certain amount of the fifty percent credit or the ad valorem credit because it would reduce the amount of tax payable to less than 20 percent of the tax otherwise payable for that year parsuant to the provisions of NRS 600B.027, the insurer may not carry forward that amount of either credit for use as a credit against the tax imposed by NRS 600B.027 in a succeeding calendar year.			
		End				

CHAPTER 701A - ENERGY-RELATED TAX INCENTIVES

No.	NAC Citation	Discription of NAC	Langeage	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GREEN BUILDINGS: ELIGIBILITY FOR PARTIAL ABATEMENT OF PROPERTY TAXES	NAC 701A.010 - 701A.200 ure Aulopted by the Office of Energy (not responsibility of Texation)	
2	701A.000	Definitions.	As used in NAC 701A.010 to 701A.290, inclusive, unless the context otherwise requires, the words and some defined in NAC 701A.030 to 701A 190, inclusive, have the meanings ascribed to them in those sections.	
3	701A.020 701A.030	"Applicable LEED standard" defined. "Building or other structure" defined.	"Applicable LEED standard" means the version of the LEED standard in effect at the inne an applicant ingition a project with the U.S. Ocean Building Council. "Buildings or other structure" means an improvement on real property har is being considered for other being structure.	
5	701A.040	"Construction contract" defined.	"Onemotion optime" mean a contract homeses are more of our property or a collider or obvidary of the contract or contraction manager which "Channel and contract" mean a contract homeses related a second contract or contraction or manager which	
			 Exhibition for scope of work, the amount of mercely to be guide to the contractors manager and the allowable time for the duration of the contract; and Describe the term and conditions of our contractors project. 	
6	701A.050 701A.060	"Director" defined. "Funding" defined.	"Durcee" muan he Director of the Office of Eurogy within the Office of the Gowmen. "Finaling" includes, without limitation, capity, any form of indibutions, any grant, any gift or anything also of value.	
8	701A.063 701A.065	"GG-CIEB" defined. "GG-NC" defined.	"GG CBB" mans he Geon Goboe stadad for Continual Improvement of Existing Baldings. "GG NG" mans he Geon Globoe stadad for New Construction.	
10	701A.067	"Green Globes standard" defined.	"Green Globox standard" means a standard for energy efficiency developed by the Green Bailding hittariev and adopted for one in this State by the Director parsman to NAC 701A.213.	
11	701A.070 701A.080	"LEED" defined "LEED accredited professional" defined.	19529' mean Leadership in Europ and Environmental Design. 1952D scendidad professional" means a preses who helds a 1552D Accordinal Professional Contribute isosad by the U.S. Gaven Baiddag Concell.	
13	701A.090 701A.100	"LEED-CS" defined. "LEED-EB" defined.	"LEED-CS" mean the LEED Group Building kating Spann for Gar and Sald Development.	
15	701A.110	"LEED Green Building Rating System"	TEED ERF waare de LEED Genen Buildang Reinig System for Existing Buildings, Upproder, Operations and Maintenance. TEED Green Building Reinig System France protons of the Leadonship In Euroge and Emismement Design Genes Building Reinig System developed by the U.S. Green Building Courcil that are adopted by the Director presents to NAC 201A 200.	
16	701A.120	"LEED-NC" defined.	"LED-NC" means the LEED Green Building Entry System for New Construction & Major Removations.	
17	701A.130 701A.140	"LEED standard" defined. "Local government approval" defined.	"HED studied" near all version of a specific rating system within the LEED Gener Building Rating System, including, without limition, LEED-NC, LEED-RB and LEED-NC. "Local government approval" mean any document which, in by judgment of the Director, demonstration for a partial tax abutenent.	
19	701A.150	"Partial tax abutement" defined.	"Partial tax abinement" means a partial abinement from the taxes ingressed on real property by chapter 361 of XMX.	
20	701A.160	"Pre-2007 applicant" defined.		
			The 2010 optimized mean anglescate to previous the sourcester is sourcester in the source of the source is the source is provide the source of the source is the source is provide the source of the source is provide the source of the s	
21	701A.170	"Pre-2007 Green Building Rating System" defined.	"Pro-2007 Green Bailding Rating System" means the LEED Green Bailding Rating System adopted by the Director personnt to the provisions of former NRS 701.217, as that noting system existed before Jane 15, 2007, including the provisions of the regulations that are repealed by section 31 of this regulation.	
22	701A.180	"Preconstruction contract" defined.	"Precontraction contract" means a written and executed agreement that. 1. Preceden the construction of or the execution of a contraction contract for a project (for which a pareial tax-inharment is rough;	
			I. Neartho for constrained or for constrained control of a paper for bolds a partial tax sharmar is sought Codary limites on aniser of oper for a paper for bolds a partial tax sharmar is sought Codary limites on aniser of the following annices tabling to for constrained project Departmenting Departmenting	
			(b) Enjistering (c) Design: (d) Architetter:	
			(a) Labor or (b) Shootmaring.	
23	701A.190	"Significant change in the scope of the project" defined.	Supplies a days has been of date payed's manner. 1. A dangk prime has been prime fragment dangs wind ange belangs of each matter for backs payed with a domenent's single. 2. A dangk prime has been date payed back prime date payed back and back backs angel prime date payed at the answard of the partial on a domenent back payed back prime. 3. A dangk prime has back payed	
			3. Any other change, relating, writeral limitation, any change in the space forange or eximated costs of any building or other streamer for which a partial tac absenses it is sough, which will change be arround of the partial tac absenses to hear partial tac absenses of the partial tac absenses it is sough, which will change be arround of the partial tac absenses it is sough, which will change be arround of the partial tac absenses to hear partial tac absenses of the partial tac absenses it is sough, which will change be arround to the partial tac absenses it is sough, which will change be arround to the partial tac absenses it is sough, which will change be arround to the partial tac absenses it is sough, which will change be arround to the partial tac absenses it is sough, which will change be arround tack tage are partial tack absenses it is sough, which will change be arround tack tage are partial tack absenses it is sough, which will change be arround tack tage are partial tack absenses it is sough, which will change be arround tack tage are partial tack absenses it is sough, which will change be arround the partial tack absenses it is sough, which will change be arround tack tage are partial tack absenses it is sough, which will change be arround tack tage are partial tack absenses its sough are partial tack absensouth are partial tack absenses its sough are partial tac	
24	701A.200	LEED Green Building Rating System Adoption of certain portions by reference;	in the scope of the project staff they part manufly fast and known in the sowner. 1. The LIDD Cosen Building Building Spaces in this start of togeth to certain buildings or other structures for the purposes of determining disphility for partial tax abatement. 2. Except a conversion studies and the score and	
		Adoption of certain portions by reference; review and effect of new or updated standards.	(a) Tac Director bardy adapts by reference all version of the following IEED standards: (1) LEED NC;	
			(1) LED-ER and (3) LED-CX. (b) Het/JC. Scene Bioling Caucel adopts a new or updated version of a LED standard after December 4, 2007, the Director will determine whether the new or updated version is appropriate for use in this State and, if the Director determines that the new or updated version:	
			 (1) ETCX (1) ETCX (1) For expection on its hours, and the formation of the formation o	
			(2) Is not appropriate for us in this State, the various of the IEED natural data variants executly adopted by the Director or determined to be appropriate for use in this State purvant to this subsection continues to be effective. 3. The Director's Will review, evaluate and consider new and updated versions of IEED translands at last orce earlyses. 4. A copy of the IEED Green Building Rains's points in validable for order gas on the IEED version of the USE State to the USE State Building Graves.	
25	701A.210	LEED Green Building Rating System		
20	1012110	Exclusions and modifications; use of independent third-party commissioning firm by applicant for partial tax abatement.	 is accordance with the previous of SNS 711A100, bc LEDD Orean Building Harling System adopted by the Derector parameter NAC 711A200. (a) Derector and reg. EDD Accordance and the Derector Derector adopted by the Derector parameter NAC 711A300 and 710A250. (b) Derector provide to a structure struct	
		applicant for partial tax abatement.	(2) For home.	
