

Informational Report – Executive Order 2023-003

Name of department, agency, board, or commission: **Nevada Department of Taxation**

Address: **1550 College Parkway Suite 115**

City: **Carson City**

Zip: **89706**

Telephone: **775-684-2096**

Name of Director: **Shellie Hughes**

Director Email: shughes@tax.state.nv.us

Section 1 - Comprehensive Review of Regulations / Section 3 – Mandatory Meeting and Report

The above-named department, agency, board, or commission conducted a comprehensive review of the regulations subject to its enforcement that can be streamlined, clarified, reduced, or otherwise improved to ensure those regulations provide for the general welfare of the State without unnecessarily inhibiting economic growth. The regulations identified for Section 1 of Executive Order 2023-03 are listed below with the information as required on page 1 of the instruction sheet on the following pages of the report:

Regulation/ Information as required on page 1	Page number
1. NAC 360.043 Scope; construction; deviation.	Exhibit 360.1-A (Page No. 17-18)
2. NAC 360.045 Communications.	Exhibit 360.2-A (Page No. 19-20)
3. NAC 360.050 Fees and remittances.	Exhibit 360.3-A (Page No. 21-22)
4. NAC 360.055 Hearing calendar; notice of meetings of Commission.	Exhibit 360.4-A (Page No. 23-24)
5. NAC 360.058 Transcripts.	Exhibit 360.5-A (Page No. 25-26)
6. NAC 360.060 Meetings and hearings: Conduct required; smoking prohibited.	Exhibit 360.6-A (Page No. 27)
7. NAC 360.095 Notice; location.	Exhibit 360.7-A (Page No. 28-29)
8. NAC 360.135 Subpoenas.	Exhibit 360.8-A (Page No. 30-31)
9. NAC 360.365 Determination of estimates for State and counties.	Exhibit 360.9-A (Page No. 32-33)
10. NAC 360.368 Determination of estimates for unincorporated towns.	Exhibit 360.10-A (Page No. 34-35)
11. NAC 360.370 Determination of estimates for incorporated cities.	Exhibit 360.11-A (Page No. 36-37)
12. NAC 360.390 Estimate for county, incorporated city or unincorporated town: Distribution by demographer; appeal; revised estimates.	Exhibit 360.12-A (Page No. 38-39)
13. NAC 360.396 Waiver or reduction of penalty or interest for late payment.	Exhibit 360.13-A (Page No. 40-41)
14. NAC 360.425 Application by minor for business license or seller's permit: Documentation of responsibility.	Exhibit 360.14-A (Page No. 42-43)
15. NAC 360.435 Sales and use taxes: Failure to file return or filing of incorrect, false or fraudulent return.	Exhibit 360.15-A (Page No. 44-45)
16. NAC 360.440 Application for voluntary disclosure.	Exhibit 360.16-A (Page No. 46-48)
17. NAC 360.444 Circumstances under which Commission will not consider tax liability as being voluntarily disclosed.	Exhibit 360.17-A (Page No. 49-50)
18. NAC 360.446 Assessment of penalty and interest on tax liability; appeal of assessment.	Exhibit 360.18-A (Page No. 51-52)
19. NAC 360.472 Application: Date of submittal; consideration by Commission; certificate of eligibility upon approval.	Exhibit 360.19-A (Page No. 53-54)
20. NAC 360.4745 Business tax: Applicability of partial abatement.	Exhibit 360.20-A (Page No. 55-56)
21. 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.	Exhibit 360.21-A (Page No. 57-58)
22. NAC 360.4765 Minimum period of employment of required number of employees.	Exhibit 360.22-A (Page No. 59-60)

