# **ADOPTED REGULATION OF THE**

# **DEPARTMENT OF TAXATION**

# LCB File No. R142-13

## Effective October 24, 2014

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

### AUTHORITY: §1, NRS 369.150 and 369.485.

A REGULATION relating to intoxicating liquor; authorizing a retail liquor store to use the electronic transfer of money to pay a wholesale dealer for liquor under certain circumstances; prohibiting a retail liquor store from conditioning the purchase of any liquor from a wholesale dealer upon the consent of the wholesale dealer to the use of the electronic transfer of money to make payment for the liquor; and providing other matters properly relating thereto.

### Legislative Counsel's Digest

Existing law authorizes the Department of Taxation to adopt regulations concerning licenses and taxes relating to intoxicating liquor. (NRS 369.150) Existing law also prescribes the manner in which a retail liquor store is required to pay a wholesale dealer when purchasing liquor. (NRS 369.485) This regulation authorizes a retail liquor store to use the electronic transfer of money to make such a payment if the wholesale dealer: (1) consents to the use of the electronic transfer of money for the payment; and (2) does not pay any costs incurred by the retail liquor store for use of the electronic transfer of money. This regulation also prohibits a retail liquor store from conditioning any purchase of liquor from a wholesale dealer upon the consent of the wholesale dealer to the use of the electronic payment of money to make payment for the liquor.

Section 1. Chapter 369 of NAC is hereby amended by adding thereto a new section to read

as follows:

1. 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
- (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 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.