			 (a) A start of a new of principal optimization contains (b) A start of a new of principal optimization of a new order of the principal optimization optimization of the principal optimization optimizat	
			 An applicant for sprind to abstract must table as independent the function from to facilitate the fundamental building system commissioning or easing building commissioning, as applicable, required by the LEED Geom Building Battery System Energy and Atmosphere Perceptione 1. As used in fits rection, "here" has the maning ascribed to it in NRS '901A.100. 	
26	701A.213	Green Globes standards: Adoption by reference; review and effect of new or updated standards	1. Except as otherwise provided in this subsection and NoC 701A.215: (a) The Director benefox adopts for use in this State the following Oseas Globes standards which are in effect on Jane 23, 2014.	
		standards	(a) The Discretion barry shape for use in this State for Silvering Genese Globos mathematic effects in Auc 23, 2014. (c) GOOX_201. (c) GOOX_201. (c) GOOX_201. (c) Fit G Com Silvering Business adaptes a sew or exploited Genes Globos mathematic adaptes of the Silver and a Globos mathematic adaptes of the Silver adaptes of the S	
			 In appropriate inft State: The new or updated standard boxess effective con such a data an may be determined by the Director, and The Director will post a material post-operating and the effective data theorem of the State. Library, Actives and Public Records and the Office of Energy, and on the Internet website of the Office of Energy, or 	
			 The Theorem vill grant and/or algorized and its effective frame durant for the Data Datasy to show multi block branch and has been related in the Datasy to block and block branch and has been related in the Datasy to block and the Da	
27	701A.215	Green Globes standards: Exclusions and modifications; use of third-party assessor by	In accordance with the provisions of NRS 701A.100, the Green Globes standards adopted parsuant to Not. 701A.211: (a) Do not include any Green Globes standards	
		applicant for partial tax abatement.	(a) Distribution and your contrast in the standard of the standard provides proof to the Districtor prevant to NAC 701A.249 and 701A.259 fault the building or other structure meets the caprivalent of a rating of two globes or higher under the Green Globes standard; or (2) France.	
			(1) At least 32 points for energy conservation under the Energy Performance standard of a Green Globes standard, to meet the equivalent of a rating of two globes;	
			One of the second	
			b) Stati structure with the or here applications any of the report and fadings of the assessment conducted parsant to paragraph (a). As and in fits sector, "here," have the maning accrited to it in NBS 701A.100. 	
28	701A.217	Equivalencies between LEED Green Building Rating System and Green Globes standards.	For the propose of distanting white a building or other researce is eligible for a taxabinant pressum in NBS 710.110 and NXC 701.4010 in 2014.220 kindsove: 1. Arting of the photose marked dall's keemed be experiodent for the other location and high data for grouns. 2. Arting of the photomene for experiodent and the keemed be experiodent to a data for data for grouns.	
			3. A ming of Sur globes under a Green Globes standard shall be deemed to be equivalent to the platinum level of the LEED Green Building Rating System.	
29	701A.220	Application for partial tax abatement; notification by Director.	 A person who, with respects a constrainty project involving a building or other restarts, which to apply to the Director persuant to the dapter and XRS 706.2110 for a partial two datament music if the confidence of the building or other restarts; Will Nuburd on LED-X_LEDE-X_GOR Constraints the OBE of Director persuant to the dapter and XRS 706.2110 for a partial two datament music if the confidence of the building or other restarts; Will Nuburd on LED-X_LEDE-X_GOR Constraints the OBE; Will Nuburd on The Director data the product of the Constraint project with the Constrai	
			(b) Fur two or a LEED statute even that LEED so it have to GOL at a structure as specification to the over a length of a structure syntax detector by the detector with a days struct particular project with the South of the Over analog context of the Over analog and the over the Over and the Over a length of the Over and the O	
			(b) The name and address of the owner of the affected real property, if the applicant is not the owner;	
			(a) It is an array on the town or course communication of the course provides in teacher. (b) If the coard property is location (a) only, them and the address of the compared and the address of the address of the compared and the address of the compared and the address of the ad	
			 (a) The above of formal property: (b) The above of formal property: (b) The above of formal property in boards. (b) The above of formal property in boards. (c) A property of a non-sine of the formal property in boards. (c) A property of a non-sine of which for above property in boards. (c) A property of a non-sine of which for above property in boards. (c) A property of a non-sine of which for above property in boards. (c) A property of a non-sine of which for above property of a non-sine of the format property. (c) The resolution of a non-sine non-sine non-sine property. (c) The resolution of an outboard of the non-sine property. (c) The resolution of the non-sine non-sine non-sine property. (c) The resolution of the non-sine non-sine non-sine property. 	
			 In the institute case of while decayficate conditionate resolution resolution, and maintainess on an openance, on the maximum of outer structure; In the institute case of while the indefaunce and resolution resolution. 	
			(6) If applicable, a copy of each exacted preconstruction outstards are projector in objector in objectory inputs to qualify as a per >2007 applicant; (7) Provident the buildings of each exacted preconstruction outstards are projectory and pro	
			 The spectra state of the spectra state	
			(10) A stratement where any family of the acquirance, acquire of outbornism in the binary offer enter metarce, and associated and, as body provide by a permetance intry in as social, as in the permetance in the permetance and associated as	
\square			LUNI	
			(b) The near all control information of performant according by the US Cosmithaling Control or for Cosmithaling Initiation and analysis for the design term for the project or data provide order p	
			(a) If any prior segment whe first Schembinding Consel in the Consultability detained in compare an altibuiling uning. For other buildings or due measures on the effects and property and the construction phases of each building or due measure; (a) A strong of the Schembinding Consel in the Consel. (b) A strong of the Schembinding Consel.	
			(a) Notify the applicant in writing achieved edging that the application has been received, and (b) has concluses with the provision of MSX 701.4.10, thermal concer of what applicants and the writes notification provided to the applicant to the: (c) Chief of the balance throwand the Offices of France.	
			(a) A carry first hole journment appoint of the number in project and the special array and array of the hole of the special array of the forward in (b) A carry for a project array is a forward in the forward in (b) A carry for a project array is a forward in the special array of the application of the application of the special array of the application of the special array of the application of the a	
			(4) Comp stranzer, (5) Road of convergencementser, (6) Corp manager and oby concel, Alege and (7) concel,	
			 The applicat must (a) Identity on a formation included in the artificiant considers to be confidential; and 	
			(b) Promphysicand the application if them is a significant change in the corps of the project. (b) Promphysicand the application is necessarily a second or a building or other researce that on the date the application is registered has been instal a cartificate of occupancy and has been confided by the U.S. Green Building Courcil or the Orean Building Initiative.	
30	701A.225	Fee for review and approval of application.	1. As applicant hall pay to the Director's for in the amount of 31/39 for the review and approval of an application submitted prevana to NRS 706.418. As applicant hall pay the for concernently with the administration of this or the applications. The Director will not approve an application for which the for- hand the methy pair parameter for backeton.	
			2. The Disease will review each for processing by obtaction 1 on whole Disconter 1) of each review memory of the fair of disconter of the fair redicts the stand cost to the Office of Eacory is carrying or the dation does which a model of the opticart	
31	701A.230	Amendment of application after significant change in scope of project.	1. If an application for a partial travalational is obtained for a poject that has not been completed on the date of hat submission and here is a significant change in the scope of the project after fast date, the applicant mot annual the application to include the change within 60 days after the occurrace of the change. If the applicant fast is summary, the Director may, where limitsion:	
			 To application for prioritized schematic program in the stress conjudication for the off the common and how as a specification stress conjudication for the off the common and how as a specification stress for the specification stress stress conjudication for the common and how as a specification stress stress conjudication for the common and how as a specification stress stress conjudication for the specification stress stress conjudication for the specification stress stresstres	
			(b) For guid care show, could for two With Web's have all for genderion. 2. Uperconject of example that supplication for equilar character, the Director will forward a copy of the association to the: (b) Depresent of London, in: (b) Other and the character, the Director will forward a copy of the association to the: (b) Operator of London, in: (b) Other and the character, the Director will forward a copy of the association to the: (c) Comparison:	
			(a) County transver; (a) Bard of county commissioner;	
			(t) Organisper rad/op series), i dage and (g) Office of Economic Development.	

