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Posted: 1-22-14

NOTICE OF WORKSHOP
To Solicit Comments on Proposed Regulation
LCB File No. R129-13

Statement Regarding Small Business Impact Determination

TO: To All Interested Parties
FROM: Deonne E. Contine, Chief Deputy Executive Director
DATE: January 22, 2014
RE: Workshop on Proposed Regulation and Statement Regarding Small Business Impact

The Department will hold a workshop to receive input on proposed changes to Chapter 372 of the Nevada Administrative Code regarding provisions relating to the application of Sales and Use Tax on use of motor vehicles originally bought for resale and other matters related thereto. The workshop will be held at the following locations and date and time:

Carson City – **Friday, February 7, 2014**

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

Las Vegas – Via Video Conference

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

The meeting will start at 10:00 a.m. All interested parties will have the opportunity to present their ideas. Drafts will be circulated to all parties, prior to submission to the Legislative Counsel Bureau, and prior to the public hearing(s) before the Nevada Tax Commission. All public input will be considered in preparing a proposed regulation to be presented to the Nevada Tax Commission for adoption.

A draft of the proposed regulation will be made available on the Department’s web-site for your informational review. Proposed amendments to the administrative code will be discussed at the above scheduled meeting. We encourage you to provide us with your suggestions in writing.

If you require any additional information concerning this matter, please don’t hesitate to contact the Department of Taxation. Thank you.

NOTE: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2100 prior to the meeting.

Statement Regarding Small Business Impact Determination

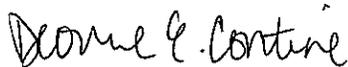
LCB File No. R129-13 contains the regulatory provisions to implement the application of Sales and Use Tax on use of motor vehicles originally bought for resale purpose. The provisions of LCB File No. 129-13 requires vehicle dealers to pay use tax on the personal use of the vehicles originally bought for resale, on the amount the dealer paid for the vehicle, except in cases where the dealer can prove that the vehicle was used only for retention, demonstration or display while holding for resale; which requires adopting certain procedures, maintenance of certain records, providing for inspection of such records and other matters properly relating thereto.

The Department does not believe that the proposed regulation, LCB File No. R129-13 imposes a direct and significant economic burden upon a small business (fewer than 150 full-time or part-time employees) or directly restricts the formation, operation, or expansion of a small business.

What methods were used to determine the impact on small businesses? The Department prepared a questionnaire that asked for input regarding the potential impact that was sent to the Department's contact list of 322. The Department also contacted taxpayer industry representatives directly. The Nevada Taxpayers Association ("NTA") sent the questionnaire to the NTA list of interested taxpayers. Finally, the Department also contacted attorneys who represent Vehicle Dealerships in attempt to receive input regarding any potential significant and direct economic impact on small business.

Two people returned the questionnaire and three people called the NTA indicating support. No respondent indicated that this regulation would have a direct and significant economic burden upon a small business. In fact, all who responded supported the regulation.

Based on the foregoing, I hereby certify that to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that the information contained in this statement is accurate. The Department will continue to accept input on the impact of the proposed regulation on small businesses through the regulatory process.



Deonne E. Contine, Chief Deputy Executive Director
January 22, 2014

Members of the public who are disabled and require accommodations or assistance at the meeting are requested to notify the Department of Taxation in writing or by calling 775-684-2096 no later than five working days prior to the meeting.

Notice has been posted at the following locations: The Department of Taxation - 1550 College Parkway, Carson City, Nevada. Notice was mailed to each County Public Library for posting.

Notice has been EMAILED/FAXED for posting at the following locations: Department of Taxation - 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada; Department of Taxation - 555 E. Washington Avenue, Grant Sawyer Office Building, Suite 1300, Las Vegas, Nevada; Department of Taxation - 2550 Paseo Verde Parkway, Suite 180, Henderson; The Legislative Building, Capitol Complex, Carson City, Nevada; and the Nevada State Library, 100 Stewart Street, Carson City, Nevada. Notice of this meeting was posted on the Internet through the Department of Taxation website at www.tax.nv.us and on the Legislative website at www.leg.state.nv.us.