23. NAC 360.4775 Determination of tax owed upon failure to continue to meet requirements; appeal.	Exhibit 360.23-A (Page No. 61-62)
24. NAC 360.480 Documentation required with claim for refund; time for filing claim for refund of interest or penalty.	Exhibit 360.24-A (Page No. 63-64)
25. NAC 360.485 Standards for use by Department in determining whether overpayment was made intentionally or by reason of carelessness.	Exhibit 360.25-A (Page No. 65-66)
26. NAC 360.588 Online registration with Department.	Exhibit 360.26-A (Page No. 67-68)
27. 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.	Exhibit 360.27-A (Page No. 69-71)
28. 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.	Exhibit 360.28-A (Page No. 72-74)
29. NAC 361.1295 Taxable value of land within qualified subdivision.	Exhibit 361.1-A (Page No. 75-76)
30. NAC 361.131 Taxable value exceeding full cash value.	Exhibit 361.2-A (Page No. 77-78)
31. NAC 361.6015 "Abatement percentage" defined.	Exhibit 361.3-A (Page No. 79-80)
32. NAC 361.6055 General responsibilities of county assessors and county tax receivers.	Exhibit 361.4-A (Page No. 81-83)
33. NAC 361.61034 New parcels for development: Evaluation; determination of change in use; effect of determination.	Exhibit 361.5-A (Page No. 84-86)
34. NAC 361.6107 Hearing before Commission: Order of argument.	Exhibit 361.6-A (Page No. 87-88)
35. NAC 363C.210 Imposition; factors for determining whether person or entity is business entity subject to filing requirement for Nevada Commerce Tax Return.	Exhibit 363C.1-A (Page No. 89-91)
36. NAC 368A.110 Taxpayers: General requirements; specification of provisions applicable to licensed gaming establishments, escorts and escort services.	Exhibit 368A.1-A (Page No. 92-93)
37. NAC 368A.130 Determination of maximum occupancy by Department; presumption when maximum occupancy not designated on permit; rebuttal of presumption by taxpayer.	Exhibit 368A.2-A (Page No. 94-95)
38. NAC 370.165 Allowance of tax credits.	Exhibit 370.1-A (Page No. 96-97)
39. NAC 370.230 Refund of precollected state tax: Procedure; rate.	Exhibit 370.2-A (Page No. 98-100)
40. NAC 370.500 Definitions.	Exhibit 370.3-A (Page No. 101-102)
41. 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.	Exhibit 370.4-A (Page No. 103-104)
42. NAC 370.545 Notice of hearing; contents and service of notice; appointment of hearing officer.	Exhibit 370.5-A (Page No. 105-106)
43. NAC 370.550 Submission of documentation by respondent; exclusion by hearing officer for untimely submission.	Exhibit 370.6-A (Page No. 107-108)
44. NAC 370.555 Submission and service of motions and responses to motions.	Exhibit 370.7-A (Page No. 109-110)
45. NAC 370.580 Order of proceedings; written findings and conclusions; issuance and service of decision; date on which decision becomes final.	Exhibit 370.8-A (Page No. 111-112)
46. NAC 370.585 Filing and service of notice of appeal; rebuttal response by opposing party.	Exhibit 370.9-A (Page No. 113-114)

47. NAC 370.590 Oral argument on appeal; consideration of certain evidence; issuance of written decision; final decision for purposes of judicial review.	Exhibit 370.10-A (Page No. 115-116)
48. NAC 370.595 Effective date of suspension or revocation of license; duties of wholesale dealer; continuation of activities until suspension or revocation is effective.	Exhibit 370.11-A (Page No. 117-118)
49. NAC 372.280 Morticians: General provisions.	Exhibit 372.1-A (Page No. 119-120)
50. NAC 372.320 Oculists, optometrists and dispensing opticians.	Exhibit 372.2-A (Page No. 121-122)
51. NAC 372.350 Premiums; gifts; complimentary food and beverages.	Exhibit 372.3-A (Page No. 123-124)
52. NAC 372.460 Replacement parts and materials.	Exhibit 372.4-A (Page No. 125-126)
53. 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.	Exhibit 372.5-A (Page No. 127-129)
54. NAC 372.700 Charitable, religious or educational organizations: Letters of exemption.	Exhibit 372.6-A (Page No. 130-131)
55. NAC 372.770 Receipts for tax paid to retailer.	Exhibit 372.7-A (Page No. 132-133)
56. NAC 372.780 Deduction for property resold after being purchased for purpose other than resale.	Exhibit 372.8-A (Page No. 134-135)
57. NAC 372.908 Sales of tangible personal property by independent salesperson.	Exhibit 372.9-A (Page No. 136-137)
58. NAC 372.910 Sales tax collection agreement: Authority of Department; contents.	Exhibit 372.10-A (Page No. 138-139)
59. NAC 372B.100 "Excise tax on passenger transportation" defined.	Exhibit 372B.1-A (Page No. 140)
60. NAC 372B.200 Duties of Department: Identification, registration and notification of taxpayer; failure to register or notify does not excuse requirement to pay tax.	Exhibit 372B.2-A (Page No. 141-142)
61. NAC 372B.210 Tax due and payable monthly.	Exhibit 372B.3-A (Page No. 143)
62. NAC 372B.220 Requirements for return.	Exhibit 372B.4-A (Page No. 144-145)
63. NAC 372B.230 Calculation of amount of tax due.	Exhibit 372B.5-A (Page No. 146)
64. NAC 490.020 "Authorized dealer" defined.	Exhibit 490.1-A (Page No. 147-148)
65. NAC 490.050 "Off-highway vehicle" defined.	Exhibit 490.2-A (Page No. 149-150)