Image: Source in the second	32 1	01A.240		1 b) The field is builting organization of the state o
Image: Source in the second			ineligibility; effective date of abatement.	(b) An application to extend the period for providing with press).
Image: Source				(a) Descent of Texation
Image: Source				(4) Companies (- Companies) (-
Image: Source in the second				(g) (C) quantized at its const.), (for and (c)) (c) (for all constant) (for an equation (for all constant)) (for all constant)
Image: Source of the second				a copy to fac: (a) Appiant
				(c) Depriment of Taxion; (d) Capte source
				(a) Canana dia mandri di I dia mandri
Image: Source				CONT
Image: Source				
Image: Source in the second				
Image: Source				(c) logens of fundame (fundame) (c) comparison (fundame) (c) comparison (fundame)
Image: Source in the second				0) Boylet drawy constrainers, 0) C) C many and C most [Ang and
No. No. <td></td> <td></td> <td></td> <td></td>				
2 No.				an er benner forbrang i oftet finde signer. (b) Ober en after er fill all on er before in der 20 of final var. de ubstranct besonen effective och elv i ofte final var. auf followini final var.
Image: Source	38 3	01A 250	Received moved that building moves	
Image: Source in the second			requirements of applicable standard; additional required documentation.	(a) A sampling or workfull-copy of a later from (b) The US Cases having dependent rule headings or other avoiders moves the 12D solves tred or heplets or (b) The US Cases having dependent rule headings or other avoiders moves the 12D solves tred or heplets or (b) The US Cases having dependent rule headings or other avoiders moves the 12D solves tred or heplets or (b) The US Cases heading dependent rule headings or other avoiders moves the 12D solves tred or heplets or (b) The US Cases heading dependent rule headings or the 12D solves tred or heplets or (b) The US Cases heading dependent rule heading or the neutrino tred or heplets or (b) The US Cases heading dependent rule heading or the neutrino tred or heplets or (b) The US Cases heading dependent rule heading or the neutrino tred or heplets or (b) The US Cases heading dependent rule heading or the neutrino tred or heplets or (b) The US Cases heading dependent rule heading
Image: Source in the second				b) (disk downstring bar (b)) (disk downstring) (disk downstring
Image: Source in the second				(a) A nonner sheller as fundings of a supprise to diagram of an entraling on other strains, and associated lask, is being provided by generation by generative biol with the loss:
Image: Source				(c) The documentation submitted to the U.S. Geen Building Council or Green Building Initiative, as applicable, to obtain points for water efficiency under the LEED Green Building Rating Systems or a Green Globes standard;
				(b) For possible produced to the second product of the second p
				(a) Drag process dots havey 2007 registrant (b) Experimentation have process and process and process have process have process and process and process have process have process and process and process have process. (c) Experimentation have proceed and process have process have process. (c) Experimentation have proceed and proceed and proceed and proceed and process. (c) Experimentation have proceed and proceed and proceed and process. (c) Experimentation have proceed and proceed and proceed and process. (c) Experimentation have proceed and pro
Image: Section 1 Image: Section 2 Image: Section 2 <th< td=""><td></td><td>014.300</td><td>Palasissian of Information</td><td></td></th<>		014.300	Palasissian of Information	
Image: Section 1 Image: Section 2 Image: Section 2 <th< td=""><td>34 1</td><td>-01A-260</td><td>another abatement or exemption; designation and duties of tax abatement coordinator for</td><td></td></th<>	34 1	-01A-260	another abatement or exemption; designation and duties of tax abatement coordinator for	
Image: Solution in the second seco			building: suspension of certificate of eligibility; issuance of certificate of termination or reduction of eligibility.	(a) Shilt: (1) Nolidy the Director if the building or other structure is nold during the term of the partial lax abatement; and
Image: Solution in the second seco				(b) blacknis to Elsavor a possibility of substitution. (c) blacknis to Elsavor a possibility of substitution. (c) and substitution of a substitution. (c) and substitution
Image: Solution in the second seco				(B) Old an quidy on pp. 300 replane, maptions while an quantum of the LTDS from holding large hyperses 4 Gene tables andards a replicable. (a) A start of the start o
Image: Solution in the second seco				(4) Any discretisential can be applied with the first-indication compliance with the LEE Concludition figuration of a conclusion standard can be applied on a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion of a conclusion standard can be applied on a conclusion standard c
Image: Source				 The decrementation required by: Decrementation required by: Decrementation required by: Decrementation required by:
				(a) Propphylio decharacia z mode paradita decharacia of the paralla advances () for the manual magnetic paradita advances and paradita advances advances () adv
Image: Source				Constraint of the second
Image: Source				
Image: Solution of the state of the sta				
Image: Solution of the state of the sta				Assessed for Detructed and provide the building of the contrast of the building of the contrast or the building of the contras
Image: Solution of the state of the sta				people are of an endplace, and internet by print is a determined with an endplace of antibiation of which the building or data waters equilates. The Discoset will prevale a copy of the extended of humanitian or indexino of digibility in the: b) () () () () () () () () () () () () ()
Image: Section 1 Image: Section 2 Image: Section 2 <td< td=""><td></td><td></td><td></td><td>(d) Camp passing. (-) Camp passing.</td></td<>				(d) Camp passing. (-) Camp passing.
2 2				(a) City manager and oby control, if any and b) Other of forces in Decoharger (
Image: Section in the section of th				 A conflictute duramination or eligibility issued pursuant to this section is a final order of the Director for purposes of judicial review. So the means of this matrices and the matrices are also and the means of the director for purposes of judicial review.
				designs a transmission ordinate for for buildings order senses, and address of the sub-senses configure to the Discover, and (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
Image: Instrument of the second of the se				
Image: Instrument of the second of the se	35 5	01A.270	Bailding included in construction project	1. The remut of hability or dut renstrin indukial is a contrasting project vide two registered with the OBs of Energy before has 00, 200, 41 a period on dwatement metation in applications for Direct present 0 NL 201, 201 a period per
Image: Instrument of the second of the se			registered with Office of Energy before June 15, 2007: Submission and processing of application for partial tax abatement;	ap=207 grant [pinkaminipite the non-equilities a spectrum] exploration. Be Entrors will equipite the previous of the spectrum of NN 2012A0100 YML20 YM
Image: Section			provisions applicable to pre-2007 applicant.	(c) Any partial tax domention with net (1) Based on the provision of Section 15.5 of chapter 539, Statutes of Nersala 2007; and
A A				2. The assume of a building or other structure included in a construction major which was resistered with the Office of Farme before lange 15, 2027, for a natioal treadstructure included in a new 2027 application to the Director assument to NAC 201A 220. The Director
Image: Section 1.1 Image: Se				
Image: Section 1 Image: Section 2 Image: Section 2 <td< td=""><td>36 3</td><td>01A.280</td><td>number of points awarded for energy conservation by U.S. Green Building Council</td><td>1 Set A contrast on a set of the set of t</td></td<>	36 3	01A.280	number of points awarded for energy conservation by U.S. Green Building Council	1 Set A contrast on a set of the set of t
Image:			or Green Bailding Initiative.	ILEB etcan Apparate National
I I <thi< th=""> <thi< th=""> <thi< th=""> <thi< th=""></thi<></thi<></thi<></thi<>				1 brief and comp electricity Polissies Polissies Polissies Polissies appring the 2015 of the 2016 of the 20
Image: Normal System Image: No				Detaum Detaum Fau Fau Fau Fau Fau witche Petaum Petaum Petaum Petaum Petaum Petaum
Image: Note International Internatinterestance International International International In				Shen Indian Bayeman Bayema
Image: Constraint of the second sec				Table shares being shares being shares being shares being shares
Image: Constraint of the second sec				Paras B Paras <
k k				CONT
1 1	ļ	_		
Image:				LUDGY [Second rold] - Josephania II Josephani II Josephania II Josephania II Josephania II Josephani
Image:				Configure 1 Page
Image:				
Image:				
Image:				2 data ahawa Alowa ahawa
In Instance I				In fry Synass for Synass for Synass for Synass for Synass for Synass For Synass and Synass Fordard Synass for Synass Fordard Synass Fordard Synass Fordard Synass Fordard Synass Fordard Synass Fordard Synasses Fordard Fordard Synasses Fordard Synasses Fordard Sy
Image: Note Not Note: Not Note: Not Note: Not Note: Not				et apos around another
Image: Note Not Note: Not Note: Not Note: Not Note: Not	37 7	01A.290	Waiver of requirements by Director.	The Discost any series on a run of the registration of MAC NIA ADB, Trikla ADB
Image:				2 Selegitigation of the Detraction of Addition of the Operation of Addition of the Operation of Addition of the Operation of Addition o
