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DEPARTMENT OF TAXATION

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Posted: 2-06-14

**NOTICE OF WORKSHOP**

**To Solicit Comments on Proposed Regulation  
LCB File No. R134-13**

**Statement Regarding Small Business Impact Determination**

**TO:** To All Interested Parties  
**FROM:** Deonne E. Contine, Chief Deputy Executive Director  
**DATE:** February 5, 2014  
**RE:** Workshop on Proposed Regulation and Statement Regarding Small Business Impact

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The Department will hold a workshop to receive input on proposed changes to Chapter 360 of the Nevada Administrative Code regarding provisions relating to the application of transferable tax credits for film and other productions and other matters related thereto. The workshop will be held at the following locations and date and time:

Carson City – **Monday, February 24, 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 4412  
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.

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**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.

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## Statement Regarding Small Business Impact Determination

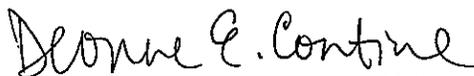
LCB File No. R134-13 contains regulations to implement the provisions related to the Transferable Film Tax Credit contained in Senate Bill 165 (2013). The purpose of the regulation is to provide some guidelines for the Department to obtain information from the Governor's Office of Economic Development and to provide guidance to taxpayers in claiming the credit and filing returns. The provisions of LCB File No. 134-13 require Governor's Office of Economic Development to inform the taxpayer as well as the Department at the time of the issuance of any credits. It also requires that the information provided to the Department includes particular details about the credits and that the Department be notified after the transfer of credits to taxpayer and any subsequent transfers within certain time limit and other matters properly relating thereto.

The Department does not believe that the proposed regulation, LCB File No. R134-13 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 Governor's Office of Economic Development and taxpayer industry representatives directly. The Nevada Taxpayers Association ("NTA") sent the questionnaire to the NTA list of interested taxpayers.

No respondent indicated that this regulation would have a direct and significant economic burden upon a small business.

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  
February 5, 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](http://www.tax.nv.us) and on the Legislative website at [www.leg.state.nv.us](http://www.leg.state.nv.us).