Section 2 – Regulation for Removal / Section 3 – Mandatory Meeting and Report

The above-named department, agency, board or commission conducted a comprehensive review of the regulations subject to its enforcement and identified the following ten (10) or more regulations recommended for removal. The regulations identified for Section 2 of Executive Order 2023-03, ranked in descending order of priority, are listed below with the information as required on page 1 of the instruction sheet on the following pages of the report:

Regulation/Information as required on page 1	Page number
1. NAC 680B.150 Definitions.	Exhibit 680B.1-R (Page No. 157)
2. NAC 680B.160 "Ad valorem credit" defined.	Exhibit 680B.2-R (Page No. 158)
3. NAC 680B.170 "Executive Director" defined.	Exhibit 680B.3-R (Page No. 159)
4. NAC 680B.180 "Fifty percent credit" defined.	Exhibit 680B.4-R (Page No. 160)

5. NAC 680B.190 “Net direct premiums and net direct considerations written during the preceding calendar quarter” defined	Exhibit 680B.5-R (Page No. 161)
6. NAC 680B.200 Illustration of proper application of <u>NRS 680B.032</u> .	Exhibit 680B.6-R (Page No. 162-163)
7. NAC 680B.210 Application of fifty percent credit and ad valorem credit against tax imposed for privilege of transacting business in this State.	Exhibit 680B.7-R (Page No. 164-165)
8. NAC 680B.220 Application of fifty percent credit if home office or regional home office in Nevada.	Exhibit 680B.8-R (Page No. 166-167)
9. NAC 680B.230 Application of ad valorem credit if home office or regional home office in Nevada.	Exhibit 680B.9-R (Page No. 168-169)
10. NAC 680B.240 Failure to satisfy requirements for credits for maintaining home office; payment of deficiency and interest.	Exhibit 680B.10-R (Page No. 170-171)
11. NAC 680B.250 Credit against tax imposed in succeeding calendar year.	Exhibit 680B.11-R (Page No. 172-173)
12. NAC 375A.010 “Department” defined.	Exhibit 375A.1-R (Page No. 174)
13. NAC 375A.020 Documentation of tax due on transfer of certain taxable estates; remittance of tax.	Exhibit 375A.2-R (Page No. 175-176)
14. NAC 375A.030 Conditions governing remittance of tax due, additional tax, interest, and penalty; waiver of penalty.	Exhibit 375A.3-R (Page No. 177-178)
15. NAC 362.035 Deductions: Interpretation of certain statutory terms. [Effective through December 31, 2015.]	Exhibit 362.1-R (Page No. 179-180)
16. NAC 362.050 Deductions: Operating costs. [Effective through December 31, 2015.]	Exhibit 362.2-R (Page No. 181-183)
17. NAC 362.310 Allowable deduction. [Effective through December 31, 2015.]	Exhibit 362.3-R (Page No. 184)
18. NAC 360.477 Refund upon approval of application	Exhibit 360.5-R (Page No. 185-186)
19. NAC 360.478 Abatements for new grocery store within Southern Nevada Enterprise Community.	Exhibit 360.6-R (Page No. 187-189)
20. NAC 360.4785 Abatements for expansion of grocery store within Southern Nevada Enterprise Community.	Exhibit 360.7-R (Page No. 190-192)
21. NAC 360.479 Abatements for certain energy-efficient structures: Interpretation of certain statutory terms.	Exhibit 360.8-R (Page No. 193-194)
22. NAC 363C.220 Requirement to file Nevada Commerce Tax Return; simplified reporting method for business entity with gross revenue less than \$4,000,000.	Exhibit 363C.1-R (Page No. 195-196)
23. NAC 361.052 Determination of value added by qualified system.	Exhibit 361.2-R (Page No. 197-198)
24. NAC 361.054 Form for requesting valuation.	Exhibit 361.3-R (Page No. 199-200)
25. NAC 361.056 Documentation to determine conformity to standards.	Exhibit 361.4-R (Page No. 201-202)
26. NAC 361.058 List of buildings with qualified systems.	Exhibit 361.5-R (Page No. 203-204)
27. NAC 372.715 Application by air carrier.	Exhibit 372.6-R (Page No. 205)
28. NAC 370.020 Application for subsidiary place of business.	Exhibit 370.1-R (Page No. 206-207)
29. NAC 370.140 Wholesale dealer to notify Department of intent to sell taxable product.	Exhibit 370.2-R (Page No. 208-209)
30. NAC 370.250 List of tribes eligible to purchase cigarettes with tribal tax stamps affixed and other products exempt from state tax.	Exhibit 370.4-R (Page No. 210-211)