Image: Note:	38		ADMINISTRATION OF PARTIAL TAX	
40 30.10 30.000 mode data 30.000 m	- 10	014.300	ABATEMENT	
40 No.10 No.10 <td< td=""><td></td><td></td><td>"Abatement" defined.</td><td></td></td<>			"Abatement" defined.	
40 No.10 Single hullege was many failed Single hullege was many failed	41 1	01A.307	"Abatement percentage" defined.	"Advances processing" areas the applicable percentage determined parenate to paragraph (a) of subsocies 5 of NRS 700.110 for any slighble building or other encurars.
48 The Sup Data of anomy to another specific the specific term of the	43 1	01A.320	"Eligible building or other structure" defined.	Table hulding or other mexture" neura shading or other mexture when the displicit for the abanness.
 (i) The last flat comprise for property. (i) The start flat comprise for property. (ii) Calculate the complete horizont to the property horizont gravest. (ii) Calculate the complete horizont process. (iii) Calculate the complete horizont horizont horizont. (iii) Calculate the complete horizont horizont horizont. (iii) Calculate the complete horizont horizont. (iii) Calculate the complete horizont. (iii) Calculate the complete	44 1			Nat tudie dav men fre tudie tudie i nge propri på et dalsnip for et dalsnip for et dalsnip for et dalsnip et dalsnip for et dalsnip et dalsnip for et dalsnip et dals
 (i) The last flat comprise for property. (i) The start flat comprise for property. (ii) Calculate the complete horizont to the property horizont gravest. (ii) Calculate the complete horizont process. (iii) Calculate the complete horizont horizont horizont. (iii) Calculate the complete horizont horizont horizont. (iii) Calculate the complete horizont horizont. (iii) Calculate the complete horizont. (iii) Calculate the complete			property that includes eligible building or other structure.	(a) Obtain the carry assess of the languages are projected, by the Horizon glucomages are provided by the Horizon glucomage are provided by the Horizon glucomages are provided by the Horizon glucomage are provided by th
 (i) The last flat comprise for property. (i) The start flat comprise for property. (ii) Calculate the complete horizont to the property horizont gravest. (ii) Calculate the complete horizont process. (iii) Calculate the complete horizont horizont horizont. (iii) Calculate the complete horizont horizont horizont. (iii) Calculate the complete horizont horizont. (iii) Calculate the complete horizont. (iii) Calculate the complete				O) Constant generation of the set of set of the se
 The counted georetary domains the properties and equilibrium. (1) (1) Additional processing of the table of the properties of the properties of the table of the properties of the properties of the properties of the table o				(3) The land that comprises the respective
				- The start of sprostrage dominant processing and the procesing and the processing and the processing and the processing and th
				CONT_

			(2) Multiplying for could determined present to adapting that (1) by the processing of the set totable value of the building or other structure which in adaptics to the Antennet, in indicated present to subprograph (1) of prograph (s), (1) Classifies the yielded structure plantmask presenting of the subprogramment programment programment programment (s), (2) Classifies the yielded structure plantmask presenting of the subprogramment programment programment (s), (2) Classifies the yielded structure plantmask presenting of the subprogramment programment programment (s), (2) Classifies the yielded structure plantmask presenting of the subprogramment programment programment programment (s), (2) Classifies the yielded structure plantmask presenting of the subprogramment programment (s), (s), (s), (s), (s), (s), (s), (s),	
			(1) The applicable dutament be detamined by multipling for window approximate processing to for particular dutament of the applicable dutament of the app	
			(f) Calculate:	
			(1) The total abstrand for the property by adding all the same determined for the property promount to subprangraph (1) of grouppyh (c); and (2) The total activation for the property by adding all the same determined for the property pranamation subprangraph (c) of paragraph (c). (d) Allocatic the two and abstrand for the property pranamation and pranamatic pranamatic subprangraph (c).	
			 (1) Construction of process provides in the second process proces	
			A conseptuation requires a workbard provided by the Department to facilitate the calculation required by this section. A for the property of this section.	
			(a) The character applies to: (1) Zaro proceed of the net tankle value of any land, and (2) Zaro proceed of the net tankle value of any building or other structure that is not eligible for the abstancest.	
			 (a) a support of the feet hands to value of any building of other structure that is not citypic to the advancement is not percent. (b) The advancement processing for any handland for any building or other structure that is not citypic for the abstructure is not percent. (c) The weighted advancement percenting for any handland for any building or other structure that is not citypic for the abstructure is not percent. 	
46	701A.370	Reports by county tax receiver.	A course man encircute shills are known.	
			All and the original and the start of spectra of the transformation of the block program by the set with the pr	
			(c) The total answer of any roboticm in Mildler processy taxs as a result of the application of the abstrament, and (d) The total answer of property taxs as attrack by Mild.	
			 Systember 1 of cack year, when is the Department and each using early a summary report of the total answord of property was subject to the abstemat which are billed on blend of each tusing early for the cerent tax year for property on the scened as wolf. The root must separately what for each tusing early a subject to the abstemat each are billed on blend of each tusing early for the cerent tax year for property on the scened as wolf. The root must separately what for each tusing early for the cerent tax year for property on the scened as wolf. 	
			bang cargo bang cargo (1)) Directation and etaphone's of the structure of the charment for which the property mass over billet, (2) Directation and etaphone hypothym billet for a for a signation of the advance. (3) Directation and etaphone hypothym billet for a for a signation of the advance and (3) Directation and etaphone hypothym billet for a for a signation of the advance and (3) Directation and etaphone hypothym billet for a for a signation of the advance and (3) Directation and etaphone hypothym billet for a for advance of the advance and (3) Directation and etaphone hypothym billet for advance and advance and (3) Directation and etaphone hypothym billet for advance ad	
47		RENEWABLE ENERGY	(d) The total answer of property taxes scalady billiod.	
4/		FACILITIES: PARTIAL ABATEMENT OF TAXES	NAC 701A.560 - 701A.566 are Adopted by the Office of Energy (not responsibility of Taxation)	
48	701A.500 701A.505	Definitions. "Abatement agreement" defined.	As used in NAC 7014.500 to 7014.600, inclusive, the works and terms defined in NBS 7014.800 to 7014.346, inclusive, and NAC 7014.956 in 7014.558, inclusive, and NAC 7014.956 for a perial abatement of source excision.	
50	701A.510	"Applicant' defined.	Automation approximate and a second s	
51	701A.515	"Application" defined.	*Application* many supplication for a partial abatement of bases and includes, without limitation, the completed application from and all supporting documents.	
