From: Ryan Saxe <<u>rsaxe@nvbusinesslaw.com</u>>
Sent: Tuesday, March 15, 2022 5:40 AM
To: Sarah Glazner <<u>sglazner@tax.state.nv.us</u>>

Cc: Melissa Flatley < <u>mflatley@tax.state.nv.us</u>>; Matthew D. Saltzman

<msaltzman@nvbusinesslaw.com>; Allison J. Gigante <a gigante@nvbusinesslaw.com>

Subject: Re: Regulation Workshop for LCB File No. R068-21 - Liquor Delivery and Periodic Auditing

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Hi Sarah -

We would like to request a minor revision to the draft regulation concerning Liquor Delivery as it relates to delivery support services. Specifically, we would request that Section 4 be amended as follows:

Sec. 4 Neither the delivery of liquor, nor the facilitation of orders by telephone, Internet, or by other electronic means, by a delivery support service acting on behalf of a retail liquor store shall not be deemed a sale, as defined in NRS 369.100, by the delivery support service.

Because the definition of a sale in NRS 369.100 is so broad, we believe Section 4 of the regulation should more clearly provide that not only is third party *delivery* allowed, but moreover that third party facilitation of sales via the apps, etc. is allowed.

Please let us know if there are any questions.

Thank you,

Ryan Saxe Shareholder



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