31. NAC 361.427 Stock and debt approach indicator of value.	Exhibit 361.8-R (Page No. 212-213)
32. NAC 361.151 Statement of valuation of property sold.	Exhibit 361.7-R (Page No. 214-215)
33. NAC 361.1315 Adjustment in apportionment for school district.	Exhibit 361.9-R (Page No. 216-217)
34. NAC 361.150 Report of appraisals by county assessor.	Exhibit 361.6-R (Page No. 218-219)
35. NAC 361.61062 "Staff" defined.	Exhibit 361.10-R (Page No. 220)
36. NAC 360.476 Local school support tax: Date of eligibility of machinery or equipment.	Exhibit 360.4-R (Page No. 221)
37. NAC 370.510 "Directory" defined.	Exhibit 370.5-R (Page No. 222-223)
38. NAC 370.520 "Manufacturer of tobacco products" or "manufacturer" defined.	Exhibit 370.6-R (Page No. 224-225)
39. NAC 363A.350 "Bank" interpreted.	Exhibit 363A.1-R (Page No. 226)
40. NAC 360.373 Use of population count from decennial census.	Exhibit 360.1-R (Page No. 227-228)
41. NAC 360.377 Use of population count from special census.	Exhibit 360.2-R (Page No. 229)
42. NAC 370.150 Indicating tax on invoice; tax not to be charged to retail dealer as separate item.	Exhibit 370.3-R (Page No. 230-240)
43. NAC 372.240 Garment or fur repairers, alterers and remodelers.	Exhibit 372.2-R (Page No. 232-233)
44. NAC 372.400 Repairing and reconditioning: Examples of parts and materials which are substantial or insubstantial in value in relation to total charge.	Exhibit 372.5-R (Page No. 234-235)
45. NAC 360.432 Contract with private debt collector: Authorization by Commission; prior notification of debtor by Department.	Exhibit 360.3-R (Page No. 236-237)
46. NAC 361.044 Provision of poster to school or parent of child who receives in-home instruction.	Exhibit 361.1-R (Page No. 238-239)
47. NAC 372.110 Auctions when owner bids on his or her property.	Exhibit 372.1-R (Page No. 240-241)
48. NAC 372.290 Morticians: Transactions with other states.	Exhibit 372.3-R (Page No. 242-243)
49. NAC 372.300 Morticians: Funeral expenses paid by United States.	Exhibit 372.4-R (Page No. 244-245)