52	701A.520	"Facility" defined.	Table practice and the second se	
			 A which are fairly for the growthms of electricity from recovable energy in this State. A facility for the transmission of electricity if: O The facility is intravented to a facility discribed in subsection 1 or 2; or 	
			 In a traction y interference to its training doctrino in the second in or 2, or The facility control is being addressed in or 2, or The facility control is deviced in its device and its of device and its account device its produced from a facility described in subsection 1 or 2. A facility for the gateration of process heat from solar reservable energy in this State. 	
53	701A.525	"Generating capacity" defined.	 To accuring on the guarantee or protect trans economic reasons using a sense state. "Generating capacity" mass the transplate capacity of a facility. 	
54		"Owner" defined.	"Owner" means a person who holds as ownership interest in a project or facility or a possessory interest in public lands, or his or her successor in interest.	
55	701A.535	"Partial abatement of taxes" defined.	"Parial abstement of users" means as abstement of a perion of: 1. Local abste and not tance;	
			The of a section was a section of a point of a section of	
56	701A.540	"Project" defined.	- authorized by NRS 701A.300 and approved by the Director in a final decision isoand pursuant to NAC 701A.500. "Project" means all the necessary purchasing and construction that will result in a facility for which an applicant applies for a partial abutement of taxes.	
57	701A.545	"Significant change" defined.	Significant change" means a substantial associated change in the size or scope of a project or facility from that described in an application and includes, without limitation:	
			Supplies of the spectra set should all and must charge has to see using of papers in heidy has had doubled in an ophistation and lackales, white limitations. 1. A disperformance with board as the data papers in heiding has hade. 10. The cost of papers of the data of the data papers of papers of papers in the spectra of the spectra of the data of the	
			 (c) The generating capacity of the facility or the capacity for a facility for the generation of process heat from solar researche energy; (d) The command cost of any building a medilary structure or other property to which the partial abatement of taxes would be applicable; 	
			 The remain and next any violating are acting processory to which the partial abrament of taxos would be applicable; The remain of the partial abrament of two which regarding and The remaining of a ray ownership interes in the project or facility. 	
L			 A substrini and material damping in the calculate care for the investments extended and the application. Any minimal candidated and material damping in the distribution of the start distribution of the application for a partial abatement of taxas. 	
58	701A.550	"Wages" defined.	Wager' has the meaning accribed to it in NRS 538.000.	
59	701A.555 701A.560	Submission of application. Procedure upon receipt of application;	To apply for a partial abasenant of bases, an application monitories of the application to the Director on the form and in the manner prescribed by the Director. 1. The Director will assign an application filing number to an application to the application which are obtained by the application to the application of the application of the application to the application of the	
60	/01A.500	provision of copies to local governments; amended application following substantive	Darcene	
		change.	3. Upon receipt of a regionain the Direct will review the application for indianos and completances. As application in the final field of the Direct review as completal application in nor before the data on whick-commencial operation of the field) will commane. If the Direct review as a structure is a completance in the application in the indian data the the indian of the fill indian the Direct review as a completance. The Direct review as a subjection in present to the application in the indian data the three indian of the fill indian data the indi	
			still provide written meter of the registration. The Director is not registrate of the application is a strategistrate of the registration in the registration is a strategistrate of the registration in the registration is a strategistrate of the registration in the registration is a strategistrate of the registration in the registrate of the registration is a strategistrate of the registration in the registrate of the registrate of the registrate of the registration is a strategistrate of the registrate of the	
			 A sequence of the descence of the	
61	107A.565	Confidentiality of application and related information.	Le sources etile periodic etile	
			(a) Solumi with the original populations reducids only of the applications which clarify identifies each ion in the application bird for a single clarify identifies each ion in the application bird for a single clarify identifies each ion in the application of the applications of the application of the applicatio	
			(a) state a constraintion at to wenter run turn may seem occurred by into two constraintiants and may be reacted or truth the application with white motion requirements and may be reacted or truth the application with white motion requirements the Director's determination.	
			3. Notifiate that that is business days after an applicant receives the written notice of the Director's datamination made parsuant to anherchine 2, the applicant hall indicate to the Director is writing with respect to each item which the Director is done should be not be application:	
			(a) The conjecture dependence of the local addication by the hist, if any and any regnerate is expected vision. If the Denote again region is not as explication are conflicted in the problem. If the Denote again region is not as explication are conflicted in the problem. If the Denote again region is not as a supplication are conflicted in the problem. If the Denote again region is not as a supplication are conflicted in the problem. If the Denote again region is not associated from a supplication are conflicted in the problem. If the Denote again region is not advised are the majoritation in the supplication are conflicted in the problem. If the Denote again region is not a supplication are conflicted in the majoritation and must be reader public, the Denote vision region is not advised are the majoritation in the supplication in the supplication is a region of the application of the application is a region of the application in the supplication is a region of the application of the application is a region	
			which faiture that will not be made about The Decester will, as soon as presideable, provide a copy of the reduced application on:	
			 (b) The barget ent of Taoine; (c) The bard ent oncy minimum of ends overy in which he project or fieldly is locate; (d) The constrained over the bard barget end of the bard; (e) The bard end over prime bard which end end of the bard; (f) is labeled to the bard end over prime bard bard end end over of an electrony in which the prince or fieldly is locate; 	
			(g) Ta Olfred Example. Development. CONT	
-			 If an applicant relation an application which he applicant believes contain information that is confidential and should be reduced and protected from publication (a) A receiptant of a corp of the original application. 	
			(a) A tracipat of a seried of an optical proteins (b) Shaft writes may activate for optical proteins which share the Dresser has issued a vertice domination concerning the irons which the applicant believes are confidential and sheed by reduced and protected from publication, and (c) May many public ordy the information material proteins proved by the Director, and (c) A compositive of strand protection protection protection protection property by the Director, and (c) A compositive of strand protection protection protection protection property by the Director.	
			(b) A receiptor of a robuscia application may make pathics only the information contained in the robuscia application proposed by the Director. 6. Any of the processor expersional and international into supposed in the processor of program of application provide the receiptor of the processor expersional and international is confidential. The Director may, india or har discretion, provide the receiptor of	
			(c) A stepping are some approaching in the prior of a transmission transmission in the detection provide prior prior by present of prior and are solved as prior by prior and prior of the prior and are solved as prior by prior and prior by the	
62	701A.570	Fiscal note not to include information	In preparing a fixed new present to NBS 701A.275, the Chef of the Badget Division of the Office of France and the Department of Transition half ensure that:	
		assermined to be confidential.	b property not construct NNS TVD. See Chief of helps from of the Office of Finance and the Dappender of Financian I and annotation of the Office of Finance and the I and the I and the Office of Finance and the I and the Office of Finance and TVD and the Office of Finance and the Office of Finance and TVD and the Office of Finance and TVD	
63	701A.575	Approval of application by board of county	1. The Director will issue a final decision-densing as application for a partial abatement of property taxas imposed parsuant to chapter 261 of NRS taken the Director receives written notice of approval of the application from the based of coarty commissioners of each coarty in which the facility is located or	
		commissioners; processing of application.	ha application is downed approved. 2. The Director with process an applications for a requested partial shatement of safe and use tasks personal 05/46/2014.500 to 7014.600, inclusive.	
64	701A.580	Hearing on application; execution of abatement agreement upon determination of eligibility.	 Upstructive of the documents document in NAC '901A:399 and 200A:359, the Director will not a date for a hearing on an application. The Director will provide notice of the hearing to: (a) The Upstructure of London; (b) The Diperture of London; 	
			(c) The band of coursy commissions: of each coursy in which for project or facility is located, (d) The coursy associated course of which for project or facility is located, (e) The coursy taneous of each course on which for project or facility is located.	
			(a) The court yearson of each courty are than this project or laciday in locatal; (b) En governing by both courts or user in which the project or facility in locatal; (c) The Office of Economic Development and (b) The applicat.	
			 A the basis product of protect the increases of the BSS 10-5.8 (b). Exciting on particular of any view. A the basis of the approximation of the approxi	
47	2014 44*	Parties to bearing setting of i	NUA.SAL	
65	701A.585	Parties to hearing; notice of intent to participate.	 In addition to be applicant, any of the following presence or permutual addition may be a party to a learing of the process or early files a notice of intent to pericipate with the Directore. (a) The Christian of Loranics. (b) The Operature II to intention. 	
			(c) The based of county communications of any county in which the project or facility is located; (d) The county suscessor of any county in which the project or facility is located;	
			(c) The comp beamer of any comp in which the project or facility is located; (f) The group input dod of an c/cy we true in which the project or facility is located; and (g) The Office of Texture is beamer input of the project or facility is located; and	
			2. A some generated only social in properties (0, b)) erg (d) advance) is the files social relative projectop proteines the file social relative projectop and the file social relative projectop proteines the file social relative projectop and the file social relative projectop proteines the social file file social relative	
			yeare near or ne wanny spearson, near near-of sinet to pratricipate mot tached, without listitution (a) A statument of whether the party instants to support or oppose all or any parelise of the application; (b) The lead amount is support of the rootions; and	
			(c) The identification of any intersection or or observe that the party interdue to prevent in support of the party particular to prevent any intersection of the party party interdue to prevent and or the party party interdue to prevent and or the party party intersection of the party party interdue to prevent and or the party party party interdue to prevent and or the party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party interdue to prevent and or the party party party party interdue to prevent and or the party party party interdue to prevent and or the party	
			4. The Director may require any person who files a notice of intent to participate to appear personally at the hearing if the Director determines that the appearance will assist the Director in determining whether the applicant is qualified for a partial abatement of taxes.	
66	701A.590	Criteria for determining eligibility for priority of application.	 Is because before a septicate to order the order because to expert to source regardly a start order to a because to a start order to a because to a start order to	
			vy: 1 na novom prov meson meson, mesons, dam opportunit materia, by 1 national enter enter a lan and enter a land enter	
			(b) To be a resident of Nevada if the applicant ontabilises that the employee possesses a current and valid Nevada driver 's license or a current and valid identification cond insued by the Department of Motor Vehicles. 3. In determining whether an applicant has sufficient for supersympth (1) of prangraph (2)	
			determined on a monthly basis and calculated as the total wages paid to all employees who performed maintenance and operations work on the facility for that month divided by the total number of hours worked by all employees who performed maintenance or operations work on the facility for that month.	
			exchaing management and administrative employees. 4. Excert as deriverse envision in subscripts of cNIRS 701A.365. the Director will consider an areticant to have satisfied the average boardy wave resourcements of urbanamenth (4) of manarath	
			If the applicate ontabilistic that the average bardy wapp pid to employee engaged in the contraction of a project needs of 35 percent of the average tratewise boardy wapp, excluding management and administrative employees, an enablished by the Employment Devicions of the Department of Employment Teaching and Relabellistican based on reports streamed on a workly basis and calculated during the construction period. Board on the total wapp raid to all employment who performed constructions work on the project during the construction period. Board on the total wapper paid to all employment who performed constructions work on the project during the construction period. Board on the total wapper paid to all employment who performed constructions work on the project during the construction period.	
			CONT	
	_		3. To contribution an applicant two satisfied for experiments of adv-subparageb(1) of endparageb(1) of en	
			Ou Energies care: (b) Implicit and under la hervice; (c) Physiciani Arrivos; (d) Optioni arrivos;	
			(c) Laboratory services;	
			(f) Diaposite toring services; and (g) Except so derivise provided in a paragraph, for an in-serverk provider, a minimum employer combusion of at least 80 percent of modecal expanses after the employee's deductible limit in met. The Director may approve a minimum employer combusion of less fun 10 percent if an employer solution with the employee's deductible limit in met. The Director may approve a minimum employer combusion of less fun 10 percent if an employer solution with the employee's deductible limit in met. The Director may approve a minimum employer combustion of less fun 10 percent if an employer solution with the employee's deductible limit in met. The Director may approve a minimum employer combustion of less fun 10 percent if an employer solution with the employee's deductible limit in met. The Director may approve a minimum employer combustion of less fun 10 percent if an employer solution of the employee's deductible limit in met. The Director may approve a minimum employer combustion of less fun 10 percent if an employer solution of the employee's deductible limit in met. The Director may approve a minimum employer combustion of less fun 10 percent if an employer solution of the employee's deductible limit in met. The Director may approve a minimum employer combustion of less fun 10 percent if an employer solution of the employee's deductible limit in met. The Director may approve a minimum employee combustion of the employee and the employee an	
			6. An applicate my with fut wenge handy ways requirements in absociate 3 or 4 if the applicant's employees are paid: (1) The correct application and superconnection in absociate 3 or 4 if the applicant's employees are paid: (1) The correct application are superconnection in a superconnection and the application of	
			(a) Decay interview provide a thin planet provide a manner import or ma	
67	701A.595	Final decision on eligibility; abatement to be prospective only.	 If the Director issues a final decision in which he or she determines that an applicant has satisfied all the requirements for eligibility for a partial abstances of taxos, the final decision must include: (a) The tarms of the partial abstances of taxos; (b) A conflicted of table; 	
			(b) A comprofile advanced registration of colliphility, and (c) A comprofile advanced suprement research by the Director and the applicant. 2. A partial advanced relaxe approved by the Director is prospective only and must not be applied networkey to any tax imposed before the execution of the abvanced apprement there end the applicant.	
68	701A.600	Reapplication after denial of application.	The Exercise issues a final decision-domping an application for a period advancement whose application is a partial advancement has been denied may reapply for the period advancement to NRS 7017, NRS.	

69	701A.405	Qualification of neighbor property for partial abstractor of solar and not trace.	[In formation masks that decises have and provide a decise of the second decises of the second decis of the second decises of the second decises of the	
70	701A.610	Qualification of real and personal property for partial abatement of property taxes.	the Directer issues a final decision is which the re-the determiner that an applicant has catified all the requirements for digibility for a partial abstract of he property taxos imposed parsant to chapter 30 of NBX, where the certificate of eligibility and abstract approved, all real and received provide the advection of each of the facility qualifies for the partial abstract of property taxos.	
71	701A.615	partial abatement of property taxes. Duties of applicant: Maintenance of certain		
71	/01A.015	records; payment of taxes abated resulting from	A range loss to be as exceed an abacement apprevent with the Director shall:	
		noncompliance of applicant or other person working on project or facility.	(b) Done the information constant in its luminosity powerst populy (a) complex, cerear and accurate. (b) Share the full is intra-full powerst populy (b) complex (cerear and accurate.)) (b) Share the full is intra-fully accurate powerst	
			U if the applicant or any other person, entity, contractor or whomester fails to comply with the tarms of the abatement apprents, the applicant shall pay to the State of Nevada the ansent of any sales and use taxes and the anneat of any property taxes abated reading from the manoamplicance.	
72	701A.620	Annual compliance report; notice of	1. Each applicant who executes an arbitraria agreement with the Director while the an armal compliance report with the Director on the form prescribed by the Director. The applicant shall file the annual compliance report on or before the antiversary date of the abutement agreement. The armal compliance report and include all information and documentation required by the Director.	
		compliance to certain governmental entities.	open trust include all information and documention required by the Theoretic.	
			2 The Director will review each small compliance toport is soon as precisionly after strength of as small compliance toport back in isocaphic will be rejected and shall be descend as to how been filled. If the Director determines that additional direction in the strength of the small compliance toport back in isocaphic will be rejected and shall be descend as to how been filled. If the Director determines that additional direction in the strength of the small compliance toport back in isocaphic will be rejected and shall be descend as to how been filled. If the Director determines that additional direction in the strength of the small compliance toport back in its complication will be rejected and back to depend and shall be determined in sociely additional to iteration in the strength of the small compliance toport back and strength of the small compliance toport back and strength of the small compliance toport will be rejected and shall be determined in sociely additional direction in the strength of the small compliance toport will be rejected and shall be determined in sociely additional toport of the small compliance toport back and strength	
			Comparison of Department	
			in Dhe Dapertone of Taxim; b) Dhe basel of comparison of each comp's which the project or facility is locate, (c) The cours yourse of each comp's with the project or facility is locate, and (b) Phocore yourse of each comp's visch the project of facility is locate, and (b) Phocore yourse of each comp wisch the project facility is locate, and (c) Phocore yourse of each comp wisch the project facility is locate, and (c) Phocore yourse of each comp wisch the project facility is locate, and (c) Phocore yourse of each comp wisch the project facility is located on the phocore wisch the phocore wisch the phocore wisch the phocore of the phocore wisch th	
73	701A.625	Determination of ineligibility or	1. If, at any time or for any reason, the Director determines that an applicant has ceased to meet any eligibility requirement for a partial abatement of taxes or that the applicant or any other person, entity, contractor or subcontractor has field to comply with the terms of the abatement agreement, the Director will	
		noncompliance: Required notices; hearing; on- site inspection; audit.	etify the applicant in writing of the determination. The redicer must include, writeral initiation: (a) A nature of the facts upper which the determination is bound; (b) deterficiation of the revision of NST 300, inclusion: or NAC. '01A.660, inclusive, or the terms of the abatement amerement with which the artificant or other mersons, entity, contractor or subcontractor is not in compliance.	
			(c) A time by which the applicant must reasonal to the Director in writing	
			 (d) A time by which the applicant materianshy the monomplance identified by the Director; (e) A status by which the applicant may request a kaning before the Director; (f) A status by which the Director before which and the Applicant in manoplance identified by the Director. 	
			(1) of year momentum term consistent was an experiment second optimization of particular terms. 2) Early prices may be a present to its on a price of the constraint of the c	
			a hild to oright with the terms of the abstract agreement, the Director will immediately: (1) Termina the partial abstract of lows, end (2) Termina the partial abstract of lows, end (3) Termina the partial abstract of lows, end (4) Termina the partial abst	
			 Tomismi for profil absences of sacces and In addition the interpretation of provide ratios of the termination to: The Addition the interpretation of additional interpretation of the termination to: The Charment of Landition and the additional additinadditional additional additional additional additionadditaddi	
			(2) The Department of Transine, (3) The Dopartment of Course commissioners of each county in which the project or facility is located, (4) The course junces or other course provide the department of the depa	
			(5) The county transmer of each county in which the project or fieldly is heated; (6) The generating body of each city or trans in which the project or fieldly is heated;	
			(r) I to construct accounting weighting and (a) The applicat.	
			(1) On paperson. (1) On paperson. (2) Bordrow and paperson and paperson of the paperson of facility and he applicant is not advantum of the applicant is nonplaces with the absence approaches. (3) Determine the paperson of paperson are not integration of the applicant is the applicant is nonplaces with the absence approaches. (4) Determine the paperson of paperson of paperson of facility and and paperson of facility	
74	701A.630	Payment of taxes abated during period of noncompliance of project or facility with abatement accomment.		
			sequences of the advances of processing of the control of the c	
75	701A.635 701A.640	Attestation to documents by owner.	he Director may require that any application, annual report or other document submitted to the Director be attented to by the owner.	
76	-01A.640	Sale, assignment or transfer of interest in project or facility.	The angle intradius with a single or densities trade to die or our of de tradestard of the applicant is the applicant and the applicant applica	
			(b) I have a subground or other structure and other structure and str	
			(b) The Department of Tauxion. (c) The based for exact commissioners of any county in which the project or facility is located.	
			(c) The county treasurer of any county in which the project or facility is located	
			(f) The provining body of any city are twen in which the project or facility in located, and (g) The Office of Economic Development. A successor in intervent to supplication in ordigible for or artifield to a partial abatement of two authorized by an abatement agreement exceeded paramet to NAC 201A 580 to 201A 660, inclusive, will the Director has received all the information required by subsection 1.	
	701A.645	Director to establish fee; administration of		
	/01A.045	Renewable Energy Account; disbursement of menew	1. The Director will exhibits, charge and ealiests for from each applicant two obtains any placeion for a partial abstrance parsant to MS 701A.200 to 90A.200, achieve. The answert of the format of each each to be Director for processing and approving the application. 2. For project approved on or being in 200, 200, 200, 200, 200, 200, 200, 200	
			3. Al least one every odd-anathened yaar, the Director will have the account on accounts and/oid by an independent and/ore, and any report made by the and/or in a public record and must be minimized by the Director.	
			 If any provide so basis can AVML is bott canada and the source production of any provide so department in a start is basis in a provide source provide source of a start is basis in a provide source of a start is basis in a start is start is a start is	
78	701A.650	Fees: Amounts; payment by applicant; review	A combined shell on six the Director the full mices from	
		of amounts by Director; deposit and use.	(a) For the review and approval of an application submitted pressure to NMS 701A.340, 57.300. As applicate shall pay the fac concerned by which the submission of his or the application. The Director will not approve an application for which the fac has not been intrody pair of arroward to this paragraph. (b) For the review and approval of an application submitted pressure to NMS 701A.340, 57.300. As applicated to the paragraph.	
			implicate report of which the last net have implying a mean to the pumpels. (b) Induktions to up the exprained by however, if the event and provide a straphicate model pumper is balance and the fact that he and a straphicate model is balance and the fact that he and a straphicate model is balance and the fact that he and the straphicate to balance and the fact that he are balance and the strap here. The fact that here are balance and the he	
			2 The interview Wirelever case is produced by interview in the observe is constructed by our building of the data and the first and a status of the first of the first and a status of the first and a status of the first and	
79	701A.655	Petition for adoption, filing, amendment or	1. An interested person who wishes to petition the Director for the adoption, filing, manufactor or report of a regulation in this chapter must file with the Director the original and one copy of the petition.	
		repeal of regulation: Filing, contents; action by Director.	 The petition must include: (a) The nume and address of the petitioner; (b) A clear and outcome the functional of the returbions to be adorted. Biol. anemalol or rescaled: 	
			(v) O von andren branden branden (Eigen och norden), som en so	
			 The Elector may trade to review a partition which requests the adoption. Elega, assessment or repeal of a regulation if. (b) The original partition is not accuragate add by our cosy of the partition, or 	
			(a) The original pedition is not accompanied by one copy of the peditione, or (b) The pedition does not entitish for dimension required by molecular, or 1.8. The Knotser will make the peditionian is writing to be are decision writing to days where the peditions is filed.	
80	701A.660	Petition for declaratory order or advisory opinion: Filing; contents; action by Director.	. Except on district growther provided in reduction 4, an interodal genom may petition the Director to insure a declematory order or advisory option occerning the applicability of a state or regulation within the Director's parview or jurisdiction. The original and one copy of the petition must be filed with the biseness.	
			Anotar 2. The polition must include: (a) The neural addation of the politioner;	
			(b) The reasons for requesting the order or optime; (c) A relations of the file that expert the priority for priority, and (c)	
			 (a) A care and a construction of the product by the Dataset and the radie coupley by performant. (b) A characteristic proves that the product by the Dataset and the radie coupley by performant. (c) A characteristic proves that the characteristic product of the product by the Dataset product pro	
			(a) The conjunda perturba in not accompared by non-copy of the perturbance of the perturb	
			(c) The printmendes declaratory order or an advisory option prohibital by advectors). 5. The Directors ray:	
			6. The Executive will maintain stream of the order or opinion that is indexed by subject matter and nuil a copy of the order or opinion to the polyioner within 60 days after:	
			(b) As informal hearing in conducted; er (c) Asy additional information are years in received by the Director,	
ļ			- whichever occan later. 7. The Director will not ender an oral advisory opinion or respond over the telephone to a request for an advisory opinion. An oral response or a response given over the telephone by a member of the staff of the Director is not a decision or an advisory opinion of the Director.	
81				
		RENEWABLE ENERGY		
		ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR	NIC 701A.700 - 701A.750 are Adopted by the Office of Energy (not responsibility of Taxation)	
		ACCOUNT: REPAYMENT OF	VAC 701A 700 - 701A 750 are Adapted by the Office of Energy (not responsibility of Taxation)	
	701A-700	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definitions.	to and in NAC Y01A Y01 to Y01A Y01, industry, adam the context subservice registers, the works and sense defauld in NAC Y01A Y01A Y01A Y01A Y01A Y01A Y01A Y01A	
83	701A.710	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" definal.	w and NAX-TYLAX10 to VIIAX20 in a plant or advants of events and some default in NAX-TYLAX20 and YIIAX20 have for measing an orbital to finan in flour actions. Accura [®] means for flow or advant or analy SIX YIIAX40.	
		ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definitions. "Account" defined. "Director" defined.	to and in NAC Y01A Y01 to Y01A Y01, industry, adam the context subservice registers, the works and sense defauld in NAC Y01A Y01A Y01A Y01A Y01A Y01A Y01A Y01A	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Derusto" defined.	Na and ISNN 7010 X7010 X7010 X7010 actions using the count of densits and some defined in NAC 7010 X7010 X7010 X7010 X7010 are the meastery method to from to flow on-toins. Account [®] means the flow count counted by BES 7010 X4000. Densits [®] means the Densits of the Office of Energy operated generates by BES 7010 X700. Densits [®] means the Densits of the Office of Energy operated generates by BES 7010 X700. Densits [®] means the Densits of the Office of Energy operated generates by BES 7010 X700. Densits [®] means the Densits of the Office of Energy operated generates by BES 7010 X700. Densits [®] means the Densits of the Office of Energy operated generates by BES 7000. Densits [®] means the Densits of the Office of Energy from the Account of means the mean spectrame with the Densits present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present of the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present of the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present to SOC 7010. X700 to specify the lass or other densities of energy from the Account from the present to SOC 7010. X700 to SOC 7010. X	
83 84	701A.710 701A.720	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definitions. "Account" defined. "Director" defined.	ke and ASA' TRA 2016 v 1984.75% incluing where in equipes, for works and here during during during the Strate Stra	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Derusto" defined.	v and INMS '1914.570 to 1914.570 to 1914.5	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Derusto" defined.	v and INMS '1914.570 to 1914.570 to 1914.5	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Participan" defined.	Not add NMX '1714.75% is blain, adom to contex daries in applies, for works and some default in NMX '1714, 7	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Participan" defined.	Not add NMX '1714.75% is blain, adom to contex daries in applies, for works and some default in NMX '1714, 7	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Participan" defined.	Not add NMX '1714.75% is blain, adom to contex daries in applies, for works and some default in NMX '1714, 7	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Participan" defined.	A start SNA: TV1A:	
83 84	701A.710 701A.720 701A.730	ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE Definition. "Account" defined. "Participan" defined.	A start NAX '10X ND to 'NDAX'S tasking' and and a content deriver in explore the most and added a NAX' '10X '10X '10Y into 2 for anotap matched in fame action. Accord are specific and and the most and added a NAX' '10X '10X '10Y into 2 for anotap matched in fame action. Accord are specific and added to '10X '10X '10X '10X '10X '10Y into 2 for anotap matched in fame action. Accord are specific and added to '10X '10X '10X '10X '10X '10X '10X '10X	
83 84	701A.710 701A.720 701A.730	ACCOLNT. REPAYDMENT OF ILON MODE TO OPPERE OR EXPLOYED OF THE STATE "Anotes" affond "Anotes" "Anotes" affond "Anotes" "Anotes" affond "Anotes" Anotes of Anotes "Anotes" Anotes of Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes "Anotes" Anotes" Anotes "Anotes" Anotes"	A start and ANX TVLX50 to TVLX50 taking along the context derives regions, for walk and wave default a NXCT00.719, TVLX50 tas TVLX50 have for managing archively from its flow reaction.	
83 84	701A.710 701A.720 701A.730	ACCOINT. REPAYMENT OF LOAN MORE TO OPERED ON EMPLOYEE OF THE STATE Informer "Counter datada" "Counter datada" "Counter datada" "Counter datada" "Annant vito Director, provincio at datada Annanti vito Director, provincio at datada	A start and ANX TVLX50 to TVLX50 taking along the context derives regions, for walk and wave default a NXCT00.719, TVLX50 tas TVLX50 have for managing archively from its flow reaction.	
83 84	701A.710 701A.720 701A.730	ACCOUNT. REPAYMENT OF LON MADE TO OPPEZE ON ESPECIPEE OF THE STATE Contained "Annual" default "Annual" default "Annual" default "Annual" default "Annual" default Annual of the state admentation of payment and admentation of payment and Annual and admentation of the state Annual of the state of the state of the state admentation of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of th	A constraint and ANA "11.5. Note: Note: A share in a constant denominal and ANA "11.5. Not. 201 and "10.4.17.16 hours for measuring matchedus frame a formation a formation and and and ANA "11.5. Not. 201 and "10.4.17.16 hours for measuring matchedus frame a formation" A constant amount of the ANA and the ANA and ANA "11.5. Not. 201 and "10.4.17.16 hours of the measuring matchedus frame a formation" Ana and and ANA "11.5. Not. 201 and "11.5. Not. 201	
83 84	701A.710 701A.720 701A.730	ACCOUNT. REPAYMENT OF LON MADE TO OPPEZE ON ESPECIPEE OF THE STATE Contained "Annual" default "Annual" default "Annual" default "Annual" default "Annual" default Annual of the state admentation of payment and admentation of payment and Annual and admentation of the state Annual of the state of the state of the state admentation of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of th	A start SAU, TAU, TAU, TAU, TAU, TAU, TAU, TAU, T	
83 84	701A.710 701A.720 701A.730	ACCOUNT. REPAYMENT OF LON MADE TO OPPEZE ON ESPECIPEE OF THE STATE Contained "Annual" default "Annual" default "Annual" default "Annual" default "Annual" default Annual of the state admentation of payment and admentation of payment and Annual and admentation of the state Annual of the state of the state of the state admentation of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of th	A start SAU, TUD, TUD, TUD, TUD, TUD, TUD, TUD, TU	
83 84	701A.710 701A.720 701A.730	ACCOUNT. REPAYMENT OF LON MADE TO OPPEZE ON ESPECIPEE OF THE STATE Contained "Annual" default "Annual" default "Annual" default "Annual" default "Annual" default Annual of the state admentation of payment and admentation of payment and Annual and admentation of the state Annual of the state of the state of the state admentation of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of th	A constraint and ANA "11.5. Note: Note: A share in a constant denominal and ANA "11.5. Not. 201 and "10.4.17.16 hours for measuring matchedus frame a formation a formation and and and ANA "11.5. Not. 201 and "10.4.17.16 hours for measuring matchedus frame a formation" A constant amount of the ANA and the ANA and ANA "11.5. Not. 201 and "10.4.17.16 hours of a measuring matchedus frame a formation" Ana and and ANA "11.5. Not. 201 and "11.5. Not. 201 a	
83 84	701A.710 701A.720 701A.730	ACCOUNT. REPAYMENT OF LON MADE TO OPPEZE ON ESPECIPEE OF THE STATE Contained "Annual" default "Annual" default "Annual" default "Annual" default "Annual" default Annual of the state admentation of payment and admentation of payment and Annual and admentation of the state Annual of the state of the state of the state admentation of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of the state of the state of the state Annual of the state of th	A start SAU, TUD, TUD, TUD, TUD, TUD, TUD, TUD, TU	